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Report #1

SOCIAL SECURITY TAX AND TAX WITHHOLDING VOLUNTARY WITHIN THE FIFTY STATES

ACCOUNTING GIMMICKS

The Social Security Act, which is part of Title 42 of the United States Code, was enacted in 1935 as a U.S. government-sponsored, voluntary pension program for the benefit of individuals who wished to voluntarily participate in the program.

The Act is administered by the Social Security Administration, which handles the administration and payment of benefits under the provisions of the law.

The tax upon which the old age benefits is based is collected by the Internal Revenue Service under the provisions of the Internal Revenue Code, otherwise known as Title 26 of the United States Code.

Monies collected by the IRS are not sent to the Social Security Administration to fund their administrative and disbursement activities but rather end up in the general fund along with other taxes collected.

An accounting "gimmick" is created to lead the public to believe that the monies paid in are held in a trust fund.

Although it may be technically correct that a so-called trust fund exists, the truth is that it contains no monies or other assets only governmental l.O.U.'s promising to pay money to itself.

Monies disbursed by SSA must be appropriated by Congress each year as needed.

Since no contractual obligation exists for the payment of any benefits, technically the benefits could be terminated at any time if Congress did not appropriate the funds.

INPOSITION AND COLLECTION OF THE TAX

References to code sections are those in Title 26 of the United States Code, which is a codification of the statutes at large as enacted by the Congress of the United States.

All code sections shown herein are copied directly from Title 26, United States Code precisely as printed therein.

All Internal Revenue taxes, including the personal and corporate income taxes, self-employment taxes, as well as the so-called Social Security tax, are imposed and collected under Title 26, United States Code.

The Social Security tax is imposed by the Code sections in Chapter 21 titled: "FEDERAL INSURANCE CONTRIBUTIONS ACT".

THE LAW MEANS ONLY THAT WHICH IS STATED

Before examining the actual wording contained in these sections, it is important to understand that courts have repeatedly held that a statute means only that which is stated in the statute and nothing more.

Southerland's Rules of Statutory Construction, an authoritative legal guidebook, under Section 66.01 titled 'Strict Construction of Statutes Creating Tax Liabilities" explains the limited application of tax laws.

The guidebook refers to the U.S. Supreme Court decision of Gould v. Gould, 245 US 151, which states:

"In the interpretation of statutes levying taxes it is the established rule not to extend their provisions by implication beyond the clear import of the language used, or to enlarge their operation so as to embrace matters not specifically pointed out. In case of doubt, they are construed most strongly against the government and in favor of the citizen."

So the Supreme Court tells us that the IR Code sections mean only that which is stated; nothing else can be added to that which is stated in the code section.

IMPOSED UPON WHOM?

With this Supreme Court ruling In mind, lets look at the wording of Sections 3101(a) and 3111(a) which are imposition statutes for the (so-called Social Security) FICA tax - Section 3101(a) applying to employees and 3111(a) to employers respectively.

(Underlining for emphasis is added to code sections and court decisions in this article.)

Sec. 3101. Rate of Tax.

(a) Old-Age, survivors, and disability Insurance.

In addition to other taxes, there is hereby imposed on the income of every individual a tax equal to the following percentages of the wages (as defined In section 3121(a)) received by him with respect to employment (as defined in section

3121(b))-

Sec. 3111. Rate of Tax.

(a) Old-age, survivors, and disability insurance.

In addition to other taxes, there Is hereby imposed on every employer an excise tax, with respect to having Individuals in his employ, equal to the following percentages of the wages (as defined In section 3121(a)) paid by him with respect to employment (as defined In section 3121(b))-

JUST ANOTHER INCOME TAX

The popular mistaken belief is that the FICA tax, which is imposed on the income of "employees" under Section 3101(a), is a "wage" tax.

However, a reading of Section 3101(a) shows clearly that the tax is not, in fact, a wage tax but rather is imposed on "income" which is measured by "wages".

