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In the course of his study, Bottaro noticed certain anomalies in the tax code; such as wording that seemed to indicate that there were exceptions to the code, but nothing at all about what they are or how they work. Running his own business prevented his devoting time to any deep searches, especially since the tax code itself at the time was contained in a huge volume of 3.5 million words with only an inadequate index to aid in locating pertinent code sections. Today, computer searches of the code are relatively simple.

After retiring in 1995, Bottaro devoted his spare time to seeking out the answers to his main question: Why do so many tax code sections begin with the words “Anyone required under this title to . . . do this or file that or pay this. . . .” He reasoned that if there are those who are required to do such and such, there must also be those who are not so required. If there are “taxpayers,” there must also be “non-taxpayers.” The guiding questions became: Who are those people? How does one get to be among those not required to do such and such? It seemed to him that the answers were critical to fully understanding the legitimacy and reach of the tax.

The search for answers led him up several blind alleys. Clearly there were all sorts of theories that at first seemed reasonable, but none that proved true. Then, in 2005, he stumbled upon Peter Hendrickson’s landmark study of the tax code and the resulting book. Immediately, he bought a copy and read it from cover to cover in one sitting. Then he re-read it again, this time underlining critical points, and writing notes in the margins. That completed, he re-read it for the third time. He also acquired the Statutes at Large,” upon which the tax code is based. The answers he had long been seeking were there, in full, the result of many long computer searches by Hendrickson. Bottaro verified each of Hendrickson’s findings for himself. Since that time, he has talked and written to as many people as he can reach about the powerful and enabling insight that comes with learning the truth about the federal excise tax commonly but wrongly known as the “income tax.”

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