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AUG 21 2017

U.S. District Court  
Eastern District of MO

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

In the Matter of:

TERRY LEE HINDS,  
*Pro se,*

Plaintiff,

-Vs-

“UNITED STATES” GOVERNMENT,

Defendants.

THIS DOCUMENT RELATES TO, OR  
IN SUPPORT OF ECF No. 44 and ECF No. 45

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CIVIL ACTION  
FILE NUMBER: 4:17 – CV – 750 AGF

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**FOURTH DECLARATION OF TERRY LEE HINDS**

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Pursuant to 28 U.S.C. § 1746, I, the undersigned declarant, TERRY LEE HINDS, the (“Plaintiff”) in support of his civil action for rights, privileges, or immunities secured by the U.S. Constitution and the *Rule of Law*, thereby to secure, protect and defend Plaintiff’s *free exercise of unalienable rights to life, liberty and pursuit of happiness*, hereby declare and state as follows:

I). I am over the age of 18. I have personal knowledge of the facts set forth in this declaration and could and would testify competently to those facts if called as a witness.

II). The purpose of this declaration is to set forth facts that establish Plaintiff’s First Amendment Challenges and free exercise clause violations and his claims for relief. I have previously submitted three other sworn declarations in this case that is included in the record.

III). By reviewing this case Doc. No. 3, Plaintiff compiled an Exhibit List consisting of 26 pages instituting 510 Exhibits attached thereto; thereby admitting germane evidence of protected speech

and expression of religious beliefs and right of conscience, content that was incorporated by reference in the original complaint/petition as if fully set forth therein.

**A. Plaintiff under the rule of law has a spiritual stake in First Amendment values**

Plaintiff *exerting legal rights* filed with the Court on February 16, 2017 an “[ORIGINAL VERIFIED COMPLAINT FOR DECLARATORY JUDGEMENT, INJUNCTIVE AND OTHER APPROPRIATE RELIEF IN THIS PETITION FOR QUINTESSENTIAL RIGHTS OF THE FIRST AMENDMENT, presented with a 16 page Brief in Support, with an Exhibit List consisting of 26 pages instituting 510 Exhibits attached thereto; a case & its controversies listed on 549 pages]” (“[OVC/Petition]”). Plaintiff is *engaged in peaceful expressive activity* pursuant to established *fundamental free exercise rights* of the First Amendment and the rule of law of this Nation. A message as *pure speech* of *religious belief*, as this case presents: *“The loss of First Amendment freedoms, for even minimal periods of time, unquestionably constitutes irreparable injury.”* See *Elrod v. Burns*, 427 U.S. 347, 373 (1976).

IV). Plaintiff’s *sincerely held religious beliefs* (“[believes]”) &/or [conscience] dictates:

**Section E - Law Respecting an Establishment of Religion**

215. Plaintiff [believes] and [conscience] dictates “[Enactments of Law &/or Application of Internal Revenue Laws]” *per se* (“[THE CODE]”) is the establishment and endorsement of law respecting an establishment of religion.

216. Title 26 of the U.S. Code (26 U.S.C.A. § 1 et seq. [1986]). Title 26 *per se* is not positive or legal evidence of laws, it is *per se* “prima facie” evidence of the general and permanent laws in force at a given date or any reference or citation to the Code relating to IRC of 1986, as in effect for the relevant period or the relevant time. (Hereinafter (“[CODE-3]”).

217. The Internal Revenue Code of 1954 [H. R. 8300] which became law upon enactment of Public Law 591, Chapter 736, 83d Congress, approved August 16, 1954 and is published as Volume 68A of the United States Statutes at Large, provides in part as follows: Be it enacted by the Senate and Fourth Declaration of Terry Lee Hinds - Page 2 of 226 Pages

House of Representatives of the United States of America in Congress assembled, That (a) Citation. (1) The provisions of this Act set forth under the heading “Internal Revenue Title” may be cited as the “Internal Revenue Code of 1954” (2) The Internal Revenue Code of 1954 means the act approved August 16, 1954 (26 U.S.C.), entitled “An act to revise the internal revenue laws of the United States”, as amended. Hereinafter (“[CODE-2]”).

218. INTERNAL REVENUE CODE enacted February 10th, 1939 [H. R. 2762] [Public, No 1] Chapter 2 and shall be known as the “Internal Revenue Code” and may be cited as: “I. R.C.” and as amended by the "Internal Revenue Code of 1954" may be cited as the "Internal Revenue Code of 1939". The Internal Revenue Code of 1939 means the act approved February 10, 1939 (53 Stat., Part 1), as amended]. (Hereinafter (“[CODE-1]”).

219. 26 CFR - Code of Federal Regulations - Title 26: Internal Revenue. Hereinafter (“[26 CFR]”) as legislative abridgment of fundamental personal rights and liberties are asserted.

220. Plaintiff [believes] and [conscience] dictates [CODE-1] and [CODE-2] and [CODE-3] and [26CFR] or the wording “Internal Revenue Code” in any existing Federal Statutes At Large for an income tax or its Amendments, collectively existing as [THE CODE] herein.

221. Plaintiff avers “[Law Respecting an Establishment of Religion]” (“[Law/As/Religion]”) *per se* as [THE CODE].

#### **Section F - Force and Effect of Law Respecting an Establishment of Religion**

222. Plaintiff [believes] and [conscience] dictates Defendants have established and endorsed the “[Force and Effect of Law Respecting an Establishment of Religion]” *per se* as (“[THE WORDS]”).

223. All United States Tax Court Decisions & Memorandum Opinions since 11-22-1974 to the present time has the Force and Effect of Law Respecting an Establishment of Religion.

224. The Internal Revenue Service or IRS listed Publications on their web site at <http://apps.irs.gov/app/picklist/list/formsPublications.html>. as herein referred to (collectively as “Publications”). more particularly described in Exhibit I- #19, The [Govspel] of THEIRS – List of Publications for [Worthship] attached hereto and incorporated by reference as if fully set forth herein.

225. The Internal Revenue Service or IRS listed Forms and Instructions on their web site at <http://apps.irs.gov/app/picklist/list/formsInstructions.html>. as herein referred to (collectively as “Insightful Instructions and Forms”), more particularly described in Exhibit I- #20, The [Govspel] of THEIRS – List of Instructions/Forms for Worthship attached hereto and incorporated by reference as if fully set forth herein.

226. “*Revenue Rulings*” which address issues of substantive tax law, arise from various sources, including rulings to taxpayers, technical advice to district offices, studies undertaken by the IRS, court decisions, suggestions from practitioner groups, and so on.

227. “*Revenue Procedures*” are issued in the same manner as Revenue Rulings, but deal with the internal management practices and procedures of the IRS. Familiarity with these procedures increases taxpayer compliance and helps make the administration of the tax laws more efficient. Revenue Procedures often involve mechanical rules, but sometimes substantive positions are embedded in them as well. Revenue Rulings and Revenue Procedures serve an important function in that they provide guidance to both IRS personnel and taxpayers in handling routine tax matters. Both Revenue Rulings and Revenue Procedures are published weekly by the U.S. Government in the Internal Revenue Bulletin (I.R.B.)

228. “*Announcements*” provides alerts to taxpayers to a variety of information but do not have the formality of notices, revenue rulings, or revenue procedures.

229. “*Notices*” will constitute authority for purposes of the substantial understatement portion of the accuracy-related penalty.

230. “*Delegation Orders*” are orders by the Commissioner of the IRS to delegate his/her authority to settle civil or criminal tax cases under I.R.C.

231. “*Private letter ruling*” is a written statement issued to the taxpayer by the Internal Revenue Service in which interpretations of the tax law are made and applied to a specific set of facts. These IRS written determinations in “Private Letter Rulings” (PLR) serve as Taxpayer-specific rulings or determinations being written memoranda furnished by the IRS National Office in response to requests by taxpayers under published annual guidelines.

232. “*General Counsel Memoranda*” is documents prepared by the Office of the Chief Counsel that “contain the reasons behind the adoption of revenue rulings, private letter rulings, and technical advice memoranda and having important precedent value in determining future tax questions.

233. “*Treasury Decisions*” (T Ds) are issued by the Treasury Department to promulgate new Regulations, to amend or otherwise change existing Regulations, or to announce the position of the Government on selected court decisions. Like Revenue Rulings and Revenue Procedures, T Ds are published in the Internal Revenue Bulletin and subsequently transferred to the Cumulative Bulletin.

234. “*Technical Memoranda*” are documents prepared by the Office of the Chief Counsel that “explain the reasons behind the adoption of [a] Treasury Decision” and are used by IRS personnel in determining the tax status of taxpayers.

235. “*Proposed regulations*” offer guidance for taxpayers seeking to comply with statutory mandates. Taxpayers receive an opportunity to make written and oral comments before these

regulations become final. [U]pon approval by the Commissioner [of the IRS] and signature by the Assistant Secretary of the Treasury, final regulations are filed with the Federal Register and published in the form of a Treasury decision, which sometimes contains a preamble summarizing and responding to the most important comments made by the public on the proposed draft.