Hence, the FICA tax is simply another income tax.

However what is of vital importance in both these sections is the limited application of the terms "wages" (as defined in Section 3121(a)) and "employment" (as defined in Section 3121(b)).

IMPOSED WHERE?

The definitions of these terms create a territorial limitation on the application of the tax as we will see.

Section 3121 states:

Sec. 3121. Definitions.

(a) Wages.

For purposes of this chapter, term "wages" means all remuneration for employment, including the cash value of all remuneration (including benefits) paid in any medium other than cash; except that such term shall not include-

Note that the term "wages" identifies monies paid for the activity identified by the term "employment" which is defined in Section 3121(b) the essential part of which is reproduced as follows:

Sec. 3121 (b). Employment.

For purposes of this chapter, the term "employment" means any service, of whatever nature, performed (A) by an employee for the person employing him, irrespective of the citizenship or residence of either, (I) within the United States, or (II) on or in connection with an American vessel or American aircraft under a contract of service which is entered into within the United States or during the performance of which and while the employee Is employed on the vessel or aircraft It touches at a port in the United States....

As shown, the term "employment" means a service performed by one Identified by the term "employee" within the "United States ...".

United States is also a term used in this chapter as defined in Section 3121(e)(2)

Sec. 3121(e)(2).

For purposes of this chapter-

(2) United States. The term "United States" when used in a geographical sense includes the Commonwealth of Puerto Rico, the Virgin Islands, Guam and American Samoa.

The definition of the term "United States" lists those areas in which the activity described by the term "employment" takes place.

The definition lists only the Commonwealth of Puerto Rico, the Virgin Islands, Guam and American Samoa as the areas in which the tax imposed by this chapter applies.

Before examining the provisions of this law, it is essential to understand the use of words as “terms” when used in laws.

When words are used as terms in order to establish their clear and unambiguous meanings, precise definitions of those terms are always included in the law.

These definitions explain the exact meanings of terms used In the IR Code.

As quoted earlier in this article, the Supreme Court in the decision of *Gould v. Gould* established that, in taxing statutes, definitions of terms used in the statutes cannot be expanded by implication.

Nothing can be added to the definition of a term; it means only that which is stated, regardless of any belief to the contrary.

At first, it may be hard to believe that the definition of the term "United States" could be limited to mean only the four island possessions of Puerto Rico, the Virgin Islands, Guam and American Samoa.

But that is exactly what this definition means because statutes mean only that which is stated, nothing more, as set forth by the Supreme Court in *Gold v. Gold*, already discussed. Also, there are other decisions where the U.S. Supreme Court has addressed the principle of the limited meaning of statues.

The U.S. Court of Appeals (9th Circuit) explained two such decisions as follows:

We begin our interpretation by reading the statutes and regulations for their plain meaning. The plain meaning rule has its' origin in U.S. v. Missouri Pacific Railroad, 278 U.S. 269 (1929).

There the Supreme Court stated that "where the language of an enactment is clear and construction according to its' terms does not lead to absurd or impracticable consequences, the words employed are to be taken as the final expression of the meaning intended" ... The principle was more recently affirmed in Dickinson V. New Banner Institute, Inc., 460 U.S. 103,103 S.C. 986, 74 L.Ed.2d 845 (1983), rehearing denied, 461 US. 911,103 S.C. 1887,76 LEd.2d 815 (1983), where the Court stated, "In determining the scope of a statute, one is to look first at its language.

If the language is unambiguous, ... it is to be regarded as conclusive unless there is a clearly expressed legislative intent to the contrary." United States V. Varlet, 780 F2d 758 on P.761(9th Cirri.) (1986)

Also, code Section 3121(e)(2) uses the term "includes" which, in law, is a word of confinement and not expansion.

