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Individual income tax payers inevitably wonder when tax-rates become confiscatory. As rates increase from ten to forty percent, at what point do U.S. citizens and residents become indentured servants? When you surrender a third or more of your earnings in direct taxes, that amount of daily labor is spent in servitude. How much can reasonably be seized as payment for public goods and services?

Mr. Robert G. Beard Jr., J.D., LL.M., C.P.A. has authored an essential read for every taxpayer. It asks those questions and more, while delivering in spades on its no-fuss title, *The U.S. Individual Income Tax is Incompatible with a Free Society*.

The book offers a legal justification for abolishing the IRS and enacting a national sales tax. Despite unprecedented political power-grabs by the IRS, it's a debate that generations of constitutional scholars would lay to rest. Yet Robert Beard boldly re-examines American legal history to shine a new light on key cases and constitutional mandates. Form 1040 also gets a long overdue constitutional analysis. He convincingly posits the form is a vehicle for these greater unconstitutional intrusions into personal finances and the continued erosion of constitutional rights.

Beard's arguments are ultimately honest, engaging, and assuage common concerns with the federal income tax. He explains the income tax is contrary to the founding generation's understanding that "taxation was the root of most evil." It violates their driving determination "not to repeat the mistakes of the Europeans." In the proper context of original intent, the principles of the Scottish enlightenment, and classical liberalism, the book primarily addresses three main problems with the individual income tax:

1. Our definitions of direct and indirect taxes.
2. Our troubled interpretation of the Sixteenth Amendment.
3. Specific conflicts with the administration of the tax and our constitutional rights as U.S. citizens and residents.

While delightfully readable, Beard's book provides abundant research and a rich history behind these issues. He concludes that our individual income tax

laws, “as administered today, would be considered repugnant to the Constitution, a direct violation of the Fourth and Fifth Amendments; and accordingly, ruled null and void.”

So, what has happened since 1886, when a law authorizing the compulsory production of private financial papers was deemed unconstitutional and void? Adam Smith left us four warning signs of a bad tax in *The Wealth of Nations*. Beard traces America’s violation of each one, and elucidates our growth away from seventy-five-years of survival on indirect taxes alone (e.g., duties, imposts and excises).

Robert Beard portrays the deep complicity among all three branches of government and the IRS in violating individual’s rights through the income tax. He is right to declare it “a fraud on the public.” For not only is the tax itself incompatible with a free society, but the administration and collection of the taxes is constitutionally questionable as well.

America’s revolutionary history and jeopardized future demand an end to the individual income tax. Ultimately, Beard urges Congress to consider replacing it with a national sales tax.

If we want to learn from “the mistakes of the Europeans” as our founders intended us to, we need a firm defense against the government’s slow and silent demise of liberty. That begins with a well-informed public. Robert Beard’s book gives voice to that long-silent nation of taxpayers, who can feel the growing hunger of government.

This book is a must read for all of us who would not be devoured.