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U. S. DISTRICT COURT
EASTERN DISTRICT OF MO
ST. LOUIS

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION

In the Matter of:

TERRY LEE HINDS,
Pro se & Suri Juris,
Officially a/k/a Terry Lee Hinds,

Real Party in Interest as Plaintiff/Petitioner, (“[P/P]”)

-Vs-

JOSEPH R. BIDEN, JR., *in his official capacity*
as the President of the United States of America; &
actions of the Government of the United States, and

DANIEL WERFEL, *in his official capacity*
as Commissioner of Internal Revenue Service, &/or
as Commissioner of Internal Revenue; via § 7803 &
actions of INTERNAL REVENUE SERVICE, IRS &

JANET YELLEN, *in her official capacity*
as Secretary of the United States Department
of the Treasury; & actions of the UNITED STATES
DEPARTMENT OF THE TREASURY, and

MERRICK B. GARLAND, *in his official capacity*
as Attorney General of the United States; & actions of
UNITED STATES DEPARTMENT OF JUSTICE

Defendants/Respondents/Interested Party. (“[D/R/I P]”)

} CIVIL ACTION
} FILE NUMBER:
}

U.S. Attorney Saylor Fleming – or to others, serve pursuant to FRCP Rule 4(a)(1)(i)(1)(2)

[P/P]’s BRIEF IN SUPPORT OF PETITION

TERRY LEE HINDS, as Petitioner/Plaintiff (“[P/P]”) hereby presents this Brief in Support
for his civil action regarding:

**PETITION FOR JUDICIAL REVIEW, JUDGMENT OR DECREE
AND FOR ALL WRITS NECESSARY OR APPROPRIATE TO THIS CASE
AS WELL ISSUE WRITS AGREEABLE TO USAGES & PRINCIPLES OF LAW**

COMES NOW Petitioner/Plaintiff, (“[P/P]”) & for his Petition and Protest hereby submits to this Court the following Brief in Support, and states the following:

Nature of the Case in Law and Equity with Justiciable Controversies

1. This is an action with actual controversies that are substantial and concrete, to settle *as applied violations* of statutory and constitutional provisions; by this means, to protect constitutional rights and liberties pursuant to *free exercise claims*¹ of religious belief, religion, conscience, association, petition, protest, protected speech, *etc.* (“[Rights]”)² [D/R/I P]’s *practice of law is an art form* based upon *beliefs & expressive activities* in a CODE as a religion. A relation between law/art appears to be one of devout passion.
2. The substance here is *claim-rights owed* & differ as to things that touch the heart of an existing order. In our Federal Constitution, *government compulsion* as employed herein is not a *lawful measure* of achieving taxation³ *via compelled speech*⁴ violating [Rights]. Also, *one’s faithfulness* to the *rule of law* used⁵ & *hybrid forums* applied⁶ are central to this case for the *applications of religious liberty rights, one’s personal constitution & Facts of Faith/exhibits/declarations* incorporated herein by reference. (“[Testimony]”)⁷
3. ***“Can the government compel someone to say something they don’t want to say?”***⁸

“If there is any fixed star in our constitutional constellation, it is that no official, high or petty, *can prescribe what shall be orthodox* in politics, nationalism, *religion*, or other *matters of opinion*, or *force citizens to confess by word or act their faith therein.*” *Board of Education v. Barnette*, 319 U.S. 624, 642 (1943). In this sphere of intellect & spirit holds: “But freedom to differ is not limited to things that do not matter much. That would be a mere shadow of freedom. The test of its substance is *the right to differ as to things that touch the heart* of the existing order.” *Id.*, at 642. *Emphasis added.*
4. The challenged opinions/conduct/actions/law of the [D/R/I P], *as applied*,⁹ concerns:

(1) violations of U.S. Const./Amends. (2) unwarranted intrusions, (3) *ultra vires acts*,

(4) legal defects, (5) Crudely Crafted Burdens of Law, Belief & Practice (“[Burdens]”)

(6) invasions of legally protected interest of fundamental rights, doctrines, federal laws, & executive policy, (7) unjust liberty deprivations, aimed at (“[unconstitutional ends]”).

5. The federal arguments, disputes & concrete harms here¹⁰, concern “*unalienable Rights, that among these are **Life, Liberty and the pursuit of Happiness***” (“[LLP]”) and with governmental actions *substantially burdening an exercise of religion & the **liberty** of sincerely held religious beliefs, practices, or observances.* (“FAITH”) or (“[believes]”).

The *religious integrity*¹¹ of one’s *life* is something so fundamental that it has been found to draw to its protection the *principles & practices* of more than one explicitly granted Constitutional right. Our Federal Constitution is born of the proposition that concedes all legitimate governments must secure the equal right of every person to “*Life, Liberty, and the pursuit of Happiness.*”¹² In this case these three *sacred ends* are compatible, mutually enhanced, and noteworthy harmonious. The Court has long recognized that the *liberty*¹³ to make the personal decisions and choices constitutive of private life is so fundamental to our “*concept of ordered liberty,*” *Palko v. Connecticut*, 302 U.S. 319, 325 (1937), that those choices must occasionally be afforded more direct protection. See, e.g., *Meyer v. Nebraska*, 262 U.S. 390 (1923); *Griswold v. Connecticut*, 381 U.S. 479 (1965). Many religions typically advocate or demand of their followers a certain prescribed behavior to uphold *religious integrity* of their FAITH. [P/P] *religious life* is a *sacred temple of free moral/agency* guided by a *personal religion*¹⁴ in order to form a more perfect union. [P/P] as a lead architect of one’s [LLP] & “*Our Church of Greater Reality*”¹⁵ is built upon *one’s intelligent design exercised of a liberty* in a tri-mixture of lawful/legal *elements* of Christianity/Constitutionally/Conscience, (“[C/C/C]”). [P/P]’s *personal religion as "I am"*, is for the World to come; & in keeping with *one’s personal*

constitution and the U.S. Constitution/Amendments & Rule of Law for [P/P]'s [LLP]. (“[LAW]”). Hence, [P/P] is motivated by one’s FAITH in [LAW] through Questions Utilizing Evidence Seeking Truth (“[Q.U.E.S.T.]”) for the *Intersection of Church and State as one’s pursuit of happiness*.¹⁶ It is where law and religion are a "fusion", as an establishment, endorsement, or practice of law with the *free exercise* of one’s FAITH, are the same, as one cannot exist without the other. *Meyer*, along with *Pierce v. Society of Sisters* (1925), is "the two sturdiest pillars of the *substantive due process temple*."¹⁷

6. [D/R/I P]'s acts of *undue interference*¹⁸ in [P/P]'s ability of embracing one’s FAITH, are sanctioned by *government speech*,¹⁹ **Cross References** & [unconstitutional ends] as law respecting an *establishment of religion* in a *matrix of religious dealings*. (“CODE”). This *holistic practice* provides devout services & benefits²⁰ from revenues raised under an *artful guise*, as *processing taxes*²¹ for a religion within a CODE; in contravention of [P/P]'s FAITH in [LAW] [C/C/C] [Rights] [LLP] & Art. I, § 8, cl. 1. & Art. I, § 9, cl. 7
7. Dutiful, the CODE are content-based restrictions on *pure speech, as applied* or on its face due to a discriminatory purpose or justification as viewpoint-based discrimination on *religious beliefs* thereby prohibited, unconstitutional or subject to strict scrutiny.²² The CODE imposes special disabilities on the basis of *religious status* or an observer’s FAITH, as a penalty on the *free exercise of religion* that triggers most exacting scrutiny.

#1 Question Presented: *establishment clause & free exercise claims/claimed rights owed.*

Whether [P/P]'s [LLP] can lawfully exist/arise under the *free exercise* of one’s own chosen religion & *secured liberty* of FAITH in [LAW] as an *establishment of religion*; under The U.S. Constitution/Amendments, U.S Supreme Court’s Decisions, Doctrines & Tests as set forth herein; when the *establishment clause* protects [P/P] from *government speech* in its holistic approach, practices, or interferences as *mixed speech* within a CODE of opinions, conduct, actions, &/or laws of the [D/R/I P], *as applied* to [P/P]'s [LLP] and his [Rights]?

Answer Yes. See Petition.²³

8. This case involves claims that arise out of or related to relationships among the parties, via *substantive law, doctrines*, [Rights], [LAW], [LLP], *inter alia*²⁴ to be upheld. Thus, congruent to one's [LLP], legal obligations, settled law & [D/R/I P]'s *faithful discharge of their duties* owed to this [P/P], to wit, ***conforming to their respective Oath of office***.
9. This *suit in equity* seeks a ruling for challenged conduct, law, & constitutional injuries or tangible/threatened harms that are concrete or real; involving, a controversy ripe for judicial determination; when [P/P] received an IRS' Notice CP2000²⁵, dated 7/3/2023, Tax year 2021 for the proposed amount due of **\$12,080.00** ("IRS Notice"). An urgent factual obligation alleged & encroachment.²⁶ A penalty/harm adequately particularized when [P/P]'s ***chose to exercise fundamental rights***, U.S. Supreme Court Doctrines, and in ***substantive rights*** of *intellectual freedom, identity, autonomy, or freedoms of choice*.

#2 Question Presented: *invasions of substantive rights & protected fundamental rights.*

Whether [D/R/I P]'s IRS Notice or the actions/statutes challenged for prescribed standards of conduct to obtain IRS' services/benefits from revenues raised thru *undue interference in processing taxes* for a religion within a CODE is lawful or valid; under [P/P]'s [Rights] & FAITH in Article I, § 8, cl. 1, as held *U. S. v. Butler*, 297 U.S. 1-3 (1936) as [LAW]; when [P/P] ***chose to exercise fundamental rights***, Court Doctrines, & [C/C/C] and *substantive rights of intellectual freedom, identity, autonomy, or freedoms of choice* for one's [LLP]?

Answer: No. See Petition.²⁷

10. This IRS Notice declared a '*Statutory Notice of Deficiency*'²⁸ followed by a bill for the proposed amount due is forthcoming if I failed to respond. This **lesson** in *debt coercion* is more substantial and concrete; when it comes to ***reprisals on free speech***, *inter alia* particularly when it declares, "*doesn't match the information you reported on your tax return.*" [P/P] never filed a 2021 tax return, because "**I am**" not an IRS' Taxp[r]ayer.²⁹
11. Filing a U.S. Individual Income Tax Return, Form 1040 ("[Form 1040]") thus, regulates [P/P]'s viewpoint³⁰ & the contents³¹ of *protected or pure speech, speech plus conduct*,

inter alia.³² Expressive activities in freedom of worship, of mind, a *right to refrain from speaking* or an individual's freedom to choose his own creed is substantially a burden.

12. This IRS' "lesson" focuses on ***required reading***³³ & ***compelled speech*** using [1040] as a [proper return] in a *dialogue forum* of [Intellectual Tithing]. Thus, *regulations of such conduct* are [Burdens] & a *subjugated lesson plan* of ***indoctrination***³⁴ as a condition of servitude. The point here is that this ***exaction*** (IRS Notice) is in no proper sense a tax; but a "lesson" imposed under the *guise* of a taxing act. The purpose is to usurp [Rights].
13. This "lesson" of ***peer pressure turns into compulsion*** and ceases to be an inducement, via ***reading IRS' instructions/publications/opinions/notices/forms*** that generate "***taxes on knowledge***"; a ***constitutional evil*** of which the First Amendment was partly aimed. [P/P]'s FAITH dictates [D/R/I P] violated RFRA, and respective Oath of office, with a CODE, *in the form of substantive evils flowing as religious/education laws*, evolving the ***constitutional evils***³⁵ as petitioned herein existing as claimed rights owed or claims.

#3 Question Presented: *free exercise/actions that unduly favor one religion over another.*

Under the First Amendment's ***free exercise clause*** of religion, protected speech & freedom from association prevails or; does [P/P]'s ***equal protection*** in ***freedom of worship, of mind***, a right to *refrain from speaking*, or an individual's ***freedom to choose*** his own creed or the *exercise* of one's religion without substantial [Burdens] as pursuant to RFRA exist; when [D/R/I P]'s *religious motivations* in a [proper return] are generating ***taxes on knowledge***, for a favored religion by *converting* Taxpayers to Taxp[r]ayers, as a ***condition of servitude***?

Answer: Yes. See Petition.³⁶

14. These actions & serious harms are a misuse or threatened abuse of the legal process & law pursuant to 26 U.S.C. Subtitle F - Procedure & Administration; ***as applied law***³⁷ in Chapters 61 through 68, & 75 through 80 or germane subchapter or parts therein: "***are made only for convenience and shall be given no legal effect.***" ("[As Applied Law]"). This legal aspect is ***self-evident*** pursuant to 26 U.S.C. §7806(a) - Construction of title.³⁸

#4 Question Presented: *establishment claim & promoting a specific religion with taxes.*

Whether 26 U.S. Code Chapter 64 – COLLECTION is *law respecting an establishment of religion* or **religious dealings**; under 26 U.S. Code §7410 - Cross References (1) of which declares “*For provisions for collecting taxes in general, see chapter 64*”; particularly when 26 U.S. Code, §7806(a) Construction of title, mandates: “*The cross references in this title to other portions of the title, or other provisions of law, where the word ‘see’ is used, are made only for convenience, and shall be given no legal effect*” raising legal arguments & suppressing [P/P]’s **religious grounded conduct & expression** of [LLP] v. *processing taxes* to promote a religion with [D/R/I P]’s laws or a potential civil action by the United States?

Answer: Yes. See Petition.³⁹

#5 Question Presented: *impermissibly endorses/disapproves of religion/protected FAITH*

Under 26 U.S. Code §7410 - Cross references (2) of which declares “*For venue in a civil action for the collection of any tax, see section 1396 of Title 28 of the United States Code*”; does 28 U.S. Code §1396 - Internal revenue taxes exist as **institutionalized faith** or invalid; when 26 U.S. Code §7806(a) Construction of title, mandates: “*The cross references in this title to other portions of the title, or other provisions of law, where the word ‘see’ is used, are made only for convenience, and shall be given no legal effect*” producing disputes & suppressing [P/P]’s religious observances, expressions or activities of [LLP] with conduct, opinions, or laws of the [D/R/I P] &/or within a potential civil action by the United States?

Answer: Yes. See Petition.⁴⁰

#6 Question Presented: *encouraging or promoting religion as [Temple Taxes], inter alia.*

Under 26 U.S. Code §7410 - Cross references (3) of which declares “*For venue of a proceeding for the recovery of any fine, penalty, or forfeiture, see section 1395 of Title 28 of the United States Code*”; does 28 U.S. Code §1395 - Fine, penalty or forfeiture exist as [Temple Taxes] for **institutionalized faith**; when 26 U.S.C. §7806(a) Construction of title, mandates “*The cross references in this title to other portions of the title, or other provisions of law, where the word ‘see’ is used, are made only for convenience, and shall be given no legal effect*” creating disputes & suppressing [P/P]’s religious observances, expressions of FAITH in [LAW] vs [D/R/I P]’s laws, &/or in a potential civil action by the United States?

Answer: Yes. See Petition.⁴¹

15. This IRS Notice is a “*descriptive matter*” relating to the contents of this title. However,

pursuant to §7806(b), declares, in part: “*No inference, implication, or presumption of*

legislative construction shall be drawn”...“*or descriptive matter relating to the contents*

of this title be **given any legal effect.**” Such *legal effect* is for **religion not legal reason.**

Regardless, IRS’ **administrative practices** are self-evident when not in compliance with 26 U.S.C. Part I - GENERAL PROVISIONS §§ 7201 to 7217, as prescribed **standards of behavior** within a CODE,⁴² but again, on the other hand existing [As Applied Law].

#7 Question Presented: *free exercise claims, ultra vires acts, legal defects, & [Burdens].*

Whether Congress intend that *any person*, should become a criminal by one’s mere failure to measure up to [D/R/I P]’s *prescribed standards of conduct* within a CODE; under 26 U.S.C. §7806; when [As Applied Law] manifests *bona fide* misunderstandings as to one’s liability for the tax, as to one’s *duty to make a return*, or as to the adequacy of the records *any person* maintained or required to produce, or *as applied* to [P/P]’s [LLP] & [Rights]?

Answer: No. See Petition.⁴³

16. [D/R/I P]’s encroachment, endorsement, or enforcement of [Form 1040] or being used by them, is axiomatic of activities infringing on [Rights]; when using **law with no legal effect, made only for convenience.** [P/P]’s [believes] [Form 1040] is an IRS Covenant⁴⁴ to **convert taxpayers** to taxp[r]ayers in a *dialogue forum* of [Intellectual Tithing] taxing the human spirit & soul for a **Government Religion of Submission.** (“[Islamic belief]”).
17. Thereby, this conduct/actions forces [P/P] to profess a belief or disbelief in religion that affects him in a very personal/individual way **through a forum** for a process of instilling *religious doctrines.* Court held in *usage/purposes of a forum:* “First Amendment means that government has no power to restrict expression because of its message, its ideas, its subject matter, or its content.” *Police Dept. of Chi. v. Mosley*, 408 U.S. 92, 95 (1972).

#8 Question Presented: *content-based restrictions/viewpoint-based discrimination, etc.*

Whether [D/R/I P]’s conduct within the CODE & [1040] as disputed activities of *religious dealings* of [unconstitutional ends] prevail; under U.S. Supreme Court First Amendment’s *establishment/free exercise clauses doctrines & tests* or with [P/P]’s [Rights] & from claim-rights owed; when [P/P] is forced to profess a belief or disbelief in religion that affects him in a very personal/individual way thru a **forum** for a process of instilling religious doctrines by *burdening/restricting free speech* or “draws distinctions based on the message a speaker

conveys,” because of its message, its ideas, its subject matter, or its content regarding *speech plus, devout speech, pure or religious speech* in system of *taxation by confession*, including sanctioned *unconstitutional conditions* that chill, deter speech or contingent on?

Answer: No. See Petition.⁴⁵

18. [P/P]’s [believes] this is an IRS’ Creed: “**Our core values guide our path to achieving our vision**” (“[Creed]”).⁴⁶ [P/P]’s [believes] when *any person* believes in, practices, or makes a *proper return* to the IRS & *their path of life, beliefs, and practices*;⁴⁷ manifests Worship of Argumentative Wealth, Words & Wants of Materialism. (“[Worship]”).⁴⁸ *Scientology*, one of various IRS’ endorsed religions has this heartfelt tenet: “**Auditing is precise, thoroughly codified and has exact procedures**”. This *precise path* used by IRS establishes [Burdens] & the *religious undue influences* of [Intellectual Tithing].⁴⁹
19. [D/R/I P]’s *religious motivations* individually or collectively have converted Taxpayers into Taxp[r]ayers & unduly favor one religion over another.⁵⁰ Their *prescribed standard of conduct & speech* in an IRS’ [Creed] manifests taxp[r]ayers, dogmas, [Burdens] and forms a government religion, *inter alia*. In essence, an Organized Religion of **THEIRS** (“[Taxology]”) with the endorsement of Institutionalized Faith in Taxism. (“[Taxism]”). Their modes of [Worship] are in a *Doctrine of Exchange* using refunds, exemptions, enumerations, credits, deductions, adjustments, or abatements (“[Doc-of-Exch]”)⁵¹ via [1040] for [Taxism] [Taxology] vs raising revenues. Conduct of *Constitutional evils*.

