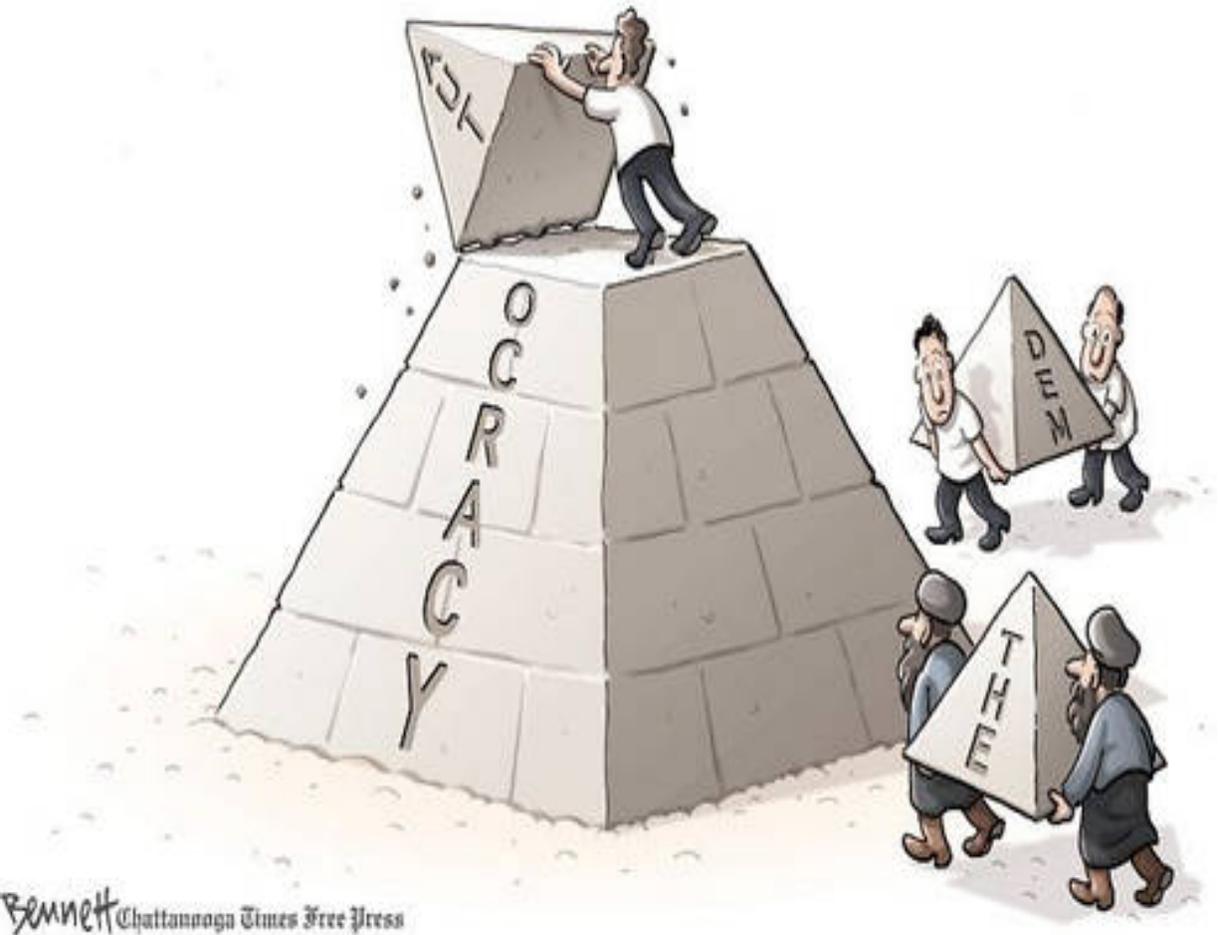


An IRS Hierarchy

Rule of Men embracing the Rule by Law... not the Rule of Law

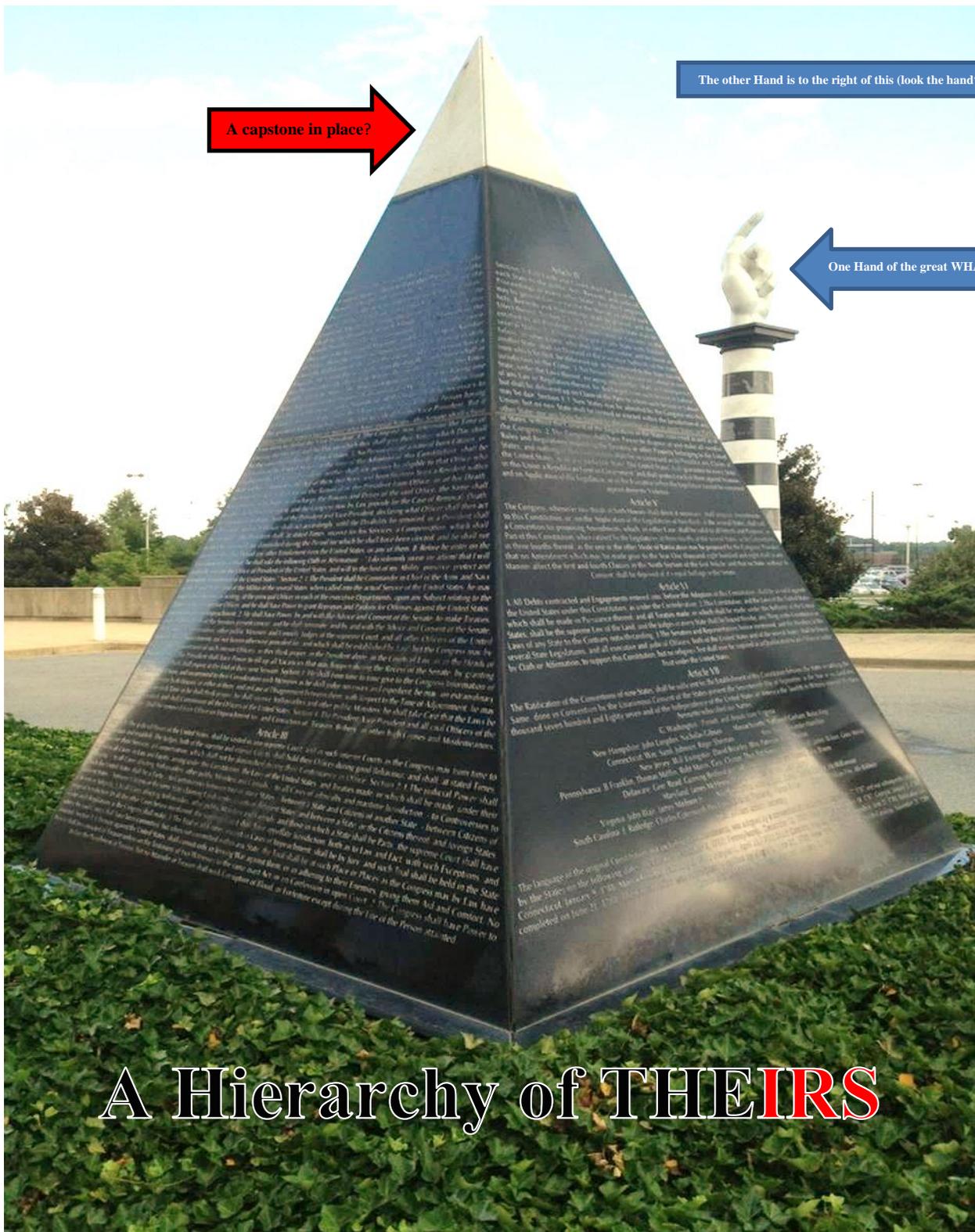


A clear sign of a governmental religion or the law respecting an establishment thereof operates on usurping hierarchies, not within the Rule of Law. The free will of “We The People” are protected by the ‘All Seeing Eye of Divine Providence’ & by our true foundations of bedrock legal principles & reason built upon a Nation and States Constitutions.



VS.





A capstone in place?

The other Hand is to the right of this (look the hand's position)

One Hand of the great WHATEVER

A Hierarchy of THEIRS

IRS Headquarters, New Carrollton Federal Building, 5000 Ellin Rd., Lanham, MD 20706

Why Is There **No Bill Of Rights** Exhibited Here?

Peter-to-Paul Mandates

1. “**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.
2. “**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.)
3. “**Announcements**” provides alerts to taxpayers to a variety of information but do not have the formality of notices, revenue rulings, or revenue procedures.
4. “**Notices**” will constitute authority for purposes of the substantial understatement portion of the accuracy-related penalty.
5. “**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.
6. “**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.

7. ***“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.
8. ***“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.
9. ***“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.
10. ***“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.

11. **“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.
12. **“Determination Letter for 501c3”** The 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.

“Service + Enforcement = Compliance”

Rule of Men embracing the Rule by Law... not the Rule of Law

Is Defeated By the Separation of Powers Doctrine

Separation of powers is a political doctrine originating in the writings of Montesquieu in *The Spirit of the Laws* where he urged for a constitutional government with three separate branches of government. Each of the three branches would have defined abilities to check the powers of the other branches. This idea was called separation of powers. This philosophy heavily influenced the writing of the United States Constitution, according to which the Legislative, Executive, and Judicial branches of the United States government are kept distinct in order to prevent abuse of power. This United States form of separation of powers is associated with a system of **checks and balances**.

Checks and Balances

To prevent one branch from becoming supreme, protect the "opulent minority" from the majority, and to induce the branches to cooperate, government systems that employ a separation of powers need a way to balance each of the branches. Typically this was accomplished through a system of "**checks and balances**", the origin of which, like separation of powers itself, is specifically credited to Montesquieu. Checks and balances allow for a system-based regulation that allows one branch to limit another, such as the power of the United States Congress to alter the composition and jurisdiction of the federal courts. The following example of the separation of powers and their mutual checks and balances for the experience of the United States Constitution is presented as illustrative of the general principles applied in similar forms of government as well.