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IN THE UNITED STATES DISTRICT COURT

DISTRICT OF ARIZONA

UNITED STATES OF AMERICA,

Plaintiff,

v.

JAMES LESLIE READING, CLARE L. READING, FOX GROUP TRUST, MIDFIRST BANK, CHASE, FINANCIAL LEGAL SERVICES, and STATE OF ARIZONA,

Defendants.

Civil Number: 2:11-CV-00698-FJM

SUPPLEMENT TO DEFENDANTS' SURREPLY TO PLAINTIFF'S REPLY TO DEFENDANTS' RESPONSE TO PLAINTIFF'S MOTION FOR SUMMARY JUDGMENT

(Oral Argument Requested)

Defendants, James Leslie Reading and Clare Louise Reading, hereby file with this honorable Court this Addendum to [Doc. No. 92] Surreply in response to Respondent United States (hereinafter Plaintiff, Plaintiff's attorney) reply [Doc. No. 83, hereinafter "Reply"] to Defendants' Response to [Doc. No. 52] to the Untied States' Motion for Summary Judgment.

1) The new material introduced by Chief Justice C. John Roberts on June 28, 2012, in his Opinion regarding the Affordable Care Act in

> NATIONAL FEDERATION OF INDEPENDENT BUSINESS ET AL. *v.* SEBELIUS, SECRETARY OF HEALTH AND HUMAN SERVICES, ET AL.

must be brought to this honorable Court's attention, as Chief Justice Roberts supports the law upon which Defendants rely in this instant matter.

a) On page 34 of his Opinion, Justice Roberts describes the foundation of the "Necessary and Proper Clause":

> "The power to "make all Laws which shall be necessary and proper for carrying into Execution" the powers enumerated in the Constitution, Art. I, §8, cl. 18, vests Congress with authority to enact provisions "incidental to the [enumerated] power, and conducive to its beneficial exercise," *McCulloch*, 4 Wheat., at 418. Although the Clause gives Congress authority to "legislate on that vast mass of incidental powers which must be involved in the constitution," it does not license the exercise of any "great substantive and independent power[s]" beyond those specifically enumerated. *Id.*, at 411, 421. Instead, the Clause is "'merely a declaration, for the removal of all uncertainty, that the means of carrying into execution those [powers] otherwise granted are included in the grant.'" *Kinsella* v. *United States ex rel. Singleton*, 361 U. S. 234, 247 (1960) (quoting VI Writings of James Madison 383 (G. Hunt ed.1906)).

c) On page 31, at B, Justice Roberts refers to:

> " ... Congress's enumerated power to "lay and collect Taxes." Art. I, §8, cl. 1
> Cite as: 567 U. S. ____ (2012)

d) Chief Justice Roberts points out that, [the ACA mandate]

> "... states that individuals "shall" maintain health insurance. 26 U. S. C. §5000A(a)."

and

> "Under the mandate, if an individual does not maintain health insurance, the only consequence is that he must make an additional payment to the IRS when he pays his taxes. See §5000A(b)."

and further,

> "...it makes going without insurance just another thing the Government taxes, like buying gasoline or earning income."

concluding his thought with:

> "As we have explained, "every reasonable construction must be resorted to, in order to save a statute from unconstitutionality." *Hooper* v. *California*, 155 U. S. 648, 657 (1895)."

e) On page 33, at C, the Chief Justice goes on to explain:

> "...The "[s]hared responsibility payment," as the statute entitles it, is paid into the Treasury by "taxpayer[s]" when they file their tax returns. 26 U. S. C. §5000A(b). It does not apply to individuals who do not pay federal income taxes because their household income is less than the filing threshold in the Internal Revenue Code. §5000A(e)(2). For

> taxpayers who do owe the payment, its amount is determined by such familiar factors as taxable income, number of dependents, and joint filing status. §§5000A(b)(3), (c)(2), (c)(4). The requirement to pay is found in the Internal Revenue Code and enforced by the IRS, which—as we previously explained—must assess and collect it "in the same manner as taxes." *Supra*, at 13–14.

f) On page 34, the Chief Justice uses *Drexel* - Bailey v. Drexel Furniture Company (the Child Labor Cases), which Defendants also relied upon in their Exhibit D. Here, Chief Justice Taft declared,