#9 Question Presented: *establishment clause violation claim/religious liberty rights owed*

Under an Establishment Clause claim *as applied* to U.S. government; does an IRS’ [Creed] & its *dogma* of a [Doc-of-Exch] for [Taxology] arise, whereby the [D/R/I P] are converting Taxpayers into Taxp[r]ayers, advanced by [FAITH] in [Taxism] as *legal coercion* vs [P/P]’s *religious liberty rights owed*; when *compelling any person to believe in, practice, or make a proper return* to the IRS & *their path of life, beliefs, and practices*; manifesting a system of [Worship] advanced by a dogma of [Auditing] or other *religious dealings* listed herein?

Answer: Yes. See Petition.⁵²

20. [D/R/I P]'s described activities listed in this petition; crafted *dependent conditions* for an *IRS' body of believers* manifesting the Fruits of the Purpose-Driven Life of THEIRS – the semblance of religion.⁵³[P/P]'s [believes] the Internal Religious Service (“[IRS]”) a/k/a IRS, has proselytized 26 U.S.C. §501(c) (“[Mega Church]”) thus, utilizing the prestige, power, and influence of a public institution administered by President Biden.
21. These actions [As Applied Law]⁵⁴ is for IRS' *indoctrination* & modes of [Worship]. Thus, proselytizing the CODE, or the *as applied* challenges or list of real controversies, or the President's most important constitutional duty, "shall take Care that the Laws be faithfully executed," Art. II, § 3; has caused [P/P] to suffer an injury in fact and harms.
22. Moreover, the federal government has attached conditions for the receipt of a federal benefit; tax status/refunds/deductions/exemptions, *inter alia*, requiring [P/P] to alter his religious character, FAITH & [LLP]⁵⁵ to participate in a *government program*.⁵⁶ This *unconstitutional condition* embraces that [D/R/I P] may grant benefits or one's rights on the condition that the beneficiary surrender constitutional rights in a *dutiful forum*.
23. This conduct/actions manifested uncertainty as to the legal obligations, responsibilities, and exercised [Rights] between these two parties, & a judicial review/ruling offers an immediate means to resolve extreme [Burdens] & legal uncertainties for these litigants.
24. These actual controversies between said parties are substantial, immediate, or real and the parties have adverse legal interests. [P/P] seeks Rule 52. Findings & Conclusions, that defines, outlines, or affirms rights, obligations, & responsibilities of each party or how such legal relations depend on, &/or of a certain legal status, when challenging *law/practices/validity* of tax assessments & to thwart serious abuses of power/authority.
25. Thereby, entry of a judgment or decree is procedurally proper to resolve these legal

uncertainties, [Burdens] & afford [P/P] a speedy/inexpensive method of adjudicating; leaving substantive rights unchanged if the CODE should pass “*constitutional muster*”.

26. In *Apt forums*,⁵⁷ [P/P] articulated: **I am an architect of my life, liberty, and pursuit of happiness. I know what is to come by the principle on which it is built. Freedom is the light of all sentient beings with the right to exist as "I Am", and not as "any person".**⁵⁸

27. Equally, [P/P]’s [conscience] dictates that **free exercise principles** do not cause a man to sacrifice his integrity, his rights, the freedom of his convictions, the honesty of his feelings, or the independence of his thoughts. (“[Mankind’s Supreme Possessions]”).⁵⁹

28. These rights are Mankind’s supreme possessions. These are not the objects of sacrifice. [P/P]’s [believes] the mind is a **sacred place** with the human heart (emotions) being a **sacred space** found within us all. Within these most **sacred precincts** of private & domestic life, **religious experiences** developed for various people and with this [P/P].⁶⁰

29. [P/P] motivated by FAITH in a **personal constitution** of [Sacred Honor], [Mankind’s Supreme Possessions], [Constitutionally Protected Interests] (“[CPI]”),⁶¹ [conscience] & [Protected Conduct] existing as *legal/moral capacity*. In so doing, manifested [LLP] exercised by [Rights] as Quintessential Rights of the First Amendment. (“[Q.R.F.A.]”).

#10 Question Presented: *free exercise* of FAITH in [LAW] for [LLP] *in a dutiful forum*.

Under the **Establishment clause/prohibiting free exercise thereof**; does [P/P]’s [Q.R.F.A.] protect *free moral/agency as a legal duty* within Establishment clause or within a **personal constitution** for one’s *sacred precincts* by *exercising* FAITH in [LAW]; when challenging [D/R/I P]’s conduct, IRS’ **indoctrination** &/or the government *substantially burdening* the *exercise* of religion or **liberty of** [Q.R.F.A.] *de facto*, with law respecting an establishment of religion in a **matrix of religious dealings**, *as applied* to [P/P]’s [LLP] in a **dutiful forum**?

Answer: Yes. See Petition.⁶²

30. A **dutiful forum** is the means of & the access sought to exercise [Q.R.F.A.] for a moral-legal duty, regardless of its place, meeting, or medium where thoughts, feelings, beliefs

on a particular issue or matters can be exchanged through the *marketplace of ideas*.⁶³

31. [P/P]'s *dutiful forum* is The Intersection of Church & State⁶⁴ via Personal Constitution & U.S. Constitution for the [Commanding Heights], assuming among the powers of the earth, the separate and equal station to which the Laws of Nature &/or Nature's God who rectified religion to be a person/place/thing thru a *dialogue forum* as [Q.U.E.S.T.].
32. [P/P] is suffering [Burdens]⁶⁵ & invasions of these legally protected interests, relating to one's FAITH, *personal constitution* & [LLP] when *exercising* his [Q.R.F.A.].⁶⁶ This discrete injury, harm, & unreasonable loss in a concrete & personal way, is by activity of [D/R/I P] in '*A Complacent Policy of Indifference to Evil.*' ("[To LIVE as EVIL]").

#11 Question Presented: *claimed rights owed & claims of constitutional law & doctrines.*

Whether [P/P]'s *personal constitution* & one's FAITH in [LLP] shall exist; under the 1st, 4th, 5th & 9th Amends./ambits, Court Doctrines, vs [D/R/I P]'s jurisdiction as [To LIVE as EVIL]; when *exercising* [Q.R.F.A.] & its penumbral, as an *unalienable right* for [LLP] in the *free exercise* within [Commanding Heights] &/or as a rubric of the 9th & 10th Amend., being a *natural, intrinsic, or implied right*, casts as *unenumerated rights or rights reserved*?

Answer: Yes. See Petition.⁶⁷

33. [To LIVE as EVIL]⁶⁸ is *compelled symbolic speech & stratagem*⁶⁹ intended to convey a message or communication of ideas by *context/content/conduct of required behavior* or *behavior limited* in form that is necessary to convey the idea that EVIL will triumph.
34. These constitutional injuries were caused by enforcement of the CODE & the conduct, duty, or obligations of [D/R/I P], *as applied*. The *free exercise of religious liberty & devout speech* not to exist or live as any person vs natural person is a claim-right owed.
35. The government seeks to use its law to compel an individual or "any person" to *create speech they do not believe*.⁷⁰ The activity at issue is *protected speech*, FAITH & [LLP] that are *inherently expressive conduct* vs [To LIVE as EVIL]. The *right to exist* as "I

am" demonstrates religion, *as a community*⁷¹ to protect dignity, to guild one's *path of religious beliefs & achieving constitutional core values, one's constitution & [CPI]*.⁷²

36. This triggers a real controversy of demonstrated deprivations when [P/P] discharged said policy in a *substantive due process right*⁷³ to exist as "**I am**", under the legal/lawful framework as outlined within this petition or *implicit in the concept of ordered liberty*.⁷⁴

#12 Question Presented: [unconstitutional ends] of *undue or unjust deprivations* of [LLP].

Under constitutional provisions, federal law, Court doctrines or Exc. Orders/policy, does [D/R/I P]'s invasions of a legally protected interest, [To LIVE as EVIL] or [As Applied Law] prevail; when [P/P]'s *protected liberty interests* was exercised & expressed as a full spectrum of *inherently expressive conduct* of religious activity with "**taxes on knowledge**", using [Rights] & FAITH in [LAW] for [LLP] with a *substantive due process right/grounds* to exist as "**I am**" of which has been violated as claimed herein or as a claim-right owed?

Answer: No. See Petition.⁷⁵

37. The threshold issue or grounds for [D/R/I P] advocating [To LIVE as EVIL] is IRS' *indoctrination in a matrix of religious dealings*, violating the 16th Amendment; thereby establishing a Black Theology of Legalism.⁷⁶ ("[Legalism]"). [D/R/I P]'s [Legalism] strike everywhere today & it even defies *intelligible principles & foundational gravity* created or established by the U.S. Constitution & germane Constitutional Amendments.

38. This *matrix of religious dealings*, violating 16th Amendment is *self-evident*; with the "**power to lay and collect taxes**" is not express power to exempt and refund taxes, as well as "**on incomes**" is contrary to on individual/any person, as to condition [Rights]-*privileges* in [LLP].⁷⁷ Besides, "*from whatever source derived*" but source is not plural, hence, conflicting with 26 U.S.C. §§ 861 and 862 declaring "**Income from source[s]**". A tax, in the general understanding and in the strict constitutional sense, is an exaction for the support of Government; **the term does not connote** the *expropriation of money* from one group to be expended for another, as a necessary means in a plan of regulation;

such as [The Policy] regulating *any person's hopes, fears, faith, or speech* through a CODE vs. "*provide for the common defence and general welfare of the United States.*"

39. [D/R/I P]'s ***matrix of religious dealings***⁷⁸ as challenged conduct is in opposition to U.S. v. Butler, 297 U.S. 1, 65 (1936) & McCulloch v. Maryland, 17 U.S. 316 (1819):

The power to appropriate money from the Treasury (Constitution, Art. I, § 9, cl. 7) is as broad as the power to tax, and the power to lay taxes to provide for the general welfare of the United States implies the power to appropriate public funds for that purpose. The power to tax and spend is a separate and distinct power; its exercise is not confined to the fields committed to Congress by the other enumerated grants of power, but it is limited by the requirement that it shall be exercised to provide for the general welfare of the United States.

The Court held in *McCulloch v. Maryland* re: "*Necessary and Proper Clause*" *Id.* 421-422 Let the end be legitimate, let it be within the scope of the constitution, and all means which are appropriate, which are plainly adapted to that end, which are not prohibited, but consist with the letter and spirit of the constitution, are constitutional.

40. There are no "compelling" or "legitimate" governmental interest for ***ultra vires acts***,⁷⁹ hostility with or [Burdens] on [P/P]'s ***free exercise*** of religion & FAITH under RFRA.⁸⁰ [THE CODE], *as applied* challenges/establishment violations ban an aspect of [P/P]'s *religious observance* or practice, compels an act inconsistent with that observance or practice or puts difficult pressure on an adherent to modify such observance or practice. [P/P]'s FAITH is a practice of his ***personal constitution*** with his ***religious observance*** within [C/C/C] as [LAW] through [Q.U.E.S.T.] as a ***political religion*** for [P/P]'s [LLP].

41. Thus, [P/P] seeks adjudication of these claims, as he been grievously impacted by the ***chilling effects***⁸¹ of this ***prescribing orthodoxy***, especially where threatened action by government reprisal is real, courts do not require a plaintiff to expose [it]self to liability before bringing suit to challenge the basis for the threat or its ***ensorship*** in a CODE.⁸² ***Chilling effect*** is a term in law & communication that describes a situation where a speech or conduct is suppressed by fear of penalization at the interests of an *individual's free will*. If it affects one's *free speech, inherently expressive conduct*, or an Individual's

- Freedom of Mind; a **sacred place** it cannot pass constitutional muster or *rights reserved*.
42. Here, Federal power infringes upon rights preserved by 9th & 10th Amendments. [P/P] avers [Q.R.F.A.] & its penumbral is **unalienable hybrid-right** for *colorable claims* for a battle of ideas in [Commanding Heights]. It is a rubric of 9th & 10th Amendments, as *a natural, intrinsic, or implied right*, casts as **unenumerated rights** or **rights reserved**.⁸³
43. [Commanding Heights] is not a wall of separation, but a space in *Intersection of Church & State* activities for thoughts/speech/conduct.⁸⁴ It is a bedrock of voices/viewpoints, with tenets/truths of *faith*; using legal doctrines/dogmas of Controlling Legal Principles (“[CLP]”) that *constitutes our faith & spirit* in support of “One Nation Under God”.⁸⁵
44. [P/P] avers this *perpetual principle* of his **personal constitution**; that in the name of **Justice – Equality – Service – Unity – Sacrifice** (“J.E.S.U.S.”)⁸⁶ this substantive creed: “*In Order to Form a More Perfect Union between the powers in Heaven and on Earth.*”
45. In keeping with [P/P]’s *substantive creed* for the **free exercise** and **protection** of rights, privileges, or immunities concerning **religious liberties & protected speech** herein; is secured by Executive Order No. 13798 § 4, 82 Fed. Reg. 21675 (May 4, 2017)⁸⁷ & by the lawful authority of the Department of Justice, who issued on October 6, 2017, legal guidance & its implementation to all administrative agencies & executive departments about their obligations to protect religious liberty & its expressive speech in the United States. (“[Exec.Order/Directive/A.G.Policy]”). Published Federal Register on May 9.⁸⁸
46. [P/P]’s [Rights] has manifested a **substantive due process right/grounds** to exist as “**I am**”, without fears of *unwarranted intrusions, ultra vires acts, legal defects*, [Burdens], or *invasions of substantive rights/protected fundamental rights or unjust deprivations* of [P/P]’s’ [LLP] in the **free exercise** of his FAITH within the [Commanding Heights].⁸⁹

47. [P/P]'s [LLP] & [LAW] is predicated on general *fundamental principles of equality* of application within the *establishment/free exercise clause* of First Amendment. Whether found in *substantive law* or *substantive due process right to exist as "I am"*, this [P/P] embodies that essence in a *specific guaranty*, exercised *in the right* of the people "to be *secure in their persons*"⁹⁰ *within the most sacred precincts of private & domestic life.*⁹¹

48. The IRS *in search for one's possessions of conscience, faith, knowledge, faculties &/or what one seeks to preserve as private, &/or any seizure of substantive liberty interests*⁹² protected in *sacred precincts* of a *sacred place /sacred space* found within us all is Evil.

#13 Question Presented: *substantive law* in [LLP]-*substantive due process right/grounds*.

Whether [P/P] has a constitutional *right, liberty, or immunity* to exist as **"I am"**; under the legal/lawful framework as outlined within this petition &/or implicit in the concept of ordered *liberty* for [LLP] (5th Amend.), *exercising "The right of the people to be secure in their persons"* (4th Amend.); when [P/P] discharged [D/R/I P]'s IRS *programs, opinions, conduct, or law* respecting an establishment of religion in a *substantive due process right*?

Answer: Yes. See Petition.⁹³

49. The questions presented herein are about powers of [LLP] & not what powers a Federal Government ought to have, but what powers have, in fact, been given it by the people.⁹⁴ A *reasonable observer* or *any person's* [LLP] in a *personal stake* as defined, designed, driven, devalued, degraded, deprived, or fearful of being destroyed by law respecting an *establishment of religion* in a *matrix of religious dealings* avows [To LIVE as EVIL].

50. This problematic concern, condition, content, or contrast are endorsed by content-based restrictions on a *subject-matter of religion*/viewpoint-based discrimination on *religious beliefs* violating *establishment/free exercise clauses* & one's [LLP][Rights][Q.R.F.A.] [LAW]. Thus, for *religious liberty*⁹⁵ of FAITH in [LAW]/[LLP] [P/P] seeks as a matter of *law & faith*, a judgment or decree *seeking equity* on all claims as presented herein.⁹⁶

Pursuant to 28 U.S.C. § 1746, I hereby declare under penalty of perjury that the foregoing is true and correct.

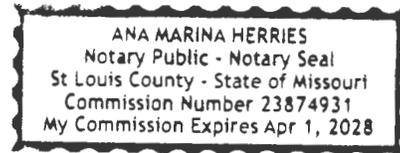
Executed: December 30, 2024



TERRY LEE HINDS, [P/P]
438 Leicester Square Drive
Ballwin, Missouri 63021
PH (636) 777-0397
Email address: alphaomega44@outlook.com

Dated this 30th day of December 2024

Subscribed and sworn to before me in St. Louis County on this day of the 30th of December 2024.



FOOTNOTE #

¶ 1. ...to protect constitutional rights and liberties pursuant to *free exercise claims*¹ with *civil and religious liberties* within one's faithfulness to the rule of law used & hybrid forums applied are central to this case for the applications of *religious liberty rights*, one's *personal constitution* & Facts of Faith/exhibits/declarations incorporated herein by reference. ("[Testimony]").

[P/P] seeks relief in Judicial Review, Rulings &/or Judgment regarding *free exercise claims* & [P/P]'s establishment of religions, based on *intelligent design* of one's FAITH in [LAW] whereby [LAW] & FAITH *are the same* as a *religious liberty* concerning Challenged Law, & Conduct & Actions & Opinions of [D.R. I P] under the following Claimed-Rights Owed, Claims of Constitutional, Statutory & Judicial Precedent & Causes of Action, set forth as:

- 1). *A Constitutional Claim Right Owed in a Free Exercise Claim of a Liberty Right Sought*
- 2). *A Statutory Claim Right Owed in a Free Exercise Claim of Legal Rights Sought*
- 3). JUDICIAL REVIEW &/OR JUDGMENT - CONSTITUTIONAL PROTECTIONS
 - a). CONSTITUTIONAL PROTECTIONS CLAIMS OF CIVIL LIBERTY
 - b). CONSTITUTIONAL PROTECTIONS CLAIMS OF RELIGIOUS LIBERTY
 - c). CONSTITUTIONAL PROTECTIONS CLAIMS OF SUBSTANTIVE LAW & REMEDIAL LAW AS [Q.R.F.A.]
4. CAUSES OF ACTION
 - a). VIOLATIONS OF THE ADMINISTRATIVE PROCEDURE ACT ("APA")
 - b). JUDICIAL REVIEW &/OR JUDGMENT - CONSTITUTIONAL VIOLATION
 - c). VIOLATIONS OF FIRST AMENDMENT OF THE UNITED STATES CONSTITUTION ESTABLISHMENT CLAUSE/PROHIBITING FREE EXERCISE THEREOF
- 5). JUDICIAL REVIEW & JUDGMENT – VIOLATION OF JUDICIAL PRECEDENT
Violations of The Supreme Court of the United States' Doctrines, Decisions & Tests and And with [P/P]'s Controlling Legal Principles ("[CLP]") As Constitutional Principles, Protections & Practices
- 6). CLAIMS OF QUINTESSENTIAL DISESTABLISHMENT RIGHT ("[QDR]")

In the Establishment of [Q.R.F.A.] & free exercise of Religious Liberties Under 1st, 4th, 5th, & 9th Amendments within the ambit of federal law/Court Doctrines.

