How to Beat the Income Tax

This document is for educational purposes only, and is just an overview of the income tax and how to avoid paying it, if in fact, you are not required.

If you’re sick and tired of working hard, only to have the government steal half your paycheck, it might be time to question where this tax comes from and how it can be legal.

This document includes a history of the income tax, examination of the code, and how most people can legally avoid the tax. This document is meant to be an overview and introduction, not a complete how-to guide.

I should also warn you that there is a lot of misinformation out there on this subject. This has nothing to do with sovereign citizens, non-citizen nationals, renouncing your citizenship, reparations, or any of the scam systems that are out there. This is not theoretical, but something I have done myself for over a decade.

Most of the information here is public, like the court cases and laws. You can verify them for yourself from official sources. Many of the books or guides offering misinformation will use quotes or laws that don’t actually exist in the cases they are referencing. I recommend doing this with this document, so you can get used to fact-checking others you might come across.

I did not discover all of this information on my own. It is the result of decades of research, learning from others and their decades of research, learning from those who have actually done it, and learning specifically why others have failed.

My name is Dan Taxation Is Theft Behrman, and I’ve been fighting every tax I can for more than twenty years. I am also a political activist and author, working hard to inform the public of their rights and fight oppression and tyranny.

Introduction: The Origins of Income Tax During the Civil War

The history of the federal income tax in the United States begins in the midst of the Civil War, a period when the Union government faced unprecedented financial demands to fund the war effort against the Confederacy. Prior to this, the U.S. government primarily relied on tariffs, excise taxes, and land sales for revenue. However, the escalating costs of the war—estimated to require hundreds of millions of dollars—prompted Congress to seek new sources of funding.

In 1861, President Abraham Lincoln signed the Revenue Act of 1861 into law, marking the first federal income tax in American history. This act imposed a flat 3% tax on annual incomes exceeding $800, a threshold that exempted most wage earners at the time, as the average annual income was around $300 to $500. The tax was intended to be temporary and was motivated solely by the need to finance the war. It applied to residents of the United States and was collected directly from individuals.

The following year, in 1862, Congress revised the tax with the Revenue Act of 1862, introducing a progressive structure: 3% on incomes between $600 and $10,000, and 5% on incomes above $10,000. This act also established the Bureau of Internal Revenue (the precursor to the IRS) to administer the tax. By 1864, rates had increased further, with taxes reaching up to 10% on higher incomes. During its operation from 1862 to 1872, the income tax generated significant revenue, contributing about 25% of the Union's war funding. However, compliance was uneven, and the tax faced criticism for being intrusive and burdensome.

The Civil War income tax expired in 1872, as postwar revenues from tariffs sufficed. It set a precedent for federal taxation on personal income, but its constitutionality would later be challenged in retrospect.

The Pollock Case: Ruling the Income Tax Unconstitutional

After the Civil War, attempts to revive an income tax met resistance. In 1894, amid economic depression following the Panic of 1893, Congress passed the Wilson-Gorman Tariff Act, which included a 2% tax on incomes over $4,000. This affected only the wealthiest 2% of Americans but sparked legal challenges.

The landmark case was Pollock v. Farmers' Loan & Trust Co. (1895), where Charles Pollock, a shareholder in the Farmers' Loan & Trust Company, sued to prevent the company from paying the tax on his behalf. Pollock argued that the tax was a "direct tax" that violated Article I, Section 9 of the Constitution, which requires direct taxes to be apportioned among the states based on population.

In a 5-4 decision, the Supreme Court ruled the income tax unconstitutional. Chief Justice Melville Fuller, writing for the majority, distinguished between direct and indirect taxes. Direct taxes, like those on property or capitation, must be apportioned, while indirect taxes (e.g., excises, duties) need only be uniform. The Court held that taxes on income from real property (rents) and personal property (investments) were equivalent to direct taxes on the property itself and thus required apportionment.

> A tax upon property holders in respect of their estates, whether real or personal, or of the income yielded by such estates... is a direct tax.

The Court invalidated the entire income tax provision, fearing that allowing unapportioned taxes on property income could lead to unchecked federal power.

This ruling overturned the Springer v. United States (1881) precedent, which had upheld the Civil War income tax as an indirect excise on income from professions and trades. Pollock effectively barred unapportioned income taxes, prompting calls for a constitutional amendment.

