

The Orthodox Church of Taxology



Temple of Taxism – U.S. Tax Court

U.S. Code › Title 28 › Part VI › Chapter 176 › Subchapter A › § 3002

28 U.S.C. § 3002: Definitions

As used in this chapter: (2) "Court" means any court created by the Congress of the United States, **excluding the United States Tax Court.**

A modern day method of a slow and painful execution of a taxing matter in which a taxpayer is tied or nailed down by a large host of words and practices of a religious faith in law respecting an establishment of religion.



“The physical power to get the money does not seem to me a test of the right to tax. Might does not make right, even in taxation.”



Justice Jackson in

International Harvester Co. v. Department of Taxation, 322 U.S. 435, 450 (1944)

A Temple of Temptations for taxing situations in collecting a tax through census and enumeration, which also bypasses an important Constitutional protection under the Seventh Amendment to have a jury trial.

¹or·tho·dox

adjective \ 'ôr-thə-,däks\

: accepted as true or correct by most people: supporting or believing what most people think is true

: accepting and closely following the traditional beliefs and customs of a religion

Orthodox : of or relating to the Orthodox Church

Full Definition of *ORTHODOX*

1

a : conforming to established doctrine especially in religion

b : [CONVENTIONAL](#)

2

capitalized : of, relating to, or constituting any of various conservative religious or political groups: as

a : [EASTERN ORTHODOX](#)

b : of or relating to Orthodox Judaism

— **or·tho·dox·ly** *adverb*

Examples of *ORTHODOX*

1. He took an *orthodox* approach to the problem.
2. She believes in the benefits of both *orthodox* medicine and alternative medicine.
3. He is a very *orthodox* Muslim.
4. I attend an Eastern *Orthodox* church.
5. My grandmother is Russian *Orthodox*.



United States Tax Court, 400 Second Street, NW, Washington, DC 20217 Telephone: 202-521-0700

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Wednesday, April 15, 2015

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[Keyword](#)

Docket Inquiry - Individual Party Name Search

Docket No.	Date Filed	Petitioner Name	Spouse Name	State
008628-00	08/07/2000	Terry Hinds	Sheila	MO

<https://ustaxcourt.gov/UstcDockInq/Default.aspx?PartyName>

Plaintiff or his wife Sheila never petitioned U.S. Tax Court but were sent their by the IRS

Pursuant to 28 U.S. Code § 7806 – Construction of title:

Where the word “see” is used in the cross reference of **26 U.S. Code § 6215** are “*made only for convenience*”, and in so doing **26 U.S. Code subchapter C of Chapter 76** “*shall be given no legal effect*” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code Chapter 76, Subchapter C - The Tax Court (“*shall be given no legal effect*”)

[PART I—ORGANIZATION AND JURISDICTION \(§§ 7441–7448\)](#)

[PART II—PROCEDURE \(§§ 7451–7465\)](#)

[PART III—MISCELLANEOUS PROVISIONS \(§§ 7471–7475\)](#)

[PART IV—DECLARATORY JUDGMENTS \(§§ 7476–7479\)](#)

26 U.S. Code § 6215 - Assessment of deficiency found by Tax Court

(a) General rule

If the taxpayer files a petition with the Tax Court, the entire amount redetermined as the deficiency by the decision of the Tax Court which has become final shall be assessed and shall be paid upon notice and demand from the Secretary. No part of the amount determined as a deficiency by the Secretary but disallowed as such by the decision of the Tax Court which has become final shall be assessed or be collected by levy or by proceeding in court with or without assessment.

(b) Cross references

(1) For assessment or collection of the amount of the deficiency determined by the Tax Court pending appellate court review, see section 7485.

(2) For dismissal of petition by Tax Court as affirmation of deficiency as determined by the Secretary, see section 7459 (d).

(3) For decision of Tax Court that tax is barred by limitation as its decision that there is no deficiency, see section 7459 (e).

(4) For assessment of damages awarded by Tax Court for instituting proceedings merely for delay, see section 6673.