Quintessential Disestablishment Right in a free exercise of Religious Rights for [LLP].

7). All the above Claimed-Rights Owed, or Claims, Causes of Action sought relief under this WHEREFORE Clause listing (a). & (b). & (c). except for VIOLATIONS OF THE ADMINISTRATIVE PROCEDURE ACT (“APA”) section (d.) was added to meet the APA requirements of remedy law.

WHEREFORE, [P/P] respectfully request that this Court enter a judgment &/or decree:

- (a). Pursuant to FRCP Rule 52(a)(c), upon the proper finding of facts and conclusions of law by the Court, and/or a judgment on the partial findings under the controlling law; enter a judgement pursuant to FRCP Rule 58(a)(d), and/or
- (b). Issue a decree that defines, outlines. or affirms rights, obligations, & responsibilities of each party or how such legal relations depend on, &/or of a certain legal status, and/or
- (c). Pursuant to Judiciary Act of 1789, SEC. 32, this court respectively shall proceed and give judgment according as the right of the cause and matter in law shall appear unto them, without regarding any imperfections, defects, or want of form in such petition declaration, or other pleading, or course of proceeding whatsoever.
- (d). Pursuant to 5 U.S.C. 701 et seq. & 5 U.S. Code Subchapter II - ADMINISTRATIVE PROCEDURE as the APA authorizes federal courts to (1) decide all relevant questions of law; (2) interpret constitutional and statutory provisions; and (3) determine the meaning or applicability of the terms of an agency action.

See germane ¶ of P[/P]’s Petition.

¶ 2. ...free exercise claims of religious belief, religion, conscience, association, petition, protest, protected speech, etc. (“[Rights]”)²

Including but not limited to, *substantive law rights* of *intellectual freedom, identity, autonomy, or freedoms of choice & Rights established* under current **U.S. Supreme Court Doctrines or Tests**, & “*unalienable Rights*, that among these are **Life, Liberty and the pursuit of Happiness**” (“[LLP]”) & *substantive due process right or ground* to exist as “I am”, & protected *fundamental rights, with substantive liberty interests rights, claim-rights owed, or the free exercise and protection of rights, privileges, or immunities concerning religious liberties & protected speech herein; secured by Executive Order No. 13798 § 4, 82 Fed. Reg. 21675 (May 4, 2017). Also, “the right to differ as to things that touch the heart of the existing order.”* Board of Education v. Barnette, 319 U.S. 624, 642 (1943).

¶ 3. government compulsion as employed herein is not a lawful measure of achieving taxation³

when [P/P] received an IRS' Notice CP2000²⁵, dated 7/3/2023, Tax year 2021 for the proposed amount due of \$12,080.00 ("IRS Notice"). An urgent factual obligation alleged & encroachment. A penalty/harm adequately particularized when [P/P]'s chose to exercise fundamental rights, U.S. Supreme Court Doctrines, and in substantive rights of intellectual freedom, identity, autonomy, or freedoms of choice. [P/P]'s brief ¶ 9.

This IRS Notice declared a '*Statutory Notice of Deficiency*'²⁸ followed by a bill for the proposed amount due is forthcoming if I failed to respond. This lesson in debt coercion is more substantial and concrete; when it comes to reprisals on free speech, inter alia particularly when it declares, "doesn't match the information you reported on your tax return." [P/P] never filed a 2021 tax return, because "I am" not an IRS' Taxp[r]ayer. [P/P]'s brief ¶ 10.

[P/P]'s Petition ¶ 576 avers: This single IRS' event, conduct and activity has created ***compel speech and compel association***, with ***compel reading and compel thought or belief inter alia***, manifesting:

- Exhibit AA-1: IRS' Notice CP2000 dated July 3, 2023- No OMB # on this document
 - Exhibit AA-2: [P/P]'s Response Letter July 28, 2023
 - Exhibit AA-3: IRS' Letter dated September 5, 2023- No OMB # on this document
 - Exhibit AA-4: IRS' Letter dated November 27, 2023 - No OMB # on this document
 - Exhibit AA-5: [P/P]'s Response Letter December 18, 2023
 - Exhibit AA-6: IRS' Letter dated January 23, 2024 - No OMB # on this document
 - Exhibit AA-7: IRS' Notice 5071C, (1040SR) dated April 4, 2024 - No OMB #
 - Exhibit AA-8: [P/P]'s Response Letter, dated April 8, 2024
 - Exhibit AA-9: [P/P]'s Response Letter dated April 18, 2023, but typo error 2024 correct
 - Exhibit AA-10: IRS' Letter dated April 22, 2024 - No OMB # on this document
 - Exhibit AA-11: IRS' Letter dated June 3, 2024 - No OMB # on this document
 - Exhibit AA-12: IRS' "Certified Mail" Notice CP3219A, dated 6/10/24 - No OMB #
 - Exhibit AA-13: [P/P]'s Response Letter dated July 4, 2024, to BIDEN & GARLAND.
 - Exhibit AA-14: [P/P]'s Response Letter dated July 4, 2024, to YELLEN & WERFEL.
 - Exhibit AA-15: [P/P]'s Letter, dated July 20, 2024, RE: protest & of religious liberty.
 - Exhibit AA-16: IRS' Notice CP722A, dated October 28, 2024 - No OMB #
 - Exhibit AA-17: IRS' Notice CP503, dated December 23, 2024- No OMB #
 - Exhibit AA-18: [P/P]'s Response Letter dated December 23, 2024
- These Exhibits are attached and incorporated herein by reference

¶ 4. compelled speech⁴ violating [Rights].

Compelled speech violates a person's right to act according to their conscience.

Freedom of speech is the best-known freedom protected by the First Amendment.

What is less known about America's favorite freedom is that it not only protects the right to speak, *but it also protects the right not to speak.*

The First Amendment protects us from government-compelled speech.

What is compelled speech?

Compelled speech means speech that is forced or required by the government. It is not freely made. Someone who is compelled to speak might not agree with what they are required to say.

How does compelled speech relate to free speech under the First Amendment?

The First Amendment's protection of free speech means that people can say what they want without fear of government punishment (with a few exceptions).

Freedom of speech also means that the government cannot control how people express themselves and what they believe (in most cases).

This means that just like the government cannot ban speech, it usually cannot require or "compel" speech.

Compelled speech would typically violate the First Amendment.

<https://www.freedomforum.org/compelled-speech>

¶ 5. Also, one's faithfulness to the rule of law used⁵

"One's faithfulness to the rule of law" is typically described as "compliance" or "adherence" to the law, meaning they consistently follow and respect the established legal framework, applying it equally to everyone without favoritism or personal bias; essentially, acting in accordance with the principle that no one is above the law."

Implies a commitment to justice:

By faithfully adhering to the rule of law, individuals and institutions demonstrate a dedication to fair treatment and upholding legal principles.

Includes following legal procedures:

This goes beyond simply knowing the laws, but also involves following proper legal processes to resolve disputes and enforce regulations.

Applies to everyone equally:

The rule of law signifies that everyone, regardless of their status or position, is subject to the same laws and should be treated equally under them.

The phrase "the Rule of Law" has to be distinguished from the phrase "a rule of law". The latter phrase is used to designate some particular legal rule like the rule against perpetuities or the rule that says we have to file our taxes by a certain date. Those are rules of law, but

the Rule of Law is one of the ideals of our political morality and it refers to the ascendancy of law as such and of the institutions of the legal system in a system of governance.

The Rule of Law comprises a number of principles of a formal and procedural character, addressing the way in which a community is governed. The formal principles concern the generality, clarity, publicity, stability, and prospectivity of the norms that govern a society. The procedural principles concern the processes by which these norms are administered, and the institutions—like courts and independent judiciary that their administration requires. <https://plato.stanford.edu/entries/rule-of-law>.

¶ 6. hybrid forums applied⁶

Hybrid forums are spaces and places for public discussion that combine in-person and online participation. They can be used for a variety of purposes, including education, research, and policymaking or advance [Rights].

Examples of hybrid forums

- **[D.R. I P] dialogue forum:** using [1040] as a [proper return] in a dialogue forum of [Intellectual Tithing]
- **Dutiful Forum In General:** A dutiful forum is the means of & the access sought to exercise [Q.R.F.A.] for a moral- legal duty, regardless of its place, meeting, or medium where thoughts, feelings, beliefs on a particular issue or matters can be exchanged through the *marketplace of ideas*.
- **Dutiful Forum** within the United States Supreme Court's doctrine/jurisprudence regarding the pronouncement that "[t]he First Amendment has erected a wall between church and state is essential or necessary for the legal application of "The Intersection of Church & State's Wall of Separation", as a socially produced space/place conceived in absolute terms.
- [P/P]'s free exercise of a dutiful forum is The Intersection of Church & State via Personal Constitution & U.S. Constitution for the [Commanding Heights] with a dialogue forum as [Q.U.E.S.T.]
- **Forum™ Hybrid Platform:** A platform designed to gather, manage, and analyze data for learning outcomes.

Benefits of hybrid forums

- **Diverse perspectives:** Hybrid forums allow people with different backgrounds and interests to share their ideas. Hybrid forums can provide a variety of viewpoints on a topic.

- **Access:** Hybrid forums can make it easier for people from different locations to participate.
- **Learning:** Hybrid forums can help learners engage with concepts in new ways.
- **Public dialogue:** Hybrid forums can be a space for people to share their experiences and knowledge with a broader audience.
- **Learning:** Hybrid forums can be a way for people to learn from each other and gain new insights.

Considerations for hybrid forums

- **Balancing in-person, online :** How can the benefits of both in-person and online participation be balanced?
- **Ensuring equity:** How leaders or other ensure that all participants have an equal opportunity to contribute.
- **Managing controversies:** Hybrid forums can be used to manage controversies and public debates and promote secular viewpoint or religious beliefs.
- **Public representativeness:** How representative the participants are of the wider public.
- **Transparency:** How transparent the forum is and how accessible it is to the public
- **Equality:** How equal access is to the forum and how equal the participants are treated

¶ 7. Facts of Faith/exhibits/declarations incorporated herein by reference. (“[Testimony]”)⁷

Facts of Faith are listed within this petition.

Physical Exhibits produced and accepted in [OVC] and were not abandoned by [P/P] or dismissed by this court or objected to by Defendant.

See Declaration #1 through #7 submitted in this case.

¶ 8. "Can the government compel someone to say something they don't want to say?"⁸

See touchstone case: *Board of Education v. Barnette*, 319 U.S. 624, 642 (1943).

¶ 9. The challenged opinions/conduct/actions/law of the [D/R/I P], as applied.⁹

See Page #83 through Page #248 of this Petition.

¶ 10. The federal arguments, disputes & concrete harms here¹⁰

See Brief in Support, Exhibits AA #1 through AA#18 of this Petition.

¶ 11. The religious integrity¹¹ of one's life

Religious integrity is a way of life that is consistent with God's standards and moral character. It is a lifestyle that is blameless and upright, and it is not dependent on approval from others.

What does it mean to have religious integrity?

It means living a life that is consistent and sincere, without deception or pretense.

It means doing the right thing because it is expected, not for approval.

It means being internally undivided and having no discrepancy between your public and private life.

It means being kind and confident and being able to apologize and make amends when you are wrong.

How can you practice religious integrity?

Practice humility and recognize that you can learn from others.

Seek forgiveness when you wrong someone.

Set boundaries.

Be thoughtful and clear in your decisions.

Avoid pettiness, scorn, jealousy, and revengeful thinking.

Be more prayerful and consistent with doing good.

What does the Bible say about religious integrity?

Psalm 119:1 says, "Blessed are those whose lives have integrity, those who follow the teachings of the LORD".

Psalm 15:1–3 says that those who walk with integrity practice righteousness, speak truth, and do not do evil to their neighbor.

¶ 29. [P/P]’s religious integrity motivated by FAITH in a personal constitution of [Sacred Honor], [Mankind’s Supreme Possessions], [Constitutionally Protected Interests] (“[CPI]”),⁶¹ [conscience] & [Protected Conduct] existing as legal/moral capacity. In so doing, manifested [LLP] exercised by [Rights] as Quintessential Rights of the First Amendment. (“[Q.R.F.A.]”).

¶ 12. "Life, Liberty, and the pursuit of Happiness."¹²

"Life, liberty, and the pursuit of happiness" is a phrase from the United States Declaration of Independence that expresses the idea that all people have fundamental rights to live freely, make their own choices, and strive for a fulfilling life:

Organic Law

1. **Front Matter of the U.S.C.** under “Organic Laws” The Declaration of Independence -1776, in pertinent part:

“We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed, -- That whenever any Form of Government becomes destructive of these ends, it is the Right of the People to alter or to abolish it, and to institute new Government, laying its foundation on such principles and organizing its powers in such form, as to them shall seem most likely to effect their Safety and Happiness.”

This phrase appears in the Declaration of Independence as part of a list of unalienable rights that the Declaration states all humans have been given by their Creator.

The phrase reflects the idea that governments were created to protect these rights and that the colonists had basic freedoms that the government could not take away.

¶ 13. the liberty¹³ to make the personal decisions and choices constitutive of private life

As averred in Appendix L - Petitioner’s Constitutional Protected Interests filed with the 8th Circuit Court of Appeals No: 18-1299 (2018) Petitioner’s Constitutional Protected Interests

(Facts Necessary to Understand Petitions) or as parts of the record that may be essential to understand the matters set forth in the petition

Liberties of Constitutionally Protected Interests:

Liberty under the Rule of Law.
Liberty of Life and Love (The Laws of Principle and Practice).
Liberty of Worship, Religion & Religious Beliefs or to have no Religion or Religious Beliefs.
Liberty of Conscience (Personal Constitution as declared by legal notice or of private precinct).
Liberty of thought, discussion and of choice in matters of life or the pursuit of happiness.
Liberty of Choice in Association(s) or not to Associate.
Liberty from F.E.A.R. (False Evidence Appearing Real) from governmental activity.
Liberty to Contract
Liberty of Labor free from Federal Income Taxes or but not all Federal "Revenue" laws
Liberty of [Controlling Legal Principles] ("[CLP]")
Liberty from [A Complacent Policy of Indifference to Evil] ("[To LIVE as EVIL]")
Liberty within the [Commanding Heights] as a Liberty of Soul, Spirit & Mind for [LLP]
Liberty to exist as "I AM" (The Lord, Thy God, Jesus Christ) aka "IN GOD WE TRUST"

Murdock v. Pennsylvania, 319 U.S. 105 (1943)

4. A State may not impose a charge for the enjoyment of a right granted by the Federal Constitution. P. 319 U. S. 113.

The power to tax the exercise of a privilege is the power to control or suppress its enjoyment. Magnano Co. v. Hamilton. 292 U. S. 40, 292 U. S. 44-45, and cases cited

¶ 14. P/P] religious life is a sacred temple of free moral/agency guided by a personal religion¹⁴ in order to form a more perfect union.

As averred in Appendix M, Essential Rights as Fundamental Rights or Unalienable Rights filed with the 8th Circuit Court of Appeals No: 18-1299 (2018) as (Facts Necessary to Understand Petitions) or as parts of the record that may be essential to understand the matters set forth in the petition

Essential Rights as Fundamental Rights

Of the First Amendment these *free exercise principles*:

Freedom to practice the establishment, an endorsement or proselytizing a religion.
Freedom of religion, or for worship, or for the innate desire to create, or for Mankind's true creations of empathy, sacrifice, love or for the personal stake of our sacrifice for others.
Freedom of religious beliefs and of choice or free from the religious beliefs of others.
Freedom of speech, or to write, or to read, or freedom not to speak at all.
Freedom of expressive conduct, to publish, or freedom of association or not to associate.
Freedom of conscience or individual freedom of mind.
Freedom to protest the color of law of governmental activities or unconstitutional conditions.

Freedom to petition for “the sacred rights of mankind” or against a system for an intellectualism of indifference that advances [A Complacent Policy of Indifference to Evil] (“[To LIVE as EVIL]”) or “to secure the perfect enjoyment of that great right of the common law, that a man's house shall be his own castle, privileged against all civil and military intrusion.”

Essential Rights of Unalienable Rights

raison d'etre: (the most important reason or purpose for someone or something's existence)

“We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.” (Emphasis added) in pertinent part, Declaration of Independence, July 4, 1776. [1]

The essential rights of unalienable rights are the establishment and endorsed Quintessential Rights of the First Amendment (“[Commanding Heights]”), as unenumerated rights guaranteed under the Ninth Amendment of the U. S. Const. for American Civil Religion. see Appendixes J, T, U, Y.

“Plaintiff avers he has properly, and legally established Quintessential Rights granted under the full protection or established protocols of the First Amendment as guaranteed by the Ninth Amendment to United States Constitution and as sanctioned by [CLP].” see [OVC/Petition] ¶ 4024.

¶ 15. “*Our Church of Greater Reality*”¹⁵ is built upon one’s *intelligent design*

"Built upon one's intelligent design" means something is created or structured based on a thoughtful, planned, and purposeful approach, implying that the design was not accidental but carefully considered by the creator, often with a complex or intricate outcome; it's closely associated with the concept of "intelligent design" where the designer is often interpreted as a higher power or deity.

Key points about "intelligent design":

Core idea:

Certain features of the universe and living organisms are best explained by an intelligent cause, not a random process like natural selection.

Criticism:

Many scientists consider "intelligent design" a pseudoscientific argument as it lacks testable hypotheses and is often used to refute the theory of evolution.

Religious connection:

While not explicitly stating a specific deity, "intelligent design" is often interpreted as implying a divine creator.

¶ 16. Hence, [P/P] is motivated by one's FAITH in [LAW] through Questions Utilizing Evidence Seeking Truth ("[Q.U.E.S.T.]") for the *Intersection of Church and State as one's pursuit of happiness*.¹⁶

[P/P] averred in Petition ¶ 192. [P/P]'s religious liberty is motivated by FAITH in [LAW] through [Q.U.E.S.T.] for the Intersection of Church and State as one's *pursuit of happiness*. Furthermore, in ¶ 135. [P/P]'s free exercise of religious liberty within [P/P]'s Questions Utilizing Evidence Seeking Truth ("[Q.U.E.S.T.]") is essential or necessary; because it exists under the establishment of one's own chosen religions & the secured liberty of FAITH in [LAW] as his establishment/exercise of religion for [LLP].

¶ 17. *"the two sturdiest pillars of the substantive due process temple."*¹⁷

Meyer, along with *Pierce v. Society of Sisters* (1925), is often cited as one of the first instances in which the U.S. Supreme Court engaged in substantive due process in the area of civil liberties. Laurence Tribe called them *"the two sturdiest pillars of the substantive due process temple"*.

Laurence Henry Tribe (born October 10, 1941) is an American legal scholar who is a University Professor Emeritus at Harvard University. He previously served as the Carl M. Loeb University Professor at Harvard Law School. A constitutional law scholar, Tribe is co-founder of the American Constitution Society. He is also the author of *American Constitutional Law* (1978), a major treatise in that field, and has argued before the United States Supreme Court 36 times. Tribe was elected to the American Philosophical Society in 2010.

