

CHAPTER 10

“From an uncivilized planet Earth, to the hope of a more peaceful, joyous and bountiful planet.”

*OUR PLANET EARTH TODAY
AND
A BRIGHTER TOMORROW*

This tiny globe on which we live has survived through many times of natural calamities, radical environmental changes, universal discord, and the coming and going of different leaders and masters. Now through the 4,000 to 5,000 million year history of this planet, there is fear that nuclear war, if started, will be an evil greater than the human atrocities that have already taken place on this sphere. The two hundred thirty-five years that were examined in the preface of this book are but seconds compared to the total time the earth has been in existence, yet in that short time and in the thousand or so years before the independence of the United States, the human race has committed acts that knowingly defy all established logic, reason, intelligence and compassion. It is not so much that people have the ability to think thoughts that are not rational, but to actually commit acts that are knowingly harmful is a sign of severe decay.

Maybe it could simply be human selfishness, or lack of rationality that makes humans not care about things that do not happen directly to them. Does it take a disaster such as the death, by famine, of millions in Ethiopia to make people care? What of the 100 or so people who are tortured and beaten, deformed, defiled, sexually abused, starved and mutilated by governments on the excuse that they are spies infiltrating their borders. What of the sixty-five people who all live under canvas, propped up by four branches in Central and South America, who have nothing

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to eat, nothing to wear, and nothing to do but wish they were dead. I firmly believe that the opportunity to work and be independent is denied by the land speculator who wants to charge a ridiculously high price for the use of the land. As long as there is one person on this earth who is ignored and mistreated by others, the human race is not progressing at all but regressing to an animal state.

This chapter contains a barrage of facts, actions and events that are representative of what our planet really is like today. Perhaps only the true facts of the reality of life on this earth is what is needed to make the human race care for world peace. Understanding and caring is the basis for the harmonious interaction of all humans on the basis of biological familiarity. What all the preceding words mean is that we have the option of changing or remaining on the same path of destruction that we are now on. The collection of words expressed above shows just how words can be used to mean anything you want. This is the excuse used throughout the centuries. Whenever a horrible act is made public, politicians make explanatory speeches in a language that nobody understands, but everybody accepts. This process is simply adding more pebbles to the ones already in our shoes, thereby making it more difficult to walk.

The text of this book has concerned two areas of man's current civilization that are of vital importance to the health, survival, and economic growth of the human race. These areas are the elimination of all forms of taxation and ending land speculation along with land hoarding. It is my deep conviction that the elimination of taxes and control of the economic rent to be distributed for cities, counties, townships, states and federal government expenses will reduce the inconsistencies in our so-called civilized world. How can we call any nation civilized when there is production of destructive weapons for a possible war? Can the United States Senate and House of Representatives ensure world peace with the approved appropriations for production of twenty-one Mx peace-keeping missiles?

The first and most obvious evil that man participates in other than those already discussed in the text is war. The senseless, pre-planned, organized, methodical, and brutal taking of human life in the name of one or another political ideology is plainly unnatural and illogical. It is argued that sometimes violence is

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needed in order to save one's dignity, or that in extreme cases violence is the only solution to the problem. The truth is that the original problem could be prevented through communication and the use of civilized methods of understanding and solving a problem instead of childishly standing one's ground and screaming, "My army can beat your army."

The earliest recorded war dates back to 2750 B.C. with the triumph of Semitic invaders, led by Saigon of Accad,

over the people of Mesopotamian valley. That war took place over 4,000 years ago. To think that it only took nineteen years to reach the moon, but in over 4,000 years, man has still not learned to live in peace.

There have been literally hundreds of wars since that first recorded battle in 2750 B.C. The number of lives lost in all of these wars is beyond counting. Since man began fighting his brother in wars, there have been more lives lost than there are people on earth today, and the last count showed roughly 4.219 billion humans. In the Second World War alone, there were 24,214,000 known deaths. Imagine that; over twenty-four million deaths in six years. Have we really learned from this?

