

BEFORE THE OFFICE OF TAX APPEALS
STATE OF CALIFORNIA

IN THE MATTER OF THE APPEAL OF:)
)
E. BROTHERTON,) OTA NO. 19044661
)
Appellant.)
_____)

CERTIFIED COPY

TRANSCRIPT OF PROCEEDINGS

Cerritos, California

Wednesday, August 17, 2022

Reported by:

ALYSSA FULMER
Hearing Reporter

Job No. :
38221 OTA(B)

BEFORE THE OFFICE OF TAX APPEALS

STATE OF CALIFORNIA

IN THE MATTER OF THE APPEAL OF:)
E. BROTHERTON,) OTA NO. 19044661
Appellant.)
_____)

TRANSCRIPT OF PROCEEDINGS, taken at
12900 Park Plaza Drive, Suite 300, Cerritos,
California, commencing at 1:41 p.m. and
concluding at 2:29 p.m. on Wednesday,
August 17, 2022, reported by Alyssa Fulmer,
Hearing Reporter.

1 APPEARANCES:

2
3 Panel Lead: MIKE LE
4

5 Panel Members: ASAF KLETTER & JOHN JOHNSON
6

7 For the Appellant: EDWARD BROTHERTON
8

9 For the Respondent: STATE OF CALIFORNIA
10 DEPARTMENT OF TAX AND FEE
11 ADMINISTRATION
12 ERIC YADAO
13
14
15
16
17
18
19
20
21
22
23
24
25

I N D E X

E X H I B I T S

(Appellant's Exhibits 1-6 were received at Page 6)

(Department's Exhibits A-S were received at Page 6)

P R E S E N T A T I O N

PAGE

By Mr. Brotherton

7

By Mr. Yadao

27

C L O S I N G A R G U M E N T

PAGE

By Mr. Brotherton

33

1 Cerritos, California; Wednesday, August 17, 2022

2 1:41 p.m.

3
4 JUDGE LE: We're now going on the record. We are
5 Opening the record in the appeal of Brotherton. This matter is
6 being held before the Office of Tax Appeals. The OTA case
7 number is 19044661. Today's date is Wednesday, August 17th,
8 2022, and the time is 1:41 p.m. This hearing's being held in
9 person in Cerritos, California. Today's hearing is being heard
10 by a panel of three administrative law judges.
11 My name is Mike Le and I will be the lead judge.

12 Judge Asaf Kletter and Judge John Johnson are the
13 other members of this tax appeals panel. All three judges will
14 meet after the hearing and produce a written opinion as equal
15 participants. Although the lead judge will conduct the hearing,
16 any judge on this panel may ask questions or otherwise
17 participate to ensure we have all the information needed to
18 decide this appeal.

19 Now, for the parties' introductions for the record,
20 will the parties please state their names and who they
21 represent, starting with respondent?

22 MR. YADAO: Eric Yadao, Tax Counsel for Franchise Tax
23 Board.

24 JUDGE LE: Thank you, Mr. Yadao.

25 And for the Appellant?

1 THE APPELLANT: Edward Brotherton.

2 MR. LE: Thank you, Mr. Brotherton.

3 Let's move on to my minutes and orders. As discussed
4 with the parties at the prehearing conference on July 20th,
5 2022, and notated in my minutes and orders, there are
6 potentially four issues in this matter: Whether Appellant has
7 demonstrated error in Respondent's proposed assessment of the
8 additional tax and also whether respondent properly imposed the
9 late filing penalty, the demand penalty, and the filing
10 enforcement cost recovery fee. The parties disagree as to the
11 issues in this appeal.

12 At this hearing the parties are asked to make a brief
13 statement in their presentation about the issues in this appeal.
14 In addition, the parties may want to discuss the frivolous
15 appeal penalty as part of their presentation.

16 No witnesses will testify at this hearing for either
17 party. Appellant's Exhibits 1 through 4 and Respondent's
18 Exhibits A through Q were entered into the record in my minutes
19 and orders. After the prehearing conference, both parties
20 submitted two additional exhibits. Neither party submitted an
21 objection. So these exhibits are entered into the record as
22 Exhibits 5 and 6 for the Appellant, and Exhibits R and S for
23 respondent. This oral hearing will begin with appellant's
24 presentation for up to 30 minutes.

25 Does anyone have any questions before we begin with

1 appellant's presentation?

2 THE APPELLANT: Yes, sir. I have one question.

3 With respect to Exhibits 5 and 6 that were submitted,
4 when I submitted, I believe I was under the impression that I
5 only submitted one exhibit and the -- there was other exhibits
6 that were renamed or renumbered. So I just wanted clarification
7 on which exhibit constitutes 5 and which exhibit constitutes 6.

8 JUDGE LE: The exhibits that you marked on your -- on
9 the PDF itself, you marked it as Exhibit 2 and Exhibit 3. Those
10 will be remarked to Exhibits 5 and 6 of --

11 THE APPELLANT: Okay. Corresponding then?

12 JUDGE LE: Yes.

13 THE APPELLANT: Okay. You --

14 JUDGE LE: Any questions from respondent before we
15 begin with appellant's presentation?

16 MR. YADAO: No questions. Thank you.

17 JUDGE LE: Thank you.

18 Okay. In that case, Mr. Brotherton, you have up to 30
19 minutes for your presentation, starting at 1:44 p.m.

20 Please, proceed.

21 THE APPELLANT: Thank you, sir.

22 I'm assuming you all have had a chance to look at the
23 case beyond just a cursory review. I'd like to help orient
24 everyone here as to what I think this case is really all about.

25 It's really quite evident or self-evident, and I don't

1 think that anyone here will disagree, that the entire point for
2 the collection of taxes is still so the state can pay its debts.
3 If the state was paying its debts in some other fashion, then
4 the collection of taxes would be unnecessary. And as someone
5 who has spent the past 22 years studying the two great pillars
6 of the political philosophy known as the power of the purse and
7 the power of the sword, I have learned that both of these
8 pillars have been completely transmuttered (phonetic) out of
9 existence and this a very, very, serious problem.

10 What we have in this case is the power of the sword
11 being used to enforce the power of the purse, which is
12 completely inhibited. Now, as I say that I wouldn't be
13 surprised if anyone would think that the respondents in this
14 case would be the ones who are actually exercising that power of
15 the sword. However, if you can remember the great legal masses
16 or known as the ultimate powers of the hearing of the people,
17 it's perfectly valid and legitimate and acceptable for me to be
18 trying to exercise the power of the sword as well and for the
19 exact same purpose. The question is, is the respondent
20 interpreting the monetary powers of disabilities and the
21 Constitutional relationship with respect to the state's taxing
22 power correctly? Because whether you all agree with me or not,
23 the respondent still has to be right, no matter what.

24 Now, the Respondent's position and I --

25 JUDGE LE: Hold on. Can you make sure that you speak

1 into the microphone so that way you can speak up? Thank you.

2 THE APPELLANT: Sorry. It's my Indiana accent.

3 Now, the response to this is that -- and I hope that I
4 articulate this correctly and to the greatest degree possible.
5 So please forgive me if I get something wrong here.

6 The Respondent's position is that for the tax year in
7 question, I earned a dollar amount in excess of the exemption
8 amount and, therefore, had enough income to trigger it for a
9 filing requirement pursuant to Revenue Taxation Code 18501(a).
10 It's also my understanding that the Respondent's position is
11 that the United States coins and the Federal Reserve notes have
12 been declared by Congress illegal tender for all debts, public
13 charges, taxes, and dues per Title 31 of the United States Code
14 5103.

15 And, therefore, since Congress is the one with the
16 exclusive authority to coin money and regulate the value
17 thereof, the states are mandated to accept these bills of credit
18 and force them among their citizens as legal tender for purposes
19 of payment of taxes in order to satisfy the state's debts. And
20 since they are mandated to satisfy the state's debts and taxes
21 are raised to pay these debts, by extension, the collection of
22 taxes for the purposes of state tax enforcement includes the
23 collection of bills of credit in the form of Federal Reserve
24 notes. Even though I did not earn dollars in the Constitutional
25 sense of the term, I did earn Federal Reserve notes in the

1 Congressional sense of the term. And since it was more than the
2 exemption amount, it triggers the filing requirement and,
3 therefore, the assessment is valid.

4 The Respondent then cites Unites States vs. Daly,
5 United States vs. Griffin, United States vs. Raifman to justify
6 this position. Now, I touched on these cases a bit in my reply
7 brief, but I think it's important to expand on these cases a
8 little bit. The problem with the all three of these cases is
9 that they all deal with the administration of federal tax issues
10 and in this case it deals with the administration of tax laws.
11 The constitution having different effect on the states than the
12 Federal Government with respect to the monetary powers and
13 disabilities would, therefore, make these cases inapplicable to
14 the current case in the general sense.

15 In United States vs. Daly decided on by the Eighth
16 Circuit, 1973, Daly's thesis was that only legal tender dollars
17 are those which contain a mixture of gold and silver and that
18 only those can, consequently, be taxed. I would not necessarily
19 label it as frivolous. Mr. Daly, however, was a bit misguided
20 and failed to make some very important distinctions.

21 First, Mr. Daly failed to explain to the Court nor
22 provide the evidence that Congress was denied the power to emit
23 bills of credit in the Constitutional convention when they voted
24 to remove the phrase and emit bills from the first draft of the
25 constitution by a vote of 9 to 2 as evidenced by exhibit --

1 exhibit -- Exhibit 6 I submitted into the record. Daly and the
2 Court also failed to recognize that even though Congress made
3 tax income received and measure and maker and collect taxes and
4 any article necessary and proper for carrying into restitutions
5 Constitutional powers, this historical fact would have certainly
6 put into question whether or not legal tender character bills of
7 credit in the form of Federal Reserve notes qualify as falling
8 within this Constitutional power.