This is exactly what the U.S. Supreme Court said in the decision of Montello Salt V. Utah, 221 U.S. at page 455 wherein they stated:

"'Include'" or the participial form thereof, is defined 'to comprise within'; 'to hold'; 'to contain': 'to shut up': and synonyms are 'contain'; 'enclose'; 'comprise'; comprehend': 'embrace'; 'involve'".

This U.S. Supreme Court decision

and others in support of its ruling that "includes" is a word of limitation also support the Court's decision in *Gold v. Gold* that there can be no broadening of the statute by implication.

Legislative drafters in the Internal Revenue Service who write the tax bills know very well this "plain meaning rule" of statutory interpretation.

If the term "United States" could constitutionally include the fifty states of the union, they would have specifically included them.

As an example of this, Code Section 4612, which relates to a tax on crude oil, defines the term "United States" as: "the fifty states, the District of Columbia, the Commonwealth of Puerto Rico, any possession of the United States, the Commonwealth of the Northern Mariana Islands and the trust territory of the Pacific Islands."

This shows that when the term "United States" means the fifty states of the union, it says so.

Consequently, it is very clear that the term "United States", when used to describe the areas where the "Social Security" tax applies, means, and is limited to, the four island possessions which are the only areas listed in the term's definition.

Therefore, according to the wording of the law itself, the FICA tax does not apply within the fifty states of the Union.

This makes sense when one understands the limitations of the direct taxing authority of the Federal government as contained in the Constitution under Article I, Section 2, Clause 3 and Article 1, Section 9, Clause 4, both of which prohibit any Federal direct tax within the states of the union other than those laid on the fifty state governments in proportion to their populations.

The FICA tax is administered by the IRS as if it were a direct tax on individuals. To be constitutional, any direct tax on individuals must be imposed by law only outside the fifty states of the Union: i.e., only in the four island possessions despite the IRS' deception of the public into falsely believing the tax applies in the fifty states of the union.

IR Code Section 7655 also supports the limited meaning of the term "United States" as respects both the self-employment tax imposed in Chapter 2 of the Code as well as the FICA tax imposed in Chapter 21. Sec. 7655 states:

Sec. 7655. Cross references.
(a) Imposition of tax in possessions. For provisions imposing tax in possessions, see -
(1) Chapter 2, relating to self-employment tax;
(2) Chapter 21, relating to the tax under the Federal Insurance Contributions Act.

Clearly this section also shows the application of both the self-employment tax and the FICA tax imposed under Chapters 2 and 21 to be limited to "possessions" (Puerto Rico, Virgin Islands, Guam, and America Samoa as listed in IR Code sec. 3121(e)(2) defining the term "United States").

SECTION 1402(d) - THE KEY TO UNDERSTANDING THE GEOGRAPHICAL LIMITATIONS OF CHAPTER 24 - WITHHOLDING OF TAX

In the code there are many definitions that are limited in their applications by words such as "for purposes of this chapter", "for purposes of this subchapter" and "for purposes of this subpart".

In contrast, Section 1402 contains definitions of terms upon which there are no such limitations upon their application, so the definitions therein apply throughout the entire Code. Section 1402(d) states as follows

Sec. 1402(d). Employee and wages. The term "employee" and the term "wages" shall have the same meaning as when used in Chapter 21 (sec. 3101 and following, relating to Federal Insurance Contributions Act).

Note the absence in this Code definition of any words of limitation such as "for purposes of this chapter" or "for purposes of this subchapter". This definition means, therefore, that whenever and wherever the terms "employee" and "wages" are used anywhere throughout the Code, their applications are limited to those people involved in activities within the four island possessions, the same as in Chapter 21, the FICA tax chapter.

The Internal Revenue Code chapter which relates to withholding is Chapter 24, titled "COLLECTION OF INCOME TAX AT SOURCE". It is extremely important to note that this chapter contains no section imposing any tax. Rather, the entire chapter is written to establish and authorize provisions for withholding of tax merely as a method for the payment of taxes which may be imposed in other sections of the Code.