> "...To give such magic to the word "tax" would be to break down all constitutional limitation of the powers of Congress and completely wipe out the sovereignty of the States."

g) On pages 40 and 41 [(Cite as 567 U.S. ___ (2012)] the chief Justice is in agreement with Defendants and completely supports their position when he states:

> Even when the Direct Tax Clause was written it was unclear what else, other than a capitation (also known as a "head tax" or a "poll tax"), might be a direct tax. See *Springer* v. *United States*, 102 U. S. 586, 596–598 (1881).Soon after the framing, Congress passed a tax on ownership of carriages, over James Madison's objection that it was an unapportioned direct tax. *Id.*, at 597. This Court upheld the tax, in part reasoning that apportioning such a tax would make little sense, because it would have required taxing carriage owners at dramatically different rates depending on how many carriages were in their home State. See *Hylton* v. *United States*, 3 Dall. 171, 174 (1796) (opinion of Chase, J.). The Court was unanimous, and those Justices who wrote opinions either directly asserted or strongly suggested that only two forms of taxation were direct: capitations and land taxes. See *id.*, at 175; *id.*, at 177 (opinion of Paterson, J.); *id.*, at 183 (opinion of Iredell, J.).
> That narrow view of what a direct tax might be persisted for a century. In 1880, for example, we explained that "*direct taxes*, within the meaning of the Constitution, are only capitation taxes, as expressed in that instrument, and taxes on real estate." *Springer*, *supra*, at 602. In 1895, we expanded our interpretation to include taxes on personal property and income from personal property, in the course of striking down aspects of the federal income tax. *Pollock* v. *Farmers' Loan & Trust Co.*, 158 U. S. 601, 618 (1895). That result was overturned by the Sixteenth Amendment, although we continued to consider taxes on personal property to be direct taxes. See *Eisner* v. *Macomber*, 252 U. S. 189, 218–219 (1920).

h) By citing *Eisner*, Chief Justice Roberts supports Defendants Exhibit H:

> There can be no doubt, the income tax is an indirect tax, not a property tax that is immune from direct tax apportionment, and there can be no doubt that the Sixteenth Amendment did not in any way, shape or form enlarge or enhance the taxation power of Congress. *Brushaber, Stanton, Peck* and *Eisner, supra.* It is, therefore, subject to the same limitations on taxing authority that are established hereinabove, and that is that it cannot tax person or property without apportionment

(Article I, § 9, cl. 4), nor any activity that is without either the scope of federal legislative authority (*McCulloch* and *Farrington, supra*), outside the scope of excise (*Flint, supra*) or monies owed to nonresident aliens and foreign corporations (*Railroad Co.* and *Erie R.R., supra*). Nor does the power to tax by excise permit the federal government to tax activities that are solely within the realm of the State jurisdiction (*Bailey* and *Hill, supra*).

All of these cases, *McCulloch, Farrington, Flint, Railroad Co, Bailey* and *Hill*, are still controlling and the last word of the Supreme Court on the power of the federal government to tax. While there have been other Supreme Court cases upholding the imposition of the income tax, every one of them has been upheld against challenges by corporations and others whose activities are by definition of the excise within the taxing authority. Notwithstanding continuous taxation of income for the last 94 years, there are only two instances where the Supreme Court has ruled on the validity of the income tax with respect to anyone who is either not a corporation or otherwise within the jurisdictional and jurisprudential limitations of the federal taxing authority and in both instances it held the income tax exceeded its Constitutional scope. See *Towne v. Eisner*, 245 U.S. 418, 38 S.Ct. 158 (1918) and *Eisner v. Macomber*, 252 U.S. 189, 40 S.Ct. 189 (1920) That question, then, remains unsettled and unanswered. The principles set forth in those cases, however, do provide the answer by defining the limits of the federal taxing authority with enough certainty to establish that defendant and the revenue he received for services personally rendered in the practice of law are not subject to that taxing authority.

and also:

the Supreme Court, again, in *Eisner v. Macomber*, 252 U.S. 189 (1920), at p. 206:

As repeatedly held, this [*the 16th Amendment*] **did not extend the taxing power to new subjects, but merely removed the necessity which otherwise might exist for an apportionment among the States of taxes laid on income**. *Brushaber* v. *Union Pacific R.R. Co.*, 240 U.S. 1, 17-19; *Stanton* v. *Baltic Mining Co.*, 240 U.S. 103, 112 *et seq.*; *Peck & Co.* v. *Lowe*, 247 U.S. 165, 172-173.
(emphasis and [*bracketed material*] added)

and:

In another stock dividend case, *Eisner v. Macomber*, 252 U.S. 189, 40 S.Ct. 189 (1920), the Supreme Court ruled the Revenue Act of 1916 (successor of the 1913 income tax) unconstitutional insofar as it applied to stock dividends. The Court held that:

". . . Income may be defined as the **gain** derived from capital, from labor, or from both combined," provided it be understood to include **profit** gained through a sale or **conversion of capital assets**, to which it was applied in the *Doyle Case* (pp. 183, 185)."

"Brief as it is, it indicates the characteristic and distinguishing attribute of income essential for a correct solution of the present controversy. The Government, although basing its argument upon the definition as quoted, placed chief emphasis upon the word "gain," which was extended to include a variety of meanings; while the significance of the next three words was either overlooked or misconceived.

> "*Derived — from — capital;*" — "the *gain — derived — from — capital*," etc. Here we have the essential matter: *not* a gain *accruing to* capital, not a *growth* or *increment* of value *in* the investment; but **a gain, a profit, something of exchangeable value *proceeding from* the property, *severed from* the capital however invested or employed, and *coming in*, being *"derived,"* that is, *received* or *drawn by* the recipient (the taxpayer) for his *separate* use, benefit and disposal**; — *that* is income derived from property. Nothing else answers the description." *Id* at 207
>
> (*italics* the Court's, **bold** emphasis added)

and finally:

> The only addition or supplement to the Supreme Court's definition of "income" "within the meaning of the Sixteenth Amendment" is in *Commissioner v. Glenshaw Glass Co.*, 348 U.S. 426, 75 S.Ct. 473 (1955).[16] In that case, the Court determined that where treble damages had been awarded in a fraud claim and was paid and received, the exemplary damages, those in excess of the compensatory damages, were income and subject to taxation. [16] Cited and followed in *Murphy v. I.R.S.*, 460 F.3d 79 (D.C. Cir. 2006)
>
> The Court in *Glenshaw Glass* distinguished *Eisner v. Macomber*, stating that the additional damages were "accessions to wealth." In fact, however, the reasoning behind *Eisner v. Macomber* was actually no different from that in *Glenshaw*, in that the reason stock dividends were found not to be income is that they were not accessions to wealth, i.e., that the corporation was no worse off for the dividend nor was the stockholder any better off for the dividend.
>
> The applicability of the *Eisner* definition of income to Glenshaw's exemplary damages was apparently misunderstood because the compensatory damages were never at issue and were not regarded in the analysis. Had the Court done so, it would have realized that in order to recover three hundred percent, the plaintiff must have first incurred one hundred percent. In other words, the income was three hundred less one hundred, the one hundred being the basis, the capital, that produced a gain, profit or "accession to wealth" of two hundred. Glenshaw Glass received three hundred, but its wealth was only enhanced by two hundred. Macomber received additional shares, but his wealth was not enhanced. Whether *Eisner v. Macomber* or *Glenshaw Glass*, the measure of income is in the GAIN realized.

i) Chief Justice Roberts also supports Defendants' Exhibit H here:

> When a wage-earner finishes his year of labor and receives his W-2, it reflects his gross *revenue*, what he received, not his gross *income*, what he gained. It does not reflect what he gave up in exchange. He has over the year received the total shown on the W-2, and during the same year he had expended a great deal of energy and labor, he has given a year out of his work life a year out of his life expectancy to another in exchange for his wages. And, yet, the government contends that those wages were all profit, all gain, and that the basis for his earnings was $0.00. He contributed nothing to the exchange and was paid for nothing.
>
> The obvious conflict in the government's assessment of wages as having been paid for nothing is that if that is the case, then the wages are gratuities, gifts, not

"income". The government cannot have it both ways, to state that the wage-earner on the one hand realized earnings, or income, but on the other hand received a gift, purely gratuitous.