The 16th Amendment: Enabling Federal Income Taxation

The Pollock decision created a barrier to progressive taxation, fueling Progressive Era reforms. By 1909, amid growing inequality, Congress proposed the 16th Amendment to override Pollock.

Ratified on February 3, 1913, after approval by 36 states, the amendment states:

> The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration.

Its purpose was to allow Congress to tax incomes without the apportionment requirement, enabling a graduated system to target wealthier individuals. Supporters argued it would provide stable revenue and promote equity; opponents feared it would expand federal power.

Shortly after, the Revenue Act of 1913 imposed a 1% tax on incomes over $3,000 (individuals) or $4,000 (married couples), with surtaxes up to 6% on higher brackets. This laid the foundation for the modern income tax system.

Brushaber and Stanton v. Baltic Mining Co. Cases

Early challenges to the 1913 tax tested the 16th Amendment's validity.

In Brushaber v. Union Pacific Railroad Co. (1916), Frank Brushaber sued to enjoin the railroad from withholding taxes on bond interest, claiming the tax was unconstitutional. The Supreme Court unanimously upheld the tax. Chief Justice Edward White clarified that the 16th Amendment did not create new taxing powers but removed the apportionment requirement for income taxes, **classifying them as indirect excises**.

> The Amendment... was drawn with the object of maintaining the limitations of the Constitution and harmonizing their operation... It is clear on the face of this text that it does not purport to confer power to levy income taxes in a generic sense... but that the whole purpose of the Amendment was to relieve all income taxes when imposed from apportionment.

How could it avoid a limitation without granting a new power? By reclassifying the tax into a category which does not require that limitation.

This was clarified in Stanton v. Baltic Mining Co. (1916), John Stanton challenged the tax on mining profits, arguing it discriminated against mining companies and violated due process. The Court, again via Justice White, upheld the tax, reiterating that income taxes are not direct taxes on property but on gains derived therefrom.

> by the previous ruling [Brushaber], it was settled that the provisions of the Sixteenth Amendment conferred no new power of taxation, but simply prohibited the previous complete and plenary power of income taxation

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possessed by Congress from the
beginning from being taken out of the
category of indirect taxation to which
it inherently belonged, and being
placed in the category of direct
taxation subject to apportionment
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These cases affirmed the 16th Amendment's broad scope, allowing taxes on various income sources without apportionment. However, this was only because it was seen as an excise and not as a direct tax.

The IRS' Position

Looking at the IRS website, you will see something odd. The IRS says that the 16th amendment granted Congress the power to create a direct and unapportioned tax. This is an outright lie. Because of this position by the IRS and many other scholars who inaccurately describe the income tax, many people believe that the tax we have today was the result of the 16th amendment. But make no mistake. This is not a direct tax.

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defined, he is not subject to the federal tax laws.

The law:

The Internal Revenue Code imposes a federal income tax upon all United States citizens and residents, not just those who reside in the District of Columbia, federal territories, and federal enclaves. In *United States v. Collins*, 920 F.2d 619, 629 (10 th Cir. 1990), cert. denied, 500 U.S. 920 (1991), the court cited *Brushaber v. Union Pac. R.R.*, 240 U.S. 1, 12-19 (1916), and noted the United States Supreme Court has recognized that the "Sixteenth Amendment authorizes a direct nonapportioned tax upon United States citizens throughout the nation, not just in federal enclaves. " The courts have uniformly rejected this frivolous contention.

In fact, even on the IRS website, they let you know that nothing on their website should be considered legal advice. This is because they know they are intentionally misleading you, and “simplifying” terms. If you ever have the opportunity to call them out on this, they will likely tell you that it’s just a matter of making things easier to understand, when the truth is that their “simpler” definitions have life-changing implications.

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FAQs

FAQs are a valuable alternative to guidance published in the Bulletin because they allow the IRS to more quickly communicate information to the public on topics of frequent inquiry and general applicability. FAQs typically provide responses to general inquiries rather than applying the law to taxpayer-specific facts and may not reflect various special rules or exceptions that could apply in any particular case. FAQs that have not been published in the Bulletin will not be relied on, used, or cited as precedents by Service personnel in the disposition of cases. Similarly, if an FAQ turns out to be an inaccurate statement of the law as applied to a particular taxpayer’s case, the law will control the taxpayer’s tax liability. Only guidance that is published in the Bulletin has precedential value.