236. *“Treasury Department Regulations”* are issued by the U.S. Treasury Department under authority granted by Congress. Interpretative by nature, they provide taxpayers with considerable guidance on the meaning and application of the Code. Although not issued by Congress, Regulations do carry considerable weight. They are an important factor to consider in complying with the tax law. Section 12(d) of the Internal Revenue Code of 1939 is the predecessor to § 2 of the Internal Revenue Code of 1954. Keep in mind that the 1954 Code superseded the 1939 Code.

237. *“Determination Letter for 501c3”* Internal Revenue Code (IRC) provides tax benefits to charitable organizations that meet the requirements set forth in section 501c3. The determination letter is confirmation from the Internal Revenue Service that the organization has met these requirements. Common types of charitable organizations include those that advance religion, education, provide relief or lessen the burden of government.

### **Section G - Relevant Federal Statutes**

238. The [Paperwork Reduction Act, 44 U.S.C. 3501, et seq.], (“[PRA]”) mandates that forms and regulations of federal agencies that require the provision of information must bear and display validated OMB control numbers. The legal framework of relevant Federal Statutes set herein, including but not limited to: 4 U.S.C. § 72 (Hereinafter “[Legal Framework]”).

239. The Privacy Act of 1974 (5 U.S.C.A. 552a) is a federal law that places restrictions on the federal government's collection, use, and dissemination of personal information. (Hereinafter “[Privacy Act]”)

240. The Religious Freedom Restoration Act of 1993, Pub. L. No. 103-141, 107 Stat. 1488 (November 16, 1993), codified at 42 U.S.C. § 2000bb through 42 U.S.C. § 2000bb-4 (also known as RFRA), is a 1993 United States federal law aimed at preventing laws that substantially burden a person's free exercise of religion. (Hereinafter “[RFRA]”)

241. All Federal Statutes At Large of the United States of America from December 25, 1862 to the present time concerning or relating to income tax or taxes on incomes, including all Revised Statutes with regards to income taxes laws collectively per se as [THE CODE].

#### **Section H - State Constitution**

242. Constitution of the State of Missouri adopted in 1879 Article I, BILL OF RIGHTS,

a. Section 5. Religious freedom--liberty of conscience and belief—limitations.

b. Section 11. Imprisonment for debt. “That no person shall be imprisoned for debt, except for nonpayment of fines and penalties imposed by law.”

c. Section 31. Fines or imprisonments fixed by administrative agencies.

#### **V. THE GERMANE BACKGROUNDS AND FACTS GIVING RISE TO THIS ACTION**

243. Exhibits E #15 to E #22 including but not limited to other exhibits in this [OVC] is Law Respecting an Establishment of Religion collectively as (“[THE CODE]”).

244. Exhibit I #36 including but not limited to other exhibits in this [OVC] has the Force and Effect of Law Respecting an Establishment of Religion collectively as (“[THE WORDS]”).

245. Plaintiff avers Defendants’ law, conduct and activities within [THE CODE] and [THE WORDS] of THEIRS has established, sanctioned and advanced Taxology and [Taxism].

#### **Section I - Common Backgrounds of certain religions and religious beliefs of the Plaintiff**

246. Many say the etymology of religion lies with the Latin word *religare*, which means “to tie, to bind”, an assumption most favored, since this helps explain the power religion has.

247. According to some estimates, there are roughly 4,200 religions in the world. The Everything World's Religions Book: Explore the Beliefs, Traditions and Cultures of Ancient and Modern Religions; page 1 Kenneth Souler (2010) ISBN-10: 1440500363.

248. Plaintiff avers: "Religion is regarded by the common people as true, by the wise as false, and by the rulers as useful." Seneca the Younger (ca. 4 BC–AD 65), was a Roman philosopher & statesman.

249. The word "religion" as a matter of fact, never occurs in the Hebrew Scriptures, nor is it to be found in the gospels; and a mere five references to it elsewhere in the New Testament.

250. A perspective on God, Gods versus No God(s) and a God that has no religion:

a.) Plaintiff's [conscience] dictates on top of a mountain a "Burning Bush" who declared to Moses: "I AM the God of your father, the God of Abraham, the God of Isaac and the God of Jacob." Including but not limited to: "I AM, WHO I AM." Exodus 3:14. There is no record or mention that this God declared a particular religion, only as a Founding Father.

b.) Is religion a person, place or thing versus existing as a system of beliefs, practices and convictions that inspire conduct or demand it? No matter how we define religion it is a manmade or human creation.

c.) A common background of certain religions may have one god, or multiple gods or perhaps no gods or a god at all. Plaintiff [believes] Defendants [IRS] created a god of gold.

d.) Plaintiff [believes] Defendants' IRS has a large host of gods, with Defendants erecting a statute of an IRS' deity the Plaintiff per se, calls [WHATEVER] as [An IRS Deific & Divinity of THEIRS as THE GREAT WHATEVER]. See Exhibit H- #7, [WHATEVER] – An IRS Deific & Divinity of THEIRS; more particularly described in Exhibit H- 7 attached hereto and incorporated by reference as if fully set forth herein.



e.) Plaintiff avers no U.S. Court of Law has declared that a certain god, or a host of gods have any particular religion(s) or “IN GOD WE TRUST” is not or exists as a secular god.

f.) Plaintiff avers this Nation has a secular faith “IN GOD WE TRUST” a Nation existing as “One Nation Under God” being of a God who created reason, as The Way, The Truth and The Life.

g.) The First Amendment, in part prohibits Defendants’ from manifesting law respecting an establishment of religion and not with a Nation’s reasoning, its truths we hold to be self-evident or a God who created reason.

#### 251. Tithing and Offerings:

a.) Many religions, if not a majority already have some system of belief or thoughts and/or practice of tithing and offerings received from its body of believers. Human history has revealed tithing and offerings do not always involved money; rather one’s time, labor, sacrifice and even promises to do a certain thing constituted tithing or an offering.

b.) Plaintiff [believes] and [conscience] dictates Defendants are promoting undue influence of religious tithing and offerings as “[the giving of new and useful information to the IRS’ Tree of Knowledge of good beliefs and evil practices]” per se as (“[Intellectual Tithing]”) taxing the human spirit and soul.

c.) Plaintiff avers Tithing and Offerings of the present time often involves money or something of value, however also based on a sacrifice of one’s time, labor, favors, food or a host of material things of important by those who made a promise or commitment regarding “woethership” (today as traditional word, worship but has advance or changed to [Worthship]).

#### 252. Christianity:

a. Plaintiff [believes] Christianity is a religion and practices it various forms.

b. Christianity is the world’s largest religion and was founded in the early 1st century AD,

with the teaching, miracles, crucifixion and resurrection of Jesus of Nazareth. Christianity has many different branches and forms with accompanying variety in beliefs, practices and convictions.

c. The three major branches of Christianity are Roman Catholicism, Eastern Orthodoxy, and Protestantism, with numerous subcategories within each of these branches, including but not limited to the Baptist, Mormonism, Jehovah Witnesses, Methodism, Lutheran, Presbyterianism, Pentecostalism, Congregationalism, Quakers, Evangelical, and Christian Science.

d. The sacred text of Christianity is the Holy Bible, including both the Hebrew Scriptures (also known as the Old Testament) and the New Testament. Central to traditional Christian practice is the gathering at churches for worship, fellowship, and study, and engagement with the world through evangelism and social action.

e. Plaintiff [believes] in a spiritual death. In Christian theology, spiritual death is separation from God. Humans are separated from God because of sin (wrongful thoughts and actions), which entered the world through the Fall of Man, and are reconciled to God through the atoning sacrifice of Jesus Christ.

f. Plaintiff avers the religion known as Christianity did not exist when Jesus Christ was born and when he was crucified the Roman authorities declared he was the King of the Jews.

253. Islam:

a. Plaintiff [believes] Islam is a religion; however sees no need to practice it, except for his self-surrender to the “Will of God” and in Plaintiff [conscience] dictates God is Jesus Christ.

b. It is the second largest religion in the world and is a monotheistic religion based on revelations received by the Prophet Muhammad in the 7th century, which were later recorded in the Qur'an (Koran), Islam's sacred text.

c. The Arabic word islam means "submission," reflecting the religion's central tenet of submitting to the will of God. The root of the Arabic word is 'Salem' that means 'to be in peace'. Accordingly Islam means submission to Allah (God in English) and hence being in peace between yourself and God and all the surrounding.

d. Islamic practices are defined by the Five Pillars of Islam: faith, prayer, fasting, pilgrimage and alms. An adherent of Islam is called a Muslim. Muslims believe that God is one and incomparable and the purpose of existence is to submit to and serve Allah (God).

e. Muslims also believe that Islam is the complete and universal version of a primordial faith that was revealed before many times throughout the world, including notably through Adam, Noah, Abraham, Moses and Jesus, whom they consider prophets.

f. Religious concepts and practices include the five pillars of Islam, which are basic concepts and obligatory acts of worship, and following Islamic law, which touch on virtually every aspect of life and society, providing guidance on multifarious topics from banking and welfare, to warfare and the environment.

