Beware, tax honesty advocates!  There is a lot of snake oil out there, and the most prominent source of anti-tax protester snake oil is the Quatloos website at [http://www.quatloos.com](http://www.quatloos.com/).  This website is run by a verbally abusive and arrogant lawyer named Jay Adkisson.  Below is the picture of him submitted by one of our readers:



That website has been around for at least the last three years and has been in existence ever since this website stood up.  It has become famous for trashing absolutely EVERYONE who wants an accountable and law-abiding government so far as taxation is concerned.  From now on, we will refer to Mr. Adkisson in this article as AssKisser (or Ass Kisser's Son, in its long rendition), and the favorite Asses he kisses and brown noses are those of the [Senate Finance Committee](http://finance.senate.gov/) and the [IRS](http://www.irs.gov/).  We use the derogatory term "AssKisser" only because we think Divine Justice ought to operate on him, where he reaps *exactly* what he sows.  His whole website slanders people so he, and only he, definitely ought to get a BIG dose of his own medicine.  We don't, however, have to tell untruths in order to discredit him, because the truth about his misdeeds is more damaging than the kinds of deception and lies that he practices.  If it's truth, it isn't slander, but simply "news".  He is among the few people who deserve this kind of negative attention.

*"****God resists the proud****, but gives grace to the humble.....*

*Be sober, be vigilant; because your adversary the devil [and the* [*Quatloos Website*](http://www.quatloos.com/)*] walks about like a roaring lion, seeking whom he may devoir.* ***Resist him, steadfast in the faith, knowing that the same sufferings are experienced by your brotherhood in the world.****"  [*[*1 Peter 5:5-9*](http://www.biblegateway.com/cgi-bin/bible?language=english&passage=1+Peter+5%3A5-9&version=NKJV)*, Bible, NKJV]*

AssKisser has appeared at the [Senate Finance Committee](http://finance.senate.gov/) hearings several times over the past few years, held usually in April right around tax return time.  These meetings have turned into a favorite method of tax terrorism of the American public by the greedy politicians, because they talk about shutting down people's free speech rights and tax honesty websites in violation of the First Amendment, and they like quoting statistics on all the people who have gone to jail for "not paying their fair share".  Imagine that:  Snake Oil salesmen in Congress trying to figure out a way to eliminate their competition!

AssKisser is the favorite fair-haired boy of Senator Charles Grassley, who chairs the [Senate Finance Committee](http://finance.senate.gov/).  Politicians love him up on Capital$ Hill because he's so gifted at propaganda, verbal abuse, and slander.  You could search his website for days and not find a single reliable fact.  The *only* thing he is interested in is:

* Court rulings below the Supreme Court.  He cherry-picks the few rulings that DIDN'T go unpublished and which favored the government and then says these are the "gospel", in spite of the fact that the IRS' own [Internal Revenue Manual says in section 4.10.7.2.9.8](http://www.irs.gov/irm/page/0%2C%2Cid%3D21504%2C00.html#ss46) that rulings below the Supreme Court cannot be cited as applying to more than the specific "taxpayer" in question.
* Tax protesters who trash their fellow colleagues.  Thurston Bell's nite.org website has been shut down for quite some time and Thurston himself has been discredited by AssKisser's own admission, but the AssKisser still loves quoting mainly Mr. Bell's criticisms of his other fellow tax honesty advocates.

AssKissers Method of Operation (MO) is as follows:

1. Quote irrelevant caselaw if it proves the point you want.  Federal district and circuit courts only have jurisdiction over federal property and federal contracts under Article 4, Section 3, Clause 2 of the Constitution.  They are legislative courts that have no jurisdiction over citizens in the states unless these citizens are STUPID enough to give away all their rights and sovereignty by signing a government form under penalty of perjury that misrepresents their status.
2. Refuse to acknowledge the I.R.C. as "contract law" and "private law" and "[special law](http://famguardian.org/TaxFreedom/CitesByTopic/SpecialLaw.htm)" that only affects those who consent to be bound by it.  Those who engage in a "[trade or business](http://famguardian.org/TaxFreedom/CitesByTopic/TradeOrBusiness.htm)" become privileged and subject to the contract.  See [Great IRS Hoax](http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm) sections 5.4 through 5.4.3.6  and 5.6.13.
3. Promote and exploit ignorance and the false presumption of the people, rather than try to educate or help them.  Be a PREDATOR instead of a PROTECTOR.
4. Ignore the source of jurisdiction in each case he quotes.  For instance, ignore the citizenship or "taxpayer" status of the litigant.  This helps reinforce the false notion that ALL AMERICANS are "taxpayers", when in fact they aren't.
5. Print the first rumor that comes along so that people can never latch onto any substantive or truthful.
6. Ignore [unpublished cases](http://www.nonpublication.com/), which are the majority of cases and all of the cases where people won against the government.
7. Refuse to acknowledge or talk about the trend to make federal tax cases [unpublished](http://www.nonpublication.com/).  Never mind that the federal judiciary is covering up their own wrongdoing in what amounts to obstruction of justice and conspiracy against rights in violation of [18 U.S.C. §241](http://www4.law.cornell.edu/uscode/18/241.html).  [Click here for details](http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/WhyCourtsCantAddressQuestions.htm).
8. If you don't understand the arguments or they are too prejudicial to the government, then just call them "[frivolous](http://famguardian.org/TaxFreedom/CitesByTopic/frivolous.htm)", which is the intellectually easy and lazy way and verbally abusive way to win any argument.
9. When any argument gets too close to the truth, personalize it by slandering the messenger to divert attention away from the facts and the law.  That way you never have to admit that you heard the truth.  That's EVIL.
10. Disregard the fact that the federal government has no jurisdiction inside states of the Union by default and that jurisdiction can only be conferred by a ceding of state jurisdiction under the authority of [40 U.S.C. §255](http://www4.law.cornell.edu/uscode/40/255.html).  Yes, the federal government does have very limited subject matter jurisdiction within states of the Union for certain very specific things, like mail fraud and counterfeiting, but direct taxation is *not* an authority delegated to them under the [Constitution](http://www.findlaw.com/casecode/constitution/).  The only taxing authority they have inside states of the union is on foreign commerce under 1:8:3 of the Constitution.  See Chapter 5 of our [Great IRS Hoax](http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm) for a very thorough explanation of why this is the case, which is unrebutted by anyone.
11. Since you know that everything you say is lies anyway, don't ever put your name on anything, and ignore the fact that the IRS does the same thing with their own publication called ["The Truth About Frivolous Tax Arguments"](http://famguardian.org/PublishedAuthors/Govt/IRS/friv_tax_rebuts.pdf).  If it's not official and there is no formal author, then you can't be held liable for misrepresentation because no one can prove you wrote it.  That's the key to what we call "plausible deniability" and its the only way to avoid having your license to practice law pulled if the lid ever blows on the huge Pozzi Scheme our government is pulling.
12. Ignore the definition of "[person](http://famguardian.org/TaxFreedom/CitesByTopic/person.htm)" used for the criminal provisions of the Internal Revenue Code, which means an officer of a federal corporation or partnership.  See also [Great IRS Hoax](http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm) section 5.4.8 and 26 U.S.C. sections [6671](http://www4.law.cornell.edu/uscode/26/6671.html)(b) and [7343](http://www4.law.cornell.edu/uscode/26/7343.html).  Refuse to acknowledge the link between being engaged in a "trade or business" and the fact that those who are engaged in this taxable activity are all officers of the federal corporation called the United States government (see [28 U.S.C. §3002](http://straylight.law.cornell.edu/uscode/html/uscode28/usc_sec_28_00003002----000-.html)(15)(A))
13. Refuse to acknowledge the fact that there are no implementing regulations under Part of of the CFR authorizing any kind of enforcement actions on Americans living in the 50 states, which by the way are MANDATORY for all enforcement authority.  See [Great IRS Hoax](http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm) sections 5.4.6, 5.4.7, and 15.11.17.    Also refuse to acknowledge the fact that the only parties against whom the federal government can enforce absent implementing regulations published in the Federal Register are federal "employees", which exactly describes those who are engaged in a "trade or business".  [Click here](http://famguardian.org/Subjects/Taxes/Remedies/TradeOrBusinessScam.htm) for details.
14. Confuse people about the meaning of the word "[includes](http://famguardian.org/TaxFreedom/CitesByTopic/includes.htm)".  Make it into a "rubber word" that allows definitions to expand to fill any space at the whim of whatever judge is hearing the case.  This provides a convenient vehicle to deceive people, to abuse Due Process, to deny justice, and transform our country from a society of laws (see Marbury v. Madison) into a society of men.  It also provides a convenient way for judges and the IRS to violate the [separation of powers doctrine](http://famguardian.org/TaxFreedom/CitesByTopic/SeparationOfPowers.htm) and commit TREASON.  [Click here for details](http://famguardian.org/Subjects/Taxes/Evidence/HowScCorruptOurRepubGovt.htm).
15. Ignore the massive conflicts of interest created by the corruption of our tax system.  [Click here for details](http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/WhyCourtsCantAddressQuestions.htm):
16. When tax honesty advocates post anything in his Tax Protester Forum that he doesn't agree with or he can't argue with, deletes it from the forum rather than responding to it.  The forum we started on the Quatloos website was locked so that no one could post to it, because he quite frankly doesn't want the truth getting out.  He is a ***coward*** *and* a [Communist](http://famguardian.org/TaxFreedom/CitesByTopic/Communism.htm)!
17. Look at the IP addresses that protesters use when posting to the Quatloos forums and turn them over to the DOJ and IRS to become targets of persecution.  AssKisser is a spy and a coward.