When speaking of Lease Our Valuable Earth and war, one might ask, just what can Lease Our Valuable Earth do to prevent war? Let us look at an example of just how L.O.V.E. can prevent war. The example we shall use is the war between Great Britain and Argentina over the Falkland Island, in 1982. In this war there were casualties of over one hundred lives and the sinking of two warships, (one British and one Argentinian). In order to keep peace, there are 3,000 British troops on the Islands, as opposed to 1,800 residents, and at the expenditure of over 2.5 billion pounds. Great Britain continues to maintain troops on the Falkland Island at the expense of the U.K. 's economy and the value of the pound. The dispute between the U.K. and Argentina could have been solved with Lease Our Valuable Earth in effect. The sovereignty over the islands would be a minor issue due to the fact that in the Falklands the land would be used by the productive people who are paying the community for the use of the land. The battle between the U.K. and Argentina was purely a political one rather than an economic skirmish, but if the inhabitants of the islands were productively using the land, and rent was being recycled back into the community, there

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would have been an entirely different perspective by both countries involved. When the realization of productivity and proper land usage comes into effect, political values take on less importance. In the case of the Falklands, it is the local community who would have had the final word in this isolated case of two countries disputing over sovereignty, since the local community controls the land, and its productivity. Remember, 90% of the rent would be recycled back into the Falkland Islands as described in Chapter

VI.

As unreasonable as the battle between the U.K. and Argentina was, this brings up the question: Could this happen again and with someone else? What if the two countries involved were the U.S. and the U.K.? This writer thinks that with the system we have today, anything is possible. We shall now take a fictional look at such a confrontation. The scene will be the Islands of Canton and Enderbury in the Phoenix Islands. This little group of islands is located 2,000 miles south of Hawaii in the South Pacific, and although the islands were relinquished to the government of Kiribati in 1980, they were under joint British-American rule since 1939. The Island of Enderbury is a small volcanic atoll with no permanent residents. There is just a small transient population of scientists and military personnel. The Island of Canton has eighty-one residents, of both American and British nationality. There are no permanent military establishments on the island, but its strategic location was important enough for the U.S. to build a trans-Pacific airline base there.

As our little story unwinds, one of the residents of the island of Canton, a geologist, discover a large oil deposit under the lagoon in the middle of the island. This geologist promptly reported his findings to the British command center, who relayed it to London. Prime Minister Thatcher was delighted to hear the news of a large oil deposit, for as is well known, the U.K. does not have extensive natural resources, and a find of this nature could be very beneficial to the British economy. After careful consideration, the Prime Minister decided not to share this information with the Americans, whom they shared control of the island with, but instead requested immediate and complete control of the island under a pacific unification amendment that they made up at the moment. In addition to this, the Prime Minister mobilized British troops to the area immediately.

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On the American scene, President Reagan's spy sources spot the British movement in the area of the Phoenix Islands and immediately report this to the President. Mr. Reagan inquires of the Prime Minister of the U.K. as to the reason for this military activity, and he is told that the British Navy is simply doing maneuvers in the area. Since the U.S. and the U.K. are such strong allies, their sincerity was not questioned, but intelligence efforts on the part of the Americans persisted, and soon it was informed that the British had discovered a large oil deposit on the Island of Canton. President Reagan immediately dismissed the British motion for control of the Island, and mobilized troops from Hawaii to "ensure the security of the Americans on the Island." The British arrived first on the island, and set up a wide defensive net around the lagoon where the oil was supposedly located. The Americans arrived shortly

afterwards and set up defensive posts directly opposite the British. This standoff held constant for a few days while Mr. Reagan and Ms. Thatcher verbally battled for rights to the island. After a third day of stand off, a British officer, stumbles on a rock, his weapon is accidentally fired and an American soldier was struck in the back and killed. The American reaction was swift and deadly, the folks back home did not take kindly to one of their boys being shot in the back. After all, we fought the British in the Revolutionary War, why not now? In the next two days, there is wanton destruction. The constant shelling and shooting ruined most of the virgin landscape of the island, and all the buildings were leveled. Hundreds of lives were lost in the two days that followed, and the cost of the damage and support for the battle was a great drain on both countries.

After two days of fighting, the situation came to world attention and the U.S. and Britain, realizing that this show of allied weakness was very dangerous in the face of the Soviet threat withdrew all troops and shifted the war to the negotiating table. To those who might consider that this little “nothing” is insignificant, think of this: many lives were lost, and the amount of funds that were poured into the battle were a serious drain on both countries’ economies.

Although a situation like this is highly unlikely, anything is possible with the system of economics we have today.

What is so unique about the above explanation? Well, it is

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not an economic system that is needed to solve war. Only human awareness and attitude can change war. It is just that this writer feels the institution of Lease Our Valuable Earth will change the attitude of people, and they will hopefully realize the importance of productivity and peace over war.