#### 254. Hinduism:

a. Plaintiff [believes] Hinduism is a religion; however sees no need to practice it; but respect and reveals the manifestations of an Ultimate Reality. In Hinduism, Brahman connotes the highest Universal Principle, the Ultimate Reality in the universe.

b. Hinduism It is the third largest religion in the world. It is the dominant religion of the Indian subcontinent, particularly of India and Nepal, which consists of many diverse traditions. It includes Shaivism, Vaishnavism and Shaktism among numerous other traditions, and a wide spectrum of laws and prescriptions of "daily morality" based on karma, dharma, and societal norms.

c. Hinduism is a categorization of distinct intellectual or philosophical points of view, rather than a rigid, common set of beliefs. Clear concepts of proselytization and conversion play a marginal role in practice. Early in their history, in the absence of other competing religions, Hindus considered everyone they came across as Hindu and expected everyone they met to be Hindu. Hindus today continue to be influenced by historical ideas of acceptability of conversion.

d. Hence, many Hindus continue to believe that Hinduism is an identity obtained by birth, while many others continue to believe that anyone who follows Hindu beliefs and practices is a Hindu, and many believe in some form of both theories.

255. Buddhism:

a. Plaintiff [believes] Buddhism is a religion; however sees no need to practice it, however religiously accepts, practices and [believes] “seeing things as they are” and its teaching people to “live and let live”. Plaintiff [believes] in a Spiritual Death.

b. Buddhism had as a called Dukkha Spiritual Death. Sangharakshita uses the term Spiritual Death to describe one stage in a system of meditation, where insight is gained into delusions about our existence.

c. Buddhism remains the dominant religion of the Far East and is increasingly popular in the West. The basic doctrines of early Buddhism, which remain common among Buddhists today, include the “four noble truths:” existence is suffering; suffering has a cause, namely craving and attachment; there is a cessation of suffering, which is nirvana; and there is a path to the cessation of suffering, the “eightfold path” of right views, right resolve, right speech, right action, right livelihood, right effort, right mindfulness, and right concentration.

d. Meditation and observance of moral precepts are the foundation of Buddhist practice. The five basic moral precepts, undertaken by members of monastic orders and the laity, are to refrain

from taking life, stealing, acting unchastely, speaking falsely, and drinking intoxicants. Buddhist share in common a great respect for the teachings of the Buddha, “The Enlightened One.”

e. Buddhism is a religion which teaches people to 'live and let live'. Buddhists speak of “seeing things as they are” as one of the hallmarks of true enlightenment, where this means grasping or realizing the emptiness of things, but not in a purely intellectual way. Persons newly adhering to Buddhism traditionally "take Refuge" (express faith in the Three Jewels — Buddha, Dharma, Sangha) before a monk or similar representative.

256. Sikhism:

a. Plaintiff [believes] Sikhism is a religion; however sees no need to practice it, although [believes] in there “goal” to build a close, loving relationship with God.

b. Sikhism emerged in 16th-century India in an environment heavily permeated with conflicts between the Hindu and Muslim religions. Its founding teacher, Guru Nanak Dev, was born in 1469 to a Hindu family. His most famous saying was, "There is no Hindu, there is no Muslim, so whose path shall I follow? I shall follow the path of God." Sikhism is not known to openly proselytize, but accepts converts.

257. Judaism:

a. Plaintiff [believes] Judaism is a religion; and believes in many aspects of it, especially the letters used in the Torah and the encoded belief in using an equidistant letter sequence, called ELS for short. Plaintiff practices in the Torah Code; knowing we live in an encoded world, maintaining our free will is the destiny of the human race.

b. Judaism is one of the oldest religions still existing today. It began as the religion of the small nation of the Hebrews, and through thousands of years of suffering, persecution, dispersion, and occasional victory, has continued to be a profoundly influential religion and culture.

c. Their sacred text, the Hebrew Bible, teaches several doctrines - such as those about God, the Messiah, human beings, and the universe - making beliefs very important to Jews. Judaism has no official creed, however.

d. "Kabbalah" is an esoteric method, discipline, and school of thought that originated in Judaism. A traditional Kabbalist in Judaism is called a Mekubbal.

e. Modern Judaism is a complex phenomenon that incorporates both a nation and a religion, and often combines strict adherence to ritual laws with a more liberal attitude towards religious belief. Judaism is where law respecting an establishment of religion exist in the State of Israel.

258. Bahaism:

a. Plaintiff [believes] Bahaism is a religion; however sees no need to practice it, however believes in the spiritual unity of all humankind and the concept of "obtain a hearing".

b. To begin, the terms "Bahai faith" and "Bahai religion" are both correct terminology. "Bahai faith" is the term most associated with the worldview and convictions of Bahai's adherents, while "Bahai religion" is the term most used when referring to the community's organization, institutions, and religious requirements.

c. The community eschews all forms of superstition, emphasizes the importance of an unfettered search for scientific and religious truth, and sets for its followers the goal of meeting the highest moral standards.

d. The Bahá'í Faith is a monotheistic religion emphasizing the spiritual unity of all humankind. According to the Bahá'í Faith's teachings, the human purpose is to learn to know and love God through such methods as prayer, reflection and being of service to humanity.

e. In sharing their faith with others, Bahá'ís are cautioned to "obtain a hearing" – meaning to make sure the person they are proposing to teach is open to hearing what they have to say. "Bahá'í

pioneers", rather than attempting to supplant the cultural underpinnings of the people in their adopted communities, are encouraged to integrate into the society and apply Bahá'í principles in living and working with their neighbors.

259. Confucianism:

- a. Plaintiff [believes] Confucianism is a religion and practices certain aspects of it on a very selective basis.
- b. Confucianism is a way of life taught by Confucius in the 6th–5th century BC. It is a system which is mixture of philosophy and ethics established by Chinese philosopher, Confucius. It has deeply influenced spiritual and political life in China; its influence has also extended to Korea, Japan, and Vietnam. Confucianism is perhaps best understood as an all-encompassing humanism that neither denies nor slights Heaven.
- c. The core of Confucianism is humanism, or what the philosopher Herbert Fingarette calls "the secular as sacred". Confucianism focuses on the practical, especially the importance of the family, and not on a belief in gods or the afterlife. Confucianism, broadly speaking, does not exalt faithfulness to divine will or higher law.

260. Jainism:

- a. Plaintiff [believes] in Jainism as a religion; however sees no need to practice it.
- b. This is an Indian religion which began in the sixth century, the same time Buddhism was developing. It stresses the need of non-violence and spreads the message of mutual cooperation among the humans. The jinas, after which the name of the religion is assigned, were the spiritual conquerors who achieved liberation.

261. Taoism:

- a. Plaintiff [believes] Taoism is a religion; however sees no need to practice it except for spiritual harmony within the individual, which complements Confucianism's focus on social duty.
- b. Taoism (also spelled Daoism) is based on the teachings of the Tao Te Ching, a short tract written in the 6th century BC in China. There are two main strands and schools within Taoism, usually labeled “philosophical Taoism” (Tao-chia) and “religious Taoism” (Tao-chaio).
- c. Taoism is a philosophical, ethical, and religious tradition of Chinese origin that emphasizes living in harmony with the Tao. The term Tao means "way", "path" or "principle", and can also be found in Chinese philosophies and religions other than Taoism.
- d. In Taoism, however, Tao denotes something that is both the source and the driving force behind everything that exists. It is ultimately ineffable. The emphasis of the Tao Te Ching is on spiritual harmony within the individual, which complements Confucianism's focus on social duty. Many followers of Taoism are characterized by their use of the Taoism symbol, “yin & yang”.
- e. Its emphasis on spiritual harmony within the individual complements Confucianism's focus on social duty. The two great Chinese belief systems were founded at about the same time and continue to exist side-by-side in today's China.

#### 262. Indigenous Religion:

- a. Plaintiff [believes] Indigenous Religion is a religion; and practices on a selective basis pertaining to the spiritual practices of the Indigenous peoples in North America with membership of their faith, not by religious belief however by blood.
- b. “Indigenous Religion” is religion that is primarily defined as orally and ritually oriented toward particular landscapes. Native American tribal faiths are indigenous elements of a religious life and are directly connected with religious creativity.



c. One example of an “Indigenous Religion” is Shinto. Shintoism is the term for the indigenous religious beliefs and practices of Japan. It actually connects the modern day Japan with that of the ancient one. The spirit of Japan lies in this religion.

d. The Shinto religion has no founder or official scriptures but even so, its beliefs have been preserved and practiced in true letter and spirit by approximately 4 million members throughout the ages. In the Shinto religion, which doesn’t include a weekly service; their practices include worship and offerings to kami at shrines and at home. Shinto kami were considered as protectors of Buddhism.

263. Revealed religion:

a. Plaintiff [believes] Revealed Religion is a religion; however has no desires to practice it based on the standards of others.

b. Revealed religion also commonly described as Law-giving religions; the revealed religion is those which find their symbolic center or base in some set of revelations handed down by a deity or any powerful entity that want to be like a “god”. These types of revelations are normally contained in written document or scriptures which, in turn, have been transmitted to the rest of us by specially revered prophets of the god(s) or a demi-god or Caesar style ruler or god.

c. One example of “revealed religion” was practiced was the Roman Empire. The majority of leaders of the Roman Empire were pagans (worship many gods) who the central leaders thought were descendants from the gods or often self-declared as a gods.

d. Plaintiff [believes] the United States Tax Court was formed as the Orthodox Church on behalf of the Church of Taxology and is where Taxology and “revealed religion” is practiced. United States Tax Court icon is the Roman Fasces, the symbol of real power.

