

WOULD THOMAS JEFFERSON THINK WE ARE FREE?

By Steven L. Hayes and Charles Adams

What if Jefferson were to revisit America today?

Thomas Jefferson was born on April 13, 1743. In his lifetime he saw his country transformed from an English colony to a country ruled by its own citizens. Remembered by many as the author of the Declaration of Independence, Jefferson also served as President and guided the young nation through eight turbulent years. When Jefferson died on July 4, 1826 at the age of 83, he left a country and a people whose commitment to the ideas of the Declaration of Independence seemed firmly in place.

On April 13, just after dinner, there is a knock on your door. When you open the door, you see a tall slender man with red hair. He introduces himself as Thomas Jefferson. You don't automatically slam the door and call the police but, almost against your will, you invite him in your home. Somehow you accept that this man is not an escapee from an asylum but that he really is Thomas Jefferson.

Jefferson is curious about everything and has a number of questions for you. He marvels at all the new technology in your home. He insists on a lengthy explanation and demonstration of all the appliances and machines in your home. Amazed at how quickly he understands the new technologies, you suddenly remember the statement made by President John Kennedy when he hosted a gathering of Nobel Prize winners at the White House. President Kennedy said, "This is the most extraordinary collection of talent, of human knowledge, that has ever been gathered together at the White House with the possible exception of when Thomas Jefferson dined alone."

His attention is drawn to the dining room table and the numerous complicated-looking forms with numbers like "1040" or "W2" or "1099" on them. He politely asks, "What are you doing?"

You feel uncomfortable, almost as if you have a guilty conscience, but you aren't sure why. You answer, "Each year on April 15, Americans are required to file an income tax return with the Internal Revenue Service, a branch of the Treasury Department. On this return, we are required to list the source and amount of all our income. The amount of income determines the percent of tax that we pay. The higher the income, the higher the rate of tax."

Then you continue, "However, the government has tried to make it simple. All Americans who work for others are required to have an estimate of their tax deducted from their earnings before they receive their pay. We call this withholding. Also, the law requires us to place our social security number on all our bank accounts. All banks where we deposit our money and people who sell stocks for us report the amount of money we earned in each account and on each transaction to the Internal Revenue Service. These actions are necessary because the government wants to ensure that all of the income taxes are collected. You see, they really don't trust the people to pay."

Jefferson is visibly stunned. "You mean Americans are required to tell an agency of the government how much money they made and where they earned it?"

"Yes," you answer. Puzzled, Jefferson says to you, "The government must have had a great financial emergency which made such a despotic tax system necessary to pay off a great deficit."

You sadly explain that there really was no emergency. You explain how the admitted national debt is in excess of \$16 trillion and increasing by \$1 billion each year.

Jefferson, mostly to himself, says, "In my Second Inaugural Address I warned that we must meet all of the expenses of each year without encroaching on the rights of future generations by burdening them with the debts of the past. All of us had seen the devastating effects of a national debt."

Then Jefferson asks you if you really said that the more money you earned, the higher the rate of tax you had to pay. You slowly confirm this simple fact. Strangely, it no longer seems harmless.

In a sad voice, Jefferson says, "When we wrote the Constitution, all of us knew history. We knew that great civilizations began to decline when they introduced direct taxation. In the Constitution, we restricted direct taxation because we knew it would yield the same result experienced by other nations using direct taxation-erosion of individual rights and the oppression of the minority by the majority because it could use its political power to use the government to steal from the minority."

Then Jefferson says to himself, "How can this be? Have Americans forgotten history?" You look at this man who, together with a few others, so eloquently gave birth to the idea of freedom that has pervaded the United States for most of its existence and is being echoed around the world today by countries throwing off despotism. Now embarrassed and truly ashamed, you explain that Americans, like sheep to the slaughter, meekly went along with each new law that stripped away more of their freedom.

In 1913 the states ratified the 16th amendment allowing income to be taxed. The federal government then imposed a 1% tax rate on personal income under \$20,000. Within five years it jumped to 20% for incomes under \$20,000 of income and the top rate was increased to 77%. The top corporate tax rates have gone from 2% in 1913 to 45% in 1918.

In World War II, Americans agreed to income tax withholding as a "temporary measure" to help win the war. Of course, withholding was never ended and has become a permanent fixture. Then came the plausible rule that our social security number should be on all our accounts. In this way, the government ensures that no one evades reporting the income earned in their accounts. Of course, then came the rule that all bank accounts should file information returns and that most transactions should be reported to the government.

You state that the income tax rules are incomprehensible, that no one understands them but that the taxpayer is still responsible for compliance. You tell him that in tax matters, Americans are guilty until proven innocent. You explain how an agent of the

government can come into your home and inspect all of your checks and papers and ask you to explain the purpose of each check. If the agent decides that you have not fully complied with the incomprehensible income tax code, he can arbitrarily decide that you owe more tax. If your taxes are not paid, your bank accounts can be seized and your home and other properties auctioned.

"Our people fought a revolution because of government intrusion far less than this," Jefferson says. "It is inconceivable that any of us would have tolerated this type of government tyranny. A government that has to enforce a tax its people will not willingly pay is a government that should be immediately overthrown. In a letter to James Madison in 1787 I said, 'I hold it that a little rebellion, now and then, is a good thing, and as necessary in the political world as storms in the physical. It is a medicine necessary for the sound health of government.' Are you sure that I am in the right country? There must have been a revolution. Real Americans would never have given up their rights without a fight."

Seeing your bowed head, he knows the answer. There was no revolution. Now deeply ashamed, you try to excuse yourself by explaining to him that people who refuse to obey the tax laws are often sent to prison, sometimes for 25 to 30 years.

Jefferson just stares at you. In a low, anguished voice he says, "Is this what we risked our lives for? We thought we were giving future generations a free country ruled by the people for the people. What you have done is taken our idea and twisted it. You have freely submitted to despotism much worse than we faced. You may think that you are free, but that is because you choose not to see your chains or the walls that imprison you. No, my friend, you live in a prison. You work for the government, not for yourselves. Your ancestors would not know you. I am sorry for my country and I am sorry for you."

Without another word, Jefferson walks out the door. As you see his tall figure disappear into the mist, you are sadder than you can remember ever being. You now must admit to yourself what you have been trying to explain away. What Jefferson said is true. What has happened to us is what Thomas Paine predicted would happen if Americans lost their freedom. Our freedoms have not been taken away all at once but a little at a time.

Jefferson could see it. If you really look, you can see it too.

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