¶ 18. [D/R/I P]'s acts of undue interference¹⁸

See pages 196 to 229 of this Petition
JUDICIAL REVIEW & JUDGMENT – VIOLATION OF JUDICIAL PRECEDENT

[P/P] averred in ¶ 546. Any person being proselytized as Taxpayers into Taxp[r]ayers must read, review and understand IRS' Publications, Instructions & Forms are acts of undue interference.

[P/P] averred in ¶ 566. The complexity of [THE CODE] burdens Taxpayers and Taxp[r]ayers alike or this [P/P] through various forms of IRS' Notices, demands for money and IRS' written instructions and arbitrary procedures are activities or conduct of undue interference. And on page #102 of this Petition this claim:

CONSTITUTIONAL PROTECTIONS CLAIMS OF CIVIL LIBERTY

FIRST CLAIM FOR RELIEF

JUDICIAL REVIEW &/OR JUDGMENT - CONSTITUTIONAL PROTECTIONS

Civil liberty from undue government interference or actions of encroachment into private matters of one’s possessions of conscience, faith, knowledge, faculties &/or what one seeks to preserve as private, &/or any seizure of substantive liberty interests

¶ 19. P/P]’s ability of embracing one’s FAITH, are sanctioned by *government speech*,¹⁹ *Cross References* & [unconstitutional ends] as law respecting an *establishment of religion* in a *matrix of religious dealings*. (“CODE”). Cross References & government speech are undue interferences.

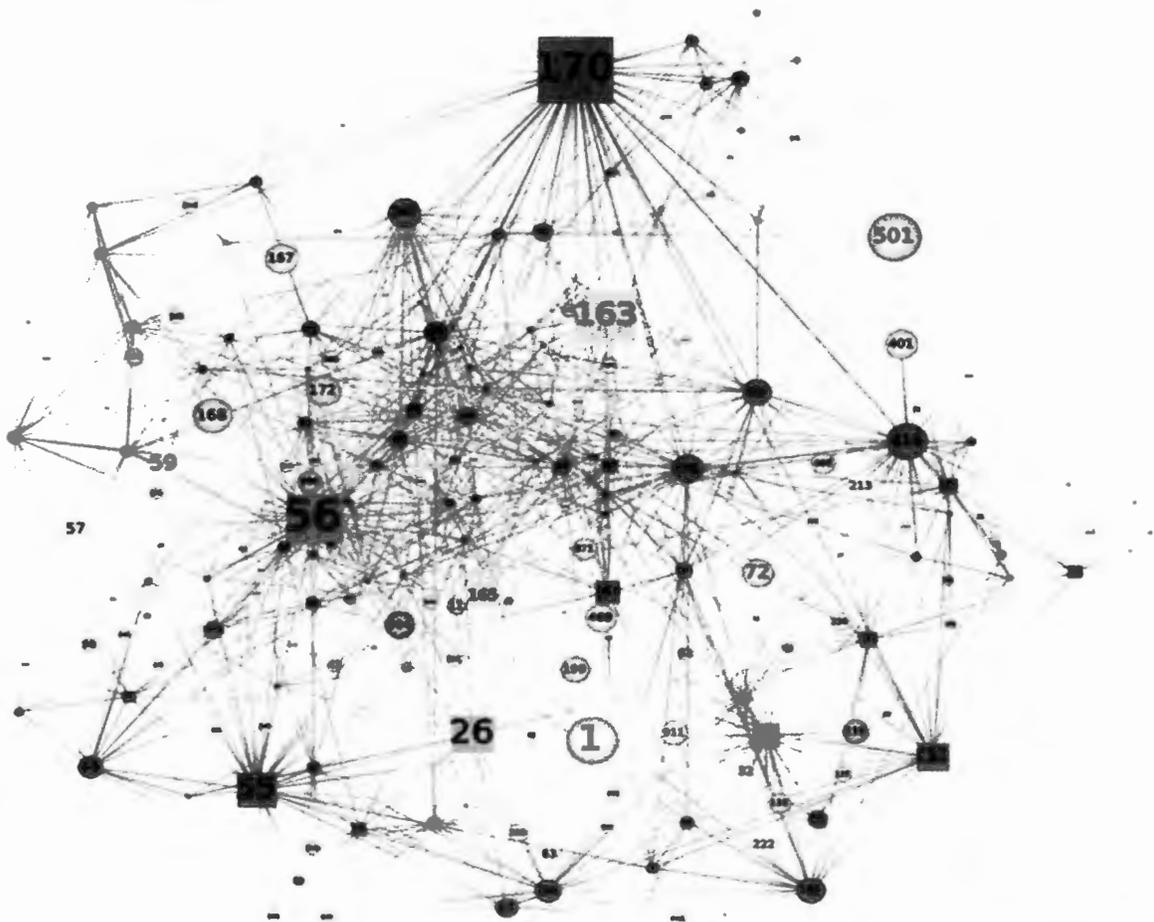


Figure 2. The initial 27 sections are depicted as squares, and the additional 229 sections as circles. There is a total of 1,858 incoming and outgoing cross-references between the 256 sections. The total number of cross-references is conservative, since multiple references between two sections were counted as one intersection reference, and all intra-section references were ignored. (Luttman et al., 2015, p.28). Shadings are the grey scale renditions of the color figure as published.

¶ 20. This holistic practice provides devout services & benefits²⁰ from revenues raised

See IRS' website <https://www.irs.gov>

¶ 21. an artful guise, as processing taxes²¹ for a religion

Sixteenth Amendment commands, in part "The Congress shall have power to lay and collect taxes on incomes," with no power of enforcement clause with this Amendment. The "UNITED STATES" was granted the "power to lay and collect taxes on incomes," **not** processing status for tax forms: <https://www.irs.gov/help/processing-status-for-tax-forms>
Bailey v. Drexel Furniture Co. (Child Labor Tax Case), 259 U.S. 20 (1922)
Syllabus

1. An act of Congress which clearly, on its face, is designed to penalize, and thereby to discourage or suppress, conduct the regulation of which is reserved by the Constitution exclusively to the States, cannot be sustained under the federal taxing power by calling the penalty a tax. P. 259 U. S. 37. Veazie Bank v. Fenno, 8 Wall. 533; McCray v. United States, 195 U. S. 27; Flint v. Stone Tracy Co., 220 U. S. 107, and United States v. Doremus, 249 U. S. 86, distinguished.

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[D/R/I P] are processing taxes²¹ for [Taxology] as set forth in:

Bowers v. Kerbaugh-Empire Co., 271 U.S. 170 (1926)

<https://supreme.justia.com/cases/federal/us/271/170/>

The Sixteenth Amendment declares that Congress shall have power to levy and collect taxes on income, "from

Page 271 U. S. 174

whatever source derived," without apportionment among the several states and without regard to any census or **enumeration**. It was not the purpose or effect of that amendment to bring any new subject within the taxing power.

Enumerations

26 U.S. Code Subchapter B - Computation of Taxable Income

26 U.S. Code Subchapter B - Computation of Taxable Income

PART I—DEFINITION OF GROSS INCOME, ADJUSTED GROSS INCOME, TAXABLE INCOME, ETC. (§§ 61 – 68)

PART II—ITEMS SPECIFICALLY INCLUDED IN GROSS INCOME (§§ 71 – 91)

PART III—ITEMS SPECIFICALLY EXCLUDED FROM GROSS INCOME (§§ 101 – 140)

PART IV—TAX EXEMPTION REQUIREMENTS FOR STATE AND LOCAL BONDS (§§ 141 – 150)

PART V—DEDUCTIONS FOR PERSONAL EXEMPTIONS (§§ 151 – 153)

PART VI—ITEMIZED DEDUCTIONS FOR INDIVIDUALS AND CORPORATIONS (§§ 161 – 199A)

PART VII—ADDITIONAL ITEMIZED DEDUCTIONS FOR INDIVIDUALS (§§ 211 – 224)

PART VIII—SPECIAL DEDUCTIONS FOR CORPORATIONS (§§ 241 – 250)

PART IX—ITEMS NOT DEDUCTIBLE (§§ 261 – 280H)

PART X—TERMINAL RAILROAD CORPORATIONS AND THEIR SHAREHOLDERS (§ 281)

PART XI—SPECIAL RULES RELATING TO CORPORATE PREFERENCE ITEMS (§ 291)

<https://www.law.cornell.edu/uscode/text/26/subtitle-A/chapter-1/subchapter-B>

¶ 22. Dutiful, the CODE are content-based restrictions on pure speech, *as applied* or on its face due to a discriminatory purpose or justification as viewpoint-based discrimination on religious beliefs & are presumptively unconstitutional & subject to strict scrutiny.²²

"Subject to strict scrutiny" means that a law or government action will be reviewed by a court using the highest level of scrutiny, where the government must demonstrate a compelling interest to justify the law and that it is narrowly tailored to achieve that interest; typically applied to cases involving potential discrimination based on suspect classifications like race or national origin.

Key points about strict scrutiny:

High standard:

It is the most rigorous level of judicial review, placing a heavy burden on the government to prove the constitutionality of a law.

Compelling interests:

To pass strict scrutiny, the government must show that the law serves a "compelling government interest".

Narrow tailoring:

The law must be "narrowly tailored" to achieve that compelling interest, meaning it cannot be overly broad or restrict more rights than necessary

¶ 23. #1 **Question Presented:** establishment clause & free exercise claims/claimed rights owed. Answer Yes. See Petition

¶ 24. This case involves claims that arise out of or related to relationships among the parties, via substantive law, doctrines, [Rights], [LAW], [LLP], *inter alia*²⁴ to be upheld.

See Claimed-Rights Owed, Claims of Constitutional, Statutory & Judicial Precedent & Causes of Action, set forth as on pages 83 to pages 248.

¶ 25. [P/P] received an IRS' Notice CP200025
See Exhibit AA-1: IRS' Notice CP2000 dated July 3, 2023- No OMB # on this document

¶ 26. ("IRS Notice"). An urgent factual obligation alleged & encroachment.²⁶
Thereby create compel speech and compel association, with compel reading and compel thought or belief based on [Taxology] & [Taxism].

¶ 27. **#2 Question Presented:** invasions of substantive rights & protected fundamental rights. Answer: No. See Petition.

¶ 28. '*Statutory Notice of Deficiency*'²⁸

26 U.S. Code § 6212 - Notice of deficiency. If the Secretary determines that there is a deficiency in respect of any tax imposed by subtitles A or B or chapter 41, 42, 43, or 44 he is authorized to send notice of such deficiency to the taxpayer by certified mail or registered mail.

¶ 29. [P/P] never filed a 2021 tax return, because "I am" not an IRS' Taxp[r]ayer.²⁹

[D/R/I P]'s invasions of [P/P]'s substantive right under the federal Constitution to equality of treatment come to bear when Taxpayers are treated different than Taxp[r]ayer.

Kennedy v. Bremerton School District 597 US _ (2022)

Held: The Free Exercise and Free Speech Clauses of the First Amendment protect an individual engaging in a personal religious observance from government reprisal; the Constitution neither mandates nor permits the government to suppress such religious expression. Pp. 11–32.

¶ 30. Filing a U.S. Individual Income Tax Return, Form 1040 ("[Form 1040]") thus, regulates [P/P]'s viewpoint³⁰ & the contents³¹ of protected or pure speech, speech plus conduct, *inter alia*.³²

[Form 1040] is pure speech. Pure speech is a form of communication that is protected by the First Amendment and is considered the most protected type of speech. It is defined as the spoken word, or any direct form of written or oral communication that is intended for a specific person or group. [Form 1040] requires [P/P]'s viewpoint on religious beliefs manifesting viewpoint-based discrimination on religious beliefs thereby unconstitutional, prohibited or subject to strict scrutiny.

¶ 31. Filing a U.S. Individual Income Tax Return, Form 1040 ("[Form 1040]") thus, regulates [P/P]'s viewpoint³⁰ & the contents³¹ of protected or pure speech, speech plus conduct, *inter alia*.³²

[Form 1040] is pure speech. Pure speech is a form of communication that is protected by the First Amendment and is considered the most protected type of speech. It is defined as the spoken word, or any direct form of written or oral communication that is intended for a specific person or group. [P/P]'s pure speech with [Form 1040] requires content-based restrictions on a subject-matter of [Taxology].

A "content-based restriction on a subject matter" refers to a law or regulation that limits speech based on the specific topic or idea being discussed, essentially prohibiting discussion on a particular subject altogether, rather than just regulating the manner of expression; this type of restriction is usually considered highly scrutinized and unconstitutional under the First Amendment unless it serves a compelling government interest and is narrowly tailored to achieve it.

¶ 32. protected or pure speech, speech plus conduct, *inter alia*.³²

[Form 1040] seeking [Refund] through [proper return] requires protected speech that draws distinctions based on the message a speaker conveys, "because of its message, its ideas, its subject matter, or its content regarding speech plus. devout speech, pure or religious speech in system of taxation by confession.

¶ 33. This IRS' "lesson" focuses on **required reading**³³ & **compelled speech** using [1040] as a [proper return] in a *dialogue forum* of [Intellectual Tithing].

See IRS' *instructions/publications/opinions/notices/forms* existing as indoctrination through Publications, Instructions & Forms for Worthship or to "see" their steppingstones of enlightenment values ("[The Govspel]").

¶ 34. a subjugated lesson plan of **indoctrination**³⁴ as a condition of servitude.

See [OVC] Exhibits regarding indoctrination as a condition of servitude.

Exhibit I- #13... IRS Indoctrination –Define with IRS practices of Indoctrination/OMB#/3 pages

Exhibit I- #14... IRS Indoctrination & Symbol of an “Inverted Cross” / 3 pages

I-14 Face Sheet Cross

I-14 Inverted Cross

Exhibit I- #15... IRS Scales of Injustice instill conduct “in a fair and honest way” / 29 pages

I-15 Face sheet Scales of Injustice

I-15 Scales of Injustice

Exhibit I- #16... IRS Indoctrination & Symbol of an alleged “Olive Branch” / 3 pages

I-16 Face Sheet Olive Branch

I-16 Olive Branch

Exhibit I- #17... IRS Indoctrination & Symbol of a “Bird” of THEIRS / 3 pages

I-17 Bird of Prey

I-17 Face Sheet Bird

Exhibit I- #18... IRS Indoctrination – Publication – IRS Manuel / 82 pages

Exhibit I- #19... The [Govspel] of THEIRS – List of Publications for [Worthship] / 30 pages

I-19 [The Govspel] Face Sheet Publications Only

I-19 [The Govspel]- Written materials Publications Only

Exhibit I- #20... The [Govspel] of THEIRS–List of Instructions/Forms for [Worthship]/70 pages

I-20 [The Govspel] Face Sheet- Instructions & Forms

I-20[The Govspel] – Written materials Forms & Instructions

Exhibit I- #21... The [Govspel] of THEIRS – Pub 17- Your Federal Income Tax /32 pages

Exhibit I- #22... The [Govspel] of THEIRS What we find as opposed to what may find/ 1 page

Exhibit I- #23... Law & Gospel- Letters & Spirit in [THE CODE] & [THE WORDS]/104 pages

I-23 Law & Gospel! IRS Letters & Spirit of

I-23 [Peter-to-Paul Mandates]

Exhibit I- #24... Understanding Taxes – Lessons – Teacher & Student of THEIRS / 123 pages

¶ 35. evolving the constitutional evils³⁵

[To LIVE as EVIL] is the evolving the constitutional evils [P/P]’s FAITH in [LAW].

¶ 36. **#3 Question Presented:** free exercise/actions that unduly favor one religion over another. Answer: Yes. See Petition.

¶ 37. Such actions are a concern, notably a misuse or as threatened abuse of the legal process; pursuant to 26 U.S.C. Subtitle F - Procedure & Administration: **as applied law**³⁷

See the following [OVC]’s Exhibits notably misuse or as threatened abuse of the legal process;

Exhibit E- #34... IRS Dogma “See” those *Speaking in Tongues* Sowing the [See]ds of Faith/38

Exhibit I- #26... Indoctrination- Application of Internal Revenue Laws see Chapter 64 / 3 pages

Exhibit I- #40... [THE WORDS] – Belief-O-Matic – Cross Ref. as beliefs rooted in / 41 pages

Exhibit I- #31... Religious Observances – 26 § 6014 “shall be given no legal effect” / 7 pages

Exhibit I- #33... [religious gerrymanders] IRS Mailed doc w/no OMB# & Cross Ref./ 14 pages

Exhibit K- #47... [To LIVE as EVIL] Inherit The Wind/Cross References summary / 15 pages

Exhibit E- #10... [THE CODE] Ignorance Is a Choice – Subchapter A / 5 pages

Exhibit E- #11... [THE CODE] Ignorance Is a Choice – Subchapter C / 26 pages

Exhibit E- #12... [THE CODE] Ignorance Is a Choice – Subchapter D / 8 pages

https://www.supremecourt.gov/DocketPDF/19/19-5151/107766/20190712104505729_20190712-103152-95746969-00000606.pdf

¶ 38. 26 U.S.C. §7806(a) - Construction of title.³⁸

Manifesting laws “are made only for convenience and shall be given no legal effect.” (“[As Applied Law]”). This legal aspect is self-evident pursuant to 26 U.S.C. §7806(a) - Construction of title.

¶ 39. **#4 Question Presented:** establishment claim & promoting a specific religion with taxes. Answer: Yes. See Petition.³⁹

¶ 40. **#5 Question Presented:** *impermissibly endorses/disapproves of religion/protected FAITH* Answer: Yes. See Petition.⁴⁰

¶ 41. **#6 Question Presented:** encouraging or promoting religion as [Temple Taxes], *inter alia*. Answer: Yes. See Petition.

¶ 42. 26 U.S.C. Part I - GENERAL PROVISIONS §§ 7201 to 7217, as prescribed standards of behavior within a CODE.⁴²

§§ 7201 to 7217 is *law respecting an establishment of religion in a matrix of religious dealings*. (“CODE”).

¶ 43. **#7 Question Presented:** free exercise claims, *ultra vires acts, legal defects, & [Burdens]*. Answer: No. See Petition.

¶ 44. [P/P]’s [believes] [Form 1040] is an IRS Covenant⁴⁴ to *convert taxpayers* to taxp[r]ayers in a *dialogue forum* of [Intellectual Tithing] taxing the human spirit & soul for a *Government Religion of Submission*. (“[Islamic belief]”).

[Form 1040] is an IRS Covenant for [Taxology] enforced by [Taxism].

Smith in *Church of the Lukumi Babalu Aye, Inc. v. City of Hialeah*, the Court invalidated a series of municipal ordinances because they did have “an impermissible object” and “were pursued only with respect to conduct motivated by religious beliefs.” 508 U.S. 520, 524 (1993).

¶ 45. **#8 Question Presented:** content-based restrictions/viewpoint-based discrimination, etc. Answer: No. See Petition.