9 Reading from an excerpt from the book Pieces of Eight
10 Monetary Powers and Disabilities, the United States Constitution
11 on page 1,349. It's a big book. The author, Harvard
12 Constitutional scholar, Dr. Edwin Vierra, discusses the Daly
13 case and he writes. Congress may tax incomes derived from
14 occupation is illegal under both state and international laws.
15 Yet, this supposed power to require payment of income taxes with
16 currency that is unlawful for the taxpayer to receive in the
17 first instance implies no further congressional license, say,
18 professional assassins, robbers, or extortionists who prey upon
19 society in order to earn statutory taxable income. The
20 application of the power to taxation to an article or activity
21 in other contexts are two separate issues. Thus, where
22 Congress's purpose for taxing and presumably thereafter spending
23 Federal Reserve notes not simply to pay the debts and provide
24 the common defense and the welfare of the United States, but
25 instead or in addition to, promote the circulation of the

1 private banking cartel paper currency, thus, in effect,
2 indirectly creating bills of credit in violation of Article 1 --
3 Article 1, Section 8, Clause 2. Such taxation would not be
4 necessary and proper, the exercise of any Constitutional power
5 of the -- I'm sorry. Let me rephrase. Would not be necessary
6 and proper, the exercise of any Constitutional power, but rather
7 would be an attempt to subvert a Constitutional disability and,
8 therefore, would be unconstitutional.

9 So in affirming Daly's conviction, the Court needed
10 simply to reject his contention that only gold and silver
11 dollars are taxable; and then when received an income subject to
12 or designated immediate exchange for payment of tax, it did not
13 need to transfer or did not need to consider and would violate a
14 traditional candidate for constitution adjudication by
15 considering whether Congress may declare things other than legal
16 gold and silver dollars to be legal tender for purposes other
17 than taxation. Daly then established no precedent for the
18 theory that Congress enjoys the latter power.

19 With that said, if we take a look at, for example,
20 United States vs. Raifman, this is a case where the Court
21 rejected the taxpayer's argument that Federal Reserve notes in
22 which he was paid were not lawful money for Article 1, Section 8
23 of the United States Constitution. The taxpayer in this case
24 failed to articulate the distinction made in Article 1, Section
25 10, Clause 1, between the two disabilities enumerated in that

1 section: The disability to coin money and the disability to
2 emit bills of credit. This distinction reveals that the framer
3 viewed money and bills of credit as two different things when
4 contrasted with Article 1, Section 8, where instead of an
5 explicit disability on Congress, there exists the power to coin
6 money. Furthermore, there's no power or any mention of bills of
7 credit in Federal Reserve notes in any part of Article 1,
8 Section 8, nor did the taxpayer make any mention of the vote
9 that took place in the Constitutional convention of stripping of
10 the Congress for emitting bills of credit by a vote of 9 to 2,
11 as mentioned in Exhibit 6. This vote was even discussed in a
12 consecutive opinion in a legal tender case of Juilliard vs.
13 Greenman. A historical fact that was not considered by that
14 majority opinion -- excuse me.

15 If the founders intended that bills of credit be a
16 power granted to Congress, then Article 1, Section 8, Clause 5
17 would include the language and emit bills to make a distinction
18 just like in Article 1, Section 10, Clause 1, but purports the
19 10th Amendment that this power was denied to Congress by that
20 power to vote in any Constitutional convention and denies the
21 states and, therefore, reserves to the People themselves.

22 The taxpayer in the Raifman case, although he may have
23 well intended, failed to recognize the questions his arguments
24 truly presented; and, therefore, not providing the Court with
25 enough for a deeper analysis.

1 The Griffin case I addressed in detail in my brief,
2 but there is one aspect to this case that deserves special
3 attention. Griffin testified to his belief that Federal Reserve
4 notes are not authorized by the constitution because they are
5 not redeemable in species; and, therefore, not subject to
6 taxation. The court's answer was to refer to United States vs.
7 Daly and answer his argument specifically by stating Article 1,
8 Section 10 of the United States Constitution prohibits the
9 states from declaring legal tender anything other than gold and
10 silver, but does not give Congress the power to declare what
11 shall be legal tender for all debts and reference the legal
12 tender cases.

13 What the Griffin Court and almost every Court
14 addresses disability in Article 1, Section 10 for treaties, in
15 part, no state shall coin money and emit bills of credit nor
16 make anything but gold and silver coin tender for payment of
17 debts. Griffin and the courts conveniently failed to address
18 the court's power on the states to make gold and silver coin in
19 tender for the payment of those debts.

20 Then the state has a Constitutional if that -- I'm
21 sorry. I lost my place.

22 If that Constitutional provision requires no statute
23 to make anything but gold and silver coin tender, then the state
24 has a Constitutional obligation to make gold and silver coin
25 tender. And what this means on a federal level is that the

1 state is prohibited from coining money and they're not allowed
2 to emit bills of credit, i.e., Federal Reserve notes, and the
3 only thing they are allowed to use to pay their debts is gold
4 and silver coin, then that means there's a Constitutional duty
5 on the Congress to coin the gold and silver so the state can use
6 it to perform their Constitutional duty to pay their debts.

7 Furthermore, 31 United States Code Section 5103 in the
8 constitution gives legal tender quality to gold and silver coin
9 even today. It's important also to note that legal tender
10 character has always been offered to silver coin because that's
11 the Constitutional standard and it's always been established as
12 such.

13 And as I stated earlier, if the purpose is to collect
14 taxes so that the states can pay its debts, then wouldn't the
15 state be limited to the self-same goal as gold and silver legal
16 tender for payment of taxes for the purpose which to pay those
17 debts? Meanwhile, we have this precarious situation where the
18 only legal tender that is being recognized by default are the
19 bills of credit in the form of Federal Reserve notes, and as a
20 result, the states have been -- have this erroneous belief that
21 they must accept these bills of credit because they fail to
22 recognize the -- they fail to recognize their legal tender power
23 and Constitutional duty to make gold and silver coin in tender.
24 And we know that the Federal Reserve notes, legal tender scheme,
25 cannot be a breakthrough requirement. So state's must accept

1 them and force them onto their citizens because the state is not
2 allowed to use them. The moment the state pays any debt,
3 whether it be your paycheck or his paycheck or even the State
4 Capitol's phone bill, those checks are cashed, Federal Reserve
5 notes sitting in the state's treasury account is emitted as a
6 payment for that debt. Thereby, making it something other than
7 silver and gold coin be tender for the payment of these debts.
8 And it constitutes the states emitting bills of credit as
9 strictly prohibited by two of the three monetary disabilities in
10 Article 1, Section 10.

11 So this begs the question, where did this idea come
12 from that the states are mandated to accept bills of credit that
13 Congress makes legal tender and somehow renders their own
14 Constitutional duty to only make gold, silver coin as tender
15 inoperative or having no effect? Surely an act of the
16 legislature can't render a Constitutional provision inoperative.
17 Fortunately, the Supreme Court in *Lane County vs. Oregon*
18 addresses whether or not Congress can interfere with states
19 enumerating any Constitutional powers. Specifically, an issue
20 of whether or not the act of making greenback legal tender
21 applies to the states.

22 Now, even though the Court held that Congress did not
23 intend the word debts to include taxes, it went further and said
24 to the extent to the -- I'm sorry -- to the existence of states
25 themselves necessary to the existence of the United States, the

1 power -- the power of taxation is indispensable. It is an
2 essential function of government. The extent of which, the
3 subject upon which, and the mode in which this shall be
4 exercised and all equally within the discretion of the
5 legislature to which the states commit to the exercise of the
6 power, there is nothing in the constitution which contemplates
7 or authorizes any direct breach of power by national
8 legislation.

9 If, therefore, the condition of any state in the
10 judgment of this legislature requires the collection of taxes in
11 gold and silver coin or gold and silver coin, it is not easy to
12 see upon what principle the national legislature can interfere.
13 Lane County thus stated the principle of greenbacks -- I'm
14 sorry -- the Congress lacks Constitutional authority to annul or
15 interfere with the exercise of the state's inherent
16 Constitutional powers. By logical extension, the same
17 limitation on the authority of Congress to interfere with the
18 state's inherent governmental powers or privileges must also
19 preclude Congressional interference with the state's disability
20 to duties.

21 Article 1, Section 10, Clause 1 imposes on the state a
22 disability and a duty with regard to not making anything but
23 gold and silver coin a tender in payment of debts. Lane County
24 clearly implied that Congress can require no state to force the
25 United States notes or any congressional obligation or security

1 upon the state's own unwilling creditors or on the creditors of
2 judgement debtors who seek relief in the state's courts. After
3 all, Constitutional power and disabilities, privileges and
4 duties are all of equal dignity. If Congressional authorization
5 of legal tender notes cannot be tracked on what the constitution
6 empowers states to do, they cannot be tracked from what the
7 constitution unconditionally commands the states not to do
8 either.

9 I have learned throughout my life that it's extremely
10 important to take a step back and look at things every once in a
11 while. When you look at the modern day prophecy of what is
12 known as our monetary system and history that got us here, a
13 10,000-foot view makes the modern day version look like it was
14 written by a drunken sailor, where a shoehorn approach is used
15 to justify the trans modification of our Constitutional monetary
16 system. We looked at cases like Miller vs. United States
17 involving a case where the Appellant attempts to redeem Federal
18 Reserve notes for lawful money which he claims must be redeemed
19 in gold and silver. But instead of redeeming his \$50 gold note
20 for -- a \$50 note for gold and silver, Appellant refused a
21 tender of equivalent of Federal Reserve notes. The Court in
22 this case said appellant's contentions and argument were put at
23 rest close a century ago in Juilliard vs. Greenman in which it
24 was said under the power to borrow a credit -- under the power
25 to borrow on a credit of the United States and thus issue

1 circulating notes from the money borrowed, its power to define a
2 quality enforces those notes as currency is as broad and like
3 power over the metallic currency under the power to coin money
4 and regulate the value thereof. Under the two powers taken
5 together, Congress was authorized to establish a national
6 currency, either in coin or in paper, and to make the currency
7 lawful money for all purposes as regards to national
8 government -- as regards to national government, not states or
9 private individuals.

10 The thing that's important to point out here is in the
11 Melon actually said that the -- when the Court ruled that Melon
12 did not have the power to redeem his Federal Reserve notes and
13 lawful money or gold and silver, then they relied on the
14 Juilliard case to make that decision, the Court failed to
15 realize that at that time governmental notes were actually
16 redeemable in gold and silver. So I don't know where the Court
17 actually got that idea.

18 So the powers precisely described in Juilliard has
19 been delegated to the Federal Reserve system under the
20 provisions of 12 USC, Section 411. Appellants challenged the
21 validity of the legislation, unfortunately, were meritless.
22 Once again, in the Juilliard case, those notes were actually
23 redeemable.