Moore v. United States: Modern Challenges to Income Taxation

In recent years, the definition of taxable income has been revisited in Moore v. United States (2024). Charles and Kathleen Moore challenged the Mandatory Repatriation Tax (MRT) under the 2017 Tax Cuts and Jobs Act, which taxed U.S. shareholders on undistributed earnings of foreign corporations from 1986 to 2017. The Moores owned shares in an Indian company and owed $15,000 on unrealized profits.

The Supreme Court, in a 7-2 decision by Justice Brett Kavanaugh, upheld the MRT as constitutional, stating that:

> Taxes on income are indirect taxes, and the Sixteenth Amendment confirms that taxes on income need not be apportioned.

Expansion During World War II: Payroll Withholding and Mass Taxation

For decades after 1913, the income tax affected only a small portion of Americans—about 5% in 1939—due to high exemptions. Few paid because thresholds excluded most workers.

This changed with World War II. The Revenue Act of 1942 lowered exemptions and broadened the tax base, making it a "mass tax" affecting nearly all workers. To ensure collection amid rising revenues needed for the war (up to $45 billion annually), Congress introduced payroll withholding in 1943 via the Current Tax Payment Act.

Withholding required employers to deduct taxes from wages before payment, shifting from annual lump-sum payments to incremental deductions. Promoted as a convenience, it boosted compliance and revenue, with the number of taxpayers jumping from 7.6 million in 1940 to 42.6 million by 1945.

The withholding system was sold politically as a benefit to taxpayers, but government officeholders regarded it as a means of ensuring payment. This mechanism persists today, transforming the income tax into a cornerstone of federal revenue.

It's important to understand that the government doesn't like to let any good tragedy go to waste, and there is nothing as permanent as a temporary government program. We can look to 9/11 and COVID as examples where the government overstepped its authority. Though many people called them out, the majority of the country supported these tactics out of fear. This is exactly how the government was able to get people to pay a tax they didn't need to pay.

Who Has To Pay The Tax?

Understanding now that the tax is an excise, we have to ask what exactly is the privilege that is being taxed?

Let's take a step back. An excise is not just an "exercise" tax. An excise is a tax on a privilege. A privilege is something that would be illegal if the government did not grant special permission. It is illegal to cross the border carrying your personal property, especially having a large value. That is, unless, you declare it and pay any taxes that they have imposed. This makes importing items an excise tax.

Similarly, on government controlled waterways, they can prohibit fishing. That means they can also allow it with a permit, or charge a tax for it. You can't sell gasoline without a permit or open a bank. These are all excises because these are considered privileges.

Though we may not agree that the government should have the power to make those things illegal, that's their current position, supported by most of the citizens.

If we look to the Supreme Court, we can find many interesting claims:

- Rights cannot be taxed
- You have a right to earn a living
- Money is property

- You have a right to own property
- You have a right to trade property with others

Considering all of these rulings, you might conclude that earning a living is not a privilege, but a right.

So if earning a living is a right, and cannot be taxed, what's up with this income tax?

There are certain ways to make money that could still be privileged. For example, although you have a right to get a job, you don't have a right to work for just anyone. Any employer who gives you the job would be extending a privilege. If the government wants to impose an excise tax, it has to be their own privilege that they tax. This means that an income tax on employment would be limited to government jobs.

They can also call it a privilege to earn money from the government in other ways – like through government contracts, or leveraging your position in an elected position. These would all be privileged income, that would be perfectly taxable as an excise under the income tax.

Jurisdiction

Throw away your assumption that "everyone must pay the tax." If that were true, Vladimir Putin would be required to pay the tax. That's obviously not the case. In fact, I asked this question to an IRS agent in a public forum. First, who has to pay the tax? He replied "everyone," confused as to why I would ask such a question. I asked why Vlad wouldn't have to pay the tax, and his response was that it was because he wasn't a citizen. Well that's not the case, because if Vlad took a trip to the US and got a job, even as a non-citizen, wouldn't he still be expected to pay the tax? The more questions I asked, the more exceptions this former agent continued to add. So to the question of "who has to pay," the answer is not simply "everyone."