264. Identity religion:

- a. Plaintiff [believes] Identity Religion is a religion; and has practice it with the IRS.
- b. While religion as belief emphasizes doctrines, religion as identity emphasizes an association or affiliation with a group. In this sense, "Identity Religion" is experienced as something akin to family, ethnicity, race, class or nationality. Identity religion distinctiveness in which a person or child believe they were born to accept or "born into" rather than something to which they convert after a process of study, prayer, or reflection.
- c. In Identity religion what you believe doesn't matter very much; you're a member whether you like it or not and whether you believe in a religion or not. Identity religion is "religious theater" - a course in acting out a part, like IRS Rites defining our Rights.
- d. Identity religion, in this basic form, understands co-religionists to be a part of the same group (perhaps even regardless of their personal beliefs). Identity religion is less likely to emphasize shared theological beliefs and more likely to emphasize shared histories, cultures, classes, ethnicity, shared values or status and traditions.
- e. This means that the term "identity" may refer to individual identity, group identity, or social identity. On all these levels identity has something to do with a tendency toward "sameness" or stability, with a tendency toward "wholeness" or integration of traits, or with a strengthening of boundaries around the unit in question.
- f. Any person who deems themselves a "Taxprayer" & as a dependent have accepted the ideas shared with and beliefs within religious Identity. IRS' Identity religion is built on the Orthodoxy of THEIRS, with the practice of this faith better described as taking "a leap of faith". IRS Identity religion has a great effect on any person as described herein.

265. Pseudo-religion:

- a. Plaintiff [believes] Pseudo-religion is a religion; and has practice some aspect of it.

b. Pseudo-religion is a generally pejorative term applied to a non-mainstream belief-system or philosophy which is functionally similar to a religious movement, typically having a founder, principal text, liturgy and faith-based beliefs.

c. Belief systems such as Theosophy, Corporate Kabbalism, Christian Science, and the Nation of Islam have all been referred to as pseudo-religions, as have various New Age religions, as well as political ideologies. Within the academic debate, political ideologies that resemble religion are sometimes referred to as political religions.

d. While the more serious-minded participants in these groups may prefer to consider themselves part of a proper religion, or not part of a religion at all, the mainstream ascribes to them a fringe status. Such groups as the Raëlian Church and Heaven's Gate, seen as dangerous, exploitative, secretive, or closed, have been classified as pseudo-religious cults.

e. Political Religion- “Let reverence for the laws; be breathed by every American mother, to the lisping babe that prattles on her lap. Let it be taught in schools, in seminaries, and in colleges. Let it be written in primers, spelling books, and in Almanacs. Let it be preached from the pulpit, proclaimed in legislative halls, and enforced in the courts of justice. And, in short, let it become the political religion of the nation.” Abraham Lincoln (1809–1865), U.S. President. Address before the Young Men's Lyceum, Springfield, Illinois, Jan. 27, 1838. Collected Works of Abraham Lincoln, Vol. 1, p. 112, Rutgers University Press (1953, 1990). Plaintiff acknowledges “old souls” like Lincoln holds law as a sacred trust.

f. Political religion concerns governmental ideologies whose cultural and political backing is so strong that they are said to attain power equivalent to those of a state religion, to which they often exhibit significant similarities in both theory and practice. Political religion is based on the

observation that sometimes political ideologies or political systems display features more commonly associated with religion.

g. Plaintiff aver Political religion offers creates battles, existing in all forms or its endeavors and even established full blown political or civil wars as witnessed in history or present day time.

266. Civil Religion:

a. Plaintiff [believes] civil religion is a religion and practices American Civil Religion all the times. Plaintiff loves American Civil Religion because it allows him to prefect his soul.

b. Plaintiff's [conscience] dictates "American Civil Religion" concerns "One Nation Under God" who endorses "reason" not any particular religion. "American Civil Religion" is seen when an oath of office or in a court of law is taken on the Holy Bible. The Holy Bible is the public policy standards not written by the Defendants where American Civil Religion is practice by the first U.S. President.

c. "American Civil Religion" is a term coined by sociologist Robert Bellah in 1967. According to Bellah, Americans embrace a common "civil religion" with certain fundamental beliefs, values, holidays, and rituals, parallel to, or independent of their chosen religion.

d. Civil religion stands somewhat in the dichotomy of its social or political status; and the establishment of religion. Civil religion is self-evident since by definition it suffuses an entire society or at least a large segment of a society; and is often practiced by leaders within that society. American Civil Religion builds trust and human virtues of a society.

e. American Civil Religion retains the faith that GOD created reason, not religion, holding that the Establishment Clause of the First Amendment concerns itself with separation of Church and State not the separation of "God and Country". America civil religion holds: "There's an authority above all of us and by this authority we seek our independence."

f. American Civil Religion is a part of American heritage and history, especially upholding previous U. S. Supreme Court decisions and doctrines that have not been overturned. The term civil religion often varies according to whether one is a sociologist of religion, a professional political commentator or any person seeking the truth concerning a legal system having a balance with religion and secular beliefs.

g. Civil religion tends to be problematic from a theological viewpoint. Being more identified with a political and social culture and a leadership hierarchy of an existing society, civil religion cannot interfere with the prophetic mission of a religious faith.

h. Civil religion intention is to “harmonize” religion and a politics society and finds a solution to the problems of endless litigation regarding religious matters or with religion itself. Civil religion does not take away one’s free will, or the ability to think and act independently. Civil religion has no power to place anyone civilly or criminally liable.

i. As such civil religion encompasses such things as: the invocation of God in political speeches and public monuments; the quotation of religious texts on public occasions by political leaders; the veneration of past political and spiritual leaders; the use of the lives of these leaders to teach moral ideals; the veneration of veterans and casualties of a nation's wars; religious gatherings called by political leaders.

j. Civil religion use of religious symbols on public buildings; the use of public buildings for worship; founding myths and other national myths; and similar religious or quasi-religious practices. These are a few examples but not a complete list.

k. America's civil religion can be traced back to the Declaration of Independence, which states that people have a God-given right to freedom, life, liberty and the pursuit of happiness. It's a notion that can be found in the "One Nation Under God," phrase in the Pledge of Allegiance, and

the "In God We Trust" motto on U.S. currency. And it's an ethos celebrated during Thanksgiving, Memorial Day and the Fourth of July.

l. Civil religion, among other practices, include the following: a small or large crowd singing the national anthem at certain public gatherings; parades or display of the national flag or military might on certain patriotic holidays; oaths of allegiance, such as the Pledge of Allegiance of the United States. In American Civil Religion no practice is required by law.

m. In American Civil Religion there are no indictments, trials or imprisonment of "any person", person or a citizen. American Civil Religion operates freely without penalties or punishments pursued by the state or any other government authority because is authorized by the Founding Fathers and Framers under "prohibiting the free exercise thereof..." of the First Amendment.

n. American Civil Religion is not law respecting an establishment of religion because its actions or practices are based on reason, not religion. American Civil Religion does not compel belief or disbelief through the force of law or threat of penalty.

267. Personal Religion:

a. Plaintiff [believes] Personal religion is a religion and practices it all the time. Plaintiff's personal religion is an unincorporated body teaching that the obligation imposed by The Ten Commandments of God is greater to that of policies, rules, ordinances, regulations or laws respecting an establishment of religion enacted by temporal government or an authoritarian body. Ten Commandments of God is the Laws of Causes and Consequences.

b. Plaintiff's personal religion has been given a label or exist as United Constitution Christian (UCC member of society). Plaintiff [believes] as a United Constitution Christian he has a duty to his God and Country. Plaintiff [believes] as a United Constitution Christian a person can have or

be a member of other religious organization or practice any religion of their choice. Plaintiff's sacred Honor, most sacred precincts & most sacred property is herein.

c. Personal Religion may be best understood in terms of what it is not. It is not one which claims to have a religious message for all of humanity, it does not offer any means of universal salvation, and it does not purport to have a unique insight into the will of any God or deities; however it is conduct; that Personal Religion is substantially motivated by a sincerely held religious belief or beliefs in The Laws of Principle and Practice of God.

d. These sincerely held religious belief(s) are not particularly based upon a membership in a religious organization, but a quality of a religion. The personal religious belief must be paramount in a person's life. A person must be living by these beliefs through conduct that reflects some tenet, practice, or custom of a larger system of religious belief or be of many long-standing personal practices that have strong religious connotations.

e. The dichotomy between one's sincerely held religious belief(s) and self-styled secular belief(s) doesn't really exist in Personal religion. Personal religion is practiced 24/7 and is where the personal work habits, or business conducted and personal life patterns co-exist. These sincerely held religious belief(s) may be tested in a court of law or when a person's personal religious practice poses a threat to the health, safety, or welfare of the public.

f. In Personal Religion a person's religious belief may, but doesn't have to, include belief in a Deity or Gods. A person's religious belief may, but doesn't have to, make sense to others. A person's religious belief may, but doesn't have to, be coherent. A person's religious belief may, but doesn't have to, be understandable or acceptable to others.

g. Personal Religion is of an intelligent design and is a form of free agency or moral agency. Moral agency is an individual's ability to make moral judgments based on some commonly held

notion of right and wrong and to be held accountable for these actions. A moral agent is a being who is capable of acting with reference to right and wrong.

h. Personal Religion allows for and accepts membership with other religion(s). Personal Religion gives meaning to a person's life. Personal Religion is the spiritual glue that holds the visible world and the invisible worlds together.

i. Plaintiff's Personal Religion is based on The Way, The Truth and The Life, of his GOD; so he can perfect his soul, protect the human spirit and please GOD with prayer, practice and purpose. Plaintiff's Personal Religion is one's life and not about taking a human life.