If we attempt to imagine the most "worthless" employment possible, one that required the absolute least amount of expenditure of effort and no knowledge or skill, we would still have to admit that no matter how much or how little such an employment paid, the employee is not paid for nothing. A night watchman, whose only requirement is that he remain in the premises overnight, is still giving up something for his wages. He is not being paid for nothing in exchange.

In *Bailey v. Drexel Furniture Co., supra*, Chief Justice Taft stated "All others can see and understand this. How can we properly shut our minds to it?" *Id* at 37. [bold emphasis added]

j) On page 41 of his Opinion on the Affordable Care Act, Chief Justice Roberts also speaks of previous U.S. supreme Court declarations regarding personal property. One of the very first cases dealing with this subject was in 1884 in *Butchers' Union Co. v. Crescent City Co.*, 111 U.S. 746, 4 S.Ct. 652 in which Justice Field declared at page 756:

"As in our intercourse with our fellow-men certain principles of morality are assumed to exist, without which society would be impossible, so certain inherent rights lie at the foundation of all action, and upon a recognition of them alone can free institutions be maintained. These inherent rights have never been more happily expressed than in the Declaration of Independence, that new evangel of liberty to the people: '**We hold these truths to be self-evident**' — that is so plain that their truth is recognized upon their mere statement — 'that all men are endowed' — not by edicts of Emperors, or decrees of Parliament, or acts of Congress, but 'by their Creator with certain inalienable rights' — that is, rights which cannot be bartered away, or given away, or taken away except in punishment of crime — 'and **that among these are life, liberty, and the pursuit of happiness, and to secure these' — not grant them but secure them — 'governments are instituted** among men, deriving their just powers from the consent of the governed.'

"Among these inalienable rights, as proclaimed in that great document, is the right of men to pursue their happiness, by which is meant the right to pursue any lawful business or vocation, . . .
"It has been well said that, **"The property which every man has in his own labor, as it is the original foundation of all other property, so it is the most sacred and inviolable.** . . ." Adam Smith's Wealth of Nations, Bk. I. Chap. 10." (emphasis added)

Although this opinion was a concurring opinion, Justice Field was not alone in his assessment. He was joined in his concurrence by Justice Bradley, who, joined by JJ. Harlan and Woods, also concurred, but on the basis of Field's reasoning, stating at p. 762: **"The right to follow any of the common occupations of life is an inalienable right**; it was formulated as such under the phrase "pursuit of happiness" in the Declaration of Independence, which commenced with the fundamental proposition that "all men are created equal, that they are endowed by their Creator with certain inalienable rights; that

among these are life, liberty, and *the pursuit of happiness*." **This right is a large ingredient in the civil liberty of the citizen**."
(*italics*, the Court's; **bold** emphasis added)

k) In fact, *Butcher's Union* on the subject of a man's labor being his personal property and working for a living a *fundamental right*, is still controlling, having never been overturned and is a popularly cited case, as Defendants showed in their Exhibit H:

> In *Yick Wo v. Hopkins*, 118 U.S. 356 (1886), the Supreme Court, again, recognized this fundamental right in declaring unconstitutional a statute that would force a Chinese laundry businessman out of business, holding at 370:
>
> "But **the fundamental rights to life, liberty, and the pursuit of happiness, considered as individual possessions**, are secured by those maxims of constitutional law which are the monuments showing the victorious progress of the race in securing to men the blessings of civilization under the reign of just and equal laws, so that, in the famous language of the Massachusetts Bill of Rights, **the government of the commonwealth 'may be a government of laws and not of men.' For, the very idea that one man may be compelled to hold his life, or the means of living, or any material right essential to the enjoyment of life, at the mere will of another, seems to be intolerable in any country where freedom prevails, as being the essence of slavery itself."**
> (emphasis added)
>
> In *Allgeyer* v. *Louisiana*, 165 U.S. 578 (1897), the Supreme Court held invalid a Louisiana statute prohibiting a citizen from contracting outside the State for insurance on his property lying therein because it violated the liberty guaranteed to him by the Fourteenth Amendment.
>
> In *Truax v. Raich*, 239 U.S. 33 (1915), an Arizona statute requiring a minimum quota of citizens was declared unconstitutional. The Supreme Court held at p. 41:
> "It requires no argument to show that **the right to work for a living in the common occupations of the community is of the very essence of the personal freedom and opportunity that it was the purpose of the [14th] Amendment to secure**. *Butchers' Union Co.* v. *Crescent City Co.*, 111 U.S. 746, 762; *Barbier* v. *Connolly*, 113 U.S. 27, 31; *Yick Wo* v. *Hopkins, supra; Allgeyer* v. *Louisiana*, 165 U.S. 578, 589, 590; *Coppage* v. *Kansas*, 236 U.S. 1, 14." (emphasis and [*bracketed material*] added)
>
> Again, in *Adams v. Tanner*, 244 U.S. 590, 37 S.Ct. 662 (1917), the Supreme Court considered a statute prohibiting employment agencies from charging fees for obtaining employment. The Supreme Court, citing and quoting *Allgeyer*, held:
> **"The liberty mentioned in that amendment means not only the right of the citizen to be free from the mere physical restraint of his person, as by incarceration, but the term is deemed to embrace the right of the citizen to be free in the enjoyment of all his faculties; to be free to use them in all lawful ways; to live and work where he will; to earn his livelihood by any lawful calling; to pursue any livelihood or avocation."**
> *Adams, supra*, at 595 (emphasis added)
>
> The Supreme Court was presented with a challenge by a German teacher of a Nebraska law which prohibited teaching lessons in any language other than English in *Meyer v. Nebraska*, 262 U.S. 390, 43 S.Ct. 625 (1923). The Supreme Court held the law was an

unconstitutional infringement on a fundamental right protected by the 14th Amendment. At p. 399 the Supreme Court stated:

"While this Court has not attempted to define with exactness the liberty thus guaranteed, the term has received much consideration and some of the included things have been definitely stated. **Without doubt, it denotes not merely freedom from bodily restraint but also the right of the individual to contract, to engage in any of the common occupations of life, to acquire useful knowledge, to marry, establish a home and bring up children, to worship God according to the dictates of his own conscience, and generally to enjoy those privileges long recognized at common law as essential to the orderly pursuit of happiness by free men.** *Slaughter-House Cases*, 16 Wall. 36; *Butchers' Union Co.* v. *Crescent City Co.*, 111 U.S. 746; *Yick Wo* v. *Hopkins*, 118 U.S. 356; *Minnesota* v. *Barber*, 136 U.S. 313; *Allgeyer* v. *Louisiana*, 165 U.S. 578; *Lochner* v. *New York*, 198 U.S. 45; *Twining* v. *New Jersey*, 211 U.S. 78; *Chicago, Burlington & Quincy R.R. Co.* v. *McGuire*, 219 U.S. 549; *Truax* v. *Raich*, 239 U.S. 33; *Adams* v. *Tanner*, 244 U.S. 590; *New York Life Ins. Co.* v. *Dodge*, 246 U.S. 357; *Truax* v. *Corrigan*, 257 U.S. 312; *Adkins* v. *Children's Hospital*, 261 U.S. 525; *Wyeth* v. *Cambridge Board of Health*, 200 Mass. 474." (emphasis added)

In *Massachusetts Bd. Of Retirement v. Murgia*, 427 U.S. 307, 96 S.Ct. 2562 (1976), at issue was a Massachusetts law regarding an age limit for police officers. There was no question regarding the right to pursue one's occupation as being protected under the Constitution, but only with respect to the standard of review of the law. In objecting to the court's application of a rational basis standard rather than a strict scrutiny test, Justice Marshall writing at 322:

"Whether "fundamental" or not, "`the right of the individual . . . to engage in any of the common occupations of life'" has been repeatedly recognized by this Court as falling within the concept of liberty guaranteed by the Fourteenth Amendment. *Board of Regents* v. *Roth*, 408 U.S. 564, 572 (1972), quoting *Meyer* v. *Nebraska*, 262 U.S. 390, 399 (1923). As long ago as *Butchers' Union Co.* v. *Crescent City Co.*, 111 U.S. 746 (1884), Mr. Justice Bradley wrote that this right 'is an inalienable right; it was formulated as such under the phrase `pursuit of happiness' in the Declaration of Independence . . . . This right is a large ingredient in the civil liberty of the citizen.' *Id.*, at 762 (concurring opinion).

l) Defendants request this honorable Court take judicial notice of the current status of the cases cited previously.

m) Defendants request this honorable Court to acknowledge that the Plaintiff admits that since at least 1993, their figures have been incorrect and only now offer to "calculate the correct" amounts if this court will only grant Summary Judgment in their favor!

