

OCTOBER 27,
~~September 12, 2022~~

To: U.S. Representative Ed Case
2210 Rayburn House Office Building
Washington DC 20515

From:

[REDACTED]
[REDACTED]
[REDACTED]

CEPT- MAN #

Re: **Your July 18 Reply to our Petition Letter mailed July 8**

Dear Representative Case,

Mahalo nui loa for responding to our recent legal opinion letter on federal income tax laws (attached), and for your prompt reply (attached). You asked us to please continue to let you know of our views, which we appreciate.

You wrote that you disagreed with our legal opinion because "*The courts have consistently upheld an individual's general obligation to pay the income tax.*" However, that statement does not seem to disagree with our letter, in which we stated our earnest desire to **comply** with federal tax laws and pay our **fair share** of income taxes!

You did not specifically disagree with any of our points about the special definitions of the law nor with the well-established rules of law as stated by the Supreme Court of the United States about how to interpret those definitions.

You referred us to the IRS website. As you know, the executive branch, including **the IRS, does not write tax laws; you in Congress**, the legislative branch, **do that**. In our letter we asked for **your** response to our specific legal authorities, which are solidly based on the official sources of the federal tax laws, U.S. Treasury regulations, and Supreme Court decisions that were attached to our petition letter.

The IRS website only refers to lower court decisions, not Supreme Court decisions. I agree with the IRS Internal Revenue Manual (IRM) at 4.10.7.2.9.8,

which states, "A case decided by the U.S. Supreme Court becomes the law of the land and takes precedence over decisions of lower courts. The Internal Revenue Service must follow Supreme Court decisions.... Supreme Court decisions have the same weight as the Code. Decisions made by lower courts ... are binding ... only for the particular taxpayer and the years litigated."

All of our elected representatives took an oath to support and defend the U.S. Constitution "against all enemies, foreign and **domestic**." Passing these important issues to the IRS, over which Congress has constitutional oversight responsibilities, would be an abdication of given responsibilities as lawmakers to specifically address our serious questions about tax laws that are made by Congress.

With all due respect, if our elected lawmakers were to not **personally address our legal questions** specifically, then they would knowingly and intentionally be violating their oath of office.

We are confident that you do take your oath seriously, and that possibly you never even saw or read our letter. Instead, maybe one of your aides read our letter, and had you sign a response designed for tax protestors, not for us.

Therefore, if possible, we are once again asking if you could please **address our letter personally**, although you are free and encouraged to seek the assistance of the Congressional Research Service in assessing our legal points and authorities.

With much Aloha,

[Redacted signature]

[Redacted signature]

[Redacted signature]

[Redacted signature]

Attachments:

Our petition letter: "Justification for Congressional Investigation of Unlawful Collection of Individual Income Taxes", delivered to you July 8, 2022

Letter received from your office, dated July 18, 2022