¶ 46. IRS’ Creed: “Our core values guide our path to achieving our vision” (“[Creed]”).⁴⁶

IRS Publication 3744 (Rev. 6-2004) Catalog Number 31685B

A Quote on page 4- in this publication

This Creed of the IRS: “Our core values guide our path to achieving our vision” has nothing to do with the “power to lay and collect taxes on incomes, from whatever source derived” or “to pay the Debts and provide for the common Defence and general Welfare of the United States”.

¶ 47. a proper return to the IRS & their path of life, beliefs, and practices;⁴⁷

“Compulsory unification of opinion achieves only the unanimity of the graveyard” is a quote from Justice Robert H. Jackson’s opinion in the 1943 Supreme Court case *West Virginia State Board of Education v. Barnette*, 319 U.S. 624 (1943)

Jackson’s quote was part of his argument that the Bill of Rights was intended to protect minority rights from majorities.

Jackson’s opinion also included a list of examples of failed attempts to force uniformity of opinion, such as the Roman drive to suppress Christianity, the Inquisition, and the Siberian exiles.

¶ 48. Worship of Argumentative Wealth. Words & Wants of Materialism. (“[Worship]”).⁴⁸

United States v. Ballard, 322 U.S. 78 (1944)

Primary Holding

Whether a religious belief is true or false is irrelevant to a judicial determination, as long as the belief is sincerely held.

See the following Exhibits in [OVC] for A Mode of Worthship is:

[IRS Refunds of Income Taxes Collected] “[Refunds]”
[Federal income tax exempted status issued by IRS or as declared by Taxpayers] (“[Exemptions]”)
[Refundable/Nonrefundable Tax Credits] (“[Tax Credits]”
[Above/Below the Line Tax Deductions] (“[Tax Deductions]”)
[“Modified Adjusted Gross Income”] (“[MAGI]”)
[IRS Tax Tables, Brackets & Rates or exclusions, inter alia] (“[Enumerations]”)
[U.S. Individual Income Tax Return, Form 1040] (“[Form 1040]”)
[Forgiveness found in Fresh Start relief & Redemption “Offer in Compromise”] (“[Abatements]”)
[Benefits or privileges offered & provided when making a [proper return] to a system of [Worthship]]
Collectively, “Taxpayer Bill of Rights” is not enacted as law, whereas [Body of Rites] is for a body of believers
Exhibit F- #8... [Worthship] – Moving toward a Deeper Theology Worship / 6 pages
Exhibit F- #9... A Revelation of [Worthship] / 3 pages
Exhibit F- #10... Modes of [Worthship] manifested by THE GREAT WHATEVER/ 1 page
Exhibit F- #11... Doctrine of Exchange manifested by Taxology Modes of [Worthship] /6p
Exhibit I- #19... The [Govspel] of THEIRS – List of Publications for [Worthship] / 30 p
Exhibit I- #20... The [Govspel] of THEIRS–List of Instructions/Forms for [Worthship]/70p

Exhibit K- #4... The ABC’s Ministries of THEIRS – An Alternative Worthship / 21 pages
K-4 ABC Ministries pages 3 to 21
Exhibit K- #24... [Worthship] & dependent conditions for a Body of Believers / 17 pages
Exhibit K- #25... [Worthship] & dependent conditions for a Body of Believers / 86 pages

Exhibit I- #19... The [Govspel] of THEIRS – List of Publications for [Worthship] / 30 pages
I-19 [The Govspel] Face Sheet Publications Only
I-19 [The Govspel]- Written materials Publications Only
Exhibit I- #20... The [Govspel] of THEIRS–List of Instructions/Forms for [Worthship]/70 pages

¶ 49. [Burdens] & the religious undue influences of [Intellectual Tithing].⁴⁹

Scientology, one of the many IRS’ endorsed religions has this devout tenet: “Auditing is precise, thoroughly codified and has exact procedures”. This precise path used by IRS establishes [Burdens] & the religious undue influences of [Intellectual Tithing].

WHAT IS AUDITING?

Although the purely philosophical aspects of L. Ron Hubbard's work are sufficient in themselves to elevate this civilization, only auditing provides a precise path by which any individual may walk an exact route to higher states of spiritual awareness.

The goal of auditing is to restore beingness and ability. This is accomplished by (1) helping the individual rid himself of any spiritual disabilities and (2) increasing individual abilities. Obviously, both are necessary for an individual to achieve his full spiritual potential.

Auditing can be ministered to a group (such as at a Scientology Sunday service), by a person on his own using certain Scientology books and materials and one-to-one.

Through auditing one is able to look at his own existence and improve his ability to confront what he is and where he is. Vast differences exist between the technology of auditing, a religious practice, and other practices. Auditing does not use hypnosis, trance techniques or drugs. The person being audited is completely aware of everything that happens. Auditing is precise, thoroughly codified and has exact procedures.

https://www.scientology.org/what-is-scientology_the-practice-of-scientology/auditing-in-scientology.html

In ¶42 of [P/P]'s brief averred: Auditing is precise, thoroughly codified and has exact procedures (“[Auditing]”) establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability.

¶ 50. Defendants' religious motivations individually or collectively has converted Taxpayers into Taxp[r]ayers & unduly favor one religion over another.⁵⁰

See the following Exhibits in [OVC] for ¶ 50.

The Establishment Clause of the First Amendment of the U.S. Constitution prohibits the government from favoring one religion over another

Exhibit J- #10... [Form 1040] IRS Covenant to convert taxpayers into taxprayers / 2 pages

Exhibit J- #11... [Form 1040] An Act of Faith in a petition [Form 1040] from taxprayers

Exhibit I- #8... [Government Speech] THEIRS is the Kingdom of Taxprayers / 1 page

Exhibit K- #10... The Converts of THE-IRS – Taxprayers & Definitions §7701 / 9 pages

Exhibit K- #11... The Taxprayers of THE-IRS - §§ 861 & 862 Income from sources / 20 p

Exhibit K- #17... Chosen People &/or Chosen Taxprayers of Taxology / 17 pages

¶ 51. Doctrine of Exchange by using refunds, exemptions, enumerations, credits, deductions, adjustments, or abatements (“[Doc-of-Exch]”)⁵¹

Corp. of Presiding Bishop v. Amos, 483 U.S. 327 (1987)

The necessary first step in evaluating an Establishment Clause challenge to a government action lifting from religious organizations a generally applicable regulatory burden is to recognize that such government action does have the effect of advancing religion. The necessary second step is to separate those benefits to religion that constitutionally accommodate the free exercise of religion from those that provide unjustifiable awards of assistance to religious organizations. As I have suggested in earlier opinions, the inquiry framed by the Lemon test should be “whether government’s purpose is to endorse religion and whether the statute actually conveys a message of endorsement.” Wallace, 472 U.S. at 472 U. S. 69. To ascertain whether the statute conveys a message of endorsement, the relevant issue is how it would be perceived by an objective observer, acquainted with the text, legislative history, and implementation of the statute. *Id.* at 472 U. S. 76. Of course, in order to perceive the government action as a permissible accommodation of religion, there must in fact be an identifiable burden on the exercise of religion that can be said to be lifted by the government action. The determination whether the objective observer will perceive an endorsement of religion.

“is not a question of simple historical fact. Although evidentiary submissions may help answer it, the question is, like the question whether racial or sex-based classifications communicate an invidious message, in large part a legal question to be answered on the basis of judicial interpretation of social facts.”

Lynch v. Donnelly, supra, at 465 U. S. 693-694.

A case where Oct 4, 1983 — In a 5-to-4 decision, the Court held that notwithstanding the religious significance of the creche, the city had not violated the Establishment Clause.

If so,

The Worship of Money, a practice which touches upon religion, has advanced or inhibits religion in its principal or primary effect. It is clear that [Refunds] are making adherence to an organized religion relevant; in such a way to favor, promote or preference a person's standing in the political community. Taken together, with law respecting an establishment of religion, the Master of [Mammon] become self-evident.

See the following Exhibits in [OVC] for ¶ 51

Exhibit H- #5... [Mammon] Worship of Money a practice which touches upon religion/ 2p

<https://tlc76.com/wp-content/uploads/2017/09/H-5-Mammon-a-practice-which-touches-upon-religion.pdf>

material wealth or possessions especially as having a debasing influence you cannot serve God and mammon
—Matthew 6:24

¶ 52. #9 Question Presented: establishment clause violation claim/religious liberty rights owed. **Answer: Yes. See Petition.**

¶ 53. the Fruits of the Purpose-Driven Life of THEIRS – the semblance of religion.⁵³

See the following Exhibit(s) in [OVC] for ¶ 53
Exhibit E- #2... [Purpose-Driven Life] The semblances of religion, inter alia / 12 pages

¶ 54. These actions [As Applied Law]⁵⁴ is for IRS' *indoctrination* & modes of [Worship]. [As Applied Law]⁵⁴ are the wrongful actions and powers of a King see:

Langford v. United States, 101 U.S. 341 (1879)

1. As applicable to the government or any of its officers, the maxim that the King can do no wrong has no place in our system of constitutional law.

[P/P] listed these Exhibits in [Decl. #7] and was admitted as evidence in [OVC].
See Pages 12 to 107.

Exhibit F- #7... Search Results for a [proper return] & a Modes of [Worship] / 186 pages
Exhibit F- #8... [Worship] – Moving toward a Deeper Theology Worship / 6 pages
Exhibit F- #9... A Revelation of [Worship] / 3 pages
Exhibit F- #10... Modes of [Worship] manifested by THE GREAT WHATEVER/ 1 page
Exhibit F- #11... Doctrine of Exchange manifested by Taxology Modes of [Worship] /6p
Exhibit F- #12... Doctrine of Exchange “pay-as-you-go” balance “inflow” & “outflow”/7p
Exhibit F- #13... [proper return] to the IRS and their path of life, beliefs, & practices/ 3 p

¶ 55. requiring [P/P] to alter his religious character. FAITH & [LLP]⁵⁵
See DECLARATIONS OF TERRY LEE HINDS [Decl. #1] to [Decl. #7].

¶ 56. Moreover, the federal government has attached conditions for the receipt of a federal benefit; tax status/refunds/deductions/exemptions. *inter alia*, requiring [P/P] to alter his religious character. FAITH & [LLP]⁵⁵ to participate in a *government program*.⁵⁶

We have held that the government may not deny a benefit to a person because he exercises a constitutional right. *See Perry v. Sindermann, 408 U. S. 593, 408 U. S. 597 (1972).*

IRS' governmental programs as listed on a Google search:

IRS programs for Seniors

IRS programs for back taxes

IRS programs for forgiving tax debt (IRS Fresh Start Programs)

IRS programs for related investments

IRS programs to file taxes

And this list goes on & on!!!!!!!!!!

¶ 57. In *Apt forums*,⁵⁷

In *Apt forums*, [P/P] is referring to the current and/or furthestmost or futuristic technology used or employed in the manner or the way that people or persons will communicate/come together for their thoughts/words/actions for [LLP] or as The Way, The TRUTH & The Life that [P/P] holds in his mind/body/spirit/soul for "ONE NATION UNDER GOD".

In apt forums:

Courts conduct a three-step analysis when the government restricts speech on public property.

First, a court must decide whether the activity at issue is speech protected by the First Amendment.

Second, a court must identify the nature of the "forum" where the speech is being restricted.

Third, a court must assess whether the government's restrictions satisfy the standard of judicial review associated with that forum.

Cornelius v. NAACP Leg. Def. Fund. 473 U.S. 788 (1985)

Although, as an initial matter, a speaker must seek access to public property or to private property devoted to public use to evoke First Amendment

Page 473 U. S. 789

concerns, forum analysis is not completed merely by identifying the Government property at issue. ***Rather, in defining the forum, the focus should be on the access sought by the speaker. Emphasis Added.***

¶ 58. right to exist as "I Am". and not as "any person".⁵⁸

FOR THE RECORD: "I AM" is The LORD, Thy God, Jesus Christ, the Son of GOD who created perfect reason and a particular religion.

FOR THE RECORD: "I Am" is the Son the Man, God's faithful servant and helper with the God given right to exist as "I Am". and not as "any person".

FOR THE RECORD: "I am" is a person or individual who FAITH manifested the desire or ability to exist more like one's Creator; instead of existing more like a creature or creation of the State. This is the free exercise of one's own chosen religion(s).

In ¶ 26 of this Brief: In *Apt forums*,⁵⁷ [P/P] articulated: **I am** an architect of my life, liberty, and pursuit of happiness. I know what is to come by the principle on which it is built. Freedom is the light of all sentient beings with the right to exist as "I Am", and not as "any person".⁵⁸ *Emphasis added.*

A Case in Point: I am not promoting Ballard's personal religious beliefs instead of I support this Court's "Primary Holding"

Bible and lawsuit: United States v. Ballard, 322 U.S. 78 (1944).

Primary Holding

Whether a religious belief is true or false is irrelevant to a judicial determination, as long as the belief is sincerely held.

Facts

Ballard promoted his personal religious beliefs and doctrines through the I AM movement. One of his principles was that he had the supernatural ability to heal people of diseases. He formed businesses, solicited funds, distributed literature, and solicited memberships in his movement, all to support his beliefs. The government charged Ballard with mail fraud, but the jury was not required to evaluate whether his claims were true or false.

The Establishment Clause prevents the law from evaluating any dogma or sect, and American society is based on religious freedom. People are allowed to believe what cannot be verified.

A citizen of the U.S. can practice and promote any religion of his or her choice, even if it is not commonly accepted or seems likely to cause public confusion.

¶ 59. ("[Mankind's Supreme Possessions]").⁵⁹

In ¶ 27 of this brief [P/P] averred: Equally, [P/P]’s conscience dictates that free exercise principles do not cause a man to sacrifice his integrity, his rights, the freedom of his convictions, the honesty of his feelings, or the independence of his thoughts. (“[Mankind’s Supreme Possessions]”).⁵⁹

See [OVC] and See DECLARATIONS OF TERRY LEE HINDS [Decl. #1] to [Decl. #7]. [P/P] has in [OVC]

¶ 267. Personal Religion:

Ten Commandments of God is the Laws of Causes and Consequences.

¶ 2709. Plaintiff avers as a United Constitutional Christians he must follow and obey the Constitution(s) of the Nation and THE LAWS OF PRINCIPLE AND PRACTICE and THE LAWS OF CAUSE AND CONSEQUENCE.

¶ 60. Within these *most sacred precincts of private* & domestic life, religious experiences developed for various people and with this [P/P].⁶⁰

In keeping within the Spirit of those individuals who are exceptional in nature, & with my FAITH in those persons who GOD has given us throughout the AGES, I [believe] in:

Louis Brandeis was born in Kentucky as the son of Jewish immigrants from Bohemia. He graduated from Harvard Law School in 1877 at just 21 at the top of his class with the highest grade point average in the history of that law school. He became a successful lawyer in Boston and in 1890, he co-penned the first major article to advocate for a legal right to privacy in the Harvard Law Review.

See some of his thoughts/words/actions:

https://groups.esail.mit.edu/mac/classes/6.805/articles/privacy/Privacy_brand_warr2.html

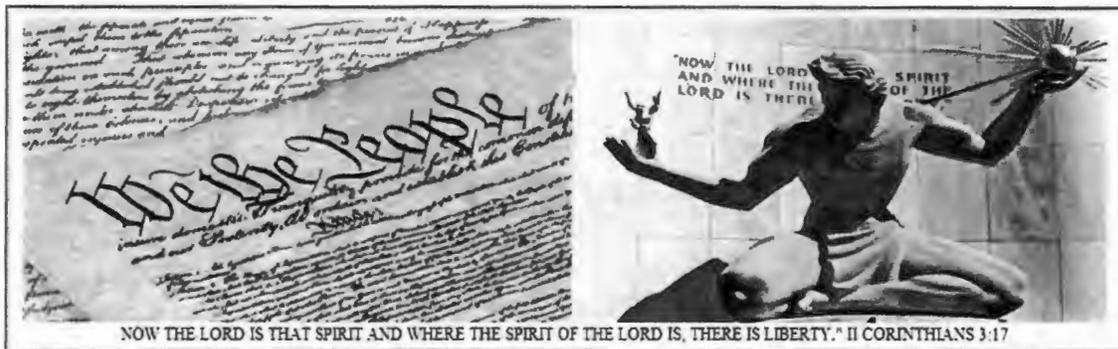
Note; There are hundreds of legal reviews I have read over the past 40 years for my [Q.U.E.S.T.]. Brandeis spirit is for *E pluribus unum* Latin for "Out of many, one" or "Out of one, many" and he is of a traditional motto of the United States, appearing on the Great Seal along with *Annuit cœptis* (Latin for "he approves the undertaking") and *Novus ordo seclorum* (Latin for "New order of the ages") which appear on the reverse of the Great Seal.

¶ 61. [Constitutionally Protected Interests] (“[CPI]”),⁶¹
[P/P] motivated by FAITH in a *personal constitution* of [Sacred Honor], [Mankind’s Supreme Possessions], [Constitutionally Protected Interests] (“[CPI]”),⁶¹

[Constitutionally Protected Interests]



Plaintiff's *personal constitution* dictates or declares he has the [free exercise of the right to be left alone, to think, to privacy and to work] per se as [Constitutionally Protected Interests].



See ¶ 13. the liberty¹³ to make the personal decisions and choices constitutive of private life

Justice Louis Brandeis stated, in part in his famous dissent, in *Olmstead v. United States*, 277 U.S. 438 (1928) – Right of privacy

Protection against such invasion of "the sanctities of a man's home and the privacies of life" was provided in the Fourth and Fifth Amendments by specific language. *Boyd v. United States*, 116 U. S. 616, 116 U. S. 630. But "time works changes, brings into existence new conditions and purposes." Subtler and more far-reaching means of invading privacy have become available to the Government. Discovery and invention have made it possible for the Government, by means far more effective than stretching upon the rack, to obtain disclosure in court of what is whispered in the closet.

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A sufficient answer is found in *Boyd v. United States*, 116 U. S. 616, 116 U. S. 627-630, a case that will be remembered as long as civil liberty lives in the United States. This Court there reviewed the history that lay behind the Fourth and Fifth Amendments. We said with reference to Lord Camden's judgment in *Entick v. Carrington*, 19 Howell's State Trials 1030:

"The principles laid down in this opinion affect the very essence of constitutional liberty and security. They reach farther than the concrete form of the case there before the court, with its adventitious circumstances; they apply to all invasions on the part of the

Government and its employes of the sanctities of a man's home and the privacies of life. It is not the breaking of his doors, and the rummaging of his drawers, that constitutes the essence of the offence; but it is the invasion of his indefeasible right of personal security.