268. Salvation religion:

a. Plaintiff [believes] that Salvation religion is a religion; however will not practice it, except for the salvation granted by God not a government acting as a God.

b. Legalism, in Christianity, is a term referring to an improper fixation on law or codes of conduct for a person to merit or obtain salvation, blessing from God, or fellowship with God, with an attendant misunderstanding of the grace of God.

c. Simply put, legalism is belief that obedience to the law or a set of rules is the pre-eminent principle of redemption and/or favor with God. Its opposite extreme is antinomianism which claims that moral laws are not binding on Christian believers

d. In Christianity, legalism is the excessive and improper use of the law (10 commandments, holiness laws, etc). This legalism can take different forms. The world's religions agree that humanity needs salvation from its present condition.

e. Salvation religion is typically founded by a prophet or religious leader who creates a basic doctrine which explains to people how salvation or recovery might be achieved through a simple



self-help message that congregants say is both uplifting and accessible. Salvation religion theology has been described as “cotton candy” theology – tastes good – but no real substance.

f. It could be argued reasonably that the primary purpose of all religions is to provide salvation for their adherents, and the existence of many different religions indicates that there is a great variety of opinion about what constitutes salvation and the means of achieving it. That the term salvation can be meaningfully used in connection with so many religions, however, shows that it distinguishes a notion common to men and women of a wide range of cultural traditions.

g. The fundamental idea contained in the English word salvation, and the Latin *salvatio* and Greek *sōtēria* from which it derives, is that of saving or delivering from some dire situation. The term soteriology denotes beliefs and doctrines concerning salvation in any specific religion, as well as the study of the subject. The idea of saving or delivering from some dire situation logically implies that humankind, as a whole or in part, is in such a situation. This premise, in turn, involves a series of related assumptions about human nature and destiny.

h. The hope of salvation has naturally involved ideas about how it might be achieved. These ideas have varied according to the form of salvation envisaged, but the means employed can be divided into three significant categories: (1) the most primitive is based on belief in the efficacy of ritual magic; initiation ceremonies, such as those of the ancient mystery religions, afford notable examples; (2) salvation by self-effort, usually through the acquisition of esoteric knowledge, ascetic discipline, or heroic death, has been variously promised in certain religions, such as Orphism, Hinduism, and Islam; and (3) salvation by divine aid usually entailing the concept of a divine savior who achieves what humans cannot do for themselves, as in Christianity, Judaism, and Islam.

i. Legalism in Taxology is a term referring to an improper fixation on law or codes of conduct for a person to merit or obtain salvation, or blessing from Government, or fellowship with the Government, with an attendant misunderstanding of the grace of Government.

269. Mystical religion:

- a. Plaintiff does not believe in Mystical Religion, and will not practice it.
- b. Mystical religion is one in which mystical experiences play the central or most important role in terms of understanding nature, or the natural rhythm of life forces, learning about the divine, and becoming a religiously devout person.
- c. At its most extreme, it excludes all other concerns with life, society, and fellow believers - it is unsurprising that mystical religions which remain mystical religions alone do not often result in coherent and long-lived religious traditions.
- d. The mysteries had little or no use for doctrine and correct belief. They were primarily concerned with the emotional life of their followers. Wicca is a Mystical religion.
- e. Wicca is an almost completely decentralized religion. George Knowles, a Wiccan author, has said: "Wicca has no high authority, no single leader, no prophet and no Bible to dictate its laws and beliefs". Many, perhaps most, Wiccans are solitary practitioners. Others form small local groups called covens, groves, etc. Thus, there probably are almost as many sets of Wiccan beliefs as there are Wiccans.

270. Olympian or Sports religion:

- a. Plaintiff [believes] Sport-religion is a religion; however sees no need to practice it.
- b. After organized worship, organized athletic competition is perhaps the oldest communal impulse known to mankind, and today sports and religion mirror each other as never before, experts say. "Super Bowl Sunday" on Feb. 6, 2005, is a case in point: a Sabbath-day event that

will bring thousands to a contemporary cathedral - and tens of millions more via television - to watch gridiron gladiators who call on God's help for their success.

c. Olympian religion first appeared in the Greek states. Such religion had full-time professional priesthoods that are hierarchies or bureaucracies organized like the state itself. Olympia religions are polytheistic, characterized by pantheons of powerful Etienne anthropomorphic God's with specialized functions.

d. Sports religion is like "religious theater" however it is not a course in acting out a certain part, but rather "witnesses" to the human spirit in achieving a goal with little violence or with ferocity that Plaintiff hopes will not destroy the human spirit or soul.

271. Corporate religion:

a. Plaintiff [believes] Corporate-religion is a religion; however sees no need to practice it.

b. Corporate religion is about building a strong market position, a shared vision, strong leadership, internal-external integration, the implementing the idea, and a spirit self-worth and belief that enables "any person" to succeed in business. The aim is to unite everything in a corporate religion.

c. A religion that brings the internal company and the external markets in a shared connected flow of understanding. Corporate religion is very large because the IRS, most churches, temples and other religious institutions have tax-exempt status because they are a Corporation recognized by state government. Corporate religion produces bid write off and write downs with [THE CODE].

d. Corporate religion is very powerful because these legal entities have produced people who have god-like powers, similar to those living in the Rome Empire or the Ancient Greeks. These Greek demi-gods were known as the Titians. Today the Titians of industry are were known and very powerful in human and governmental affairs.

272. Hellenistic religion:

a. Plaintiff [believes] the ancient Hellenistic-religion was a religion; and like all or any ancient religions not practiced, become a myth or myths.

b. Hellenistic religion is any of the various systems of beliefs and practices of the people who lived under the influence of ancient Greek culture during the Hellenistic period and the Roman Empire (c. 300 BCE to 300 CE).

c. Two of the most powerful empires in the ancient world were Greece and Rome. It's impossible to understand these empires without understanding the religions that were so important to them.

d. Religion wasn't simply a part of the lives of the ancient Greeks and the ancient Romans; religion was that upon which their lives were built. Religion was often where Greeks and Romans derived their meaning and purpose in life.

e. Hellenistic-religion was the matrix through which they understood the universe and all the events within it. Although the religion of the ancient Greeks and Romans is virtually extinct in its original form, it lives on in the cultures, imaginations, and, in some ways, even the religions of the modern western world.

f. A Greek religion was polytheistic is clear, but it also incorporated concepts that could be said to resemble an Ultimate Reality. Although the stories contained in the Greek myths and legends make up part of the religion of the Ancient Greeks, they did not set out strict religious rules which must be followed, such as are set down in the Holy Bible or the Koran.

g. The Ancient Greek gods were very much like incredibly powerful humans. They were human in form and they experienced human emotions such as: love, hate, jealousy, lust, worry.

f. Each of the Greek gods was responsible for a particular aspect or area of life. People were free to worship whichever gods were most relevant to their lives. Temples were built to honor the gods,

and the Ancient Greeks also used to have shrines in their homes to show their devotion to a particular deity.

273. New Age Religion:

- a. Plaintiff [believes] in the power of New Age Religion; and has practices it from time to time.
- b. The term commonly used to designate a vast syncretism (or mixing) of numerous religious and philosophical ideas being a movement of late 20th century and contemporary Western culture, characterized by an eclectic and individual approach to spiritual exploration and references the pending or coming astrological Age of Aquarius.
- c. “New Age Religion” which offers individuals the opportunity to reconnect with spiritual dimensions of the self and thus with the wider cosmos—relationships that are typically obscured by secular culture and often are not addressed in biblical traditions.

274. Scientology:

- a. Plaintiff's [believes] Scientology is a religion however sees no need to practice it.
- b. Scientology operated as a business until it acquired tax exempt status as an organized religion issued by the IRS. The full body of knowledge that comprises the Scientology religion is contained in more than forty million spoken and written words on the subject—all by L. Ron Hubbard.
- c. Scientology has a central tenet called “Auditing”. “Through auditing one is able to look at his own existence and improve his ability to confront what he is and where he is.” “The person being audited is completely aware of everything that happens.” “Auditing is precise, thoroughly codified and has exact procedures.” <http://www.scientology.org/what-is-scientology/the-practice-of-scientology/auditing-in-scientology.html>

d. The Doctrine of Exchange is a central tenet of Scientology, which dictates that for spiritual well-being, "anytime a person receives something, he must pay something back" and balance "inflow" with "outflow". The Church of Scientology has presented this as the reason why some of its services, such as auditing (a central practice, and sometimes described as the central practice of Scientology), must never be given away, to members who are at the church, but must be paid for. This is frequently used by the Church as an explanation for the fixed pricing of its many fees.

e. Scientology through The Church of Scientology attempts to gain converts through its use of celebrity status of some of its members (most famously the American actor Tom Cruise) to attract converts. The Church of Scientology requires that all converts sign a legal waiver which covers their relationship with the Church of Scientology before engaging in Scientology services.