24 Let's first address the elephant in the room under
25 this ruling. Title 12, Section 411 reads: "Federal Reserve

1 notes to be issued at the discretion of the Board of Governors
2 of the Federal Reserve system for the purpose of making advances
3 to Federal Reserve banks through the Federal Reserve agents as
4 hereinafter set forth and for no other purpose are authorized.
5 The said notes shall be the obligation of the United States and
6 shall be receivable by all national and member banks and Federal
7 Reserve banks and for all taxes, customs, and all other public
8 dues. They shall be redeemed in lawful money on demand by the
9 treasury of the United States and the citywide --

10 JUDGE LE: Appellant, Appellant, can you slow down
11 because that way -- we do have a stenographer. Thank you.

12 THE APPELLANT: All right.

13 Or at any Federal Reserve bank. The whole system is
14 so screwed up that we have a situation where we walk into a
15 Federal Reserve bank and treasury in DC, pull out a Federal
16 Reserve note that, let's say, is a 10, and tell the person
17 behind the counter I'd like to redeem this 10 for lawful money.
18 You then push the \$10 bill aside or across the counter, and then
19 they give you two 5's on the other side and they call this
20 redeeming lawful money. Or in the Melon case, it was considered
21 a \$50 Federal Reserve note. This is not redeeming anything. I
22 can go down to the 7-Eleven and give the person behind the
23 counter a 10 and he gives me back two 5's. That's called making
24 change.

25 Furthermore, and so did he just -- and in this

1 particular instance, did he just redeem Federal Reserve notes
2 for unlawful money or did he just make change? It's the exact
3 same act. The act, by the way, is only allowed to take place at
4 the Federal Reserve Bank of the Treasury of the United States in
5 Washington, DC. So who's going to contact everyone in the
6 country and tell them to stop redeeming everyone's Federal
7 Reserve notes for lawful money when they make change? This is
8 kind of an absurd consequence that comes from twisting the
9 original Constitutional intent and failing to read all of the
10 monetary powers as a whole.

11 The contention of the power to issue paper money in
12 the Juilliard decision comes from the power to borrow money on
13 the credit of the United States in Article 1, Section 8, Clause
14 2. This is problematic due to this exact failure on part of the
15 Court. When government borrows money, it issues bonds or notes
16 to the lender to be paid at some later date and times specified
17 by the terms. These bonds and notes are called securities.
18 Article 1, Section 8, Clause 6 gives Congress the power to
19 provide for the punishment for counterfeiting the current coin
20 and securities of the United States. When you read all of the
21 monetary powers and disabilities as a whole, given each
22 provision its full meaning and intent, you will end up with
23 something like what you find on Page 110 in Exhibit 6 where it
24 reads:

25 The final monetary provision in the constitution

1 requires little -- please pardon me with this term. I always
2 have trouble with it -- e-x-e-g-e-s-i-s. I can't pronounce it
3 very well. Self-evidently, Article 1, Section, 8, Clause 6,
4 relates in a derivative fashion to the power to borrow monies
5 in Article 1, Section 8, Clause 2 out of which arise due to
6 securities of the United States and to the power to coin money
7 regulate the value thereof and the foreign coin in Article 1,
8 Section 8, Clause 5, out of which arise the current coin of the
9 United States.

10 Once again, the framers chose painstakingly precise
11 language referring specifically to the securities and current
12 coin of the United States only and while avoiding such terms
13 such as bills of credit, paper money, currency, or even money in
14 the general sense. This careful distinction between securities
15 and current coin strongly emphasize, once again, that all money
16 in the United States is and must be coined.

17 Article 1, Section 8, Clause 4 authorizes the Congress
18 to coin money. And Article 1, Section 8, Clause 6 empowers
19 Congress to punish the counterfeiting of this money alone.
20 Article 1, Section 8, Clause 2, authorizes Congress to borrow
21 money. And Article 1, Section 8, Clause 6, empowers Congress to
22 punish evidences of this borrowing alone. But Article 1,
23 Section 8, Clause 6, does not empower Congress to punish the
24 counterfeiting of anything else, unequivocally implying that the
25 constitution recognizes only mutually exclusive financial

1 instruments: Money itself composed properly of regulated
2 domestic of foreign coin and securities composed of the
3 appropriate promises to pay borrowed money or, conversely, a
4 security can never be money and the power to borrow money can
5 never function to create money.

6 To circle back to the question posed at the beginning
7 of my presentation, is the Respondent interpreting monetary
8 powers and disabilities of their Constitutional relationship
9 with respect to the state's taxing power correctly and, as a
10 consequence, did I earn the dollars as defined by Exhibit 1 in
11 the amounts in excess of the exhibit amount to trigger the
12 borrowing requirement? And even if it's determined that I did,
13 how does the state justify taking securities in the form of
14 Federal Reserve notes to satisfy any alleged tax liability, only
15 to turn around and violate Article 1, Section 10 prohibitions by
16 emitting bills of credit and making something other than gold
17 and silver coin tender for the payment of the state's debts?

18 Fortunately, the state's laws do not support this idea
19 because when you read the various state's statutes that have any
20 anything to do with taxation, revenue raising, payment
21 government employees, pensions, or just any aspect of the power
22 of the purse, all of these statutes are referring to the
23 Constitutional term dollar. A silver coin containing 371.25
24 grains of pure silver, that is the Constitutional standard by
25 which to regulate all other coins and that's what the

1 constitution demands, and just as the Revenue Taxation Code
2 18501(a) states and whenever you see the word, you know that
3 word means the silver coin containing that specific amount of
4 silver, which is the monetary unit of measure for all of their
5 coins.

6 So, as a matter of law, the State of California has
7 never demanded bills of credit to be used for the payment of
8 taxes nor to pay its debts. The language in all California
9 statutes, state's statutes regarding monetary matters
10 specifically refers to dollars; i.e., gold and silver coins. So
11 the State of California is not violating the monetary provisions
12 of the constitution; and, therefore, no Constitutional question
13 exists as to any state taxing statute, but they are being
14 violated under the color of law.

15 For all the reasons stated in my case and in this
16 appeal, the assessment made by the Franchise Tax Board is in
17 error. And I hope that by allowing me to provide just a summary
18 of what I learned over the past few decades regarding this area
19 of law, my hope is that we can come to a better understanding
20 instead of being adversary and work together in addressing the
21 incredibly serious dereliction of the State's Constitution
22 monetary powers.

23 With this said, I do have a great concern. My concern
24 is the practicality will be viewed as something that could
25 override constitutionality, a doctrine that is unknown to our

1 laws in our country and a doctrine that is held by many judges
2 and politicians throughout the country. A learned example of
3 this is when in 1987 Judge Robert Bork was asked during a
4 Supreme Court nomination hearing by now President Joe Biden if
5 there was a list of cases that he would consider and overturn.
6 Judge Robert Bork said, quote:

7 "I cite the legal tender cases, scholarships suggests
8 that the framers intended to prohibit me for money." But he
9 also went forward and said, "Any judge who today thought he
10 would go back with the original intent ought to be accompanied
11 by a guardian rather than sitting on the bench."

12 MR. LE: Appellant, it's been about 25 minutes. You
13 have five additional minutes.

14 THE APPELLANT: It's very disturbing to me that a
15 nominee to the Supreme Court who makes an acknowledgement that
16 there is doubt to the constitutionality of paper money, while in
17 the same breath would choose practicality over
18 constitutionality, puts concerned citizens like myself in an
19 unfortunate position of being a victim of judicial paralysis.
20 Whereby, even though a position even constitutionally sound, as
21 a matter of fact in law, the stakes are far too high for a judge
22 to allow the chips to fall where they may by rendering a
23 decision that aligns with the constitution; thereby
24 intentionally violating the oath to accommodate their own
25 inability to confront doing what is right.

1 Fortunately, today there is no excuse and no need for
2 concern. Modern technology has made it possible to bring back a
3 sound Constitutional monetary system by digitizing gold and
4 silver deposits and making gold and silver coin a competing
5 currency with the Federal Reserve system as long as the
6 digitized species is maintained in a proper Constitutional
7 standard of 371.25 grains of pure silver.

8 A dual pricing structure can be established in both
9 currencies used by all businesses in the State and whichever
10 currency provides the best power, people will gravitate toward
11 that currency, thereby reversing Gresham's law where the good
12 money pushes out the bad. The states can collect the gold and
13 silver digital currency for payment of taxes and the State can
14 then use those taxes to honor its Constitutional duty to make
15 gold and silver coin tender for the payment of those debts.
16 Legislation has already been drafted on both the state and
17 federal levels. The state legislature just needs to adopt it in
18 California.

19 I hope I can work with the State Franchise Tax Board
20 and the State of California to help get legislation passed. I
21 don't like to express problems without at least trying provide
22 a solution. Thank you and happy to answer any of your
23 questions.

24 MR. LE: Thank you, Appellant, for your presentation.

25 Let me turn to the panel here to see if they have any

1 questions for you.

2 Judge Kletter, do you have any questions for
3 Appellant?

4 JUDGE KLETTER: This is Judge Kletter. I don't have
5 any questions for Appellant.

6 JUDGE LE: Thank you, Judge Kletter.

7 Judge Johnson, any questions at this time?

8 JUDGE JOHNSON: Thank you. I have no questions at
9 this time, thank you.

10 JUDGE LE: In that case, let's turn to the Respondent.

11 Respondent, you have up to 20 minutes for your
12 presentation, starting at 2:11 p.m.

13 MR. YADAO: Thank you. Eric Yadao here for the
14 Franchise Tax Board.

15 You asked for a statement of legal issues and I'll
16 state these in a conclusionary form. That is, that Appellant
17 has not shown error in FTB's filing enforcement assessment that
18 is premised on appellant's receipt of wage income in tax year
19 2015. And this is based on well-settled law that an assessment
20 based on unreported income is to be presumed correct when a
21 taxing agency and introduces a minimum of actual foundation to
22 support the assessment. If it satisfies this burden, the
23 proposed assessment is presumed to be correct. Therefore, it's
24 appellant's duty to show an error and he has not done so and he
25 has not denied receipt of W-2 wage income.

1 Second issues are that Appellant has not established
2 reasonable cause to abate the demand penalty or the delinquent
3 filing penalty. It's also well-settled law that when FTB
4 imposes a penalty, the law presumes the penalty is correctly
5 imposed. And, therefore, the burden is on the Appellant to show
6 he is entitled to a penalty.