Whenever a tax is imposed, there is always a section containing words such as "there is hereby imposed a tax ...". But in Chapter 24, no such wording exists in any section; so clearly the entire chapter merely sets forth the procedures for collecting taxes imposed elsewhere in the Code by the withholding methods described In the Code sections of the chapter.

Provisions of this withholding chapter are applicable only to "employees" as defined in Code Sections 1402(d) shown above and 3401(c) reproduced here:

Sec. 3401(c). Employee.
For purposes of this chapter, the term "employee" includes an officer, employee, or elected official of the United States, a State, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term "employee" also includes an officer of a corporation.

It is revealing that this definition includes the term "State" which Is defined in Code section 7701(a)(10) as the District of Columbia (only). Remember that "includes," as a word used in laws, is a word of confinement, not enlargement according to the Supreme Court in Montello Salt v. Utah as discussed earlier. Hence this definition limits the application of the term employee to those working for the Federal government, for the District of Columbia, for U.S. possessions, and officers or a government owned corporation.

Section 3401(d) Identifies the "employer" as one for whom the "employee" works. This means that the meaning of the term "employer" is lim-

ited to those entitles listed in Section 3401(c) - the U.S. government, District of Columbia, etc. The term does not apply to any non-government employer or business.

On the basis of these definitions alone, most of the nation's population is not subject to the withholding provisions in this chapter.

In addition to those limitations on the application of the term "employee" shown above, Section 1402(d) limits the application of the term "employee" and the term "wages" to activities within the four island possessions only. Therefore, the withholding provisions of Chapter 24 can apply only to those working for the Federal government or the District of Columbia, etc. within these four Island possessions - not within the fifty states of the union.

IR Code Section 3402(a)(1) contains tricky wording which could readily lead businesses and individuals into erroneously believing that they are required to deduct and withhold taxes from the pay of those they hire. It is worded as follows:

Section 3402. Income tax collected at source.
(a) Requirement of withholding.
(1) In general. Except as otherwise provided In this section, every employer making payment of wages shall deduct and withhold upon such wages a tax determined In accordance with tables or computational procedures prescribed by the Secretary. Any tables or procedures prescribed under this paragraph shall-...

Note that this Section 3402(a)(1) says that the "employer" (Federal government, District of Columbia, etc.) shall deduct and withhold from "wages" a tax determined in accordance with the Secretary's tables and computational procedures.

We previously showed that the meaning of the term "wages" is limited by Section 1402(d) to payments for activities occurring within the four island possessions only, the same as provided in Chapter 21 imposing the so-called Social Security (FICA) tax.

These "tables and procedures" are authorized to be provided by the Secretary under Section 3402(p)(3):

Sec. 3402(p)(3). Authority for other voluntary withholding.
The Secretary is authorized by regulations to provide for withholding-
(A) from remuneration for services performed by an employee for the employee's employer which (without regard to this paragraph) does not constitute wages, and
(B) from any other type of payment with respect to which the Secretary finds that withholding would be appropriate under the provisions of this chapter, if the employer and employee, or the person making and the person receiving such other type of payment agree to such withholding. Such agreement shall be in such form and manner as the Secretary may by regulations prescribe. For purposes of this chapter (and so much of subtitle F as relates to this chapter), remuneration or other payments with respect to which such agreement is made shall be treated as if they were wages paid by an employer to an employee to the extent that such remuneration is paid or other payments are made during the period for which the agreement is In effect.

Note that the Secretary is authorized to provide for withholding by issuing tables computational procedures and other instructional material on withholding that apply to only those who have voluntarily agreed to withholding.

An agreement exists only when an individual who is hired voluntarily requests that money be deducted and withheld from his pay for payment of taxes and the one for whom he works completes the agreement by his voluntary act of collecting money as an unpaid tax collector for the government.

Despite the general mistaken belief that the deduction and withholding of money for taxes is required by law, a simple reading of this Code section shows that such is not the case.