......THIS LIST GOES ON FOREVER.  [Click here](http://famguardian.org/Ministry/SovImmunity.htm) to see more items to add to this infinite list.

AssKisser is deaf to nearly everything and everyone else.  He [*worships*](http://famguardian.org/Subjects/Taxes/Articles/Christian/GovReligion.htm) the federal judiciary and probably hasn't cracked open a copy of the Internal Revenue Code or the Treasury Regulations in decades.  His website features the most imbalanced and illogical view of federal taxation out there.

AssKisser also happens to be the most evasive person we've met in regards to debating tax honesty issues.  We have written this fool on several occasions to determine whether he is capable of rational thought on the subject of taxation.  We didn't contact him to ask questions or ask for legal advice, but *only* to ask him to rebut the overwhelming evidence of government wrongdoing right out of the government's own mouth as reflected in the following publications:

* [The Great IRS Hoax](http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm)-book
* Rebutted version of the IRS' ["The Truth About Frivolous Tax Arguments"](http://famguardian.org/PublishedAuthors/Govt/IRS/friv_tax_rebuts.pdf)
* Rebutted version of the [Congressional Research Report 97-59A entitled "Frequently Asked Questions Concerning the Federal Income Tax"](http://famguardian.org/PublishedAuthors/Govt/CRS/CRS-97-59A-rebuts.pdf).
* [Tax Deposition Questions](http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm)-expanded version of the We the People Truth in Taxation Hearing

On each and every occasion, instead of sticking to the facts and issues addressed above, he simply returns our inquiry with insults, verbal abuse, and the frequent word "frivolous" without ever explaining why.  Remember, the legal definition of the word "[frivolous](http://famguardian.org/TaxFreedom/CitesByTopic/frivolous.htm)" is "without legal foundation or intended to harass".  We were polite and logical and simply asked for a rebuttal, and we got insults back, because AssKisser knows he would blow up the whole tax system if he told the truth.  If he rebutted even one issue in any of the above publications, then he would obligate himself to explain all the contradictions and illegalities he then introduces into all of the other facts in the same document, and so he doesn't dare respond to any of our materials.  Never start an argument that you can't win, and never tangle with a legal opponent who has all the evidence.

AssKisser's sponsors in the [Senate Finance Committee](http://finance.senate.gov/) are just as evasive as he is.  We've sent at least one polite letter to Mr. Grassley asking him to rebut our rebutted version of the Congressional Research Report 97-59A entitled "[Frequently Asked Questions Concerning the Federal Income Tax](http://famguardian.org/PublishedAuthors/Govt/CRS/CRS-97-59A-rebuts.pdf)" and we got complete silence in return.  That is what we call a "Fifth Amendment Response".  [Read the letter we wrote for yourself.](http://famguardian.org/Subjects/Taxes/CaseStudies/CHansen/PolActivism/Senate-011227.doc)

AssKisser's attitude certainly doesn't help anyone come to the truth of the matter, and we suspect he doesn't want Americans to know the truth, quite frankly.  He is like every other lawyer in the tax profession:  His main goal is to keep the Truth about taxation OUT of the courtroom and out of the hands of the American public.  As long as confusion and uncertainty and fear prevail in federal courtrooms all over the country in regards to taxation, then the [Feudal system of Taxation](http://famguardian.org/Subjects/Taxes/Evidence/HowScCorruptOurRepubGovt.htm) that we have can continue unabated, and maintaining the status quo on federal taxation is where most of his bread and butter comes from.

We wrote AssKisser several emails.  Most recently, we asked him where he gets his funding.  I'm sure you realize that lawyers don't work for free, and in most cases, they entered the profession so they could get rich quick.  Here was the interchange:

**QUESTION:**

Name: Mark

City: San Diego

State: CA

Country: US

Question: Since your site focuses on tax, trust, and money scams and is political in nature, its entirely appropriate as a nonprofit organization that you fully disclose where your contributions come from. This kind of full disclosure would bolster your credibility. I would like to donate but I refuse to do so without a full disclosure of your recipients and/or donating organizations. In particular, I would also like to know how much of the money comes either directly or indirectly from the following organizations:

1. The U.S. government

2. State governments

3. The American Bar Association

4. Trial lawyers.

5. Individuals not connected directly or indirectly with any of the above (as a percentage). I don't want to know individual names.