The situation of war also leads to the point of the results of war. A horrifying result of World War II was the Berlin Wall. It brings tears to this writer’s eyes to have seen that there is actually a twenty-seven-mile wall built to separate people, land, and ideologies. Would God or Mother Earth approve of such a wall? How can we possibly treat our earth and its inhabitants with such disrespect? Not only was the wall built to split the city in two, but West Berlin, ironically called “Free Berlin,” is surrounded entirely by a barbed wire border in order to divide it from the rest of Communist East Germany where the city is located. How can a city that is three quarters surrounded by barbed wire, and a quarter bordered by a solid wall be called “free”? It is really beyond my comprehension.

The leaders and followers in the countries of Iran and Iraq are continuing a war of death and destruction since September of 1980. The dispute is over the strategic Shatt-al-Arab waterway between the two countries. If logic, reasoning and Lease Our Valuable Earth were in effect, in July 1980, this senseless war would not have started. I firmly believe this. The inhabitants living in the area of the Shatt-al-Arab waterway would have solved the problem as explained in Chapter VI. It is said that we are now a progressive and civilized race. That is really hard to believe. It was not so long ago that a slave in the southern United States was considered only three-fifths of a person. It is probably since the slave era in the United States of America was long ago,~ people today sit back and say “How primitive we were,” or ‘I can’t imagine how they could have done such a thing.’ The truth is that today we are just about as primitive as the people who thought about making slaves three-fifths of a person. This is especially true with persons known as refugees today. Refugees are people who flee their native countries for one reason or another. Hardly anyone asks the question: Just what are they (refugees) running from? In the countries that most refugees flee from such as Ethiopia, Afghanistan, Haiti, Cambodia, Cuba, and Vietnam there are statistics and facts to baffle the intelligence. In countries

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that are considered underdeveloped, countries like Ethiopia, India and other Third World countries, a total of 1,750 children died every *hour* in 1982. That is equal to 42,000 a day. My God just think about it. What would happen, in these great United States, if even 2,000 children died every day for 365 days? There would be an uproar of unheard of proportions. Well, in 1982 over 15 million children died worldwide. That is more than the population of some entire countries. It is even more mind-boggling that out of these 15.3 million children who died in 1982, one died every *six seconds* of diarrhea, of all things. Diarrhea in the U.S.A. is laughingly called “Montezuma’s Revenge.” It is advertised in humorous tones on television for anti-diarrhea drug commercials. It is something that can be controlled with relative ease now a days. Even with all of this one child died every six seconds from it worldwide. This is what the refugees are running from. They run from that hell, to a hell in other countries, where people are angry because the refugee’s admittance causes minor economic discomfort. It is unreasonable and unhealthy that the world spends \$13 million every *minute*, on weapons of one kind or another, but a child dies every few seconds for the lack of a few pennies worth of food or medication. It is this genera[attitude of disgust with refugees that is

worrisome.

The constant situation of these evils that are being discussed is a matter of misdirection of efforts. It is illogical, for instance, for a country as small as the Vatican, which is only a few acres in size, to be one of the wealthiest nations on earth, and have millions of land holdings throughout the earth. This book is not condemning any religious principles in stating these facts about the Vatican. Total Tax Relief is just concerned with the imbalance of physical size and productive capability as compared to wealth owned.

This same misdirection of energies can be related to the tax relief movement—even though the tax rebellion is fighting a policy which total tax relief believes to be wrong also. The energies that the tax deviants put into finding loopholes or evasive measures could be used for more productive processes. The Miami Herald newspaper printed an article and a map which was called the map of freedom. This map listed countries considered to be free, not free or partially free. Examples, on the map of free countries were the U.S.A., the United Kingdom, and Canada. Listed as

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partly free were Brazil, Argentina, Spain. Those portrayed as not free were the Soviet Union, China, Cuba. These are just a few of the examples of the many countries listed on the map of Freedom. No nation, however, can ever truly be free until land speculation, land hoarding and all forms of current taxation are eliminated.

This is a unique writing by virtue of the fact that it is opposed to many current-day taxation philosophies. It is my intention not to be hostile in the presentation of these concepts. I have a deep sense of commitment to present these views. In the hopes of being constructive, to have more people understand and support changes, and to give individuals the will and the courage to do so.