(5) For treatment of certain deficiencies as having been paid, in connection with sale of surplus war-built vessels, see section 9(b)(8) of the Merchant Ship Sales Act of 1946 (50 App. U.S.C. 1742).

(6) For rules applicable to Tax Court proceedings, **see generally subchapter C of chapter 76.**

(7) For extension of time for paying amount determined as deficiency, see section 6161 (b).

Source

(Aug. 16, 1954, ch. 736, 68A Stat. 773; Pub. L. 94-455, title XIX, § 1906(a)(16), (b)(13)(A), Oct. 4, 1976, 90 Stat. 1825, 1834; Pub. L. 99-514, title XIV, § 1404(c)(2), Oct. 22, 1986, 100 Stat. 2714.)

Amendments

1986—Subsec. (b)(7), (8). Pub. L. 99-514 redesignated par. (8) as (7) and struck out former par. (7) which read as follows: “For proration of deficiency to installments, see section 6152 (c).”

1976—Pub. L. 94-455, § 1906(b)(13)(A), struck out “or his delegate” after “Secretary” wherever appearing.

Subsec. (b)(5). Pub. L. 94-455, § 1906(a)(16), struck out “60 Stat. 48;” before “50 App. U.S.C. 1742”.

Effective Date of 1986 Amendment

Amendment by Pub. L. 99-514 applicable to taxable years beginning after Dec. 31, 1986, see section 1404(d) of Pub. L. 99-514, set out as a note under section 643 of this title.

Written determinations for this section

These documents, sometimes referred to as "Private Letter Rulings", are taken from the IRS Written Determinations page; the IRS also publishes a fuller explanation of what they are and what they mean. The collection is updated (at our end) daily. It appears that the IRS updates their listing every Friday.

Note that the IRS often titles documents in a very plain-vanilla, duplicative way. Do not assume that identically-titled documents are the same, or that a later document supersedes another with the same title. That is unlikely to be the case.

Release dates appear exactly as we get them from the IRS. Some are clearly wrong, but we have made no attempt to correct them, as we have no way guess correctly in all cases, and do not wish to add to the confusion.

We truncate results at 20000 items. After that, you're on your own.

- Assessment of Deficiency Found by Tax Court : 2000-01-14

<https://www.law.cornell.edu/uscode/text/26/6215>

28 USC 3002: Definitions

Text contains those laws in effect on August 20, 2016

From Title 28-JUDICIARY AND JUDICIAL PROCEDURE
PART VI-PARTICULAR PROCEEDINGS
CHAPTER 176-FEDERAL DEBT COLLECTION PROCEDURE
SUBCHAPTER A-DEFINITIONS AND GENERAL PROVISIONS

§3002. Definitions

As used in this chapter:

(1) "Counsel for the United States" means-

(A) a United States attorney, an assistant United States attorney designated to act on behalf of the United States attorney, or an attorney with the United States Department of Justice or with a Federal agency who has litigation authority; and

(B) any private attorney authorized by contract made in accordance with [section 3718 of title 31](#) to conduct litigation for collection of debts on behalf of the United States.

(2) "Court" means any court created by the Congress of the United States, excluding the United States Tax Court.

(3) "Debt" means-

(A) an amount that is owing to the United States on account of a direct loan, or loan insured or guaranteed, by the United States; or

(B) an amount that is owing to the United States on account of a fee, duty, lease, rent, service, sale of real or personal property, overpayment, fine, assessment, penalty, restitution, damages, interest, tax, bail bond forfeiture, reimbursement, recovery of a cost incurred by the United States, or other source of indebtedness to the United States, but that is not owing under the terms of a contract originally entered into by only persons other than the United States;

and includes any amount owing to the United States for the benefit of an Indian tribe or individual Indian, but excludes any amount to which the United States is entitled under [section 3011\(a\)](#).

(4) "Debtor" means a person who is liable for a debt or against whom there is a claim for a debt.

(5) "Disposable earnings" means that part of earnings remaining after all deductions required by law have been withheld.

