

The Pure Contract Charitable Business Trust Forms A Non-statutory, Autonomous Independent Federal Organization of People:

Here below are the Court case cites that show you the power of having one of these Pure Contract Charitable Business Trusts.

For More Information and help to secure your trust or other law help call 1888-819-6554

Crocker v. Malley, 249 US 233, 239 Supp Ct 270

“A Trust organization **created under** the U.S. Constitutional **right of contract**, cannot be abridged. The **agreement**, when executed, **creates a Federal organization, not under the laws passed by any** of the several (State) **legislatures.**”

US Supreme Court in Luther v. Borden, 48 US 1, 12 LEd 581:

"... The governments are but trustees acting under derived authority and have no power to delegate what is not delegated to them. But the people, as the original fountain might take away what they have delegated and intrust to whom they please. ... The sovereignty in every state resides in the people of the state and they may alter and change their form of government at their own pleasure."

"... at the revolution, the Sovereignty devolved on the people; and they are truly the Sovereigns of the country, but they are Sovereigns without subjects ... and have none to govern but themselves; the citizens of America are equal as fellow citizens, and as joint tenants in the Sovereignty." Chisholm v. Georgia (February Term, 1793) 2 U.S. 419, 2

For More Information and help to secure your trust or other law help call 1888-819-6554

Dall. 419, 1 L.Ed 440, pp. 471-472.

US Supreme Court in Julliard v. Greenman, 110 US 421:

"There is no such thing as a power of inherent sovereignty in the government of the United States In this country sovereignty resides in the people, and Congress can exercise no power which they have not, by their Constitution entrusted to it: All else is withheld."

Crocker v. MacCloy, 649 US Supp 39

A Pure Trust is Non-statutory. "A Pure Trust is not subject to legislative control. The supreme court holds that the Trust is created under the realm of equity under the common law and is not subject to legislative restrictions as are corporations and other statutory entities created by legislative authority."

Crocker v. MacCloy, 649 U.S. Supp. 39 at 270

"A trust organization, consisting of a U.S. Constitutional right of contract which cannot be abridged. The agreement when executed becomes a Federal organization and not under the laws passed by any of the several legislatures."

Crocker v. Malley, 264 U.S. 144, Gleason V. Mckay 134 Mass 419, Goldwater v. Oltman, 624

"The Pure Trust derives no power, benefit, or privilege from any statute".

-

The Trust is a Private Form of Government - Supreme Court Says All

For More Information and help to secure your trust or other law help call 1888-819-6554

Government Officials are Trustees:

US Supreme Court in Luther v. Borden, 48 US 1, 12 LEd 581:

"... The governments are but trustees acting under derived authority and have no power to delegate what is not delegated to them.

"... We are here now in Chapter 11. Members of Congress are official trustees presiding over the greatest reorganization of any bankrupt entity in world history, the US government. We are setting forth, hopefully, a blueprint for our future. There are some who say it is a coroner's report that will lead to our demise. "

No Emergency Powers or Military Powers Have Lawful Control Over the Trust Establishment:

Reid vs. Covert, ant, U.S. 1, 1 ~ Ed 2nd 1148 (1951)

No National emergency or Executive Order, including but not limited to, The Act of October 6th, 1917, as amended [12 USCS Sec, 95a] March 9, 1933, shall nullify any of the Constitutional Protections of this "Trust Estate". "No emergency justifies a violation of any Constitutional provision." 16 Am Jur 2nd Ed. 71, 72 "The prohibitions of the federal constitution are designed to apply to all branches of the national government and cannot be nullified by the executive and senate combined."

