

THE TAX COURT SCAM

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1 Introduction

Those who have been the victim of IRS abuses such as illegal Substitute for Returns or assessments are typically offered two court remedies:

1. U.S. Tax Court
2. U.S. District Court

In all cases having to do with a person domiciled in a state of the Union, neither of the above remedies are sufficient because BOTH will unconstitutionally prejudice rather than protect the rights of the litigant. This paper will explain all the reasons why those wishing to defend their constitutional rights cannot entertain a suit in either of the above courts, and will explain how obtain a remedy without filing a suit in either court.

2 Legislative Franchise Courts

Tax Court, Federal District Court, and Federal Circuit Courts of the United States are what we call “franchise courts”. Ditto for “traffic court” and “family court” at the state level. A “franchise court” is one which hears disputes relating ONLY to a franchise or “public right” recognized in statutory law. Below is a legal definition of the term “franchise court”:

“franchise court. Hist. A privately held court that (usu.) exists by virtue of a royal grant [privilege], with jurisdiction over a variety of matters, depending on the grant and whatever powers the court acquires over time. In 1274, Edward I abolished many of these feudal courts by forcing the nobility to demonstrate by what authority (quo warrant) they held court. If a lord could not produce a charter reflecting the franchise, the court was abolished. - Also termed courts of the franchise.

*Dispensing justice was profitable. Much revenue could come from the fees and dues, fines and amercements. This explains the growth of the second class of feudal courts, the Franchise Courts. They too were private courts held by feudal lords. Sometimes their claim to jurisdiction was based on old pre-Conquest grants ... But many of them were, in reality, only wrongful usurpations of private jurisdiction by powerful lords. These were put down after the famous Quo Warranto enquiry in the reign of Edward I.” W.J.V. Windeyer, Lectures on Legal History 56-57 (2d ed. 1949).”
[Black’s Law Dictionary, Seventh Edition, p. 668]*

Franchise courts may not officiate over disputes involving PRIVATE, Constitutionally protected rights, which in turn may only be heard at the federal level in Article III Constitutional courts. Hence, they are ONLY what we call “property courts”, and the property is the franchise and all rights that attach to the franchise “res”. They dispense “property justice”, not “people justice”. The only remaining Article III courts at the federal level are the Court of International Trade and the United States Supreme Court. The following subsections provide evidence supporting these facts. If you would like to analyze this matter further, we refer you to the following book on our website:

[What Happened to Justice?](http://sedm.org/Forms/FormIndex.htm), Form #06.012
<http://sedm.org/Forms/FormIndex.htm>

2.1 Franchise (property) courts generally

If any dispute arises under the franchise agreement, the franchise agreement normally specifies that the dispute must be heard in what we call a “property court”. For instance, all federal district and circuit courts are “property” courts established pursuant to Article 4, Section 3, Clause 2 of the United States Constitution, which states:

*United States Constitution
Article 4, Section 3, Clause 2*

The Congress shall have Power to dispose of and make all needful Rules and Regulations respecting the Territory or other Property belonging to the United States; and nothing in this Constitution shall be so construed as to Prejudice any Claims of the United States, or of any particular State.