Until the age of twenty-two I was confused about our beautiful earth that contained overbearing poverty and unemployment. It was at that time I enrolled in a free course in fundamental economics at the Henry George School of Social Science in New York City. I repeated the course because of the profound logic and reasoning in Henry George's *Progress and Poverty*. I continued to take many of the free courses offered at this school that included *Social Problems, Protection or Free Trade, The Science of Political Economy*, using all the books that Henry George wrote to my own way of thinking and believing these ideas offered a possible solution to the problems of our earth's starving people and mass unemployment. This new knowledge contained a longing to do something and that desire was partially fulfilled fifteen years later in 1962 when I became a director and teacher of the Henry George School of Social Science in the Miami area. I did teach many ten-week free courses in Fundamental Economics, using the text of Henry George's *Progress and Poverty* for over five years. The light of these ideas was still in my subconscious mind, and in 1983 I started to write a book entitled, *Why Pay Taxes?* I gave up this idea. One year later I started with a new approach and came up with many ideas for *Total Tax Relief* I wish to thank Canton Press, Inc. for accepting publication of this book, after receiving form rejections from other publishers.

By closing this book on a personal note, I wish to reaffirm some of my most firm beliefs. Mainly that I believe that land speculators and hoarders are the cancer in our economic growth. I firmly believe that the income tax and all forms of taxation are

a drain on our wallets. By us making an effort to keep what we

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earn causes our mind and bodies to act irrational thru fear and intimidation by unnatural laws. I also feel that the basic function of government is to insure that no individual, group or owners of a license or permit have an unfair advantage over another. I honestly believe that in the U.S.A. there are basic conditions existing where unfair advantages are presently active in the form of land speculation, where owners of land (excluding improvements) obtain rentals that truly belong to the community. Since it is the density of people in the community that created the value of the land in the first place. The speculator often keeps land out of immediate use, unless an exorbitant price is paid to him. Another basic condition of an unfair advantage in effect is the many forms of taxation that exist today. The income tax, sales tax, corporate tax, excise tax, unitary tax, and the multitude of taxes that unfairly sap our economy. Taxes are nothing but an unfair substitute for the rent that the community could be receiving from the use of the land. A stronger thought would be that taxation in its present form is the acceptance of legalized stealing.

I sincerely believe that humans are creatures of love, compassion, and fairness—war is not a human quality. War and poverty are generally caused by the neglect of many to recognize the fact that desires are unlimited, and that man seeks to gratify those desires with the least amount of exertion. The portion of man's desires that involve his earnings is harassed by the government's restrictive taxation methods.

The starving of those who have not have the opportunity to use this bountiful earth to produce the food that they need is because of land speculation, land hoarding. This fact is proven by the quantity of starving people and warring nations worldwide.

At the age of seven, I was selling lemons in the streets of Brooklyn New York to help my parents earn a living. When I was in the fifth grade, the teacher of P.S. 144 stated that the unemployment figure at that time was over 5% of the work force in the United States. The matter of fact way in which five million idle human beings were referred to disturbed me. The consensus of economic experts believed that no great problem existed. I, at that time being ten years old, thought that if there was one individual who was willing and able to work, and was unemployed, then the U.S.A. had a problem to be contended with.

Now, being a senior citizen, I can understand why there are so many individuals who are willing to work, and are unemployed.

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Our land laws allow land owners to collect vast amounts of rents, that really belong to the community for government services. Presently the landowners pay a nominal amount for land use, and keep the rest for private advantage, thereby stealing that value created by the local community. The stealing of that value causes income taxes to be imposed, plus the hundreds of other sales and restrictive taxes to be collected for government revenues. In this country I am referring to the voluntary compliance of paying over one-third of our income in taxes and also, requiring us to pay taxes for the privilege of buying products we desire.

Slavery was lawful and accepted at one time in our country. Those laws were abolished over one hundred years ago as we now realize that equality and justice were being misused and misinterpreted. But what about the slavery that still exists in these United States and all other countries? Since more than one-third of our earnings are taken, and taxes are required to purchase wealth products, are we not over one-third a slave? Can anyone be a full human being if he or she is over one-third a slave to our present tax system? The analogy may be far fetched, but in reality it is certainly true. Presently, we have to contend with the land hoarder keeping land out of use for the job seeker. When this condition exists, many potential workers become unemployed, thereby creating more workers than there are jobs. In any city, county, township, or state, see how many vacant lots there are begging to be put to use by all those who are unemployed. The potential production of wealth and services that could be available are restricted by our present land laws. The laws of giving land away by kings, governments and the buying and selling of land has been accepted for over 4,000 years. Can logic, understanding and reasoning be used to overcome these irrational laws? Did not God create the heavens and the earth for use and not to be bought and sold like a pair of shoes that come with pebbles?