(6) "Earnings" means compensation paid or payable for personal services, whether denominated as wages, salary, commission, bonus, or otherwise, and includes periodic payments pursuant to a pension or retirement program.

(7) "Garnishee" means a person (other than the debtor) who has, or is reasonably thought to have, possession, custody, or control of any property in which the debtor

has a substantial nonexempt interest, including any obligation due the debtor or to become due the debtor, and against whom a garnishment under section 3104 or 3205 is issued by a court.

(8) "Judgment" means a judgment, order, or decree entered in favor of the United States in a court and arising from a civil or criminal proceeding regarding a debt.

(9) "Nonexempt disposable earnings" means 25 percent of disposable earnings, subject to section 303 of the Consumer Credit Protection Act.

(10) "Person" includes a natural person (including an individual Indian), a corporation, a partnership, an unincorporated association, a trust, or an estate, or any other public or private entity, including a State or local government or an Indian tribe.

(11) "Prejudgment remedy" means the remedy of attachment, receivership, garnishment, or sequestration authorized by this chapter to be granted before judgment on the merits of a claim for a debt.

(12) "Property" includes any present or future interest, whether legal or equitable, in real, personal (including choses in action), or mixed property, tangible or intangible, vested or contingent, wherever located and however held (including community property and property held in trust (including spendthrift and pension trusts)), but excludes-

(A) property held in trust by the United States for the benefit of an Indian tribe or individual Indian; and

(B) Indian lands subject to restrictions against alienation imposed by the United States.

(13) "Security agreement" means an agreement that creates or provides for a lien.

(14) "State" means any of the several States, the District of Columbia, the Commonwealth of Puerto Rico, the Commonwealth of the Northern Marianas, or any territory or possession of the United States.

(15) "United States" means-

(A) a Federal corporation;

(B) an agency, department, commission, board, or other entity of the United States; or

(C) an instrumentality of the United States.

(16) "United States marshal" means a United States marshal, a deputy marshal, or an official of the United States Marshals Service designated under section 564.

(Added Pub. L. 101-647, title XXXVI, §3611, Nov. 29, 1990, 104 Stat. 4933.)

REFERENCES IN TEXT

Section 303 of the Consumer Credit Protection Act, referred to in par. (9), is classified to [section 1673 of Title 15, Commerce and Trade](#).

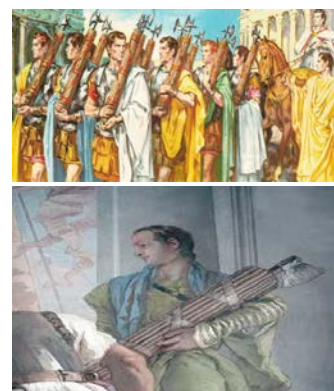
[http://uscode.house.gov/view.xhtml?req=\(title:28 section:3002 edition:prelim\) OR \(granuleid:USC-prelim-title28-section3002\)&f=treesort&edition=prelim&num=0&jumpTo=true](http://uscode.house.gov/view.xhtml?req=(title:28 section:3002 edition:prelim) OR (granuleid:USC-prelim-title28-section3002)&f=treesort&edition=prelim&num=0&jumpTo=true)



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Fasces (/ˈfæsiːz/, (Italian: *Fasces*, Latin pronunciation: [ˈfa.skɛːs], a *plurale tantum*, from the Latin word *fasces*, meaning "bundle") is a bound bundle of wooden rods, sometimes including an axe with its blade emerging. The fasces had its origin in the Etruscan civilization, and was passed on to ancient Rome, where it symbolized a magistrate's power and jurisdiction. The image has survived in the modern world as a representation of magisterial or collective power.

<https://en.wikipedia.org/wiki/Fasces>



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RULE 1. RULEMAKING AUTHORITY

- (a) Rulemaking Authority:** The United States Tax Court, after giving appropriate public notice and an opportunity for comment, may make and amend rules governing its practice and procedure.

<http://ustaxcourt.gov/notice.htm>