275. Taxology:

a. Plaintiff's [believes] Taxology is a religion and had practiced its various forms of beliefs, practices and convictions for over 20 years. Plaintiff no longer desires the religious practices or chooses its religious convictions of Taxology as the cause of action.

b. Defendants have forced and compelled this Plaintiff to accept, profess and practice Taxology and Taxism by Defendants' law, conduct and activities alleged herein.

c. Taxology through The Church of Taxology attempts to gain converts by offering tangible and intangible benefits. It has also used the celebrity status of some of its members (most famously Americans Judy Garland, William Bud Abbott and Lou Costello, Tom Coughlin (Wal-Mart family), Pete Rose, Survivor star Richard Hatch, Movie stars Nicholas Cage and Wesley Snipes, infamous gangster Al Capone) to keep and attract converts.

d. The Church of Taxology requires that all converts sign a legal document, (1040 form, 1040ez w-2g and w-4) which covers their relationship with the Church of Taxology before

engaging in Taxology's services.

e. See the [OVC] for the facts and sincerely held religious beliefs as set forth herein.

276. Organized Religion:

a. Plaintiff avers Organized Religion has a great deal of structure, with complex hybrid beliefs, with practices having a great range observances, customs or duties expending certain obligations as convictions for a body of believers or its communicants.

b. Plaintiff [believes] Organized Religion is a religion as set forth in this complaint and has practiced it for over 20 years which Plaintiff calls Taxology.

c. Plaintiff [believes] organized religion and its Mega Churches are being organized on corporal & corporate logic seen as a collective experience of religious phenomenon.

d. Plaintiff [believes] Joel Olsen, including to but not limited to Benny Hinn or other televangelist are a driven force for Organized Religion and it's Mega-Church.

e. The term Mega-Church is the name given to a cluster of very large, Protestant congregations that share several distinctive characteristics. These churches generally have 2000 or more persons in attendance at weekly worship, a charismatic, authoritative senior minister, a very active 7 day a week congregational community, a multitude of social and outreach ministries, and a complex differentiated organizational structure.

f. Mega-churches are not identical and do not all resemble the nontraditional appearance and seeker formed by Community Church. However, their very large numbers of attendees does shape their functioning in unique and often uniform ways.

g. Another reality among attendees is that of the distinction between the participants and the spectators in the life of the mega-church. A mega-church attraction, it is not necessarily the

strength of personal relationships, but rather it is the more reputational and stylistic characteristics that attract people to the churches.

h. Plaintiff [believes] Defendants' tax evangelists are the same as televangelist operating with a different forum.

i. Defendants' Organized Religion is set forth and described in this [OVC].

277. Institutionalized religion:

a. Plaintiff [believes] Institutionalized Faith and its Religion is a religion; however will not practice it, support it or defend it.

b. Plaintiff [believes] Taxism is an evil religion violating the letters and spirit of a Nation's Constitution, as well as, Plaintiff's own personal constitution.

c. Plaintiff [believes] Defendants Institutionalized Faith of THEIRS per se as Taxism is advanced by the IRS beliefs in [To LIVE as EVIL]. Defendants' Institutionalized Faith and its religion, Taxism, is set forth and described in this [OVC].

#### **Section J - Taxology – An Organized Religion**

278. Plaintiff's [believes] and [conscience] dictates the existence, characteristics of a person's religious faith in an organized religion can be recognized by the IRS.

279. Defendants' actions and conduct has established and endorsed an Organized Religion of THEIRS Plaintiff calls Taxology.

280. Plaintiff avers Defendants' religion, Taxology is not his chosen religious practices.

281. Plaintiff avers Defendants chosen religious practices is Taxology.

282. Defendants' actions and conduct has created an organized religion; promoting a particular religion with the primary effect of advancing it as set forth herein.

283. Defendants' organized religion is a is a collection of a cultural system belief systems,



worldviews and organized behaviors having narratives, symbols, traditions and sacred histories that are intended to give meaning to life.

284. Defendants' actions and conduct has created a fusion of government and religious objectives or religiously motivated activities, substituting public legislative authority for religious decision-making.

285. Defendants' Taxology establishes the common religious bond and convictions that exist among its body of believers, followers and adherents by creating a feeling of dependence.

286. Plaintiff avers the spiritual pilgrimage of an organized religion, like the reminiscence of Taxology, can touch a person in a way that little else can.

287. Taxology is important because it offers and provides tangible and intangible benefits to its members and body of believers or its communicants.

288. Plaintiff [believes] Taxology has established belief in what is valuable, important or its "Ultimate Reality" and "Ultimate Concern" and in this religion truth is very complicated.

289. Plaintiff avers Taxology has a prescribed structure; being an organized collection of beliefs and related practices that are codified for Taxology system of institutionalized faith.

290. Plaintiff [believes] Taxology crafts constant attention to, and extreme conformity with religious beliefs, as well as constructs a very fervent spirit, usually genuine and often independent of outward observances found in the U.S Constitution and Bill of Rights.

291. Plaintiff [believes] Taxology is something one does, as well as something one believes in.

292. Plaintiff avers Taxology touches on virtually every aspect of life and society, providing guidance on multifarious topics from financial and social or personal welfare, to health care and the environment.

293. Defendants' IRS actions and conduct has endorsed another organized religion which has

organized collection of beliefs and practices, known as Scientology.

294. Defendants are motivated by religious syncretism; with Defendants' organized religion Taxology, not unlike Scientology and are comparative religions.

295. Defendants, through their religious beliefs and practices in Taxology; has recognized and sanctioned the Church of Scientology, by providing this particular religious organization with federal tax exempt status.

296. Plaintiff [believes] Taxology operates as a faith-based franchise religion, creating the presence of a modern day hybrid religion for its churches, organizations and entities in America, as well as internationally.

297. Plaintiff avers that Scientology operates a faith-based franchise religion, the presence of an organized and modern day hybrid religion in America and internationally.

298. Plaintiff avers that a faith-based franchise religion is a special privilege of a public nature conferred on or granted to an individual, group, entity, service or company by a governmental authority.

299. Plaintiff avers Scientology is a body of beliefs and related practices created by science fiction writer L. Ron Hubbard, beginning in 1952 and since 1993, the Internal Revenue Service has formally recognized Scientology as a religion and its related Churches and organizations—all 150 of them—as tax-exempt under section 501(c)(3) of the Internal Revenue Code.

300. Plaintiff [believes] Taxology is a body of beliefs and related practices created by legal –fiction writers of Defendants, beginning in 1954 (redesignation of the Internal Revenue for Code of 1954) and since 1986 (the redesignation of the Internal Revenue for Code of 1986).

301. Defendants have proselytized a taxing environment, culture or its realm into the described formations, implements and atmospheres of religious indoctrination.

302. Defendants' proselytism, or law respecting an establishment of religion is repugnant to Plaintiff's beliefs.

303. Plaintiff [believes] Taxology, like Scientology embraces teaching and enlightenment to its congregation, body of believers or communicants that assembles or communicate, being of religious significance, persuasion or belief.

304. Plaintiff avers that Scientology is the institutional progeny of Taxology's power to create or sanction new religions.

305. Plaintiff [believes] Taxology, like Scientology advances its religion through the authority, power and use of tax-exempt status.

306. Plaintiff avers Taxology, like Scientology, both recognize the institution of marriage.

307. Plaintiff [believes] Taxology, like Scientology; the worshipping of a god or any gods is not essential to their religion.

308. Plaintiff avers "Scientology has been recognized officially as a 'religion' after Britain's highest court swept aside 158 years of law to rule that worshipping a god is not essential to religion." <http://www.telegraph.co.uk/news/religion/10510301/Scientology-is-a-religion-rules-Supreme-Court.html>

309. Plaintiff [believes] Taxology; like Scientology, provides certain insights to its body of believers, followers or adherents.

310. Plaintiff [believes] Taxology; like Scientology, provides certain insights, concerning one's judgments of a personal nature or matters involving self-assessment.

311. Plaintiff [believes] Taxology; like Scientology, provides spiritual initiatives and spiritual screening.

312. Plaintiff [believes] Taxology; like Scientology provides certain insights concerning the Laws

of Attraction.

313. Plaintiff [believes] Taxology; like Scientology, affects human behavior.

314. Plaintiff [believes] Taxology; like Scientology provides certain insights to the way of happiness; when we seek a return involving our core values that guide our path.

315. Plaintiff [believes] Taxology; like Scientology provides certain insights how to avoid the taxing environments we live in or how to deal with the many burdens produced by such atmospheres.