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personal liberty and private property, where that right has never been forfeited by his conviction of some public offence -- it is the invasion of this sacred right which underlies and constitutes the essence of Lord Camden's judgment. Breaking into a house and opening boxes and drawers are circumstances of aggravation; but any forcible and compulsory extortion of a man's own testimony or of his private papers to be used as evidence of a crime or to forfeit his goods is within the condemnation of that judgment. In this regard, the Fourth and Fifth Amendments run almost into each other. [Footnote 3]"

The protection guaranteed by the Amendments is much broader in scope. The makers of our Constitution undertook to secure conditions favorable to the pursuit of happiness. They recognized the significance of man's spiritual nature, of his feelings, and of his intellect. They knew that only a part of the pain, pleasure and satisfactions of life are to be found in material things. They sought to protect Americans in their beliefs, their thoughts, their emotions and their sensations. They conferred, as against the Government, the right to be let alone -- the most comprehensive of rights, and the right most valued by civilized men. To protect that right, every unjustifiable intrusion by the Government upon the privacy of the individual, whatever the means employed, must be deemed a violation of the Fourth Amendment. And the use, as evidence

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in a criminal proceeding, of facts ascertained by such intrusion must be deemed a violation of the Fifth.

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Our Government is the potent, the omnipresent teacher. For good or for ill, it teaches the whole people by its example. Crime is contagious. If the Government becomes a lawbreaker, it breeds contempt for law; it invites every man to become a law unto himself; it invites anarchy.

¶ 62. #10 **Question Presented:** free exercise of FAITH in [LAW] for [LLP] in a dutiful forum. Answer: Yes. See Petition.⁶²

¶ 63. *marketplace of ideas.*⁶³

A dutiful forum is the means of & the access sought to exercise [Q.R.F.A.] for a moral-legal duty, regardless of its place, meeting, or medium where thoughts, feelings, beliefs

on a particular issue or matters can be exchanged through the marketplace of ideas.⁶³

The marketplace of ideas is a metaphor that describes a model of free speech and civic engagement in a democratic society. It's based on the idea that people can share and consider different perspectives, and that the best ideas will emerge through competition.

The term was introduced in 1919 by Justice Oliver Wendell Holmes, Jr. in the case *Abrams v. United States*. Holmes argued that the best test of truth is the ability of an idea to be accepted through competition in the marketplace.

The *marketplace of ideas* holds that the truth will emerge from the competition of ideas in free, transparent public discourse and concludes that ideas and ideologies will be culled according to their superiority or inferiority and widespread acceptance among the population.

It is the purpose of the Free Speech Clause of the First Amendment to preserve an uninhibited *marketplace of ideas* in which truth will ultimately prevail, rather than to countenance monopolization of the market, whether it be by government itself or private licensee. *Red Lion Broadcasting Co., v. F.C.C.*, 89 S. Ct. 1794, 1806 (1969).

Plaintiffs also allege that the suppression constitutes government action, and that it is a violation of Plaintiffs' freedom of speech under the First Amendment to the United States Constitution. The First Amendment states:

Congress shall make no law respecting an establishment of religion or prohibiting the free exercise thereof: **or abridging the freedom of speech.** or of the press; or the right of the people peaceably to assemble, and to petition the Government for a redress of grievances. (emphasis added).

First Amendment, U.S. Const. amend. I.

The principal function of free speech under the United States' system of government is to invite dispute; it may indeed best serve its high purpose when it induces a condition of unrest, creates dissatisfaction with conditions as they are, or even stirs people to anger. *Texas v. Johnson*, 109 S. Ct. 2533, 2542–43 (1989). Freedom of speech and press is the indispensable condition of nearly every other form of freedom. *Curtis Pub. Co. v. Butts*, 87 S. Ct. 1975, 1986 (1967).

The following quotes reveal the Founding Fathers' thoughts on freedom of speech:
For if men are to be precluded from offering their sentiments on a matter, which may involve the most serious and alarming consequences, that can invite the consideration of mankind, reason is of no use to us; the freedom of speech may be taken away, and dumb and silent we may be led, like sheep, to the slaughter.
George Washington, March 15, 1783.

Whoever would overthrow the liberty of a nation must begin by subduing the free acts of speech. Benjamin Franklin, *Letters of Silence Dogwood*.

Reason and free inquiry are the only effectual agents against error.

Thomas Jefferson.

The question does not concern whether speech is conservative, moderate, liberal, progressive, or somewhere in between. What matters is that Americans, despite their views, will not be censored or suppressed by the Government. Other than well-known exceptions to the Free Speech Clause, all political views and content are protected free speech.

<https://firstamendment.mtsu.edu/article/marketplace-of-ideas/>

¶ 64. The Intersection of Church & State⁶⁴

[P/P]'s Intersection of Church & State as two paths and two gates to enter by or if one elects pass through or live within for one's [LLP].

One path & gate is on the secular side of a Wall of Separation between Church and State being broad, as well as one narrow path & small gateway is on the religious side of this Court's First Amendment jurisprudence doctrine.

The Bible verse that mentions a narrow gate is Matthew 7:13-14, which says, "Enter through the narrow gate; for wide is the gate and broad is the way that leads to destruction, and many enter through it. But small is the gate and narrow the road that leads to life, and only a few find it".

In this passage, Jesus is warning that there are two paths to choose from in life:

The wide gate

This path leads to destruction, which is eternal separation from God. It represents a self-centered way of life that focuses on appearing religious to impress others.

The narrow gate

This path leads to life. It represents a Christ-centered way of life that requires humility and a desire to transform one's heart.

Jesus' message is that the way to life is challenging and requires total attention. It's not about hiding a corrupt heart behind righteous-looking behaviors. Instead, it's about learning to love everyone, everywhere.

Location/Place as a dutiful forum

[Commanding Heights]'s spatiality within the Intersection of Church & State activities for thoughts/speech/conduct.

Person/Individual in support of a dutiful forum

Personal Constitution & U.S. Constitution of the (“[Commanding Heights]” under FAITH in [LAW] as faith-based organization Person/Individual in support of a dutiful forum.

Thing/Instruments/Undertaking

Liberty Interests and Property Interests of the First Amendment.

¶ 252 of this Petition States: [P/P]’s free exercise of religious liberty in FAITH is essential or necessary; because the *sacred liberty* of the [Commanding Heights]’s spatiality is within an Intersection of Church and State as one’s pursuit of happiness, being built upon [P/P]’s Faith, Foundations, Fortifications & Forums for open discussion and decision-making.

- Exhibit D- #1... Justice – Equality – Service – Unity – Sacrifice / 3 pages
- Exhibit D- #2... Separation of Powers Doctrine (a system of checks and balances) / 2 pages
- Exhibit D- #3... The Preamble of the United States Constitution – Letters and Spirit of / 1 page
- Exhibit D- #4... For God & Country – Preambles of 50 State Constitutions of U.S.A. / 8 pages
- Exhibit D- #5... *Everson v. Board of Education*, 330 U.S. 1 (1947) A Landmark Case / 1 page
- Exhibit D- #6... *Lemon v. Kurtzman*, 403 U.S. 602 (1971) A Landmark Case / 2 page
- Exhibit D- #7... *Larkin v. Grendel’s Den, Inc.*, 459 U.S. 116 (1982) Est. Clause Dec./ 2 pages
- Exhibit D- #8... *Walz v. Tax Comm’n of City of New York* 397, U. S. 664 Est. Clause / 3 pages
- Exhibit D- #9... *Butchers’ Union Co. v. Crescent City*, 111 U.S. 746 (1884) / 3 pages
- Exhibit D- #10... *United States v. Cruikshank*, 92 U.S. 542 (1875) / 3 pages
- Exhibit D- #11... *Loan Assoc. v. Topeka*, 87 U.S. 20 Wall 655 (1874) / 1 page
- Exhibit D- #12... *U.S. v. Butler*, 297 U.S. 1 (1936) / 3 pages
- Exhibit D- #13... *Griswold v. Connecticut*, 381 U.S. 479 (1965) / 4 pages
- Exhibit D- #14... J. Story, Commentaries on the Constitution of the United States §1893/1 p
- Exhibit D- #15... The Public Policy Doctrine of United States Criminal Law / 15 pages
- Exhibit D- #16... Contemporary Civil Religion in the United States / 16 pages
- Exhibit D- #17... IN GOD WE TRUST- A Principle system for Mankind’s possibilities/21 pages
- Exhibit D- #18... [Quintessential Rights] of the First Amendment Free Exercise Clause/17 pages
- Exhibit D- #19... The All Seeing Eye of Providence & The Chief Cornerstone / 2 pages
- Exhibit D- #20... *United States v. Bishop* & 28 U.S. Code §2007 & Mo. Const. Art I. Sec.11/ 3p
- Exhibit D- #21... *Marbury v. Madison*, 5 U.S 1 Cranch 137 137 (1803) / 4 pages
- Exhibit D- #22... *McCulloch v. Maryland*, 17 U.S. 4 Wheat 316 316 (1819) / 7 pages
- Exhibit D- #23... *Bailey v. Drexel Furniture Co.*, 259 U.S. 20 (1922) / 2 pages
- Exhibit D- #24... *County of Allegheny v. ACLU*, 492 U.S. 573 (1989) / 4 pages
- Exhibit D- #25... *Edwards v. Aguillard*, 483 U.S. 578 (1987) / 5 pages

Exhibit D- #26... *Grosjean v. American Press Co., Inc.*, 297 U.S. 233 (1936) / 3 pages
Exhibit D- #27... *Bose Corp. v. Consumers Union of U. S., Inc.*, 466 U.S. 485 (1986) / 1page
Exhibit D- #28... *Gibbons v. Ogden*, 22 U.S. 1 (1824) /29 pages
Exhibit D- #29... Doctrine of Stare Decisis / 3 pages
Exhibit D- #30... Intelligent Design of Civil Religion / 2 pages
Exhibit D- #31... The Intersection of Church and State/Our Church of Greater Reality / 35 pages
Exhibit D- #32... [Commanding Heights] *E Pluribus Unum* (Latin for “Out of many, one”)/11 p

¶ 65. [P/P] is suffering [Burdens]⁶⁵

The list of governmental [Burdens] by IRS, White House, DOJ or [UST] is vast and long
The Internal Revenue Code is topically organized and generally referred to by section number (sections 1 through 9834).

How Many Words are in the Tax Code?

April 15, 2014, 3 min read, *emphasis added*.

By: Joseph Bishop-Henchman

The tax code is huge and complex. But how huge and complex is it?

Andrew Grossman, the legislation counsel for the Joint Committee on Taxation that helps write tax laws, attacked us in Slate yesterday for saying that the tax code runs 70,000 pages, countering that it’s “only” 2,600 pages.

So how long is the U.S. tax code really? There are a couple ways to look at it.

Statutes

There’s the literal statutes that Congress has passed (Title 26 of the U.S. Code). The Government Printing Office sells it spread over two volumes, and according to them, book one is 1,404 pages and book two is 1,248 pages, for a total of 2,652 pages. At perhaps 450 words per page, that puts the tax code at well over 1 million words. (By way of comparison, the King James Bible has 788,280 words; War and Peace runs 560,000 words; and the Harry Potter series is just over 1 million words.)

Statutes and Regulations

However, a tax practitioner who relies just on the tax statutes will go to jail, because so much of federal tax law is in IRS regulations, revenue rulings, and other clarifications. Congress will set down a policy and leave it to the IRS to write all the rules to implement it. These regulations aren’t short: the National Taxpayer Advocate did a Microsoft Word word count of the tax statutes and IRS regulations in 2012 and came up with roughly 4 million words. Again, at roughly 450 words per page, that comes out to around 9,000 pages. The National Taxpayer Advocate also noted that the tax code changed 4,680 times from 2001 to 2012, an average of once per day.

Statutes, Regulations, and Caselaw

But, a lawyer who relies just on cases and regulations isn't a very good lawyer, because most court decisions are made on the basis of previously decided cases. The respected legal publisher Commerce Clearing House (CCH) puts out such a compilation, the Standard Federal Tax Reporter of 70,000 pages, with notations after each statute containing relevant cases and other information. CCH itself considers this volume to be representative of "the tax code," since an expert needs to know all 70,000 pages to understand the tax code in full. CCH has put out colorful charts illustrating its growth over the years. We used that information for the basis of a chart we did illustrating tax complexity over time.

<https://taxfoundation.org/blog/how-many-words-are-tax-code/>

These [Burdens] existed since 2014 with 2023 [Burdens] How Many Words are in the Tax Code? Is unknown at this time, but pages and pages on google website of such matters.

¶ 66. [Q.R.F.A.].⁶⁶

In ¶ 132 of this Petition: [P/P]'s *free exercise of religious liberty* within Quintessential Rights of the First Amendment ("[Q.R.F.A.]") are essential or necessary; because it exists under the establishment of one's own chosen religions & the secured liberty of FAITH in [LAW] as [P/P]'s establishment of law as religion & for the free exercise rights of [LLP]. In ¶ 132 of this Petition: Here, Federal power infringes upon rights preserved by 9th & 10th Amendments. [P/P] avers [Q.R.F.A.] & its penumbral is **unalienable hybrid-right** for *colorable claims* for a battle of ideas in [Commanding Heights]. It is a rubric of 9th & 10th Amendments, as *a natural, intrinsic, or implied right*, casts as **unenumerated rights** or **rights reserved**.⁸³

Ninth Amendment:

The enumeration in the Constitution, of certain rights, shall not be construed to deny or disparage others retained by the people.

Supreme Court cases from before 1965 contain little analysis of the Ninth Amendment. Litigants in earlier cases occasionally invoked the Amendment, often along with the Tenth Amendment or other provisions of the Bill of Rights, to challenge the constitutionality of various government actions. The Court dismissed those claims, usually with limited discussion.¹ For example, in the 1947 case *United Public Workers v. Mitchell*, the Court rejected Ninth and Tenth Amendment challenges to the Hatch Political Activity Act.² The Court explained,

The powers granted by the Constitution to the Federal Government are subtracted from the totality of sovereignty originally in the states and the people. Therefore, when objection is made that the exercise of a federal power infringes upon rights reserved by the Ninth and Tenth Amendments, the inquiry must be directed toward the granted power under which the action of the Union was taken. If granted power is found, necessarily the objection of invasion of those rights, reserved by the Ninth and Tenth Amendments, must fail.³

Concluding that Congress had the authority to enact the Hatch Act and the Act did not violate any of the prohibitions in the Bill of Rights, the Court upheld the statute.¹

Several members of the Court examined the Ninth Amendment in greater depth in the 1965 case *Griswold v. Connecticut*.⁵ In *Griswold*, the Court held that a statute prohibiting use of contraceptives unconstitutionally infringed on the right of marital privacy. Justice William O. Douglas, writing for the Court, asserted that the specific guarantees in the Bill of Rights have penumbras, formed by emanations from those guarantees that help give them life and substance.⁶ The majority cited the Ninth Amendment along with the substantive rights protected by the First, Third, Fourth, and Fifth Amendments while discussing the penumbral rights of ‘privacy and repose.’⁷ Although a right to privacy is not expressly mentioned in the Constitution, the Court concluded that banning contraceptive use by married couples impermissibly intruded on a relationship lying within the zone of privacy created by several fundamental constitutional guarantees.⁸

Justice Arthur Goldberg, concurring, devoted several pages to the Ninth Amendment. He opined,

The language and history of the Ninth Amendment reveal that the Framers of the Constitution believed that there are additional fundamental rights, protected from governmental infringement, which exist alongside those fundamental rights specifically mentioned in the first eight constitutional amendments. . . . [A] judicial construction that this fundamental right is not protected by the Constitution because it is not mentioned in explicit terms by one of the first eight amendments or elsewhere in the Constitution would violate the Ninth Amendment.⁹

Justice Goldberg disclaimed any belief that the Ninth Amendment constitutes an independent source of right protected from infringement by either the states or the Federal Government. Rather, he explained, the Amendment shows a belief of the Constitution’s authors that fundamental rights exist that are not expressly enumerated in the first eight amendments and an intent that the list of rights included there not be deemed exhaustive.¹⁰ In the 1973 case *Roe v. Wade*, the Supreme Court held that the Constitution limited the ability of the states to prohibit abortion before fetal viability.¹¹ The district court in *Roe* held that the Ninth Amendment protected the right to abortion. On appeal, the Supreme Court instead held that the right was founded in the Fourteenth Amendment’s concept of personal liberty and restrictions upon state action, but cited both the majority opinion in *Griswold* and Justice Goldberg’s concurrence among opinions that recognized that a right of personal privacy, or a guarantee of certain areas or zones of privacy, does exist under the Constitution.¹² In the 2022 case *Dobbs v. Jackson Women’s Health Organization*, the Court overruled *Roe* but emphasized that its decision should not cast doubt on precedents not involving abortion, including *Griswold*.¹³

Topics

- [Abortion](#)
- [Privacy](#)
- [Supreme Court](#)

Footnotes

1. Jump to essay-1 See Ashwander v. TVA, 297 U.S. 288, 330–31 (1936); Tennessee Electric Power Co. v. TVA, 306 U.S. 118, 143–44 (1939); Roth v. United States 354 U.S. 476, 492–93 (1957); Singer v. United States 380 U.S. 24, 26 (1965).
2. Jump to essay-2 330 U.S. 75 (1947).
3. Jump to essay-3 *Id.* at 95–96.
4. Jump to essay-4 *Id.* at 96–104.
5. Jump to essay-5 381 U.S. 479 (1965).
6. Jump to essay-6 *Id.* at 484.
7. Jump to essay-7 *Id.* at 481–85.
8. Jump to essay-8 *Id.* at 485.
9. Jump to essay-9 *Id.* at 487–91 (Goldberg, J., concurring).
10. Jump to essay-10 *Id.* at 492. Justices Hugo Black and Potter Stewart dissented. Justice Black wrote, I cannot rely on the Due Process Clause or the Ninth Amendment or any mysterious and uncertain natural law concept as a reason for striking down this state law. *Id.* at 522 (Black, J., dissenting). Justice Stewart contended, The Ninth Amendment, like its companion the Tenth, . . . ‘states but a truism that all is retained which has not been surrendered.’ *Id.* at 529 (quoting United States v. Darby, 312 U.S. 100, 124 (1941)).
11. Jump to essay-11 410 U.S. 113 (1973).
12. Jump to essay-12 *Id.* at 152–53.
13. Jump to essay-13 No. 19-1392, slip op. (U.S. June 2022).

Tenth Amendment

The powers not delegated to the United States by the Constitution, nor prohibited by it to the States, are reserved to the States respectively, or to the people.

The Tenth Amendment to the United States Constitution states that the federal government only has the powers that are specifically granted to it by the Constitution. Any powers that are not listed in the Constitution are reserved for the states or the people.

The Supreme Court has ruled on several cases that involve the Tenth Amendment, including:

New York v. United States (1992)

The court ruled against a federal law that required states to take control of nuclear waste and pay for cleanup. The court ruled that the federal government could not force states to enforce the law.

Printz v. United States (1997)

The court ruled that the federal government could not force states to run background checks on gun buyers. The court deemed this action coercive and a violation of the Tenth Amendment.

¶ 67. #11 **Question Presented:** claimed rights owed & claims of constitutional law & doctrines. **Answer: Yes. See Petition.**⁶⁷

¶ 68. [To LIVE as EVIL]⁶⁸

In ¶ 5 of this Petition [P/P] averred: [P/P] is suffering [Burdens] & invasions of these legally protected interests, relating to one's FAITH, [Rights], intelligent design & [LLP] when exercising his [Q.R.F.A.]. This discrete injury, harm, & unreasonable loss in a concrete & personal way, is by activity of [D/R/I P] in '*A Complacent Policy of Indifference to Evil.*' ("[To LIVE as EVIL]").