This "Trust Estate" is alien to the jurisdiction of, and not subject to the decisions of

For More Information and help to secure your trust or other law help call 1888-819-6554

Article I, Executive or Legislative and Administrative Courts and Tribunals, Municipal Courts, Tax Courts, or any defacto court or tribunal and is not subject to the decisions of defacto judges or courts or tribunals created by the limited authority of **Article I, §8, Cl. 17.** and **Article IV, §3, Cl. 2** of the Constitution, or through corporate or emergency powers. "Legislation enacted by Congress applicable to the inferior federal courts in the exercise of power under Article III of the Constitution cannot be affected by legislation enacted by Congress under Article 18 clause 17 of the Constitution." **Title 11, D.C. Code at pg. 13.**

Eminent Domain Without Consent is Outside the Law Regarding the Trust:

Pollard's lessee vs. Hagan. 44 U.S. 212 at 223, Article 1 §8 Cl. 17, constitution

"...the United States has no constitutional capacity to exercise municipal jurisdiction, sovereignty, or eminent domain within the limits of a state except in cases which it is expressly granted."

The Trustees have the (Article. IV, §-2. Clause-1) Rights and Immunities of a Citizen of the united States of America:

Morrissey v. Commissioner of Internal Revenue, 296 US 344 (1935)

"The fact that a business trust is not regarded as a legal entity distinct from its trustees, if a true trust...may result in this advantage to the trust, which a corporation does not possess: The trust consists of individuals...who are Citizens, and who, therefore, are entitled to certain rights and immunities such as those guaranteed by the privileges and

For More Information and help to secure your trust or other law help call 1888-819-6554

immunities clauses (Art. IV, §2. Cl. 1) of the Federal Constitution, which do not apply to Corporations."

Article. IV, §-2. Clause-1:

"The citizens of each state shall be entitled to all privileges and immunities of citizens in the several states."

What is a Pure Contract Trust?

Schuman-Heink v. Folsom, 159 NE 250 (1927)

"If it is free of control by the Certificate Holders, then it is a Pure Trust."

Σμικη π. Μορσε, 2 CA 524

Burnet v. Smith, 240 SW 1007 (1922)

"A Pure Trust is established by contract, and any law or procedure in its operation, denying or obstructing contract rights impairs contract obligation and is, therefore, violative of the United States Constitution."

Berry v. McCourt, 204 NE 2d 235 (1965)

"A Pure Trust is a contractual relationship in Trust form."

Becker v. St. Louis Union Trust Co. 296 US 48, 50; 80L ED35:56 S CT 78

The owner of Beneficial Certificates is not an owner as a stockholder is an owner; the Certificate Holders have no ownership whatever in property held by the Contract Trust, nor do they have any voice or control over the Trustees.

For More Information and help to secure your trust or other law help call 1888-819-6554

Elliot v. Freeman, 220 U.S. 178 (1911)

Crocker v. MacCloy, 649 US Supp 39

“A **Pure Trust** is not subject to legislative control. The U.S. Supreme Court holds that the Trust relationship comes under the realm of equity, based upon common law, and is not subject to legislative restrictions as are corporations and other organizations created by legislative authority.”

Burnet v. Smith, 240 SW 1007 (1922)

“A **Pure Trust** is **established by contract**, and any law or procedure in its operation, denying or obstructing contract rights impairs contract obligation and is, therefore, violative of the United States Constitution.”

Rights of the Trust Creator and Trustees to Control and Privacy:

Hodgkiss v. Northland Petroleum Consolidated, 104 Mont 328, 67 P 2d 811

“Courts, however, **must enforce contracts as made, not make new ones** for the parties, **no matter how unreasonable the terms may appear.**” (*Story Gold Dredging Co. v. Wilson*, 99 Mont. 347, 42 P.2d 1003.)

Harwood v. Tracy, 118 MO 631, 24 SW 214

Shaw v. Paine, 12 Allen (Mass) 293

“The **creator** of a **Pure Trust** may mold and give it any shape he chooses, and he or the

For More Information and help to secure your trust or other law help call 1888-819-6554

trustees may provide for the appointment of a successor or successors to the trustee or trustees, upon such terms as he may choose to impose.”