The logic that I used in order to present an idea for a more equitable, just and peaceful earth may not be accepted, but I do hope and pray for those who believe in my bright star that they may follow through with efforts, through peaceful legislation and idealistic education of the masses. I foresee the possibility of the destruction of our abundant Mother Earth by our own ignorance unless people on earth wake up and see and hear what is going on, then plan and work for a more peaceful and harmonious tomorrow. Peace be with you.

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ADDENDUM

The Structure of the Internal Revenue Service

National Office

The national offices are of course the headquarters of the service. The IRS is responsible to the Treasury Department and where it once occupied a small office in the Treasury Department, it now has its own impressive seven story concrete, marble and limestone building, which hints a slight resemblance to the home of England's Inland Revenue Department, the IRS' British counterpart.

The national office is headed by the Commissioner of Internal Revenue who oversees most of the operation, but mainly serves as a liaison to Congress, and other top political figures. The bulk of his work however, is distributed among several assistant commissioners who handle different areas of the IRS responsibilities.

Assistant Commissioner of Administration

This office is mainly responsible for public relations, and the image of the I.R.S., all around. The assistant commissioner handles press releases, conferences and all matters that concern communication with other government agencies or private concerns.

Assistant Commissioner of Compliance

This office can also be referred to as the “Godfather” of the service. This assistant’s main responsibility is to be the chief enforcement officer of all IRS policies. It is by far the largest of

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the departments of the IRS. This office has several divisions under it.

- 1) Alcohol, Tobacco and Firearms—This division supervises the collection and application of all taxes related to the code and responsible to the service.
- 2) Intelligence—The 2626 “special agent” of the intelligence division make sure that all criminal statutes that are pertinent to revenue collection are applied.
- 3) Collections—This division concerns itself with the proper collection of all taxes related to the code and responsible to the service. It does so with 6919 officers.
- 4) Audit—Probably one of the most feared divisions of the service. The 14,265 employees here (4,666 of which are audit and tax technicians), are responsible for ensuring that no return filed has errors, contradictions, or any other discrepancy.
- 5) Appellate—This division reviews the appeals made by taxpayers, most of whom are tax rebels or resisters, for refund of all or part of their taxes.

Assistant Commissioner of Data Processing

This newest office of the service deals with the development and implementation of various automated data processing programs. Since all of the returns filed nowadays are processed by computer, the IRS system which is housed in the massive and incredibly impressive Atlanta Data Center, is the largest single computer in the country next to our defense computers. The Atlanta Data Center also houses the center for computer investigations, which, thanks to a recent congressional edict, has the power to tap into and investigate all private bank computer systems, as well as personal bank accounts within those systems. All bank transactions of \$1,000 or more are automatically reported to the Atlanta Center by the bank computer through telephone lines, and all transactions of ~ 10,000 or more are reported manually in the form of a report. In this way, the service can actually ‘keep tabs on the day-to-day bank transactions of anyone it deems necessary of investigation. If needed, the IRS computer has the power to seize and hold via computer, any personal bank account in the United States that is deposited in a bank with an internal

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computer system. (As of 1984, 99% of all U.S. banks operate on internal computer systems.) This procedure is clearly a breach of the inalienable rights of freedom to property. As you will note later in this addendum, the IRS is virtually invulnerable to such trivial legislative documents as the United States Constitution.

Assistant Commissioner of Inspection

This office is what one might call an “internal affairs” department. The inspection department conducts a review of all IRS activity. It also present critiques in order to maintain what the service refers to as the “highest standards of honesty and integrity of its employees.” This it does rather well, since in the history of the IRS, not one of the thousands of illegal and criminal acts that field and special agents commit annually have been reported or deal with.

There are two divisions under this office:

- 1) Internal Audit—This division is responsible for making rules and regulations regarding the management and

protection of revenue within the department.

2) Internal Security—this division formulates policies intended to maintain the “integrity” of the IRS. In actuality, Internal Security is the division that condones the horrendous acts committed by the IRS agents in the field and elsewhere.