In ¶ 33 of this Brief [P/P] averred: [To LIVE as EVIL]⁶⁸ is *compelled symbolic speech & stratagem*⁶⁹ intended to convey a message or communication of ideas by *context/content/conduct of required behavior* or *behavior limited* in form that is necessary to convey the idea that EVIL will triumph.

In ¶ 49 of this Brief [P/P] averred: The questions presented herein are about powers of [LLP] & not what powers a Federal Government ought to have, but what powers have, in fact, been given it by the people.²⁴ A *reasonable observer* or *any person's* [LLP] in a *personal stake* as defined, designed, driven, devalued, degraded, deprived, or fearful of being destroyed by law respecting an *establishment of religion* in a *matrix of religious dealings* avows [To LIVE as EVIL].

There are 82 averments in [P/P]'s Petition concerning [To LIVE as EVIL] with [OVC] 166 averments with 15 Exhibits listed in SEVENTH DECLARATION OF TERRY LEE HINDS ("[Decl. #7]") of which set forth:

Exhibit H- #26... [To LIVE as EVIL] Dogma "Service + Enforcement = Compliance" / 7p
Exhibit K- #47... [To LIVE as EVIL] Inherit The Wind/Cross References summary / 15 p
Exhibit L- #19... [To LIVE as EVIL] IRS Dogma F.E.A.R. / 8 pages
Exhibit L- #20... [To LIVE as EVIL] IRS Dogma – Star Trek for a Religion of Reality/ 7p
Exhibit L- #21... [To LIVE as EVIL] Moral Hazards - Bank-Bailout Redemption Plans/1p
Exhibit L- #22... [To LIVE as EVIL] Moral Hazards – Collateralized Debt Obligations/1p
Exhibit L- #23... [To LIVE as EVIL] Moral Hazards – Credit Default Swaps/Bread Line/1
Exhibit L- #24... [To LIVE as EVIL] Moral Hazards – Liars of U.S. Tax Code Reform /1p
Exhibit L- #25... [To LIVE as EVIL] Moral Hazards – Credit Markets & subprime crisis/1p
Exhibit L- #26... [To LIVE as EVIL] Moral Hazards – 2008 Global Economic Crisis / 1 p
Exhibit L- #27... [To LIVE as EVIL] Moral Hazards – Too Big To Fail /Bus. of Greed/1 p
Exhibit L- #28... [To LIVE as EVIL] Moral Hazards – Enablers for the Bus. of Greed/ 4 p
Exhibit L- #29... [To LIVE as EVIL] IRS Dogma / the same OMB# for different Reg./74p
Exhibit L- #30... [To LIVE as EVIL] Doctrine of Discrimination & Discernment / 4
Exhibit M- #5... Question of Proof: Our Decision [To LIVE as EVIL] v. In Name of God

¶ 69. *compelled symbolic speech & stratagem*⁶⁹

Compelled speech is when the government forces someone to express ideas or beliefs that they do not want to or punish them for not speaking. The First Amendment's compelled speech doctrine prevents the government from compelling people to express ideas against their will.

Here are some examples of compelled speech cases:

West Virginia State Board of Education v. Barnette (1943): The Supreme Court ruled that a state cannot force children to salute the American flag and recite the Pledge of Allegiance. California law requiring licensed clinics to inform women about state-subsidized abortions: The court ruled that this law altered the content of the clinics' speech. The Supreme Court has set limits on compelled speech, especially in commercial or professional settings. However, the government can require employees or people seeking professional licensing to take an oath to uphold and defend the Constitution

IRS' stratagem is advanced by [To LIVE as EVIL]

<https://www.irs.gov/pub/irs-prior/p3744--2022.pdf>

a plan or scheme, especially one used to outwit an opponent or achieve an end.
"a series of devious stratagems"

¶ 70. compel an individual or "any person" to create speech they do not believe.⁷⁰

"Compelling an individual or 'any person' to create speech they do not believe" means forcing someone to say or express something that goes against their personal beliefs, which is generally considered a violation of their right to free speech and is often referred to as "compelled speech" - meaning the government or another entity cannot mandate that someone express a specific viewpoint they disagree with; this is typically prohibited under the First Amendment in the United States.

Key points about compelled speech:

Violation of free speech:

Forcing someone to say something they don't believe is seen as a direct infringement on their right to express their own opinions freely.

Conscience protection:

Compelled speech can also be seen as a violation of an individual's right to act according to their own conscience.

Legal precedent:

Recent cases like "303 Creative LLC v. Elenis" highlight the principle that the government cannot force businesses to create messages that contradict their beliefs, even if it's related to anti-discrimination laws

¶ 71. The right to exist as "I am" demonstrates religion, as a community⁷¹

A religion demonstrates its community aspect by providing a shared set of beliefs, practices, and rituals that bring people together, fostering a sense of belonging, support, and shared identity, often through regular gatherings, communal events, and mutual care within a religious institution like a church, synagogue, or mosque; essentially acting as a social network built on spiritual connection.

Key points about religion as a community:

Shared values and beliefs:

A core element of a religious community is the adherence to a common set of beliefs and principles that guide members' lives and actions.

Rituals and practices:

Regular religious ceremonies, prayers, and rituals create a sense of shared experience and connection among community members.

Social support network:

Religious communities often provide practical support like emotional comfort, financial assistance, and community outreach to their members.

Leadership structure:

Most religions have a designated leadership, like pastors, rabbis, or imams, who guide the community and provide spiritual guidance.

Sense of belonging:

By participating in religious activities and sharing a common faith, individuals feel a sense of belonging and connection to a larger group.

¶ 72. to protect dignity, to guild one's path of religious beliefs & achieving constitutional core values, one's constitution & [CPI].⁷²

[P/P]'s [Constitutionally Protected Interests] ("[CPI]")

[P/P] averred in ¶ 143 of his Petition: [P/P]'s free exercise of religious liberty avers the free exercise of the right to be left alone, to think, to privacy and to work [Constitutionally Protected Interests] ("[CPI]") being essential or necessary; because it exists under the establishment of one's own chosen religions & the secured liberty of FAITH in [LAW] as his establishment of religion manifesting beliefs & practices of [Q.R.F.A.].

[P/P]'s holds the *right to be left alone, to think, to privacy and to work* is a religious liberty and is best revealed, disclosed or shown when Liberty Deprivations and Due Process &/or Property Deprivations and Due Process enters into one's [LLP].

¶ 73. substantive due process right⁷³ to exist as "I am".

Substantive due process is a constitutional principle that protects fundamental rights from government interference & is a substantive provision of the Constitution that protects people from unreasonable searches and seizures by the government.

Substantive due process is a principle that allows courts to prevent the government from interfering with fundamental rights or protects people's right to personal security, liberty, and private property. The government must obtain a warrant based on probable cause to conduct a legal search and seizure. However, the Supreme Court has established many exceptions to this warrant requirement.

Substantive due process has also been interpreted to include other rights, such as: The right to work, The right to marry, The right to raise children, The right to contract, and The right to privacy.

In the case *Carolene Products*, 304 U.S. 144 (1938), the Supreme Court has determined that fundamental rights protected by substantive due process are those deeply rooted in U.S. history and tradition, viewed in light of evolving social norms. These rights are not explicitly listed in the Bill of Rights, but rather are the penumbra of certain Amendments that refer to or assume the existence of such rights. This has led the Supreme Court to find that personal and relational rights, as opposed to economic rights, are fundamental and protected. Specifically, the Supreme Court has interpreted substantive due process to include, among others, the following fundamental rights:

Right to privacy : *Meyer v. Nebraska*, 262 U.S. 390 (1923) and *Pierce v. Society of Sisters*, 268 U.S. 510 (1925).

The right to privacy (specifically the right to contraceptives): *Griswold v. Connecticut*, 381 U.S. 479 (1965)

The right to marry a person of a different race: *Loving v. Virginia*, 388 U.S. 1 (1967)

The right to pre-viability abortion: *Roe v. Wade*, 410 U.S. 113, (1973)

This was overturned in *Dobbs v. Jackson Women's Health Organization* (2022)

Right to refuse medical treatment: *Cruzan v. Missouri Dept. of Health* (1989)

Right of the parents to direct the upbringing of their children - e.g. the right to decide who visits their child: *Troxel v. Granville*, 530 U.S. 57 (2000).

The right to marry an individual of the same sex: *Obergefell v. Hodges*, 576 U.S. 644 (2015)

Substantive due process remains a vital and evolving concept of Constitutional Law, ensuring that essential personal freedoms are protected from unwarranted government intrusion.

¶ 74. implicit in the concept of ordered liberty.⁷⁴

[P/P]'s arguments surrounding the interpretation of "liberty" under the Due Process Clause concerns Liberty Deprivations & Due Process &/or Property Deprivations & Due Process when that subject matter enters into [P/P]'s [LLP].

"Implicit in the concept of ordered liberty" means that certain fundamental rights, not explicitly stated in the Constitution, are considered essential to a well-functioning society and are therefore protected by the law, even if they are not specifically listed; essentially, it refers to the idea that freedom can only be fully realized within a framework of social order, implying certain rights are necessary to maintain that order.

Key points about "ordered liberty":

Interpretation by the Courts:

The Supreme Court often uses this phrase when deciding cases related to the Due Process Clause of the Fourteenth Amendment, determining if certain rights are fundamental and should be protected under the law.

Balancing Act:

"Ordered liberty" signifies a balance between individual freedom and the need for social order, meaning that not all freedoms are absolute and can be limited if they threaten societal stability.

Example Debates:

Recent debates around issues like same-sex marriage and abortion often center on whether these rights are "implicit in the concept of ordered liberty"

In the case & decision of *Grosjean v. American Press Co., Inc.*, 297 U.S. 233 (1936)

Judge Cooley has laid down the test to be applied -- "The evils to be prevented were not the censorship of the press merely, but any action of the government by

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means of which it might prevent such free and general discussion of public matters as seems absolutely essential to prepare the people for an intelligent exercise of their rights as citizens." 2 Cooley's Constitutional Limitations, 8th ed., p. 886.

The word "liberty" contained in that amendment embraces not only the right of a person to be free from physical restraint, but the right to be free in the enjoyment of all his faculties as well. See *Allgeyer v. Louisiana*, 165 U. S. 578, 165 U. S. 589.

¶ 75. #12 **Question Presented:** [unconstitutional ends] of undue or unjust deprivations of [LLP]. Answer: No. See Petition.75

¶ 76. establishing a Black Theology of Legalism.76 (“[Legalism]”).

[D/R/I P]’s Black Theology of Legalism is, in part The Administrative Law of THEIRS with the [Administrative Law of THEIRS guiding a Path to Involuntary Servitude] (“[Legalism]” or (Legalism”)

The Administrative Law of THEIRS has generated a power field of this own making. Its force and effect of law respecting an establishment of a religion has been deified at the expense of our human truths and trust.

These human truths and trust are placed within our Federal and State Constitutions.

Legalism strike everywhere today... it even defies the principles & gravity created by a U.S. Constitution. Legalism operates like a Black Hole destroying the light in mankind’s law & in the human spirit

Legalism is advanced by Intellectual Tithing & Offerings for a Religion of Submission. It has an IRS Dogma – The ABC’s of Salvation: Admit – Believe – Confess

[Legalism] is enforced [Taxism] using, in part 26 U.S.C. § 6065 - Verification of returns

The ABC’s of Salvation: Admit – Believe – Confess is (1) **Admit** you’re a taxpayer of [Taxology] with your institutionalized faith in [Taxism] (2) **Believe** in [Purpose-Driven Life] [Worship] [THE CODE] and [THE WORDS] of THEIRS (3) Confess that a [proper return] in the [Govspel] of THEIRS and be converted as a taxpayer

[P/P] listed these Exhibits in [Decl. #7] and was admitted as evidence in [OVC].

Exhibit K- #36... Black Theology of Legalism: The ABC’s of Salvation / 231 pages

Exhibit K- #37... Black Theology of Legalism: Definitions §7701 / 39 pages

¶ 77. as to condition [Rights]- privileges in [LLP].⁷⁷

In ¶ 38 of [P/P]’s Brief: This *matrix of religious dealings*, violating 16th Amendment is self-evident; with the “*power to lay and collect taxes*” is not express power to exempt and refund taxes, as well as “*on incomes*” is contrary to on individual/any person, as to condition [Rights]- *privileges* in [LLP].⁷⁷

[D/R/I P] are taxing individual/any person's beliefs & practices through [Form 1040] as a "condition precedent" "on incomes". The "**power to lay and collect taxes**" is not express **power to exempt and refund taxes**, as well as "on incomes" is contrary to on individual/any person, as to condition [Rights]- privileges in [LLP]. This unconstitutional condition to participate in IRS' governmental program embraces that [D/R/I P] may grant benefits or one's rights on the condition that the beneficiary surrender constitutional rights in a **dutiful forum**. A condition precedent is a legal term that refers to an event or condition that must occur before a contract can be enforced or a party is obligated to perform:

¶ 78. [D/R/I P]'s *matrix of religious dealings*⁷⁸

In ¶ 39 of [P/P]'s Brief declared: [D/R/I P]'s *matrix of religious dealings*⁷⁸ as challenged conduct is in opposition to U.S. v. Butler, 297 U.S. 1, 65 (1936) & McCulloch v. Maryland, 17 U.S. 316 (1819)

The *matrix of religious dealings* regarding [THE CODE] refers to the systems & structures in society that keep us bound to the traditional ways of living and working. These systems can include societal norms, cultural expectations, educational institutions, and corporate structures that often prioritize profit through the IRS.

[P/P] listed these Exhibits in [Decl. #7] and was admitted as evidence in [OVC].

- Exhibit E- #1... THE IRS [Creed] of Taxology / IRS Strategic Plans 2000-2005 / 109 pages
- Exhibit E- #2... [Purpose-Driven Life]- The semblances of religion, inter alia / 12 pages
- Exhibit E- #3.... [THE CODE] is Law Respecting an Establishment of Religion / 7 pages
- Exhibit E- #4... [Burdens] Unworldly Zeal or Religious Fervor of THEIRS / 4 pages
- Exhibit E- #5.... [Burdens] Collective Experience Mission of Taxology / 13 pages
- Exhibit E- #6... [Burdens] Collective Experience v. Our Independence / 6 pages
- Exhibit E- #7.... [Burdens]...not hard to believe & Tax Code spans 70,000 pages/ 7 pages
- Exhibit E- #8...The OUTER LIMITS - Parallel Tables – A list of No CFR for Title 26 / 17 pages
- Exhibit E- #9... Field of Dreams – Parallel Tables numerous CFR for other Titles / 32 pages
- Exhibit E- #10... [THE CODE] Ignorance Is a Choice - Subchapter A / 5 pages
- Exhibit E- #11... [THE CODE] Ignorance Is a Choice - Subchapter C / 26 pages
- Exhibit E- #12... [THE CODE] Ignorance Is a Choice - Subchapter D / 8 pages
- Exhibit E- #13... [THE CODE] Face Sheet of each Subtitle involved in case / 1 page
- Exhibit E- #14... [THE CODE] CCH Federal Tax Law Keeps Piling Up / 1 page
- Exhibit E- #15... [THE CODE] - Subtitle A- Chapter 1 / 50 pages
- Exhibit E- #16... [THE CODE] - Subtitle A- Chapter 2 / 2 pages
- Exhibit E- #17... [THE CODE] - Subtitle C- Chapter 21 / 2 pages
- Exhibit E- #18... [THE CODE] - Subtitle C- Chapter 23 / 2 pages
- Exhibit E- #19... [THE CODE] - Subtitle C- Chapter 24 / 2 pages
- Exhibit E- #20... [THE CODE] - Subtitle C- Chapter 25 / 2 pages
- Exhibit E- #21... [THE CODE] - Subtitle D- Chapter 35 / 2 pages
- Exhibit E- #22... [THE CODE] – Subtitle F- Chapter 61 through Chapter 80 / 26 pages

Exhibit E- #23... [Refunds] Seed Money & Rise of the Seed Faith, Save for a Rainy Day/2 pages

Exhibit E- #24... [Refunds] Give Us This Day Our Daily Bread vs. Earning you're.../ 2 pages

Exhibit E- #25... [Moralistic] Theology of Money / 1 Page

Exhibit E- #26... [Moralistic] Spirituality through Materialism / 4 Page

Exhibit E- #27... Sindustry of THEIRS - Moral Arguments & Moral Hazards / 11 pages

¶ 79. There are no "compelling" or "legitimate" governmental interest for *ultra vires acts*.⁷⁹

A compelling governmental interest is a legal standard that describes when a government's interest is essential and necessary, rather than a matter of choice, preference, or discretion.

A legitimate governmental interest is a substantial interest that the government has in keeping public property in good condition.

The compelling interest test is used by courts to determine if a government's interest in regulating rights like freedom of speech or religion outweighs an individual's constitutional rights. The government must demonstrate that its actions serve a significant and legitimate purpose when infringing on fundamental rights.

Doctrine Of Ultra Vires, Meaning, Purpose, Exceptions, Effects

Ultra vires acts are actions that are taken beyond the legal authority of a corporation or government. The term comes from the Latin phrase *ultra vires*, which means "beyond the powers".

Ultra vires acts are any acts that lie beyond the authority of a governmental body or government to perform. Ultra vires acts fall outside the powers that are specifically listed in a corporate charter, law or U.S. Constitution & its Amendments. This can also refer to any action that is specifically prohibited by the corporate charter or U.S. Constitution & its Amendments.

[P/P] holds there no "compelling" or "legitimate" governmental interest for ultra vires acts, when [D/R/I P]'s Doctrine of Exchange are using refunds, exemptions, exclusions, credits, deductions, adjustments, or abatements & is not a constitutional activity that has any impact, on the power to lay and collect taxes on incomes, whether direct or indirect, so the federal government cannot base law, as applied or on its face in promoting a Doctrine of Exchange.

Hernandez v. Commissioner, 490 U.S. 680 (1989)

Finally, the court noted that the compelling governmental interest in "the maintenance of a sound and uniform tax system" counseled against granting a free exercise exemption. *Id.* at 852-853

¶ 80. [P/P]’s free exercise of religion & FAITH under RFRA.⁸⁰

RFRA stands for Religious Freedom Restoration Act, which is a law that establishes additional rights to those protected by the free exercise clause of the Constitution. The RFRA requires the federal government to demonstrate that any rules that significantly burden religious exercise serve a compelling government interest and are the least restrictive means to do so.

In 1997, the Supreme Court ruled in *City of Boerne v. Flores* that the RFRA was unconstitutional when applied to state and local governments. The court held that the RFRA violated the separation of powers principle and upset the balance between the federal government and the states. However, the RFRA remains constitutional on the federal level

See Petition’s Brief whereby [P/P]’s free exercise of religion & FAITH under RFRA has establish: The federal arguments, disputes & concrete harms here, concern “unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness” (“[LLP]”) and with governmental actions substantially burdening an exercise of religion & the liberty of sincerely held religious beliefs, practices, or observances. (“FAITH”) or (“[believes]”).