7 JUDGE LE: Respondent, one moment, please.

8 MR. YADAO: Sure.

9 JUDGE LE: Let me just check in with our stenographer.
10 Is everything okay?

11 (Off the record)

12 JUDGE LE: Respondent, are you ready to begin again?

13 MR. YADAO: Yes.

14 JUDGE LE: Okay. In that case, let's go back on the
15 record.

16 MR. YADAO: Okay.

17 The third issue is that Appellant is not entitled to
18 relief from the filing enforcement fee which FTB imposed after
19 the Appellant did not file a return within 25 days of FTB's
20 demand. That conclusion is supported by Revenue Taxation Code
21 Section 19254 that, following receipt of information, that
22 Appellant earned income sufficient to determine the tax year
23 2015's filing requirement; and in the absence of the record that
24 the Appellant had filed a tax return, reported that income, FTB
25 issued a demand that Appellant file a return, establish he had

1 no filing requirement or provide a copy of the return previously
2 filed. Appellant did not comply. So FTB proceeded to issue a
3 notice of the proposed assessment and the notice of action that
4 is at issue in this appeal today.

5 As you have heard, Appellant argues he was not paid
6 within the Constitutional definition of taxable income and,
7 therefore, his wage income is not taxable. This is the type of
8 argument that has been repeatedly rejected by the Office of Tax
9 Appeals, its predecessor, Board of Equalization, the Eastern
10 District of California, the Ninth Circuit, and other federal
11 courts. It is no surprise then that appellant's argument is
12 among those in the IRS's list of frivolous arguments.

13 FTB, therefore, asks your panel to follow precedents,
14 reject appellant's argument, and sustain the substance of tax.
15 Appellant's arguments also fail to establish that his failure to
16 file a return or, in a timely manner, a demand letter are due to
17 a reasonable cause. Rather, his failure to file a return for
18 the reasons he argues appears to be better characterized as a
19 refusal, conscious disregard or willful neglect. So FTB
20 requests that your panel also sustain the demand in the filing
21 penalties.

22 As to the filing enforcement fee, FTB properly imposed
23 that fee on a balance of the appellant's failure to comply with
24 that demand and under the law. Once that fee is properly
25 imposed, it does not subject to a payment.

1 You asked for a comment on it being a frivolous appeal
2 penalty and this is under OTA's discretion on whether that
3 penalty should be imposed or not. I would point your attention
4 to recently submitted Exhibit R, which is the list of each year
5 of which FTB has pursued and finalized filing enforcement action
6 and that represents tax years 2000 through 2019, and Exhibit S
7 which is the list of tax years for which FTB has a record of the
8 Appellant filing a return and you will see that sheet is blank.

9 While this is appellant's first appeal of FTB's filing
10 enforcement action, he has offered the same argument on previous
11 filing for some pensions that he has not appealed.

12 I would like to mention the Ninth Circuit case that
13 has rejected appellant's arguments and I think it contains, I
14 think, powerful language. And it was the case of Kondo and
15 the -- um, the Ninth Circuit said, Kondo is adamant in asserting
16 the unconstitutionality of the taxing system, but the belief in
17 the unconstitutionality of the law no matter how tenaciously
18 held does not excuse its violation if indeed the law is upheld
19 as Constitutional, which in many courts have upheld as
20 constitution.

21 I am happy to answer any questions your panel may
22 have.

23 JUDGE LE: Thank you, Respondent, for your
24 presentation. Let me, again, turn to the panel to see if they
25 any questions.

1 Judge Kletter, any questions for Respondent?

2 JUDGE KLETTER: This is Judge Kletter. I have no
3 questions for Respondent. Thank you.

4 JUDGE LE: Thank you.

5 Judge Johnson, any questions for the Respondent at
6 this time?

7 JUDGE JOHNSON: No questions at this time. Thank
8 you.

9 JUDGE LE: Thank you.

10 In that case, let's move on to appellant's rebuttal.

11 Appellant, you have up to 15 minutes for a rebuttal
12 starting at 2:19 p.m.

13 THE APPELLANT: Okay. Thank you.

14 Um, there's an -- I guess a misunderstanding with
15 regards to the -- I guess the assessment and the use of the
16 phrase -- there's a belief that -- I believe that somehow I
17 didn't earn taxable income or that the taxable income is what is
18 at issue here. And I want to make it very clear, the statutes
19 in California discuss and use the language referring to dollars.
20 The dollars can be taxable income and it all depends. But what
21 I'm referring to is the fact -- there -- that that is a
22 Constitutional term and it has to have the same meaning today as
23 it did when it was adopted.

24 So there is no issue as to whether or not taxable
25 income was made. The question is did I earn a dollar amount in

1 excess to the exemption amount and knowing that a dollar is that
2 silver coin, knowing that the dollar is coin, knowing that the
3 dollar is the natural coin. It is not a security. It is not a
4 Federal Reserve note. And Federal Reserve notes are what I
5 earned. So it cannot be construed as taxable income. And on a
6 state level it is questionable because the state, again, is
7 prohibited from making anything but gold and silver coin in
8 tender payment of debts. That doesn't mean that debts mean
9 taxation, but it does raise the question as to whether or not
10 they, um -- if the state has to pay its debts in gold and silver
11 coin and no Court has ever argued this issue. They have always
12 glossed over it, the actual corresponding duty, but they always
13 talk about the disability and they go right to the Congressional
14 power to emit bills of credit, which that doesn't exist. But no
15 Court has ever ruled on any issue of dealing with the debate
16 that took place at the Constitutional convention regarding the
17 removal of the language of giving the power to emit bills of
18 credit to Congress.

19 So that is -- some of these matters are first
20 impression. So the -- I'm not talking about whether or not
21 we're dealing with taxable income. Income embraces a huge swath
22 of things. What I'm talking about is the language in the
23 statute of California refers to dollars and those dollars refer
24 to coin. They have to. Otherwise, how is the state going to
25 reconcile the payment of his debts when he can't collect? Do

1 the very thing that's required to pay those debts. If the state
2 requires you to pay its debts in gold and silver coin, then it
3 has to collect the gold and silver coin in order to pay it. But
4 since Congress failed in its responsibility, then the state
5 should have been on the phone with the State Senator and called
6 him back home saying, hey, where are my gold and silver coin? I
7 need to use it in order to fulfill my Constitutional duty. So
8 that's a big issue.

9 Nor has any Court ever ruled on the issue I raised
10 regarding when the state pays its debts in the Federal Reserve
11 notes or bills of credit. It's literally emitting those gold
12 and silver credit and that's a strict prohibition in
13 Article 1, Section 10, Clause 1.

14 So you got two prohibitions that the state is actually
15 exercising here, and so that's what -- that's what raises the
16 real question. So it's not -- I'm not dealing with the issue of
17 taxable income. I'm dealing with the question --

18 JUDGE LE: Appellant, as you're making argument,
19 please face the panel. I'm going to ask the parties not to face
20 each other. Thank you.

21 THE APPELLANT: Oh, I'm sorry. Thank you.

22 So he raised the issues here. And I'm just talking to
23 him.

24 Um, so the issues here are really, does the state --
25 is the state required to take -- to take -- it's one thing to

1 asses the tax. Okay. You can asses the tax of billy goats. It
2 does not matter. The question is, though, once it is assessed,
3 how in the world is it made? How is the payment made? Because
4 if you're going to ask me for dollars, what are you talking
5 about? Because the law grants Federal Reserve notes to be
6 dollars and also -- actually, no, it doesn't. Federal Reserve
7 notes have never been declared as dollars by the Congress ever.
8 Dollars are gold and silver coin, period, and it's always been
9 that way.

10 So when you say dollars, what are you talking about?
11 Are you talking about Federal Reserve notes? Securities? Bills
12 of credit, which the state can't use to pay its debts? Or are
13 you talking about actual species? So that's where it gets me
14 hung up.

15 So it is like, even if the assessment was correct, how
16 do you -- how do you actualize it? And these issues I'm raising
17 have never been brought up by the Court, the emission of bills
18 of credit by the state and the duty that the state has in
19 regards to the requirements to use gold and silver coin as the
20 payment of their debts, and these two issues I do believe are
21 matters of first impression.

22 I have read every case under the sun, moon, and the
23 stars in this matter. I have had a long time and I have parsed
24 them out and I don't -- I have failed to see those particular
25 issues being raised. And what I find is that the Court, as far

1 as the frivolous argument, and the Secretary of the Treasury or
2 the Internal Revenue Service has a list of frivolous arguments,
3 I have asked the Franchise Tax Board to please provide me
4 specifically what frivolous argument are you referring to
5 because I was literally kind of open. I had that second open
6 when I wrote my protest. I also did it as a petition for a
7 readdress to a grievance. Under the First Amendment, I have a
8 right to do that. But when I wrote the protest, I had that
9 section opened to make sure I was avoiding any possible problem
10 with any frivolous issues. I was very careful about that. When
11 I asked the Franchise Tax Board for that information, I have yet
12 to receive it. So I don't even know what specific argument
13 they're talking about.

14 Um, if anything, they have mischaracterized my
15 argument. Maybe not intentionally or anything. I don't believe
16 that, but I still don't know what they're referring to because,
17 um -- and the other issues that when -- um, when I submitted the
18 protest and I got hit with that \$5,000 frivolous submission
19 notice, I asked them to please provide me the information of the
20 specific frivolous submission you claim I made. I will then
21 analyze it correctly, if need be, and then take whatever proper
22 action that I need to take. Because I didn't get that
23 information, I didn't have anything to rely on.

24 But then the proceeding taxable year, the proceeding
25 tax years I refused to actually submit any protest because of

1 the fear now instilled in actually submitting the protest and
2 getting hit with another frivolous submission felony because the
3 arguments in this case had not yet been adjudicated. So I
4 didn't know -- there was no doubt I would be hit with another
5 penalty, another penalty, another penalty. So why would I put
6 myself through that?

7 So -- so, yeah. The -- I just believed that the -- I
8 wanted to make sure my issues are not being mischaracterized
9 because there are some issues here that are incredibly valid and
10 never been heard by the Court. If you read all of the cases
11 regarding this stuff, you're getting accurate conclusions by the
12 courts; but many cases, their reasonings to reach those
13 conclusions are -- are flimsy. And then you have issues where
14 the arguments made by the defendants are flimsy or the defendant
15 makes a valid point, but then misses another point on another
16 issue.

17 So these issues are very reckless and very complex,
18 but read in a very simple fashion because the constitution was
19 written for the young, farmers, and the average person. It's
20 not supposed to be thesis on an intellectual manner. It's just
21 supposed be read and understood and those who had lived at the
22 time understood what this stuff meant and it's not that the
23 difficult.