Assistant Commissioner of Planning and Research

This office is the legal department of the IRS. Its legal staff of 1,590 (834 of which are lawyers) make it the largest specialized law firm in the world. The technical office is responsible for among other things, the development of tax return forms, and the accompanying set of rules and instructions.

The three divisions of the technical department, Income Tax Miscellaneous and Special Provisions, and Technical Publications and Services, are responsible for the IRS interpretation of the federal tax code. This department and its various functions give the IRS its complete control over the interpretation and implementation of tax laws. It is also responsible for giving legal

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advice to the field, issuing rulings to taxpayers and publication of IRS material.

The Chief Counsel

The chief counsel, who is also an assistant general counsel in the Treasury Department has three main functions and several divisions to carry out each one.

The first function concerns the supervision of all litigation concerning the IRS. This includes all legal action taken against the service. There is a division for each area of possible litigation; these are Tax Court, Enforcement, General Litigation, and Alcohol, Tobacco and Firearms. All litigation is supervised by the associate chief counsel in charge of litigation.

The second function of the Chief Counsel’s office concerns the technical aspects of legal matters concerning the service. There is an associate chief counsel in charge of technical matter. He/She has two divisions: Legislative and Regulative, and the Interpretive divisions. These are highly specialized departments which generally provide the service with most of its own definitions of tax laws.

The last responsibility of the chief counsel is handled by the Operations and Planning division. It concerns itself with the supervision of miscellaneous legal matters, personnel administration and any other administrative work that the chief counsel might have.

Regional Office

The establishment of the regional offices, and the office of the regional commissioner, is probably the biggest boost ever given to the IRS. Since each of the seven regional commissioners has complete jurisdiction over their respective regions, and are all but completely independent from the national office. The justification for this move was, basically, that the administration of federal tax laws was made so complex by the IRS, that they had to deal with it in the field.

Each regional commissioner is basically responsible for the application of the appellate program, and the alcohol, tobacco,

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and firearms programs~ Each of the regional commissioners are responsible for a regional service center. The seven centers are located in major cities throughout the country. New York City is the center for the North Atlantic Region, Philadelphia for the Mid-Atlantic Region, Atlanta for the Southeast Region, Dallas for the Southwest Region, Chicago for the Midwest Region, San Francisco for the Western Region, (which includes Alaska and Hawaii), and Cincinnati for the Central Region.

Each regional commissioner is aided by seven assistant regional commissioners. Each has one of the region’s areas of responsibility. They are the same as the National Offices areas of responsibility. This crew supervises the

operation in each of the six to eleven district offices under each region.

Directly administering each regional service center is a regional service center director. He reports to the regional commissioner. Each regional director is equal in status to a district director with the exception that they back up each district with regard to record keeping on revenue collection, return processing and related documents. Each district director is responsible for his divisions, which include an audit staff, an accounting and adjustment division, an administrative division, the Data Conversion division, the examination division and taxpayer services.

District Offices

Each one of the fifty-eight district offices is headed by a District Director. Each director in turn, carries the responsibility of ensuring efficiency in their refunds, proper assessing and determining of tax liabilities, and the monitoring and examination of violations of tax laws. Aiding each district director are four divisions each with its own area of specialization.

The administrative division simply runs the office and all related clerical or other administrative functions of the district.

The Audit division selects specific returns for review, performs the examinations of the returns, and in turn aids the Intelligence division on related tax fraud investigations.

The Collection division has two subdivisions, the office branch is the more passive of this pseudo-police department. They ensure the collection of delinquent accounts through telephone calls,

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correspondence, or attending those taxpayers who are willing to risk going to a district office with a delinquent balance.

The field branch is the more aggressive of these two branches of the collection division. It is responsible for the fulfillment of the citizen's tax obligation by seizing people's property, belongings, or anything else they might consider sufficient to satisfy their quotas.

The Intelligence division specializes in the investigation of any possible violation of criminal laws relating to the income tax. This division employs the special agent to investigate cases.

Special Agent

Special agents are specially trained in surveillance, investigation, and this writer believes that they are also trained in terrorism. They have virtually unlimited authority to enforce the tax code, a code of which all agents receive a different and abbreviated copy. In a few words the special agent is the CIA of the IRS, and they well deserve the credit, for they do their job with the utmost secrecy.

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