316. Plaintiff [believes] these certain insights of Taxology, like Scientology provide a path for a proper way of life to achieving its members' vision.

317. Plaintiff avers Taxology; like Scientology brings people together for a variety of reasons, including religious fellowship and communal worship.

318. Plaintiff [believes] for a varieties of reasons Taxology, like Scientology; concerns are answers and questions involving the very nature of these two religions.

319. Plaintiff avers Taxology, like Scientology, brings people together because their adherents do not want to feel guilty or punish themselves for making a wrong decision.

320. Plaintiff avers these varieties of reasons of Taxology, like Scientology, provides their adherents the belief on knowing how to know which extends from certain fundamental truths regarding their organized religion.

321. Plaintiff [believes] Taxology, like "Scientology comprises a body of knowledge which extends from certain fundamental truths." [http://www.scientology.org/what-is-scientology.html?link=side\\_wis](http://www.scientology.org/what-is-scientology.html?link=side_wis)

322. Plaintiff [believes] Taxology, like "Scientology further holds Man to be basically good, and that his spiritual salvation depends upon himself, his fellows and his attainment of brotherhood

with the universe.” [http://www.scientology.org/what-is-scientology.html?link=side\\_wis](http://www.scientology.org/what-is-scientology.html?link=side_wis)

323. Plaintiff [believes] Taxology is more than a system of belief, like “Scientology is a new religion, one that has isolated fundamental laws of life. <http://www.scientology.org/what-is-scientology/scientology-background.html>

324. Plaintiff [believes] in Taxology as an applied religion (Identity Religion) and did practice Taxology for approximately 20 years; because it plays a vital role in both the lives of its congregation, its body of believers and the community at large.

325. Plaintiff avers Scientology is an organized religion, being “More than a system of belief, Scientology is an applied religion that plays a vital role in both the lives of its congregation and the community at large.” <http://www.scientologyreligion.org/pg006.html>

326. Plaintiff avers that Taxology; like its twin-sister religion, Scientology, transcended from a business presentation into an organized religion; a point of view gradually coming into being, with both being sanctioned by a government authority.

327. Plaintiff [believes] the ultimate goal of Taxology; is taxing the human spirit to death, so any person can experience an IRS spiritual enlightenment and freedom for all who hold the reins of power.

328. Plaintiff avers “The ultimate goal of Scientology is true spiritual enlightenment and freedom for all.” [http://www.scientology.org/what-is-scientology.html?link=side\\_wis](http://www.scientology.org/what-is-scientology.html?link=side_wis)

329. Plaintiff [believes] Taxology is not a dogmatic religion in which one is asked to accept anything on faith alone. On the contrary, one discovers for oneself that the principles of Taxology are true by applying its principles and observing or experiencing the results.

330. Plaintiff avers “Scientology is not a dogmatic religion in which one is asked to accept anything on faith alone. On the contrary, one discovers for oneself that the principles of

Scientology are true by applying its principles and observing or experiencing the results.”

[http://www.scientology.org/what-is-scientology.html?link=side\\_wis](http://www.scientology.org/what-is-scientology.html?link=side_wis)

331. Plaintiff avers Taxology follows a long tradition of religious practice. Its roots lie in the deepest beliefs and aspirations of all great religions, (control) thus encompassing a religious heritage as old and as varied as Mankind itself.

332. Plaintiff avers “Scientology follows a long tradition of religious practice. Its roots lie in the deepest beliefs and aspirations of all great religions, thus encompassing a religious heritage as old and as varied as Man himself.” <http://www.scientology.org/what-is-scientology/scientology-background.html>

333. Plaintiff [believes] Taxology’s principal tenet is “auditing” and only auditing provides a precise path by which any individual may walk an exact route to higher states of its mystical awareness or experience the true spirit of legalism.

334. Plaintiff avers Scientology’s principal tenet is “auditing” and “only auditing provides a precise path by which any individual may walk an exact route to higher states of spiritual awareness.” <http://www.scientology.org/what-is-scientology/the-practice-of-scientology/auditing-in-scientology.html>

335. Plaintiff avers the Doctrine of Exchange is a central tenet of Scientology, which dictates that for spiritual well-being, anytime a person receives something, he must pay something back and balance "inflow" with "outflow".

336. Plaintiff [believes] the Doctrine of Exchange is a central tenet of Taxology, which dictates that for spiritual well-being, anytime a person makes a return to the IRS way of life, a person pays something back when you fail to balance "income" with "payments".

337. Plaintiff avers the Church of Scientology has presented this as the reason why some of its

services, such as auditing, its central practice of Scientology, must never be given away, but must be paid for.

338. Plaintiff [believes] the Church of Taxology has presented this as the reason why some of its services, such as auditing, must never be given away, but must be paid for, because your self-assessment was wrong according to Taxology.

339. Plaintiff avers, whether initiate in Taxology or Scientology “Through auditing one is able to look at his own existence and improve his ability to confront what he is and where he is.”  
<http://www.scientology.org/what-is-scientology/the-practice-of-scientology/auditing-in-scientology.html>

340. Plaintiff believes, whether practiced in Taxology or in Scientology “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.”<http://www.scientology.org/what-is-scientology/the-practice-of-scientology/auditing-in-scientology.html>

341. Plaintiff [believes] unlike other efforts to help persons that have tried to solve one’s problems for them; Taxology provides the means for an individual to become capable of solving their own problems.

342. Plaintiff avers “Unlike other efforts to help man that have tried to solve his problems for him, Scientology provides the means for an individual to become capable of solving his own problems.”  
<http://www.scientologyreligion.org/pg006.html>

343. “In the Scientology religion, man is held to consist of three parts—thetan, mind and body.”  
<http://www.authenticscientology.org/page03.htm>

344. In the Taxology religion, a man or women becomes any person consisting of seven parts —

an individual, a trust, estate, partnership, association, company or corporation.

345. Plaintiff avers in Scientology: “One is a thetan who has a mind and who occupies a body. The thetan animates the body and uses the mind.” <http://www.scientology.org/faq/background-and-basic-principles/what-are-some-of-the-core-tenets-of-scientology.html>

346. Plaintiff [believes] in Taxology: One is a Taxpayer who has a mind and who occupies a body. The TAXTAN animates the body and uses the mind.

347. Plaintiff avers that in Scientology, the spiritual being is called the “thetan”. <http://www.authenticscientology.org/page03.htm>

348. Plaintiff [believes] that in Taxology, the spiritual being is called the TAXTAN similar to a “Nonfilers” and can be seen or experienced with a ghost tax return or, more accurately, the ghost of a tax return. See Exhibit E-32 concerning the essence of Taxology’s TAXTAN.

349. In Scientology the “thetan” is immortal and has lived—and will continue to live—through countless lifetimes.

350. Plaintiff [believes] that in Taxology the “Taxpayer” is commonplace and has lived—and will continue to live—through countless returns made by them.

351. Plaintiff [believes] Taxology’s view or self- assessment of an Ultimate Reality transcending the material world includes its concepts of the “Taxpayer” or “Nonfilers”.

352. Plaintiff avers “Scientology view of an Ultimate Reality transcending the material world includes its concepts of the thetan” <http://m.scientology.org/faq/background-and-basic-principles/why-is-scientology-called-a-religion.html>

353. Plaintiff [believes] this view of an Ultimate Reality in Taxology refers to the deified system of codified taxing laws and entities which constitute the natural order of things and therefore “reality as-it-is”, transcending the material world.



354. Plaintiff avers “The materials of Scientology comprise the greatest accumulation of knowledge ever assembled on the mind, spirit and life. Through more than a hundred books and publications, thousands more articles and essays, and over 3,000 recorded lectures, the works of L. Ron Hubbard embrace virtually every aspect of living.”

<http://www.scientology.org/books/catalog/scientology-a-new-slant-on-life-paperback.html>

355. Plaintiff [believes] the materials of Taxology comprise the greatest accumulation of knowledge ever assembled on the mind, spirit and life. Through more than a hundred books and publications, thousands more articles and essays, and over a large number recorded lectures, the works of Defendants embrace virtually every aspect of living.

356. Plaintiff [believes] Scientology is about freeing or challenging the human spirit. “A new slant on life” whereas Taxology is about enslaving or perplexing the human spirit. A new slant for life.

357. Plaintiff avers Taxology, like three monotheistic religions, Christianity, Islam and Judaism are comparative religions as Defendants are motivated by religious syncretism.

358. Plaintiff [believes] in Christianity, their body of believers seek a return of Jesus Christ, where the body believers of Taxology seek a return from the IRS.

359. Plaintiff [believes] in Christianity, people of other faiths are to make a return to a Christ like life, belief and practice; whereas a Taxologist make a return to the IRS and their path of life, beliefs and practice.

360. Plaintiff [believes] in Christianity, their believers hold that water can be turned into wine whereas in Taxology, their believers hold that the fruits of one’s labor can be turned into taxes, producing the intoxicating atmosphere of spiritual belief.

361. Plaintiff [believes] in Christianity, many of their body of believers hold to the act of confession when making a return to confessional, and in Taxology, their body of believers also

hold to the act of confession when making a return.

