

[Your Full Name]

[Your Street Address]

[City, State, ZIP Code]

[Email Address – optional]

[Phone Number – optional]

**Date:** [Insert Current Date]

## **NOTICE OF REDRESS OF GRIEVANCES AND PETITION FOR LEGISLATIVE RELIEF**

**To:** The Honorable [Full Name of Your U.S. Representative / U.S. Senator / State Legislator]  
[Office Address – Capitol or District Office] Washington, DC 20515 / [State Capital Address]

Dear Representative/Senator [Last Name],

**Pursuant to the First Amendment to the United States Constitution**, which guarantees the right of the people to petition the Government for a redress of grievances, I, [Your name], a constituent in [Your District/State], respectfully submit this Notice and Petition as an individual citizen of the United States, without intent to harass or disrupt.

### **Statement of Grievances:**

- Violation of the Sixteenth Amendment's Limited Scope:** The Sixteenth Amendment empowers Congress to tax "incomes, from whatever source derived," without apportionment. However, as interpreted in *Eisner v. Macomber*, 252 U.S. 189 (1920), "income" requires a realized "gain derived from capital, from labor, or from both combined," involving a severance or profit distinct from the source. Wages represent a direct exchange of labor (personal effort and time) for equivalent compensation, lacking any net "gain" or "accession to wealth" under this strict definition. Treating wages as taxable income exceeds the Amendment's intent, as articulated in *Pollock v. Farmers' Loan & Trust Co.*, 157 U.S. 429 (1895), and risks reverting to unapportioned direct taxes prohibited by Article I, Section 9, Clause 4 of the Constitution.
- Infringement on Fundamental Rights and Economic Liberty:** Taxing labor imposes an effective claim on individuals' time and productivity, akin to involuntary servitude under the Thirteenth Amendment, as it compels uncompensated work to satisfy tax obligations (see *Bailey v. Alabama*, 219 U.S. 219 (1911)). This burden distorts incentives to work, contributes to economic inefficiency, and undermines

the principle of self-ownership. It erodes public trust in the tax system's purported "voluntary compliance," fostering perceptions of neo-feudal extraction where personal labor is held in usufruct to the state.

3. **Lack of Clarity and Practical Harm:** The Internal Revenue Code's broad inclusion of "compensation for services" in gross income under 26 U.S.C. § 61(a)(1) creates confusion, as it contradicts common-sense understandings of fair exchange. Modern precedents such as *Commissioner v. Glenshaw Glass Co.*, 348 U.S. 426 (1955), have expanded "income" beyond constitutional limits, but recent opinions (e.g., Justice Thomas's dissent in *Moore v. United States*, 144 S. Ct. 2307 (2024)) urge a return to strict realization requirements. This ambiguity leads to frivolous disputes, penalties for honest errors, and inequality favoring capital over labor.

**Redress Sought:**

I respectfully petition Congress to:

1. Enact legislation amending 26 U.S.C. § 61 to explicitly exclude ordinary wages, salaries, and compensation for personal services from the definition of "gross income," limiting taxation to realized profits or gains from capital, investments, or other non-labor sources.
2. Introduce and pass a bill phasing out federal income taxes on labor over a defined period, replacing revenue through alternative, less distortive means such as a national consumption tax (e.g., value-added tax), ensuring revenue neutrality while promoting economic growth and equity.
3. Hold public hearings in the House Ways and Means Committee and Senate Finance Committee to examine these grievances, including expert testimony on constitutional interpretations and economic impacts, with a view toward comprehensive tax reform that respects individual liberties.
4. Provide interim relief by clarifying Treasury regulations (e.g., 26 CFR § 601.602) to eliminate misleading references to "voluntary compliance" and affirm that tax obligations on labor are mandatory only insofar as they align with constitutional "income."

I affirm that this petition is submitted in good faith, supported by historical precedents and a desire for just governance. Failure to address these grievances perpetuates an unjust system contrary to the principles of liberty and limited government enshrined in our founding documents.

**Respectfully Submitted,**

[Signature]

[Your Full Name]

[Your City, State, ZIP Code]

[Your Email Address – optional]

[Your Phone Number – optional]