24 But I want to make sure my issue isn't being
25 improperly characterized. So I want to make it very clear that

1 what I'm dealing with here is the state's disability to make
2 anything a gold and silver coin payment of debt, meaning
3 corresponding duty to make gold and silver coin a legal tender
4 payment of debt, which does not necessarily relate to the
5 collection of the taxes in gold -- in anything other than gold
6 and silver coin, but it does create a very precarious problem
7 with the state being able to exercise its duty to pay its debts
8 if it doesn't take in the taxes in that form to be able to pay
9 it. The output must equal the input.

10 So that's what I'm -- that's what I want to make very
11 clear. So thank you.

12 JUDGE LE: Thank you, Appellant, for your rebuttal.

13 For a final time, let me check with the panel to see
14 if they have any questions for either party.

15 Judge Kletter, do you have any final questions for
16 either party?

17 JUDGE KLETTER: This is Judge Kletter. I have no
18 final questions for either of you. Thank you.

19 JUDGE LE: Thank you.

20 Judge Johnson, any final questions for either party?

21 JUDGE JOHNSON: No questions. Thank you.

22 JUDGE LE: Thank you. I have no questions myself.

23 So that will conclude our hearing. Thank you,
24 everyone, for coming in today. This case is submitted on
25 August 17th, 2022, and the record is now closed. The judges

1 will meet and decide your case later on and we will send you a
2 written opinion of our decision within 100 days.

3 Today's hearing in the appeal of Brotherton is now
4 adjourned. Thank you. Goodbye.

5 MR. YADAO: Thank you.

6 (Conclusion of the proceedings at 2:29 p.m.)
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

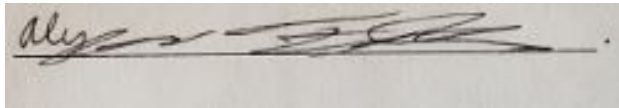
CERTIFICATE
OF
HEARING REPORTER

The undersigned Hearing Reporter does hereby certify:

That the foregoing was taken before me at the time and
place therein set forth, at which time the witness was duly
sworn by me;

That the testimony of the witness and all objections
made at the time of the deposition were recorded
stenographically by me and thereafter transcribed, said
transcript being a true copy of my shorthand notes thereof.

In witness whereof, I have subscribed my name this
date: September 9th, 2022.

A handwritten signature in dark ink, appearing to read 'Alyssa Fulmer', is written over a horizontal line.

Alyssa Fulmer

<hr/>	<hr/>	5103 9:14 15:7	
\$	2	<hr/>	act 16:15,20 21:3
\$10 20:18	2 7:9 10:25 12:3	6	action 29:3 30:5, 10 35:22
\$5,000 35:18	13:10 21:14 22:5, 20	6 4:4,5 6:22 7:3,7, 10 11:1 13:11	activity 11:20
\$50 18:19,20 20:21	20 27:11	21:18,23 22:3,18, 21,23	actual 27:21 32:12 34:13
<hr/>	2000 30:6	<hr/>	actualize 34:16
1	2015 27:19	7	adamant 30:15
1 6:17 12:2,3,22, 24,25 13:4,7,16, 18 14:7,14 16:10 17:21 21:13,18 22:3,5,7,17,18,20, 21,22 23:10,15 33:13	2015's 28:23	7 4:12	addition 6:14 11:25
1,349 11:11	2019 30:6	7-eleven 20:22	additional 6:8,20 25:13
1-6 4:4	2022 2:20 5:1,8 6:5	<hr/>	address 14:17 19:24
10 12:25 13:18 14:8,14 16:10 17:21 20:16,17,23 23:15 33:13	20th 6:4	8	addressed 14:1
10,000-foot 18:13	22 8:5	8 12:3,22 13:4,8,16 21:13,18 22:3,5,8, 17,18,20,21,23	addresses 14:14 16:18
10th 13:19	25 25:12 28:19	<hr/>	addressing 24:20
110 21:23	27 4:13	9	adjudicated 36:3
12 19:20,25	2:11 27:12	9 10:25 13:10	adjudication 12:14
12900 2:17	2:19 31:12	<hr/>	administration 3:10 10:9,10
15 31:11	2:29 2:19	A	administrative 5:10
17 2:20 5:1	<hr/>	A-S 4:5	adopt 26:17
17th 5:7	3	abate 28:2	adopted 31:23
18501(a) 9:9 24:2	3 7:9	absence 28:23	advances 20:2
19044661 2:6 5:7	30 6:24 7:18	absurd 21:8	adversary 24:20
19254 28:21	300 2:17	accent 9:2	affirming 12:9
1973 10:16	31 9:13 15:7	accept 9:17 15:21,25 16:12	agency 27:21
1987 25:3	33 4:18	acceptable 8:17	agents 20:3
1:41 2:18 5:2,8	371.25 23:23 26:7	accommodate 25:24	agree 8:22
1:44 7:19	<hr/>	accompanied 25:10	aligns 25:23
	4	account 16:5	alleged 23:14
	4 6:17 22:17	accurate 36:11	allowed 15:1,3 16:2 21:3
	411 19:20,25	acknowledgeme nt 25:15	allowing 24:17
	<hr/>		
	5		
	5 6:22 7:3,7,10 13:16 22:8		
	5's 20:19,23		

Alyssa 2:20
Amendment 13:19 35:7
amount 9:7,8
 10:2 23:11 24:3
 31:25 32:1
amounts 23:11
analysis 13:25
analyze 35:21
annul 17:14
appeal 2:5 5:5,18
 6:11,13,15 24:16
 29:4 30:1,9
appealed 30:11
appeals 2:1 5:6,
 13 29:9
APPEARANCES
 3:1
appears 29:18
Appellant 2:7 3:7
 5:25 6:1,6,22 7:2,
 11,13,21 9:2
 18:17,20 20:10,12
 25:12,14 26:24
 27:3,5,16 28:1,5,
 17,19,22,24,25
 29:2,5 30:8 31:11,
 13 33:18,21
appellant's 4:4
 6:17,23 7:1,15
 18:22 27:18,24
 29:11,14,15,23
 30:9,13 31:10
Appellants 19:20
application 11:20
applies 16:21
approach 18:14
area 24:18
argued 32:11
argues 29:5,18
argument 4:16
 12:21 14:7 18:22

29:8,11,14 30:10
 33:18 35:1,4,12,
 15
arguments 13:23
 29:12,15 30:13
 35:2 36:3,14
arise 22:5,8
article 11:4,20
 12:2,3,22,24 13:4,
 7,16,18 14:7,14
 16:10 17:21
 21:13,18 22:3,5,7,
 17,18,20,21,22
 23:15 33:13
articulate 9:4
 12:24
Asaf 3:5 5:12
asks 29:13
aspect 14:2 23:21
assassins 11:18
asserting 30:15
asses 34:1
assessed 34:2
assessment 6:7
 10:3 24:16 27:17,
 19,22,23 29:3
 31:15 34:15
assuming 7:22
attempt 12:7
attempts 18:17
attention 14:3
 30:3
August 2:20 5:1,7
author 11:11
authority 9:16
 17:14,17
authorization
 18:4
authorized 14:4
 19:5 20:4
authorizes 17:7
 22:17,20

average 36:19
avoiding 22:12
 35:9

B

back 18:10 20:23
 23:6 25:10 26:2
 28:14 33:6
bad 26:12
balance 29:23
bank 20:13,15
 21:4
banking 12:1
banks 20:3,6,7
based 27:19,20
begin 6:23,25
 7:15 28:12
beginning 23:6
begs 16:11
belief 14:3 15:20
 30:16 31:16
believed 36:7
bench 25:11
Biden 25:4
big 11:11 33:8
bill 16:4 20:18
bills 9:17,23
 10:23,24 11:6
 12:2 13:2,3,6,10,
 15,17 14:15 15:2,
 19,21 16:8,12
 22:13 23:16 24:7
 32:14,17 33:11
 34:11,17
billy 34:1
bit 10:6,8,19
blank 30:8
Board 5:23 20:1
 24:16 26:19 27:14
 29:9 35:3,11

bonds 21:15,17
book 11:9,11
Bork 25:3,6
borrow 18:24,25
 21:12 22:4,20
 23:4
borrowed 19:1
 23:3
borrowing 22:22
 23:12
borrows 21:15
breach 17:7
breakthrough
 15:25
breath 25:17
bring 26:2
broad 19:2
Brotherton 2:6
 3:7 4:12,18 5:5
 6:1,2 7:18
brought 34:17
burden 27:22
 28:5
businesses 26:9

C

California 2:2,18
 3:9 5:1,9 24:6,8,
 11 26:18,20 29:10
 31:19 32:23
call 20:19
called 20:23
 21:17 33:5
candidate 12:14
Capitol's 16:4
careful 22:14
 35:10
carrying 11:4
cartel 12:1