We also have to consider implicit jurisdiction. Imagine you have a job. During your lunch break you cross the street to a restaurant. While waiting for your meal you head to the bathroom where you see a sign that says "all employees must wash hands before returning to work."

The implication is that the employees would be punished if they didn't. You ignore the sign, eat your meal, cross the street, and return to work. You returned to work without washing your hands. You violated the rule on the sign. Are you going to be in trouble?

Obviously not.

Why? Because this sign was an instruction for the employees of the restaurant, not for all employees all over the world, or those passing through that restaurant. You're an employee, but not of that restaurant. The same manager that put that sign up, can't write you up or fire you for not washing your hands. Depending on what job you have across the street, they may have their own rules.

Employment

If you have a regular job that does payroll withholding, you probably call yourself an "employee." That's true in the normal sense of the word, but what about the *term* as legally defined in the tax code? This has a completely different meaning. It's important to understand that laws are written with specific terms to explicitly define what you can, can't or must do. Laws that are not explicit can be ruled void for vagueness.

When you apply for a job that requests you to fill out a W-4, this form is called a withholding certificate. You are certifying that the employer can withhold some amount and that you will be receiving "wages." Wages are a very specific type of payment, aside from tips, etc. At the end of the year, you will be given a W-2 form which states how much you received in wages, how much was withheld, and how much was given to the government.

We can find the law regarding withholding here:

> 26 USC § 3402(a) Requirement of withholding (1) In generalExcept as otherwise provided in this section, every **employer** making payment of **wages shall deduct and withhold** upon such wages a tax determined in accordance

> with tables or computational procedures prescribed by the Secretary…

Employer is a very specific term that's defined in the section immediately before this:

> 26 U.S.C. § 3401 (a) Wages - For purposes of this chapter, the term "wages" means all remuneration (**other than fees paid to a public official**) for services performed by an **employee** for his **employer…**

So first we see that wages exclude fees paid to public officials. But don't they have to pay taxes? We'll cover that in the next section. Second, we can see that wages are specifically transactions between an employee and an employer. Those are both explicitly defined in the same section:

> 26 U.S.C. § 3401 (c) Employee - For purposes of this chapter, the term "employee" includes an officer, employee, or elected official of the United States, a State, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term "employee" also includes an officer of a corporation.

> 26 U.S.C. § 3401 (d) Employer - For purposes of this chapter, the term "employer" means the person for whom

> an individual performs or performed any service, of whatever nature, as the employee of such person, except that—

So first, we see that employee includes a public official, even though their payments are not called wages. Second, unless you make a lot of assumptions which are not explicitly written into the law, and you don't work for the government, you are not an employee. Since wages are defined as money paid to employees by employers, you couldn't have received any wages. Notice also that an employer is defined relative to an employee, so the real key to the entire question of withholding is whether you are an employee.

Many will jump to the word "includes" to say that this obviously means whatever else would normally be included when we say "employee," but that's just not how the law works. If you go shopping and pick out any electronics or kids toys, you'll usually see a list of items included in the box. That doesn't mean that you can assume anything else about what's included. Does the item use batteries? You can't assume they are included if they aren't on that list. They may or may not be, but as a matter of law, the word includes only what is described there.

This was designed to be intentionally misleading. From the history of the income tax, we know that the tax is an excise, and therefore limited to privileged income. It could not be imposed on Vladimir Putin or any other person exercising their right to earn a living in the United States. However, by using the language in this law, the government can simply say "all employees must pay the tax," knowing that it only includes *their* employees, but also knowing that millions of Americans will be fooled by this language into paying the tax anyway.

I have spent decades researching cases of people who have challenged the tax, hundreds of different ways. I have seen courts rule on explicit terms, like whether the tax itself is a direct tax or an excise. I have yet to encounter a case where they rule on what, exactly, an employee is. Those who claim that their income was not wages received as an employee, often goes completely unchallenged by the IRS.