Mark

**ANSWER:**

Sure! The percentage of funding we receive is below:

1. The U.S. government

NONE.

2. State governments

NONE.

3. The American Bar Association

NONE.

4. Trial lawyers.

NONE.

5. Individuals not connected directly or indirectly with any of the above (as a percentage).

100% (mostly from mug sales -- people love our mugs, but our caps are cool

too!).

Also, we are not a political group and do not advocate the election of any candidate of any party whatsoever.

Hope this helps!

Quatloos!

He has only been selling mugs for about one of the last three years.  How many of you believe that a tax lawyer, most of whom earn $300 or more per hour,  is going to work basically for charity.  And how many of you believe that the the very uncharitable things he says about tax honesty advocates have a charitable motive?  [Click here](http://www.quatloos.com/quatloosers.htm#taxprot) to read a few samples.  We don't believe that his efforts are charitable in any sense of the word.  Charitable causes *don't* trash people.  We don't trash people, we criticize bad (sinful) behavior, but no people.  We don't hate AssKisser, but we hate the evil that he does to people by misinforming them and by lying to them about what the tax laws say.  AssKisser also contradicted his own words above in a posting on his Tax Protester's forum on July 28, 2003, in which he said:

*I'm tempted to have the non-profit that sponsors Quatloos!, i.e., Financial and Tax Fraud Education Associates, Inc., apply for leave to join the suit as Amicus Curiae, and then immediately file a motion for Rule 11 sanctions against WTP and all involved. Those possibly interested in helping out with a such a lawsuit, contact me offline.*

Wait a minute!  First he says all his revenues come from coffee mugs, and then he turns around and says that he instead is sponsored by a nonprofit group.  You can't have it both ways.  Either coffee mugs or an external organization sponsor the costs, but he only mentioned one of the two so AssKisser must be a liar.  Right after we posted this article, Mr. AssKisser trumped himself again in response to it.  We found the above quote by searching his online forums using the "Search" button.  Well, apparently when Mr. Askisser read this article, he responded by removing the "Search" button from his Tax Protester Forum to make it more difficult to find postings made by him that would further expose his fraudulent dealings!  [Click here](http://www.quatloos.com/tax-protestors-forum.htm) and visit his tax protester forums and try to locate a "search" button for yourself if you don't believe us!

Below is how the Apostle Paul responded to people like AssKisser, which is consistent with how we view him:

*“****For there are many unruly and vain talkers and deceivers*** *[at the IRS], specially they of the circumcision:*

***Whose mouths must be stopped, who subvert whole houses [and families], teaching [and saying] things [about the tax laws] which they ought not, for filthy lucre's [money’s] sake****.*

*One of themselves, [even] a prophet of their own [Senator Grassley of the Senate Finance Committee], said, The Cretians [tax protesters are] always liars, evil beasts, slow bellies.*

*This witness is true. Wherefore* ***rebuke them [IRS and government and AssKisser] sharply****, that they may be sound in the faith;*

*Not giving heed to Jewish fables [*[*in this case, the Internal Revenue Manual or the IRS Publications*](http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm)*], and commandments of men [their 800 telephone support service, that gives wrong advice over 60% of the time by the IRS’ own admission], that turn from the truth.*

*Unto the pure all things [are] pure: but unto them that are defiled and unbelieving [is] nothing pure [the IRS and the Congress and AssKisser]; but even their mind and conscience is defiled [their conscience has been warped because they took a bribe [by being a consultant, in the case of AssKisser, in violation of Exodus 23:8].*

*They profess that they know God [and at least PRETEND that they love their brother and the people they serve]; but in [EVIL] works they deny [Him],* ***being abominable, and disobedient, and unto every good work reprobate****.”  [*[*Titus 1:10-16*](http://www.blueletterbible.org/cgi-bin/tools/get_verses.pl?linkcolor=39398C&textcolor=000000&bgcolor=FFFFFF&icon=http%3A%2F%2Fwww.blueletterbible.org%2Fgifs%2Fyour_logo.gif&hr=http%3A%2F%2Fwww.blueletterbible.org%2Ffreeoffer.html&vlinkcolor=0000FF)*, Bible, NKJV]*