Hale v. Henkle, 201 YΣ 43

“...there is a clear distinction in this particular between an individual and a corporation, and that the latter has no right to refuse to submit its books and papers for an examination at the suit of the state. **The individual may stand upon his constitutional rights as a citizen. He is entitled to carry on his private business in his own way. His power to contract is unlimited. He owes no duty to the state or to his neighbors to divulge his business, or to open his doors to an investigation, so far as it may tend to criminate him. He owes no such duty to the state, since he receives nothing therefrom, beyond the protection of his life and property. His rights are such as existed by the law of the land long antecedent to the organization of the state, and can only be taken from him by due process of law, and in accordance with the Constitution. Among his rights are a refusal to incriminate himself, and the immunity of himself and his property from arrest or seizure except under a warrant of the law. He owes nothing to the public so long as he does not trespass upon their rights.**

Since 1905 the *Hale v. Henkle* case has been **cited by the US Supreme Court more than 144 times, and by the lower State and Federal courts more than 1,600 times And Has Never Been Reversed.**

Boyd v. U.S., 116 U.S. 618 (See Article IV of the Constitution)

“The **Trustees of a Trust have all the power necessary to carry out the obligations** that they assume. Their **consulting services and records are not subject to review or subpoena.**”

Smith v. Morse, 2 CA 524

“The **Trustees of a Trust have all the power necessary to carry out the obligations which they assume. Their books and records are not subject to review or subpoena.**”

For More Information and help to secure your trust or other law help call 1888-819-6554

Silverthorne Lumber Co. v. US, 251 US 385

“Trustees have all the powers necessary to carry out their obligations – their **books and records are not subject to review or subpoena.**”

Cohen v. US Trust Securities Corporation, 40 NE 2d 282

“**Trustees of the Contractual Trust have the exclusive power to interpret or construe the intent and direction of the Trust Indenture.**”

Clews v. Jamison, 182 U.S. 461, 21 S Ct 845

“**The Court will support the trustees in carrying out the terms of their Trust contract and agreement.**”

The Church Assembly has the Right To Exercise Its Customs Through Trust Form

First Amendment to the Constitution for the United States of America

"Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof; or abridging the freedom of speech, or of the press; or the right of the people peaceably to assemble, and to petition the Government for a redress of grievances."

Public Law:

PUBLIC LAW 97-280 96 STAT. 1211 97TH Congress Joint Resolution

For More Information and help to secure your trust or other law help call 1888-819-6554

"Whereas the Bible, the Word of God, has made a unique contribution in shaping the United States as a distinctive and blessed nation of people. Whereas Biblical teachings inspired concepts of civil government that are contained in our Declaration of Independence and the Constitution of The United States ... Whereas that renewing our knowledge of, and faith in God through Holy Scriptures can strengthen us as a nation and a people. Now therefore be it resolved ... **that the President is authorized and requested to designate 1983 as a national "Year of the Bible" in recognition of both the formative influence the Bible has been for our nation, and our national need to study and apply the teachings of the Holy Scriptures.**" 1983 - Oct. 4, 1982, Joint Resolution of Congress.

U.S. Constitution, Article 1, Section 10, Paragraph 1

"No State shall enter into any Treaty, Alliance, or Confederation; grant Letters of Marque and Reprisal; coin Money; emit Bills of Credit; make any Thing but gold and silver Coin a Tender in Payment of Debts; **pass any** Bill of Attainder, ex post facto Law, or **Law impairing the Obligation of Contracts**, or grant any Title of Nobility.

Dartmouth College v. Woodward, 17 US 518

"The opinion of the court, after mature deliberation, is that this is a contract, the obligation of which can not be impaired without violating the constitution of the United States."

KOENICK V. FELTON, 190 F3d259 (4th Cir. 1999)

Government may, through speech and actions, recognize religion or a religious holiday....

For More Information and help to secure your trust or other law help call 1888-819-6554

FERGUSON V. C.I.R., 921 F2d 588 (5th Cir. 1991)

Protection of free exercise clause extends to all sincere religious beliefs; courts may not evaluate religious truth.