Trade or Business

The other type of tax form that you might receive is a 1099. These come in various forms. You'll receive these whether you are an independent contractor, self-employed, or receive dividends or gains from investments. In fact, self-employment is specifically defined:

> 26 U.S.C. § 1402(a) The term "**net earnings from self-employment**" means the gross income derived by an individual from any **trade or business** carried on by such individual, less the deductions allowed by this subtitle which are attributable to **such trade or business**, plus his distributive share (whether or not distributed) of income or loss described in section 702(a)(8) from any **trade or business** carried on by a partnership of which he is a member; except that in computing such gross income and deductions and such distributive share of partnership ordinary income or loss …

In the instructions for these 1099 forms, you will see a statement that is often overlooked by most. There are different variations of the 1099 but they each include similar instructions:

> **Trade or business reporting only.** Report on Form 1099-MISC only when payments are made in the course of your trade or business. Personal payments are not reportable. You are engaged in a trade or business if you operate for gain or profit. However, nonprofit organizations are considered to be engaged in a trade or business and are subject to these reporting requirements. Other organizations subject to these reporting requirements include trusts of qualified pension or profit-sharing plans of employers, certain organizations exempt from tax under section 501(c) or (d), farmers' cooperatives that are exempt from tax under section 521, and widely held fixed investment trusts. Payments by federal, state, or local government agencies are also reportable.

So here we are being told that we should only consider this form to be used when reporting taxable income from a "trade or business." But what does that mean? We can jump to an assumption that this means any trade or any business we have, and that's certainly what the IRS would like you to believe. But that is not the case.

First, we need to understand that trade or business" is not three words, but one term. Is this defined? Yes, but first, the maze of definitions they want you to see first:

> 26 U.S.C. § 1402(c) The term "trade or business", when used with reference to self-employment income or net earnings from self-employment, shall have the same meaning as when used in section 162 (relating to trade or business expenses), except that such term shall not include…

If you look in section 162, which I won't include because it's a very long section, you will see the term "trade or business" used many times. But you won't see it defined. Notice that this says it's used the same way as it's used in that section, but not as defined in that section.

However, there is a definition that applies to the entirety of the tax code, and that is found here:

> 26 U.S.C. § 7701(a)(26) Trade or business The term “trade or business” includes the performance of the functions of a public office.

Remember, we can’t make any assumptions about what is included other than what is explicitly included. If that were the case, the definition might have been written something like “Trade or business includes any trade or any business AND the performance of the functions of a public office.”

Also, remember when we saw that wages excluded public officers? That’s because they are expected to be taxed as a “trade or business,” not as employees.

Look back at the definition of self-employment and things make a little more sense. Self-employment is only a public officer, likely one that doesn’t have a boss to report to. That would be like the president, as opposed to anyone that he hires to help run his office.

Voluntary Compliance

The IRS oddly says that their system of determining and collecting taxes is based on voluntary compliance.

In the 2006 documentary America: Freedom to Fascism, Aaron Russo interviewed the director of the IRS, asking him specifically what that means. The director claimed that the tax was voluntary like stopping at a red light when there is nobody around.

Aaron pointed out that this was not voluntary, it was compulsory under the threat of a fine. To call that voluntary is offensive to the English language. This upset the director and prompted the end of the interview.

To this day, the IRS still won’t tell you what they mean by voluntary compliance, and neither can most lawyers. But it’s really quite simple, and it’s their loophole for getting around the 4th and 5th amendments.

When a police officer pulls someone over for speeding, they can always ask if there is anything in the car that's illegal. They can even ask to search the car. They don't need probable cause because they aren't forcing it on you. If you answer the question and admit to having anything illegal, it's considered a voluntary confession. If you tell them they can search your car, it's considered voluntary because you consented.

Now consider another scenario where you get pulled over with a passenger in the car. The cop comes to your window and asks if you know how fast you were going. You refuse to answer, because you know you were speeding, and your only two options are to lie or confess – either could get you in trouble. But your passenger says "I saw the speed on his dashboard and he was going 95." Your passenger is a snitch, and voluntarily gave the police everything they needed to make you pay that ticket.

The IRS can't force you to hand over your books, but they can always find a snitch. Most companies that hire people will snitch on their employees because it's what their accountants tell them to do. Banks will snitch on you as a matter of compliance. Knowing that the IRS has all this information about you, most people will then voluntarily fill out their taxes and send them to the IRS. If there is anything different from what they learned from their snitches, then they can create an audit, and even accuse you of lying.