¶ 81. *chilling effects*⁸¹ of this *prescribing orthodoxy*

The chilling effect is a phenomenon where people or groups are discouraged from expressing themselves due to the fear of breaking a law or regulation. It can occur when laws are too broad or vague, making it difficult to know what is and isn’t permitted. Vague laws produce chilling effects because individuals do not know exactly when their expressive conduct or speech crosses the line and violates such rules. The Supreme Court explained this when examining the constitutionality of two provisions of the Communications Decency Act (CDA) that criminalized the online transmission of “patently offensive” and “indecent” communications. However, the law failed to define either term, thus creating a chilling effect.

Writing for the Court in *Reno v. ACLU* (1997), Justice John Paul Stevens explained:

The vagueness of the CDA is a matter of special concern for two reasons. First, the CDA is a content-based regulation of speech. The vagueness of such a regulation raises special First Amendment concerns because of its obvious chilling effect on free speech. Vague laws are not the only ones that can cause chilling effects. Overbroad laws and laws that impose prior restraint on expression also can chill expression. Justice William Brennan referred to this in his dissenting opinion in *Walker v. City of Birmingham* (1967) when he wrote of “our overriding duty to insulate all individuals from the chilling effect upon exercise of First Amendment freedoms generated by vagueness, overbreadth and unbridled discretion to limit their exercise.”

Laws that chill free expression do not provide the appropriate level of breathing space for First Amendment freedoms. The Court in *New York Times Co. v. Sullivan* (1964) created a new rule for allegedly defamatory statements about public officials—the actual malice rule—in order to combat the chilling effects that many state libel laws had on free expression.

A law that made the media and individuals liable for every false statement would have palpable chilling effects and dampen political discourse on important public issues. In his concurring opinion, Justice Arthur Goldberg recognized that “[t]he opinion of the Court conclusively demonstrates the chilling effect of the Alabama libel laws on First Amendment freedoms in the area of race relations.”

"Prescribing orthodoxy" is when the state forces citizens to believe a specific ideology, rather than persuading or engaging them in a dialogue. This can be done through a variety of means, including:

Offering incentives

For example, the state could offer tax benefits to citizens who agree with a certain belief or revoke the driver's licenses of those who disagree.

Using nonrational methods

The state could use any intentionally nonrational method to change a person's ideological beliefs.

The idea that the state cannot prescribe orthodoxy is based on the principle that no official can force citizens to confess their faith in a particular matter of opinion. The landmark case *West Virginia State Board of Education v. Barnette* famously ruled that no state can prescribe an ideological orthodoxy

¶ 82. CODE.⁸²

In ¶ 6 of [P/P]’s brief averred: law respecting an establishment of religion in a matrix of religious dealings. (“CODE”)

¶ 83. It is a rubric of 9th & 10th Amendments, as a natural, intrinsic, or implied right, casts as unenumerated rights or rights reserved.⁸³

In ¶ 42 of [P/P]’s Brief averred: Here, Federal power infringes upon rights preserved by 9th & 10th Amendments. [P/P] avers [Q.R.F.A.] & its penumbral is unalienable hybrid-right for colorable claims for a battle of ideas in [Commanding Heights]. It is a rubric of 9th & 10th Amendments, as a natural, intrinsic, or implied right, casts as unenumerated rights or rights reserved.⁸³

[P/P] established a personal religion with FAITH in [LAW] as a religious liberty & religious exercise of [Rights] that construct [Q.R.F.A.] & its penumbral as unalienable

hybrid-right for colorable claims. Under the Establishment/free exercise clause thereof of the First Amendment thereby [Q.R.F.A.] are sanctioned by the 9th Amendment right as a natural, intrinsic, or implied right, casts as unenumerated rights or rights reserved.

[Q.R.F.A.] as rights reserved under the 10th Amendments is a power not given to the federal government or reserved for the states however for the people or this [P/P]. This reason is simple, the Federal & States cannot make or enforce a law regarding an establishment of religion, however [P/P] can and has establishment a religion with FAITH in [LAW] for religious law & [Rights].

¶ 84. Intersection of Church & State activities for thoughts/speech/conduct.⁸⁴

In ¶ 131 of [P/P]'s Petition averred: [P/P]'s free exercise of religious liberty within the Intersection of Church and State ("[IC&S]") is essential or necessary; because it exists under the establishment of one's own chosen religions & the secured liberty of FAITH in [LAW]; as a place within the jurisprudence in a 'Wall of Separation of Church & State' as establishment of religion.

In ¶ 137 of [P/P]'s Petition averred: [P/P]'s free exercise of religious liberty in the [Commanding Heights] being not a wall of separation, but a space within the Intersection of Church & State activities for thoughts/speech/conduct; with spatiality being socially constructed and the role people play in creating it. It's a production of the political/economic system and serves as an Embassy for God's Kingdom on Earth, being essential or necessary; because it exists under the establishment of one's own chosen religions & the secured liberty of FAITH in [LAW] as an establishment of religion hierarchy in a dutiful forum's spatial property.

In ¶ 192 of [P/P]'s Petition averred: [P/P]'s religious liberty is motivated by FAITH in [LAW] through [Q.U.E.S.T.] for the Intersection of Church and State as one's *pursuit of happiness*.

In ¶ 215 of [P/P]'s Petition averred: [P/P]'s free exercise of religious liberty in FAITH is essential or necessary; because [P/P] is inspired & motivated by one's FAITH in [LAW] through [Q.U.E.S.T.] for the Intersection of Church and State as one's pursuit of happiness.

In ¶ 241 of [P/P]'s Petition averred: [P/P]'s free exercise of religious liberty in FAITH is essential or necessary for the application of The Intersection of Church & State's Wall of Separation, as a socially produced space/place conceived in absolute terms.

In ¶ 242 of [P/P]'s Petition averred: [P/P]'s free exercise of religious liberty in FAITH is essential or necessary for the application of [Commanding Heights]'s spatiality within the Intersection of Church & State activities for thoughts/speech/conduct.

In ¶ 245 of [P/P]'s Petition averred: [P/P]'s dutiful forum is with The Intersection of Church & State via Personal Constitution & U.S. Constitution for the [Commanding Heights]'s

spatiality; because this sphere of intellect, speech, conduct & spirit is built upon one's intelligent design exercised of a liberty in [C/C/C].

In ¶ 246 of [P/P]'s Petition averred: [P/P]'s free exercise of religious liberty in FAITH is essential or necessary for application of a dutiful forum within The Intersection of Church & State's Wall of Separation of federal jurisprudence emphasizing the interdependence of physical space and social space.

In ¶ 252 of [P/P]'s Petition averred: [P/P]'s free exercise of religious liberty in FAITH is essential or necessary; because the sacred liberty of the [Commanding Heights]'s spatiality is within an Intersection of Church and State as one's pursuit of happiness, being built upon [P/P]'s Faith, Foundations, Fortifications & Forums for open discussion and decision-making.

The U.S. Constitution, like the Missouri and Louisiana Constitutions, guarantees the right of freedom of expression, encompassing both the right to speak and the right to listen. U.S. Const. amend. I; *Virginia State Bd. of Pharmacy v. Virginia Citizens Consumer Council, Inc.*, 425 U.S. 748, 756–57 (1976).

The Court held that the First Amendment protects willing speakers and willing listeners equally.

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Freedom of speech presupposes a willing speaker. But where a speaker exists, as is the case here, [Footnote 14] the protection afforded is to the communication, to its source and to its recipients both. This is clear from the decided cases. In *Lamont v. Postmaster General*, 381 U. S. 301 (1965), the Court upheld the First Amendment rights of citizens to receive political publications sent from abroad.

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More recently, in *Kleindienst v. Mandel*, 408 U. S. 753, 408 U. S. 762-763 (1972), we acknowledged that this Court has referred to a First Amendment right to "receive information and ideas," and that freedom of speech "necessarily protects the right to receive." And in *Procunier v. Martinez*, 416 U. S. 396, 416 U. S. 408-409 (1974), where censorship of prison inmates' mail was under examination, we thought it unnecessary to assess the First Amendment rights of the inmates themselves. for it was reasoned that such censorship equally infringed the rights of noninmates to whom the correspondence was addressed. There are numerous other expressions to the same effect in the Court's decisions. See, e.g., *Red Lion Broadcasting Co. v. FCC*, 395 U. S. 367, 395 U. S. 390 (1969); *Stanley v. Georgia*, 394 U. S. 557, 394 U. S. 564 (1969); *Griswold v. Connecticut*, 381 U. S. 479, 381 U. S. 482 (1965); *Marsh v. Alabama*, 326 U. S. 501, 326 U. S. 505 (1946); *Thomas v. Collins*, 323 U. S. 516, 323 U. S. 534 (1945); *Martin v. Struthers*, 319 U. S. 141, 319 U. S. 143 (1943). If there is a right to advertise, there is a reciprocal right to receive the advertising. and it may be asserted by these appellees. [Footnote 15]

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¶ 85. “One Nation Under God”.⁸⁵

In ¶ 43 of [P/P]’s Brief averred: [Commanding Heights] is not a wall of separation, but a space in Intersection of Church & State activities for thoughts/speech/conduct.⁸⁴ It is a bedrock of voices/viewpoints, with tenets/truths of faith: using legal doctrines/dogmas of Controlling Legal Principles (“[CLP]”) that constitutes our faith & spirit in support of “One Nation Under God”.⁸⁵

[P/P]’s holds that “One Nation Under God” in the [Commanding Heights] is The Lord, Thy God Jesus Christ, as the Son of God & as “The Chief Cornerstone of Our Nation”. Whereas: the phrase or motto “In God We Trust” is Jesus Christ’s as the Father of Mankind (Adam) or as officially referred to in every State Constitution under a large host of names or identity as **“A Divine Deity creating perfect reason... not a particular religion”**.

Our worldly approach for life, liberty & the pursuit of happiness as The Way, The Truth & The Life in America <https://tlc76.com/wish-to-know-more/for-god-county/>

Federal government

On July 30, 1956, the 84th Congress passed a joint resolution "declaring 'IN GOD WE TRUST' the national motto of the United States." [75] The resolution passed both the House and the Senate unanimously and without debate. [76][77][e] It replaced E pluribus unum, which had existed before as a de facto official motto. [6] The United States Code at 36 U.S.C. § 302, now states: "'In God we trust' is the national motto." The resolution was reaffirmed in 2006, on the 50th anniversary of its adoption, by the Senate. [78] and in 2011 by the House of Representatives, in a 396 to 9 vote. [79][80] In 2000, the House additionally encouraged to publicly display the motto. [81][82]

“One nation under God” is a phrase that appears in the Pledge of Allegiance to the United States flag. It also represents the idea that all Americans are equal in the eyes of God and should be treated equally under the law.

Explanation

Pledge of Allegiance

The phrase “one nation under God” was added to the Pledge of Allegiance in 1954. The Pledge of Allegiance also includes the words “indivisible, with liberty and justice for all”.

Equality

The phrase “one nation under God” reminds Americans that all people are created equal and have certain unalienable rights.

National story

The phrase “one nation under God” is a way to think about the American story of a melting pot, where people from many different backgrounds have come together.

¶ 86. Justice – Equality – Service – Unity – Sacrifice (“J.E.S.U.S.”)⁸⁶

In ¶ 276 of [P/P]’s Petition averred: [P/P]’s free exercise of religious liberty in FAITH is essential or necessary; because he [believes] this perpetual principle of his personal constitution; that in the name of Justice – Equality – Service – Unity – Sacrifice (“J.E.S.U.S.”) this substantive creed: “In Order to Form a More Perfect Union between the powers in Heaven and on Earth.”

<https://tfc76.com/wish-to-know-more-in-the-name-of-jesus/>

¶ 87. Executive Order No. 13798 § 4, 82 Fed. Reg. 21675 (May 4, 2017) 87 (make list of rights)

In ¶ 45 of [P/P]’s Brief averred: In keeping with [P/P]’s substantive creed for the free exercise and protection of rights, privileges, or immunities concerning religious liberties & protected speech herein; is secured by Executive Order No. 13798 § 4, 82 Fed. Reg. 21675 (May 4, 2017) ⁸⁷ & by the lawful authority of the Department of Justice, who issued on October 6, 2017, legal guidance & its implementation to all administrative agencies & executive departments about their obligations to protect religious liberty & its expressive speech in the United States. (“[Exec.Order/Directive/A.G.Policy]”). Published Federal Register on May 9.⁸⁸

<https://www.govinfo.gov/content/pkg/DCPD-201700309/pdf/DCPD-201700309.pdf>

<https://www.whitehouse.gov/wp-content/uploads/2020/01/M-20-09.pdf>

Memorandum for all Executive Departments and Agencies DOJ

<https://www.justice.gov/opa/press-release/file/1001891.dl?>

¶ 88. (“[Exec.Order/Directive/A.G.Policy]”). Published Federal Register on May 9.⁸⁸

<https://www.federalregister.gov/documents/2017/05/09/2017-09574/promoting-free-speech-and-religious-liberty>

¶ 89. [Commanding Heights].⁸⁹

In ¶ 46 of [P/P]’s Brief averred: [P/P]’s [Rights] has manifested a substantive due process right/grounds to exist as “I am”, without fears of unwarranted intrusions, ultra vires acts, legal defects, [Burdens], or invasions of substantive rights/protected fundamental rights or unjust deprivations of [P/P]’s’ [LLP] in the free exercise of his FAITH within the [Commanding Heights].⁸⁹

In ¶ 216 of [P/P]’s Petition averred: [P/P]’s free exercise of religious liberty with FAITH in [LAW] and FAITH in [LLP] is essential or necessary for civil liberties; because these devout ideas manifest the two sturdiest pillars of the substantive due process temple.

In ¶ 261 of [P/P]’s Petition averred: [P/P]’s free exercise of religious liberty in FAITH is essential or necessary; because the sacred liberty of the [Commanding Heights]’s spatiality is found in substantive law or substantive due process right to exist as "I am", as this [P/P] embodies that essence in a specific guaranty, exercised in the right of the people "to be secure in their persons" within the most sacred precincts of private & domestic life.

¶ 90. specific guaranty, exercised in the right of the people "to be secure in their persons"⁹⁰

In ¶ 46 of [P/P]’s brief averred: [P/P]’s [LLP] & [LAW] is predicated on general *fundamental principles of equality* of application within the *establishment/free exercise clause* of First Amendment. Whether found in *substantive law* or *substantive due process right to exist as "I am"*, this [P/P] embodies that essence in a *specific guaranty*, exercised in the right of the people "to be *secure in their persons*"⁹⁰ *within the most sacred precincts of private & domestic life.*⁹¹

¶ 91. the most sacred precincts of private & domestic life.⁹¹

"Sacred precincts of private and domestic life" refers to the most intimate and personal aspects of a person's life, essentially meaning the private sphere of their home and personal relationships, which should be protected from intrusion or unwanted exposure, often used in the context of discussing the right to privacy.

Key points about this phrase:

- **Origin:**
This phrase is most commonly associated with a landmark legal article titled "The Right to Privacy" written by Louis Brandeis and Samuel Warren in 1890, where they argued that new technologies like photography were invading these "sacred precincts" of people's lives.
- **Meaning:**
It emphasizes the idea that a person's home and personal life are highly private and should be respected, with the "sacred" element signifying the importance of this protection.
- **Modern Relevance:**
This phrase remains relevant today when discussing issues like data privacy, surveillance, and the right to personal information, as it highlights the importance of safeguarding the most sensitive aspects of one's life.

¶ 92. *substantive liberty interests*⁹²

Substantive liberty interests are fundamental rights that protect individuals from arbitrary government actions. These rights are also known as liberty interests or fundamental rights. Examples of substantive liberty interests include:

- The right to marry
- The right to procreate
- The right to use contraception
- The right to custody of one's children
- The right to refuse medical treatment
- The right to freedom of speech
- The right to vote
- The right to freedom of association
- The right to freedom of religion or establish personal religion as FAITH in [LAW]

The Supreme Court has used different levels of scrutiny to evaluate substantive due process claims. The Court has also declined to extend substantive due process to some rights, such as physician-assisted suicide.

¶ 93. #13 **Question Presented:** substantive law in [LLP]-substantive due process right/grounds. Answer: Yes. See Petition.93

¶ 94. The questions presented herein are about powers of [LLP] & not what powers a Federal Government ought to have, but what powers have, in fact, been given it by the people.⁹⁴

Loan Association v. Topeka, 87 U.S. 20 Wall. 655 655 (1874)

Syllabus

3. There is no such thing in the theory of our governments, state and national, as unlimited power in any of their branches. The executive, the legislative, and the judicial departments are all of limited and defined powers.

4. There are limitations of such powers which arise out of the essential nature of all free governments; implied reservations of individual rights, without which the social compact could not exist, and which are respected by all governments entitled to the name.

5. Among these is the limitation of the right of taxation, that it can only be used in aid of a public object, an object which is within the purpose for which governments are established. Page 87 U. S. 656

6. It cannot, therefore, be exercised in aid of enterprises strictly private, for the benefit of individuals, though in a remote or collateral way the local public may be benefited thereby.

7. Though the line which distinguishes the public use for which taxes may be assessed from the private use for which they may not, is not always easy to discern, yet it is the duty of the courts, where the case falls clearly within the latter class, to interpose when properly called on for the protection of the rights of the citizen, and aid to prevent his private property from being unlawfully appropriated to the use of others.

We have referred to this history of the contest over aid to railroads by taxation, to show that the strongest advocates for the validity of these laws never placed it on the ground of the unlimited power in the state legislature to tax the people, but conceded that where the purpose for which the tax was to be issued could no longer be justly claimed to have this public character, but was purely in aid of private or personal objects, the law authorizing it was beyond the legislative power, and was an unauthorized invasion of private right. [Footnote 3]

¶ 95. religious liberty⁹⁵ of FAITH in [LAW]/[LLP]

[P/P] seeks free exercise of religious liberty⁹⁵ of FAITH in [LAW]/[LLP].

Religious liberty is the right to practice and believe in a religion without government interference. It includes the freedom to worship, teach, and observe one's religion in public or private. It also protects the right to express religious beliefs, but with the same limits as other forms of speech.

In the United States, religious liberty is a fundamental right that is protected by the First Amendment of the Constitution and various federal laws. The First Amendment guarantees that the government does not favor one religion over another, or religion over non-religion. It also protects the freedom of speech, press, and the right to assemble peacefully. However, religious liberty is not without limits. For example, some religions may have beliefs or practices that conflict with other laws, such as laws against drugs, animal protection laws, or compulsory education laws.

The Department of Justice has a Religious Liberty Task Force that coordinates the department's work on religious liberty policy and litigation. The Office of Justice Programs also provides information on federal law protections for faith-based organizations.

¶ 96. a judgment or decree seeking equity on all claims as presented herein.⁹⁶

As set forth in ¶ 1 of this brief.