Historical Information and Customs - The Above Public Law is in Support of the Following Court Cases :

Benson v. The Mayor of New York (1850), 10 Barb. 223, 244-245.

The inhabitants of the City of New York have a vested right in the city hall, markets, water works, ferries, and other public property, which cannot be taken from them, any more than their individual dwellings, or store-houses. Their rights, in this respect, rest not merely upon the constitution, but the **great principles of eternal justice, which lie at the foundation of all free governments.**

Church of the Holy Trinity v. United States, United States Supreme Court case, 143 U.S. 457, 12 S.Ct. 511, 36 L.Ed. 226 (1892)

Religion, morality, and knowledge are necessary to good government, the preservation of liberty, and the happiness of mankind.

Church of the Holy Trinity v. United States, 143 U.S. 457, 12 S.Ct. 511, 36 L.Ed. 226 (1892)

[T]his is a religious people. This is historically true. From the discovery of this continent to the present hour, there is a single voice making this affirmation... we find everywhere a clear recognition of the same truth... **These, and many other matters which might be noticed, add a volume of unofficial declarations to the mass of organic utterances**

For More Information and help to secure your trust or other law help call 1888-819-6554

that this is a Christian nation.

Maxims of Law Concerning Customs:

Long time and long use, beyond the memory of man, suffices for right.

Custom is the best expounder of the law.

Custom is another law.

What is done contrary to the custom of our ancestors, neither pleases nor appears right.

Where two rights concur, the more ancient shall be preferred.

Pure Trust and Tax Relief – Recognized by the IRS

"A trust certificate, while valuable, has 'no determinable value' when exchanged for assets, and thus there is no taxable event because of this exchange, as determined by the U.S. Supreme Court."Burennett v. Logan 283 U.S. 404), also (Stern v. C.I.R., 747 F. 2d 555(1984)

US Appeals Court Judge Learned Hands stated...

"There are two systems of taxation in our country, one for the informed and one for the uninformed."

For More Information and help to secure your trust or other law help call 1888-819-6554

Gregory v. Helvering, 293 US 465, 469, 55 S Ct 266, 267, 79 L Ed 596 (1935)

Landmark case in which U.S. Supreme Court Justice George Sutherland stated... *“The legal right of a taxpayer to decrease the amount of what otherwise would be his taxes, or altogether avoid them, by means which the law permits, cannot be doubted.”*

Internal Revenue Regulation, 26 CFR, Section 301.7701-4(b):

"(b) **Business Trusts** -- There are **other arrangements** which are **known as trusts** because the **legal title** to property is **conveyed to trustees** for the benefit of Beneficiaries, but which are **not classified as trusts for purposes of the Internal Revenue Code**, because they are not simply arrangements to protect or conserve the property for the Beneficiaries."

Berry v. McCourt, 204 NE 2d 235 (1965)

*“There are other **arrangements known as trusts** because the legal title to property is conveyed to trustees for the benefit of beneficiaries, but which are **not classified as trusts for purposes of the Internal Revenue Code**, because they are not simply arrangements to protect and conserve the property for the beneficiaries.”*

Hill et. al. v. Reynolds, 75 F Supp 408 (1948)

*“The **character of trust for income tax purposes is dependent on phraseology of the trust instrument whether it discloses a Business Trust.**”*

For More Information and help to secure your trust or other law help call 1888-819-6554

Boyd v. US, 116 US 618

Edwards v. Commissioner, 415 F2d 578, 10th Cir (1969)

“Dignity of contract cannot be set aside because a tax benefit results either by design or accident.”

Weeks v. Sibley, (DC), 269 F 155W

“A Pure Trust is not illegal if formed for the express purpose of avoiding taxation.”

Guitar Family Trust Estate v. Commissioner, 72 F 2d 52 (1934)

“An Association or a Corporation are not taxed the same as a Pure Trust.”