Defendants beseech this Court to place these facts in front of a jury of Defendants' peers to allow Due Process to run its course, for the Plaintiff is attempting to bamboozle this honorable Court by presenting figures it now admits that for 19 years have been wrong!

The Plaintiff has gone against the declarations and Opinions of the U.S. supreme Court issued as recently as 63 days ago in concocting what is "income", as Defendants proved in their Response to Plaintiffs' Motion for Summary Judgment.

If this Judicial Proceeding is *de novo*, [a judicial "do over"] the Plaintiff must return Defendants' property, including: automobile, career, bank account, automobile, at interest and start again on a level playing field; only that would be a fair and equitable "*de novo*".

n) Defendants beseech this honorable Court to acknowledge that the U.S. supreme Court has defined "income" as a "profit" or a "gain" ~ not a "compensation for **labor**". Plaintiff has attempted to confound this honorable Court by confusing compensation for "services" with compensation for "labor", which are totally different. Plaintiff ignores the U.S. Supreme court rulings as to what is "income". [*See*: Exhibit A: What is Income].

m) No testimony or evidence has been presented by the Plaintiff that a proper or legal assessment has been made, as mandated by statute and regulation. Yet, Defendants have presented testimony and evidence that no assessment was made, as mandated by 26 U.S.C. § 6203 and 26 C.F.R. § 301.6203-1.

o) No testimony or evidence has been presented by the Plaintiff that a proper or legal Civil Penalty has been issued. Yet, before this Court is testimony and evidence by the Defendant that show procedural and statutory violations by the Plaintiff in the creation of the Civil Penalties, issued, in fact, as "User Fees"!.

p) No evidence or testimony has been presented that Defendants actually received a Notice of Deficiency, as mandated by law. Yet, before this Court is testimony and evidence by the Defendant which rebut and raise serious doubts that the Notices of Deficiencies in the Court

records were mailed as claimed. If Defendants had responded, "Deny" instead of "No Knowledge", Plaintiff would have made them prove the negative, an impossible tactic upon which Plaintiff has relied for decades.

q) No evidence or testimony has been presented that a return was properly created by the IRS on which to base the alleged tax deficiency.

r) The above are facts in dispute that must be presented to a jury of Defendants' peers for their right to Due Process to be fulfilled by this honorable Court.

s) The Plaintiff, through its attorney, is stretching so it will not have to present its case formally in front of a jury of Defendants' peers.

t) Defendants demand that this honorable Court prepare this instant case for trial.

In conclusion, Summary Judgment is not proper and if granted to the Plaintiff, facts in dispute will not have been determined by a jury and this honorable Court would have committed clear error by denying Defendants their right to Due Process.

Defendants request that this honorable Court proceed to trial to let the jury decide the matters in dispute in this instant case and to preserve justice and the Rule of Law.

RESPECTFULLY SUBMITTED this 4th day of September, 2012.

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Jurat

I declare under penalty of perjury, under the laws of the United States of America, that the foregoing is true and correct, 28 USC § 1746(1).

Reserving ALL Natural God-given unalienable birthrights, waiving none,

/s/ Clare Louise Reading
Clare Louise Reading

/s/ James Leslie Reading
James Leslie Reading

Arizona State)
) ss
Maricopa County)

Clare Louise Reading and James Leslie Reading appeared before me, a Notary, subscribed and sworn under oath this 4TH day of SEPTEMBER, 2012.

Notary Public My Commission expires: MAY 8, 2015

seal

ANITA VALDEZ
NOTARY PUBLIC - ARIZONA
MARICOPA COUNTY
My Commission Expires
May 8, 2015

CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that service of the foregoing, **DEFENDANTS' SURREPLY TO PLAINTIFF'S REPLY TO DEFENDANTS' RESPONSE TO PLAINTIFF'S MOTION FOR SUMMARY JUDGMENT,** with attachments, has been made this 4th day of September, 2012, by depositing a copy thereof in the United States Mail in a postage prepaid envelope addressed to:

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