case 5:6 7:18,23, 24 8:10,14 10:10, 14 11:13 12:20,23 13:12,22 14:1,2 18:17,22 19:14,22 20:20 24:15 27:10 28:14 30:12,14 31:10 34:22 36:3	claims 18:18	composed 23:1,2 12,21 25:23 30:20 36:18	
cases 10:6,7,8,13 14:12 18:16 25:5, 7 36:10,12	clarification 7:6	concern 24:23 26:2	Constitutional 8:21 9:24 10:23 11:5,8,12 12:4,6,7 13:9,20 14:20,22, 24 15:4,6,11,23 16:14,16,19 17:14,16 18:3,15 21:9 23:8,23,24 24:12 26:3,6,14 29:6 30:19 31:22 32:16 33:7
cashed 16:4	Clause 12:3,25 13:16,18 17:21 21:13,18 22:3,5,8, 17,18,20,21,23 33:13	concerned 25:18	constitutionality 24:25 25:16,18
century 18:23	clear 31:18 36:25	concluding 2:19	constitutionally 25:20
Cerritos 2:17 5:1, 9	close 18:23	conclusion 28:20	construed 32:5
challenged 19:20	CLOSING 4:16	conclusionary 27:16	contact 21:5
chance 7:22	Code 9:9,13 15:7 24:1 28:20	conclusions 36:11,13	contemplates 17:6
change 20:24 21:2,7	coin 9:16 13:1,5 14:15,16,18,23,24 15:4,5,8,10,23 16:7,14 17:11,23 19:3,6 21:19 22:6, 7,8,12,15,18 23:2, 17,23 24:3 26:4, 15 32:2,3,7,11,24 33:2,3,6 34:8,19	condition 17:9	contention 12:10 21:11
character 11:6 15:10	coined 22:16	conduct 5:15	contentions 18:22
characterized 29:18 36:25	coining 15:1	conference 6:4, 19	contexts 11:21
charges 9:13	coins 9:11 23:25 24:5,10	confront 25:25	contrasted 13:4
check 28:9	collect 11:3 15:13 26:12 32:25 33:3	Congress 9:12, 15 10:22 11:2,13 12:15,18 13:5,10, 16,19 14:10 15:5 16:13,18,22 17:14,17,24 19:5 21:18 22:17,19, 20,21,23 32:18 33:4 34:7	conveniently 14:17
checks 16:4	collection 8:2,4 9:21,23 17:10	Congress's 11:22	convention 10:23 13:9,20 32:16
chips 25:22	color 24:14	congressional 10:1 11:17 17:19, 25 18:4 32:13	conversely 23:3
choose 25:17	commands 18:7	conscious 29:19	conviction 12:9
chose 22:10	commencing 2:18	consecutive 13:12	copy 29:1
circle 23:6	comment 30:1	consequence 21:8 23:10	correct 27:20,23 34:15
Circuit 10:16 29:10 30:12,15	commit 17:5	considered 13:13 20:20	correctly 8:22 9:4 23:9 28:4 35:21
circulating 19:1	common 11:24	constitutes 7:7 16:8	cost 6:10
circulation 11:25	competing 26:4	constitution 10:11,25 11:10 12:14,23 14:4,8 15:8 17:6 18:5,7 21:25 22:25 24:1, 12,21 25:23 30:20 36:18	Counsel 5:22
cite 25:7	completely 8:8, 12		counter 20:17,18, 23
cites 10:4	complex 36:17		
citizens 9:18 16:1 25:18	comply 29:2,23		
citywide 20:9			
claim 35:20			

counterfeiting
21:19 22:19,24

country 21:6
25:1,2

County 16:17
17:13,23

Court 10:21 11:2
12:9,20 13:24
14:13 16:17,22
18:21 19:11,14,16
21:15 25:4,15
32:11,15 33:9
34:17,25 36:10

court's 14:6,18

courts 14:17 18:2
29:11 30:19 36:12

create 23:5

creating 12:2

credit 9:17,23
10:23 11:7 12:2
13:2,3,7,10,15
14:15 15:2,19,21
16:8,12 18:24,25
21:13 22:13 23:16
24:7 32:14,18
33:11,12 34:12,18

creditors 18:1

currencies 26:9

currency 11:16
12:1 19:2,3,6
22:13 26:5,10,11,
13

current 10:14
21:19 22:8,11,15

cursory 7:23

customs 20:7

D

Daly 10:4,15,19,
21 11:1,12 12:17
14:7

Daly's 10:16 12:9

date 5:7 21:16

day 18:11,13

days 28:19

DC 20:15 21:5

deal 10:9

dealing 32:15,21
33:16,17

deals 10:10

debate 32:15

debt 16:2,6

debtors 18:2

debts 8:2,3 9:12,
19,20,21 11:23
14:11,17,19 15:3,
6,14,17 16:7,23
17:23 23:17 24:8
26:15 32:8,10,25
33:1,2,10 34:12,
20

decades 24:18

decide 5:18

decided 10:15

decision 19:14
21:12 25:23

declare 12:15
14:10

declared 9:12
34:7

declaring 14:9

deeper 13:25

default 15:18

defendant 36:14

defendants
36:14

defense 11:24

define 19:1

defined 23:10

definition 29:6

degree 9:4

delegated 19:19

delinquent 28:2

demand 6:9 20:8
28:2,20,25 29:16,
20,24

demanded 24:7

demands 24:1

demonstrated
6:7

denied 10:22
13:19 27:25

denies 13:20

DEPARTMENT
3:9

department's 4:5

depends 31:20

deposits 26:4

dereliction 24:21

derivative 22:4

derived 11:13

deserves 14:2

designated 12:12

detail 14:1

determine 28:22

determined
23:12

difficult 36:23

digital 26:13

digitized 26:6

digitizing 26:3

dignity 18:4

direct 17:7

disabilities 8:20
10:13 11:10 12:25
16:9 18:3 21:21
23:8

disability 12:7
13:1,5 14:14
17:19,22 32:13

disagree 6:10 8:1

discretion 17:4
20:1 30:2

discuss 6:14
31:19

discussed 6:3
13:11

discusses 11:12

disregard 29:19

distinction 12:24
13:2,17 22:14

distinctions
10:20

District 29:10

disturbing 25:14

doctrine 24:25
25:1

dollar 9:7 23:23
31:25 32:1,2,3

dollars 9:24 10:16
12:11,16 23:10
24:10 31:19,20
32:23 34:4,6,7,8,
10

domestic 23:2

doubt 25:16 36:4

draft 10:24

drafted 26:16

Drive 2:17

drunken 18:14

dual 26:8

due 21:14 22:5
29:16

dues 9:13 20:8

duties 17:20 18:4

duty 15:4,6,23
16:14 17:22 26:14
27:24 32:12 33:7
34:18

E

e-x-e-g-e-s-i-s

22:2

earlier 15:13**earn** 9:24,25

11:19 23:10

31:17,25

earned 9:7 28:22

32:5

Eastern 29:9**easy** 17:11**Edward** 3:7 6:1**Edwin** 11:12**effect** 10:11 12:1

16:15

Eighth 10:15**elephant** 19:24**embraces** 32:21**emission** 34:17**emit** 10:22,24

13:2,17 14:15

15:2 32:14,17

emitted 16:5**emitting** 13:10

16:8 23:16 33:11

emphasize 22:15**employees** 23:21**empower** 22:23**empowers** 18:6

22:18,21

end 21:22**enforce** 8:11**enforcement**

6:10 9:22 27:17

28:18 29:22 30:5,
10**enforces** 19:2**enjoys** 12:18**ensure** 5:17**entered** 6:18,21**entire** 8:1**entitled** 28:6,17**enumerated**

12:25

enumerating

16:19

equal 5:14 18:4**Equalization**

29:9

equally 17:4**equivalent** 18:21**Eric** 3:10 5:22

27:13

erroneous 15:20**error** 6:7 24:17

27:17,24

essential 17:2**establish** 19:5

28:25 29:15

established

12:17 15:11 26:8

28:1

everyone's 21:6**evidence** 10:22**evidenced** 10:25**evidences** 22:22**evident** 7:25**exact** 8:19 21:2,14**excerpt** 11:9**excess** 9:7 23:11

32:1

exchange 12:12**exclusive** 9:16

22:25

excuse 13:14

26:1 30:18

exemption 9:7

10:2 32:1

exercise 8:18

12:4,6 17:5,15

exercised 17:4**exercising** 8:14

33:15

exhibit 7:5,7,9

10:25 11:1 13:11

21:23 23:10,11

30:4,6

exhibits 4:4,5

6:17,18,20,21,22

7:3,5,8,10

exist 32:14**existence** 8:9

16:24,25

exists 13:5 24:13**expand** 10:7**explain** 10:21**explicit** 13:5**express** 26:21**extension** 9:21

17:16

extent 16:24 17:2**extortionists**

11:18

extremely 18:9

F

face 33:19**fact** 11:5 13:13

25:21 31:21

fail 15:21,22 29:15**failed** 10:20,21

11:2 12:24 13:23

14:17 19:14 33:4

34:24

failing 21:9**failure** 21:14

29:15,17,23

fall 25:22**falling** 11:7**farmers** 36:19**fashion** 8:3 22:4

36:18

fear 36:1**federal** 9:11,23,25

10:9,12 11:7,23

12:21 13:7 14:3,

25 15:2,19,24

16:4 18:17,21

19:12,19,25 20:2,

3,6,13,15,21 21:1,

4,6 23:14 26:5,17

29:10 32:4 33:10

34:5,6,11

fee 3:9 6:10 28:18

29:22,23,24

felony 36:2**file** 28:19,25

29:16,17

filed 28:24 29:2**filing** 6:9 9:9 10:2

27:17 28:3,18,23

29:1,20,22 30:5,8,

9,11

final 21:25**finalized** 30:5**financial** 22:25**find** 21:23 34:25**flimsy** 36:13,14**follow** 29:13**force** 9:18 16:1

17:24

foreign 22:7 23:2**forgive** 9:5**form** 9:23 11:7

15:19 23:13 27:16

Fortunately

16:17 23:18 26:1

forward 25:9

foundation 27:21
founders 13:15
framer 13:2
framers 22:10
25:8
Franchise 5:22
24:16 26:19 27:14
35:3,11
frivolous 6:14
10:19 29:12 30:1
35:1,2,4,10,18,20
36:2
FTB 28:3,18,24
29:2,13,19,22
30:5,7
FTB's 27:17 28:19
30:9
fulfill 33:7
full 21:22
Fulmer 2:20
function 17:2
23:5

G

general 10:14
22:14
give 14:10 20:19,
22
giving 32:17
glossed 32:12
goal 15:15
goats 34:1
gold 10:17 12:10,
16 14:9,16,18,23,
24 15:3,5,8,15,23
16:7,14 17:11,23
18:19,20 19:13,16
23:16 24:10 26:3,
4,12,15 32:7,10
33:2,3,6,11 34:8,
19
good 26:11

government
10:12 17:2 19:8
21:15 23:21
governmental
17:18 19:15
Governors 20:1
grains 23:24 26:7
granted 13:16
grants 34:5
gravitate 26:10
great 8:5,15 24:23
greatest 9:4
greenback 16:20
greenbacks
17:13
Greenman 13:13
18:23
Gresham's 26:11
grievance 35:7
Griffin 10:5 14:1,
3,13,17
guardian 25:11
guess 31:14,15

H

happy 26:22
30:21
Harvard 11:11
heard 5:9 29:5
36:10
hearing 2:21 5:9,
14,15 6:12,16,23
8:16 25:4
hearing's 5:8
held 5:6,8 16:22
25:1 30:18
hereinafter 20:4
hey 33:6

high 25:21
historical 11:5
13:13
history 18:12
hit 35:18 36:2,4
Hold 8:25
home 33:6
honor 26:14
hope 9:3 24:17,19
26:19
huge 32:21
hung 34:14