Morrissey v. Commissioner, 296 US 344 (1935)

“A trust is taxable as an association if a corporate structure is maintained.”

Certificates have no ascertainable "Fair Market Value", and have minimal value to someone else. Bad bargains do not result in taxable gifts. A Contract Trust is a genuine business transaction. Estate of Anderson V. Commissioner of Internal Revenue. 8 Tax Court 706.721

Rationale of federal estate tax is not a levy on property of the estate but on its transfer at death. Second National Bank of Newhaven v. U.S. 422 F 2d 49 (1970)

For More Information and help to secure your trust or other law help call 1888-819-6554

NO CAPITAL GAINS TAXES

Internal Revenue Service "Federal Estate and Gift Taxation Publication" #48

If a bona fide transfer, sale or exchange is made at arm's length in the ordinary course of business, the transaction will be assumed to be for consideration and not gratuitous. A consideration that is not reducible to a value in money or money's worth, i.e., love and affection or promise or marriage, is to be wholly disregarded and considered totally gratuitous.

U.S. v Merriam. 263 US 179 (1923) Gould v. Gould US 151 Commissioner v.

Harrelson 282 US 55 (1930)

No "Equitable Construction" of a tax statute, Code must be strictly construed. **Gain [is] measured from fair market value of the property received.**

The fair market value is the price at which the property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or to sell, and both having knowledge of all the relevant facts. It may not be determined by a forced sales price, nor is it to be determined by the sale price of the item in a market other than that in which such item is most commonly sold to the public. Federal Estate and Gift Taxation. Publication No. 448 Davis v. U.S. (1961) 287 F 2d 168. 82 S Ct. 805 affirmed in part and reversed in part on other Grounds 370 US h5. 82 S Ct 1190. 8 L Ed 335. Rehearing denied 371 US 854. 83 S Ct 14. 15

The fact that transactions of business are so arranged that tax consequences are highly favorable (or altogether avoid taxes) affords no license to the government to recast it into a mold of less advantage. Gyro Engineering, Inc. v. US. F 2d 578. 582 Peter Pan Seafoods, Inc. v. US 417 F 2d 670.

For More Information and help to secure your trust or other law help call 1888-819-6554

Internal Revenue Regulations acknowledgment of contract Trust Organization.
IRS Regulations 301, 7701 4 (b) Berry v. McCourt 204 NE 2d235, 240

"A trust certificate, while valuable, has 'no determinable value' when exchanged for assets, and thus there is no taxable event because of this exchange, as determined by the U.S. Supreme Court."Burennett v. Logan 283 U.S. 404), also (Stern v. C.I.R., 747 F. 2d 555(1984)

NO GIFT OR ESTATE TAXES

Estate of Anderson V. Commissioner of Internal Revenue. 8 TaxCourt 706.721
Certificates have no ascertainable "Fair Market Value",and have minimal value to someone else. Bad bargains do not result intaxable gifts. Contract Trust in a genuine business transaction.

Carpenter v. White, CIR, 80 F 2d 145

The Unites States Circuit Court of Appeals for the First Circuit has long held that full and adequate consideration is met by issuance of trust certificate units in exchange for real and personal property invested in a "pure" trust organization.

Internal Revenue Code 1001 (a), (b) Parrington v. Attorney General, LR. H. L. 100.

122

The measure of the gain ... of an exchange is the difference between the (adjusted) cost ... basis of the property transferred ... and the fair market value of the property ... received.

For More Information and help to secure your trust or other law help call 1888-819-6554

FOREIGN CONDUIT (FOREIGN STRUCTURE)

Foreign Trust (is a trust) the income of which, from sources without the United States which is not effectively connected with the conduct of a trade or business within the United States, is not includible in gross income under subtitle A (Income Taxes). Internal Revenue Code Sec. 7701 (a) (31)

For More Information and help to secure your trust or other law help call 1888-819-6554