362. Plaintiff [believes] Judaism provides a belief of religious significance concerning human situation and life's purpose; being obeying God's commandments, and living ethically. Focus is more on this life than the next.

363. Plaintiff [believes] Taxology provides a belief of religious significance concerning human situation and life's purpose; being obeying IRS's commandments, and living ethically. Focus is more on this life than the next.

364. Plaintiff [believes] Judaism provides a belief of religious significance concerning human position of the afterlife; being not historically emphasized. Beliefs vary from no afterlife to a shadowy existence of a better World to come.

365. Plaintiff [believes] Taxology provides a belief of religious significance concerning human position of the afterlife; being not historically emphasized. Beliefs vary from no afterlife to a shadowy existence of a better World to come after making a return to an IRS path of life, beliefs and practice.

366. Plaintiff [believes] Taxology, is similar to Christianity, Islam and Judaism of which these religions create powerful human emotions that give meaning to our lives or shape one's destiny.

367. Plaintiff [believes] Taxology creates powerful human emotions, such as: love, happiness, guilt and the extremes ranges of hate.

368. Plaintiff avers Christianity, Islam and Judaism create powerful human emotions, such as: love, happiness, guilt and the extremes ranges of hate.

369. Plaintiff [believes] Taxology creates negative human thoughts, such as: anger, annoyance, contempt, disgust, frustration, and doubt.

370. Plaintiff avers Christianity, Islam and Judaism create negative human thoughts, such as:

anger, annoyance, contempt, disgust, frustration, and doubt.

371. Plaintiff [believes] Taxology creates positive human thoughts, such as: hope, aspiration, pride, satisfaction, enlightenment and trust.

372. Plaintiff avers Christianity, Islam and Judaism create positive human thoughts, such as: hope, aspiration, pride, satisfaction, enlightenment and trust.

373. Plaintiff [believes] Taxology creates not just interest, but appraisal, gratification and wealth, including actions of candor, commitment, cooperativeness, obedience, remembrance, unity and responsibility.

374. Plaintiff avers Christianity, Islam and Judaism create not just interest, but appraisal, gratification and wealth, including actions of candor, commitment, cooperativeness, obedience, remembrance, unity and responsibility.

375. Plaintiff [believes] in Taxology its body of believers practice [Worship].

376. Plaintiff avers in Christianity, Islam and Judaism its body of believers practice worship.

377. Plaintiff [believes] Taxology creates the agitation of human emotions, such as: stress, shock, tension, or despair and sadness.

378. Plaintiff avers Christianity, Islam and Judaism create the agitation of human emotions, such as: stress, shock, tension, or despair and sadness.

379. Plaintiff [believes] Taxology creates negative human emotions, such as: anxiety, fear, embarrassment, helplessness, powerlessness, and worry.

380. Plaintiff avers Christianity, Islam and Judaism create negative human emotions, such as: anxiety, fear, embarrassment, fear, helplessness, powerlessness, and worry.

381. Plaintiff [believes] Taxology creates positive human emotions, such as: affection, joy, and delight.

382. Plaintiff avers Christianity, Islam and Judaism create positive human emotions, such as: affection, joy, delight.

383. Plaintiff [believes] Taxology creates supports or allows for individual moral excellence, the collective well-being, and the practice of certain human virtues.

384. Plaintiff avers Christianity, Islam and Judaism create supports or allows for individual moral excellence, the collective well-being, and the practice of certain human virtues.

385. Plaintiff [believes] Taxology involves the sacred and the profane.

386. Plaintiff avers Christianity, Islam and Judaism involve the sacred and the profane.

387. Plaintiff [believes] Taxology manifest a strong system of dutiful devotions, religious beliefs and devout practices.

388. Plaintiff avers Christianity, Islam and Judaism manifest a strong system of dutiful devotions, religious beliefs and devout practices.

389. Plaintiff avers Taxology, like Christianity, Islam and Judaism reveals the institution of marriage.

390. Plaintiff avers Taxology, like Christianity, Islam and Judaism recognize the “blind” and the needs of low income people.

391. Plaintiff avers Taxology, like Christianity, Islam and Judaism has leaders.

392. Plaintiff [believes] certain aspects of Taxology, like Christianity, Islam and Judaism is beyond human understanding or remains unknowable.

393. Plaintiff avers in Taxology, a strong belief in being “taxed again” is important; where as in Christianity a strong belief in being “born-again” is important.

394. Plaintiff avers in Taxology, there is a strong belief in seeking a return from the IRS where as in Christianity there is a strong belief in seeking a return of Jesus Christ.

395. Plaintiff avers in Taxology, there is a strong belief to make a proper return to the IRS and its path of life; where as in Christianity there is a strong belief to see the divine return of their God thus making a complete return to his way of life, beliefs and practices.

396. Plaintiff avers Taxology, like Hinduism consists of many diverse traditions and has no founder with a transcendent leader as a guru or sage.

397. Plaintiff avers Hinduism is a way of life, a Dharma, that is, the law that governs all favorable action.

398. Plaintiff [believes] Taxology is a path of life, a code, that is, the law that governs all favorable action.

399. Plaintiff avers Hinduism is a conglomeration of religious, philosophical, and cultural ideas and practices that originated in India.

400. Plaintiff [believes] Taxology is a conglomeration of religious, philosophical, and cultural ideas and practices that originated in the USA.

401. Plaintiff [believes] [Taxology] like many religions of the past or present is a “source of revelations” serving as an “intelligent design”.

402. Plaintiff [believes] [Intellectual Tithing] advances [Taxology] as a religious activity and as a “source of revelations” serving as an “intelligent design”.

403. Plaintiff [believes] and [conscience] dictates [Intellectual Tithing] provides a “source of revelations” not a source of revenues.

404. Defendants “intelligent design” is for the advancement in support of The Evolution of Evil and for people, as well as, the Plaintiff to believe in [To LIVE as EVIL].

405. Plaintiff [believes] he is of an “intelligent design” seeking to do God’s will and his works.

**Section K – Taxism – An Institutionalized Faith and Religion**

406. Defendants' actions or conduct has established an institutionalized faith and a religion of Taxism; endorsing law respecting an establishment of religion.

407. Defendants' [Taxism] created taxation without representation.

408. Defendants' [Taxology] advances taxation without representation.

409. Defendants' [THE CODE] endorsed taxation without representation.

410. Defendants' institutionalized faith predominant purpose is the promotion of religion with the primary effect of advancing it; with Defendants' fostering an excessive entanglement with religion, because of their religious motivations or accommodations described herein.

411. Defendants' institutionalized faith in Taxism created actual legal coercion, thereby inculcates obedience to authority by force of law and threat of penalty.

412. Plaintiff [believes] Defendants have substituted public legislative authority for religious decision-making in support of an institutionalized religion, the Plaintiff calls Taxism.

413. Plaintiff [believes] Defendants have substituted a public Judicial Branch authority for religiously motivated conduct in support of an institutionalized religion, Taxism.

414. Plaintiff [believes] the existence, characteristics and the institutionalized faith that is found within an institutional faith in Taxism advances Taxology.

415. Plaintiff [believes] Taxism is Defendants' fountainhead of institutionalized faith, proselytizing a taxing environment, culture or its realm into the described formations, implements and atmospheres of religious indoctrination, creating religion, not reason.

416. Defendants' institutionalized religion is based, in part, on the duty which we owe to our Creator, in this case Defendants creating the concept of "taxpayer" who seek a return of a contrive tax on something of value or real value.

417. Plaintiff [believes] Defendants' IRS are the "creator" of an entity known as "Taxprayer".

418. Plaintiff [believes] Taxism establishes one's views of their relations to their creator, and to the obligations they impose of reverence for a person's being and character, and of obedience to the creator's will.

419. Defendants' institutionalized religion endorses the concepts of religiosity.

420. Plaintiff [believes] Defendants' vision of an institutionalized religion is in a version of its primordial faith which operates as "Revealed Religion".

421. Plaintiff [believes] Defendants' institutionalized religion has the effect of endorsing, favoring, or promoting an organized religions as confirmed in 26 U.S. Code §501(c)3.

422. Defendants has endorsed an institutionalized religion to advances the common religious bonds that exist among its body of believers, followers and adherents, in support of Taxology.

423. Plaintiff [believes] the Defendants' guidance in a Mega- Church existing as a creature and creation of the government prescribed under an institutionalized religion in Taxism.

424. Defendants for over the last hundred years have held that the power to tax involves the power to destroy; that the power to destroy may defeat and render useless the power to create.

425. Plaintiff [conscience] dictates the U. S. Constitution never granted any powers of taxation to allow the Defendants the power to destroy any person or citizen.

426. Defendants' Taxism being the power to contrive an income tax in [THE CODE], is the power to destroy and that this power to destroy has defeated and rendered useless the power to create sufficient revenue to pay the debts of this Nation.

427. Defendants' Institutionalized religion has the power to create many different forms of religious beliefs, practices and conviction.

428. Plaintiff [believes] Defendants' Institutionalized religion has endorsed tax refunds for the formations, implements and atmospheres of religious indoctrination.