I

i.e. 15:2 24:10
idea 16:11 19:17
23:18
illegal 9:12 11:14
implied 17:24
implies 11:17
implying 22:24
important 10:7,
20 15:9 18:10
19:10
imposed 6:8
28:5,18 29:22,25
30:3
imposes 17:21
28:4
impression 7:4
32:20 34:21
improperly 36:25
inability 25:25
inapplicable
10:13
include 13:17
16:23
includes 9:22

income 9:8 11:3,
15,19 12:11
27:18,20,25
28:22,24 29:6,7
31:17,20,25 32:5,
21 33:17
incomes 11:13
incredibly 24:21
36:9
Indiana 9:2
indirectly 12:2
indispensable
17:1
individuals 19:9
information 5:17
28:21 35:11,19,23
inherent 17:15,18
inhibited 8:12
inoperative
16:15,16
instance 11:17
21:1
instilled 36:1
instruments 23:1
intellectual 36:20
intend 16:23
intended 13:15,
23 25:8
intent 21:9,22
25:10
intentionally
25:24 35:15
interfere 16:18
17:12,15,17
interference
17:19
Internal 35:2
international
11:14
interpreting 8:20
23:7

introduces 27:21**introductions**

5:19

involving 18:17**IRS's** 29:12**issue** 16:19 18:2521:11 28:17 29:2,
4 31:18,24 32:11,
15 33:8,9,16
36:16,24**issued** 20:1 28:25**issues** 6:6,11,1310:9 11:21 21:15
27:15 28:1 33:22,
24 34:16,20,25
35:10,17 36:8,9,
13,17

J

Joe 25:4**John** 3:5 5:12**Johnson** 3:5 5:12
27:7,8 31:5,7**judge** 5:4,11,12,
15,16,24 7:8,12,
14,17 8:25 20:10
25:3,6,9,21 27:2,
4,6,7,8,10 28:7,9,
12,14 30:23 31:1,
2,4,5,7,9 33:18**judgement** 18:2**judges** 5:10,13
25:1**judgment** 17:10**judicial** 25:19**Juilliard** 13:12
18:23 19:14,18,22
21:12**July** 6:4**justify** 10:5 18:15
23:13

K

kind 21:8 35:5**Kletter** 3:5 5:12
27:2,4,6 31:1,2**knowing** 32:1,2**Kondo** 30:14,15

L

label 10:19**lacks** 17:14**Lane** 16:17 17:13,
23**language** 13:17
22:11 24:8 30:14
31:19 32:17,22**late** 6:9**law** 5:10 24:6,14,
19 25:21 26:11
27:19 28:3,4
29:24 30:17,18
34:5**lawful** 12:22
18:18 19:7,13
20:8,17,20 21:7**laws** 10:10 11:14
23:18 25:1**Le** 3:3 5:4,11,24
6:2 7:8,12,14,17
8:25 20:10 25:12
26:24 27:6,10
28:7,9,12,14
30:23 31:4,9
33:18**lead** 3:3 5:11,15**learned** 8:7 18:9
24:18 25:2**legal** 8:15 9:18
10:16 11:6 12:15,
16 13:12 14:9,11
15:8,9,15,18,22,
24 16:13,20 18:5
25:7 27:15**legislation** 17:8
19:21 26:16,20**legislature** 16:16
17:5,10,12 26:17**legitimate** 8:17**lender** 21:16**letter** 29:16**level** 14:25 32:6**levels** 26:17**liability** 23:14**license** 11:17**life** 18:9**limitation** 17:17**limited** 15:15**list** 25:5 29:12
30:4,7 35:2**literally** 33:11
35:5**lived** 36:21**logical** 17:16**long** 26:5 34:23**looked** 18:16**lost** 14:21

M

made 11:2 12:24
24:16 26:2 31:25
34:3 35:20 36:14**maintained** 26:6**majority** 13:14**make** 6:12 8:25
10:13,20 13:8,17
14:16,18,23,24
15:23 16:14 19:6,
14 21:2,7 26:14
31:18 35:9 36:8,
24,25**maker** 11:3**makes** 16:13

18:13 25:15 36:15

making 16:6,20
17:22 20:2,23
23:16 26:4 32:7
33:18**mandated** 9:17,
20 16:12**manner** 29:16
36:20**marked** 7:8,9**masses** 8:15**matter** 2:5 5:5 6:6
8:23 24:6 25:21
30:17 34:2,23**matters** 24:9
32:19 34:21**meaning** 21:22
31:22**means** 14:25 15:4
24:3**meant** 36:22**measure** 11:3
24:4**meet** 5:14**Melon** 19:11
20:20**member** 20:6**members** 3:5
5:13**mention** 13:6,8
30:12**mentioned** 13:11**meritless** 19:21**metallic** 19:3**microphone** 9:1**Mike** 3:3 5:11**Miller** 18:16**minimum** 27:21**minutes** 6:3,5,18,
24 7:19 25:12,13
27:11 31:11

mischaracterize
d 35:14 36:8

misguided 10:19

misses 36:15

misunderstandin
g 31:14

mixture 10:17

mode 17:3

modern 18:11,13
26:2

modification
18:15

moment 16:2
28:7

monetary 8:20
10:12 11:10 16:9
18:12,15 21:10,
21,25 23:7 24:4,9,
11,22 26:3

money 9:16 12:22
13:1,3,6 14:15
15:1 18:18 19:1,3,
7,13 20:8,17,20
21:2,7,11,12,15
22:6,13,15,18,19,
21 23:1,3,4,5
25:8,16 26:12

monies 22:4

moon 34:22

move 6:3 31:10

mutually 22:25

N

names 5:20

national 17:7,12
19:5,7,8 20:6

natural 32:3

necessarily
10:18

needed 5:17 12:9

neglect 29:19

Ninth 29:10 30:12,
15

nomination 25:4

nominee 25:15

notated 6:5

note 15:9 18:19,
20 20:16,21 32:4

notes 9:11,24,25
11:7,23 12:21
13:7 14:4 15:2,19,
24 16:5 17:25
18:5,18,21 19:1,2,
12,15,22 20:1,5
21:1,7,15,17
23:14 32:4 33:11
34:5,7,11

notice 29:3 35:19

number 5:7

O

oath 25:24

objection 6:21

obligation 14:24
17:25 20:5

occupation
11:14

offered 15:10
30:10

Office 2:1 5:6
29:8

open 35:5

opened 35:9

Opening 5:5

opinion 5:14
13:12,14

oral 6:23

order 9:19 11:19
33:3,7

orders 6:3,5,19

Oregon 16:17

orient 7:23

original 21:9
25:10

OTA 2:6 5:6

OTA's 30:2

override 24:25

overturn 25:5

P

p.m. 2:18,19 5:2,8
7:19 27:12 31:12

paid 12:22 21:16
29:5

painstakingly
22:10

panel 3:3,5 5:10,
13,16 26:25
29:13,20 30:21,24
33:19

paper 12:1 19:6
21:11 22:13 25:16

paralysis 25:19

pardon 22:1

Park 2:17

parsed 34:23

part 6:15 13:7
14:15 21:14

participants 5:15

participate 5:17

parties 5:20 6:4,
10,12,14,19 33:19

parties' 5:19

party 6:17,20

passed 26:20

past 8:5 24:18

pay 8:2 9:21 11:23
15:3,6,14,16 23:3
24:8 32:10 33:1,2,
3 34:12

paycheck 16:3

paying 8:3

payment 9:19
11:15 12:12
14:16,19 15:16
16:6,7 17:23
23:17,20 24:7
26:13,15 29:25
32:8,25 34:3,20

pays 16:2 33:10

PDF 7:9

penalties 29:21

penalty 6:9,15
28:2,3,4,6 30:2,3
36:5

pensions 23:21
30:11

people 8:16 13:21
26:10

perfectly 8:17

perform 15:6

period 34:8

person 5:9 20:16,
22 36:19

petition 35:6

philosophy 8:6

phone 16:4 33:5

phonetic 8:8

phrase 10:24
31:16

Pieces 11:9

pillars 8:5,8

place 13:9 14:21
21:3 32:16

Plaza 2:17

point 8:1 19:10
30:3 36:15

political 8:6

politicians 25:2

posed 23:6

position 8:24 9:6, 10 10:6 25:19,20	previous 30:10	27:23 29:3	23:6 24:12 31:25
potentially 6:6	previously 29:1	protest 35:6,8,18, 25 36:1	32:9 33:16,17 34:2
power 8:6,7,10, 11,14,18,22 10:22 11:8,15,20 12:4,6, 18 13:5,6,16,19, 20 14:10,18 15:22 17:1,6,7 18:3,24 19:1,3,12 21:11, 12,18 22:4,6 23:4, 9,21 26:10 32:14, 17	prey 11:18	provide 10:22 11:23 21:19 24:17 26:21 29:1 35:3, 19	questionable 32:6
powerful 30:14	pricing 26:8	providing 13:24	questions 5:16 6:25 7:14,16 13:23 26:23 27:1, 2,5,7,8 30:21,25 31:1,3,5,7
powers 8:16,20 10:12 11:5,10 16:19 17:16,18 19:4,18 21:10,21 23:8 24:22	principle 17:12, 13	provision 14:22 16:16 21:22,25	quote 25:6
practicality 24:24 25:17	private 12:1 19:9	provisions 19:20 24:11	<hr/> R <hr/>
precarious 15:17	privileges 17:18 18:3	public 9:12 20:7	Raifman 10:5 12:20 13:22
precedent 12:17	problem 8:9 10:8 35:9	pull 20:15	raise 32:9
precedents 29:13	problematic 21:14	punish 22:19,22, 23	raised 9:21 33:9, 22 34:25
precise 22:10	problems 26:21	punishment 21:19	raises 33:15
precisely 19:18	proceed 7:20	pure 23:24 26:7	raising 23:20 34:16
preclude 17:19	proceeded 29:2	purports 13:18	reach 36:12
predecessor 29:9	proceeding 35:24	purpose 8:19 11:22 15:13,16 20:2,4	read 21:9,20 23:19 34:22 36:10,18,21
prehearing 6:4, 19	PROCEEDINGS 2:16	purposes 9:18,22 12:16 19:7	readdress 35:7
premised 27:18	produce 5:14	purse 8:6,11 23:22	Reading 11:9
presentation 4:10 6:13,15,24 7:1,15,19 23:7 26:24 27:12 30:24	professional 11:18	pursuant 9:9	reads 19:25 21:24
presented 13:24	prohibit 25:8	pursued 30:5	ready 28:12
President 25:4	prohibited 15:1 16:9 32:7	push 20:18	real 33:16
presumed 27:20, 23	prohibition 33:12	pushes 26:12	realize 19:15
presumes 28:4	prohibitions 23:15 33:14	put 11:6 18:22 36:5	reasonable 28:2 29:17
	prohibits 14:8	puts 25:18	reasonings 36:12
	promises 23:3	<hr/> Q <hr/>	reasons 24:15 29:18
	promote 11:25	qualify 11:7	rebuttal 31:10,11
	pronounce 22:2	quality 15:8 19:2	receipt 27:18,25 28:21
	proper 11:4 12:4, 6 26:6 35:21	question 7:2 8:19 9:7 11:6 16:11	
	properly 6:8 23:1 29:22,24		
	prophecy 18:11		
	proposed 6:7		