But there is still an important question here. What if the snitches got it wrong? What if they gave you money, and believed it was a taxable transaction, but it wasn't? The IRS has no personal knowledge of the transaction and can't testify to whether it was taxable or not. They rely on the snitches to overreport, claiming more is taxable than what is legal. Of course, they'll never prosecute a snitch for overreporting, when it's to the benefit of the IRS. In fact, they'll even encourage it.

Why Don't They Fix This?

I am asked all the time, if the law really only applies to government employees, why don't they just fix it?

The answer is simply that it isn't broken. This is all they have the jurisdiction to tax. They could change the definitions to ensure that it includes everyone, but that would either make the tax unconstitutional and void the whole thing, or the courts could be forced to announce that it still only affects subjects they can legally tax.

Simply admitting this is a problem in the first place would be an admission that they have been robbing everyone for the past century, and that could create an unknown amount of public backlash.

We also have to consider that most people don't understand the laws, not even the lawmakers. I have spoken to lawyers and scholars who say that I'm wrong about this, but can't give me any proof to the contrary. It's not because they know I'm wrong. It's because they have been conditioned to believe that this question has been well established for a hundred years, and many people have gone to prison fighting it.

It's true, many people have gone to prison, and I've researched many of those cases. But I have yet to see a single person imprisoned for simply disputing the 1099s and W-2s that have been filed against them. There are even communities with as many as 100,000 people doing this very thing. You'll never hear about them, because they are winning.

Disputing The Tax

So how do you dispute the tax?

I have to reiterate my disclaimer here. This is just for educational purposes. I can't tell you what to do. The simple reason for this is that the IRS likes going after anyone who shares this information. One man, former IRS agent Joe Banister, hasn't paid taxes in about thirty years. They tried to charge him dozens of times, but nothing would stick. Because he was right.

In the end, they were able to stick him with one charge. He was helping other people to avoid the income tax the same way he was. (His method was different than this one.) But one of the people he helped had put the wrong information on their form. Normally, a tax prep service would not be responsible for any misinformation they give to the IRS. The IRS is happy just to get the return, and will charge the individual that lied. In Banister's case, they wanted to shut him down. So they charged him with helping someone else commit fraud. Even though he had no knowledge of the fraud that was being committed.

I should also add that, while most income is not taxable, there is certain income that **is** taxable. That might include your paycheck if you work for the government, or receive income from the government. There may be other instances too, but most people don't have any taxable income.

So how can you dispute this?

If you have only income reported from 1099s, you don't have to file, as nothing was withheld. The IRS will likely file for you and send a request for payment on what they assume you have received as taxable income. Though I have not been in a position to do this myself, I know others who have simply replied to those, informing the IRS that they had no income from a trade or business.

If you haven't had any income reported at all, and you have no taxable income to report, you don't need to do anything.

If you had taxes withheld, things get a little more difficult. You can wait until they send you a bill and dispute it, but the best case is that you won't have to pay more. But you had money withheld and you'll probably want that back.

There is a law that specifically states, if income was withheld, the only way you can get it back is filing a return. Even if you aren't liable for any taxes, you have to file the return. You can file this return with updated W-2 and 1099 forms.

For each W-2s, you can include a form 4852. On this form, you'll list the amount that was withheld and the amount that was actually taxable. This will be similar to the original W-2, except you are making corrections.

For the 1099, you can send an actual 1099 with the corrected information.

Now you can file your form 1040x with the updated information.

In my experience, the IRS may accept the changes on the first submission. Sometimes they push back and tell you that they have made changes, but they'll never tell you who made the changes. They will just revert back to the numbers that were on the original W-2s and

1099s. Though I've had to go back and forth with them, they ultimately accept the changes.

Conclusion

My goal with this information is to introduce people to the law so they can really understand the lengths that the government goes through to steal your money.

Though this is a relatively brief overview, I offer more information on my website TaxationIsTheft.info, and I'll soon be releasing a book with the complete information, including details on Social Security and other payroll taxes. I have other books published and available on this website, as well as a forum for asking questions about avoiding the income tax, other taxes, and other government programs.

If you're interested in pursuing this for your own taxes, I am available for consultations. I cannot prepare your taxes for you, but I can show you exactly how I did my own, and answer any questions about the law to the best of my ability, based on my own understanding. The goal is always to cite the law itself and any relevant court rulings.