receivable 20:6	relates 22:4	3,7,13,15,16,21	satisfies 27:22
receive 11:16	relationship 8:21	21:1,4,7 23:14	satisfy 9:19,20
35:12	23:8	26:5 32:4 33:10	23:14
received 4:4,5	relied 19:13	34:5,6,11	scheme 15:24
11:3 12:11	relief 18:2 28:18	reserves 13:21	scholar 11:12
recently 30:4	rely 35:23	respect 7:3 8:21	scholarships
reckless 36:17	remarked 7:10	10:12 23:9	25:7
recognize 11:2	remember 8:15	respondent 3:9	screwed 20:14
13:23 15:22	removal 32:17	5:21 6:8,23 7:14	Secretary 35:1
recognized 15:18	remove 10:24	8:19,23 10:4 23:7	section 12:3,22,
recognizes 22:25	renamed 7:6	27:10,11 28:7,12	24 13:1,4,8,16,18
reconcile 32:25	render 16:16	30:23 31:1,3,5	14:8,14 15:7
record 5:4,5,19	rendering 25:22	Respondent's	16:10 17:21
6:18,21 11:1	renders 16:13	6:7,17 8:24 9:6,10	19:20,25 21:13,18
28:11,15,23 30:7	renumbered 7:6	respondents	22:3,5,8,17,18,20,
recovery 6:10	repeatedly 29:8	8:13	21,23 23:15 28:21
redeem 18:17	rephrase 12:5	response 9:3	33:13 35:9
19:12 20:17 21:1	reply 10:6	responsibility	securities 21:17,
redeemable 14:5	reported 2:20	33:4	20 22:6,11,14
19:16,23	28:24	rest 18:23	23:2,13 34:11
redeemed 18:18	Reporter 2:21	restitutions 11:4	security 17:25
20:8	represent 5:21	result 15:20	23:4 32:3
redeeming 18:19	represents 30:6	return 28:19,24,	seek 18:2
20:20,21 21:6	requests 29:20	25 29:1,16,17	self-evident 7:25
refer 14:6 32:23	require 11:15	30:8	Self-evidently
reference 14:11	17:24	reveals 13:2	22:3
referring 22:11	required 33:1,25	revenue 9:9	self-same 15:15
23:22 31:19,21	requirement 9:9	23:20 24:1 28:20	Senator 33:5
35:4,16	10:2 15:25 23:12	35:2	sense 9:25 10:1,
refers 24:10 32:23	28:23 29:1	reversing 26:11	14 22:14
refusal 29:19	requirements	review 7:23	separate 11:21
refused 18:20	34:19	robbers 11:18	Service 35:2
35:25	requires 14:22	Robert 25:3,6	set 20:4
regard 17:22	17:10 22:1 33:2	room 19:24	sheet 30:8
regulate 9:16	Reserve 9:11,23,	ruled 19:11 32:15	shoehorn 18:14
19:4 22:7 23:25	25 11:7,23 12:21	33:9	show 27:24 28:5
regulated 23:1	13:7 14:3 15:2,19,	ruling 19:25	shown 27:17
reject 12:10 29:14	24 16:4 18:18,21	<hr/> S <hr/>	side 20:19
rejected 12:21	19:12,19,25 20:2,	sailor 18:14	silver 10:17
29:8 30:13			12:10,16 14:10,
			16,18,23,24 15:4,

- 5,8,10,15,23 16:7,
14 17:11,23
18:19,20 19:13,16
23:17,23,24 24:3,
4,10 26:4,7,13,15
32:2,7,10 33:2,3,
6,12 34:8,19
- simple** 36:18
- simply** 11:23
12:10
- sir** 7:2,21
- sitting** 16:5 25:11
- situation** 15:17
20:14
- slow** 20:10
- society** 11:19
- solution** 26:22
- sound** 25:20 26:3
- speak** 8:25 9:1
- special** 14:2
- species** 14:5 26:6
34:13
- specific** 24:3
35:12,20
- specifically** 14:7
16:19 22:11 24:10
35:4
- spending** 11:22
- spent** 8:5
- stakes** 25:21
- standard** 15:11
23:24 26:7
- stars** 34:23
- starting** 5:21 7:19
27:12 31:12
- state** 2:2 3:9 5:20
8:2,3 9:22 11:14
14:15,20,23 15:1,
5,15 16:1,2,3
17:9,21,24 23:13
24:6,11,13 26:9,
13,16,17,19,20
- 27:16 32:6,10,24
33:1,4,5,10,14,24,
25 34:12,18
- state's** 8:21 9:19,
20 15:25 16:5
17:15,18,19 18:1,
2 23:9,17,18,19
24:9,21
- stated** 15:13
17:13 24:15
- statement** 6:13
27:15
- states** 9:11,13,17
10:4,5,11,15
11:10,24 12:20,23
13:21 14:6,8,9,18
15:7,14,20 16:8,
12,18,21,24,25
17:5,25 18:6,7,16,
25 19:8 20:5,9
21:4,13,20 22:6,9,
12,16 24:2 26:12
- stating** 14:7
- statute** 14:22
24:13 32:23
- statutes** 23:19,22
24:9 31:18
- statutory** 11:19
- stenographer**
20:11 28:9
- step** 18:10
- stop** 21:6
- strict** 33:12
- strictly** 16:9
- stripping** 13:9
- strongly** 22:15
- structure** 26:8
- studying** 8:5
- stuff** 36:11,22
- subject** 12:11
14:5 17:3 29:25
- submission**
35:18,20 36:2
- submit** 35:25
- submitted** 6:20
7:3,4,5 11:1 30:4
35:17
- submitting** 36:1
- substance** 29:14
- subvert** 12:7
- sufficient** 28:22
- suggests** 25:7
- Suite** 2:17
- summary** 24:17
- sun** 34:22
- support** 23:18
27:22
- supported** 28:20
- supposed** 11:15
36:20,21
- Supreme** 16:17
25:4,15
- Surely** 16:15
- surprise** 29:11
- surprised** 8:13
- sustain** 29:14,20
- swath** 32:21
- sword** 8:7,10,15,
18
- system** 18:12,16
19:19 20:2,13
26:3,5 30:16
-
- T**
-
- taking** 23:13
- talk** 32:13
- talking** 32:20,22
33:22 34:4,10,11,
13 35:13
- tax** 2:1 3:9 5:6,13,
22 6:8 9:6,22
10:9,10 11:3,13
- 12:12 23:14 24:16
26:19 27:14,18
28:22,24 29:8,14
30:6,7 34:1 35:3,
11,25
- taxable** 11:19
12:11 29:6,7
31:17,20,24 32:5,
21 33:17 35:24
- taxation** 9:9
11:20 12:3,17
14:6 17:1 23:20
24:1 28:20 32:9
- taxed** 10:18
- taxes** 8:2,4 9:13,
19,20,22 11:3,15
15:14,16 16:23
17:10 20:7 24:8
26:13,14
- taxing** 8:21 11:22
23:9 24:13 27:21
30:16
- taxpayer** 11:16
12:23 13:8,22
- taxpayer's** 12:21
- technology** 26:2
- tenaciously**
30:17
- tender** 9:12,18
10:16 11:6 12:16
13:12 14:9,11,12,
16,19,23,25 15:8,
9,16,18,22,23,24
16:7,13,14,20
17:23 18:5,21
23:17 25:7 26:15
32:8
- term** 9:25 10:1
22:1 23:23 31:22
- terms** 21:17 22:12
- testified** 14:3
- testify** 6:16
- theory** 12:18
- thereof** 9:17 19:4
22:7

thesis 10:16
36:20

thing 15:3 19:10
33:1,25

things 12:15 13:3
18:10 32:22

thought 25:9

time 5:8 19:15
27:7,9 31:6,7
34:23 36:22

timely 29:16

times 21:16

Title 9:13 19:25

today 15:9 25:9
26:1 29:4 31:22

Today's 5:7,9

touched 10:6

tracked 18:5,6

traditional 12:14

trans 18:15

TRANSCRIPT
2:16

transfer 12:13

transmuttered
8:8

treasury 16:5
20:9,15 21:4 35:1

treaties 14:14

trigger 9:8 23:11

triggers 10:2

trouble 22:2

turn 23:15 26:25
27:10 30:24

twisting 21:8

type 29:7

U

ultimate 8:16

unconditionally
18:7

unconstitutional
12:8

unconstitutional
ty 30:16,17

understanding
9:10 24:19

understood
36:21,22

unequivocally
22:24

unfortunate
25:19

unit 24:4

United 9:11,13
10:5,15 11:10,24
12:20,23 14:6,8
15:7 16:25 17:25
18:16,25 20:5,9
21:4,13,20 22:6,9,
12,16

Unites 10:4

unknown 24:25

unlawful 11:16
21:2

unnecessary 8:4

unreported 27:20

unwilling 18:1

upheld 30:18,19

USC 19:20

V

valid 8:17 10:3
36:9,15

validity 19:21

version 18:13

victim 25:19

Vierra 11:12

view 18:13

viewed 13:3
24:24

violate 12:13
23:15

violated 24:14

violating 24:11
25:24

violation 12:2
30:18

vote 10:25 13:8,
10,11,20

voted 10:23

W

W-2 27:25

wage 27:18,25
29:7

walk 20:14

wanted 7:6 36:8

Washington 21:5

Wednesday 2:19
5:1,7

welfare 11:24

well-settled
27:19 28:3

whichever 26:9

willful 29:19

witnesses 6:16

word 16:23 24:2,3

work 24:20 26:19

world 34:3

writes 11:13

written 5:14 18:14
36:19

wrong 9:5

wrote 35:6,8

Y

Yadao 3:10 4:13
5:22,24 7:16
27:13 28:8,13,16

year 9:6 27:18
28:22 30:4 35:24

years 8:5 30:6,7
35:25

young 36:19