Mandatory withholding would conflict with two key provisions in the U.S. Constitution: the Fifth Amendment right to due process states that no person shall be deprived of property (having his pay withheld) without due process of law (a ruling by a court) and the Thirteenth Amendment prohibition against slavery or involuntary servitude, such as being forced to be an unpaid worker (slavery) or an unpaid Federal tax collector.

The use of the words "the person making" and "the person receiving such other type of payment" relates to non-federal employers and employees who voluntarily "agree to such withholding". Federal regulation Number 31.3402(p)(1) states:

Sub-Section 31.3402(p)-I Voluntary withholding agreements. (T.D. 7096, filed 3-17-71; amended by TD 7577, filed 12-19-78).
(a) In general. An employee and his employer may enter into an agreement under section 3402(p) to provide for the withholding of income tax upon payments of amounts described in paragraph (b)(1) of Sub-Section 31.3401(a)-3, made after December 31, 1970. An agreement may be entered into under this section only with respect to amounts which are includible in the gross income of the employee under section 61, and must be applicable to all such amounts paid by the employer to the employee. The amount to be withheld pursuant to an agreement under section 3402(p) shall be determined under the rules contained in section 3402 and the regulations thereunder.
(b) Form and duration of agreement.
(1)(i) Except as provided in subdivision (ii) of this subparagraph, an employee who desires to enter into an agreement under section 3402(p) shall furnish to his employer with Form W-4 (Employee's Withholding Allowance Certificate) executed in accordance with the provisions of section 3402(f) and the regulations thereunder. The furnishing of such Form W-4 shall constitute a request for withholding.
(ii) in the case of an employee who desires to enter into an agreement under section 3402(p) with his employer, if the employee performs services (in addition to those to be the subject of the agreement the remuneration for which is subject to mandatory income tax withholding by such employer, or if the employee

wishes to specify that the agreement terminate on a specific date, the employee shall furnish the employer with a request for withholding which shall be signed by the employee, and shall contain -
(a) The name, address, and social security number of the employee making the request,
(b) The name and address of the employer,
(c) A statement that the employee desires withholding of Federal income tax, and, if applicable, of qualified State individual income tax (see paragraph (d)(3)(i) of Sub-Section 301.6361-! of this chapter (Regulations on Procedure and Administration)), and
(d) If the employee desires that the agreement terminate on a specific date, the date of termination of the agreement. If accepted by the employer as provided in subdivision (iii) of this subparagraph, the request shall be attached to, and constitute part of, the employee's Form W-4. An employee who furnishes his employer a request for withholding under this subdivision shall also furnish such employer with Form W-4 if such employee does not already have a Form W-4 in effect with such employer.
(iii) No request for withholding under section 3402(p) shall be effective as an agreement between an employer and employee until the employer accents the request by commencing to withhold from the amounts with respect to which the request was made.

Note the wording in sub-sections (b)(1)(ii) and (iii) of this regulation: "...an employee who desires to enter into an agreement" and "request for withholding", "desires withholding" and "mutually agree upon", all of which clearly and unambiguously show the voluntary nature of the entire withholding system. The significance of a Form W-4 "Employee's Withholding Allowance Certificate" is clearly explained in this regulation which states:

"The furnishing of such Form W-4 shall constitute a request for withholding,"'

The printed heading on the Form W-4 confirms the voluntary nature of withholding; it states "Employee's Withholding Allowance Certificate". If withholding were mandatory, why would the form be called an "Allowance" Certificate?

To "allow" means to "permit' - if the law required the withholding of tax from your pay, no permission or request form would be needed! To have a non-deceptive, clear-meaning heading, the words could be rearranged to "Employee's Certificate Allowing Withholding".

Regulation Section 31.3402(p)(2). states:

Sec. 3402(p)(2). An agreement under section 3402(p) shall be effective for such period as the employer and employee mutually agree upon. However, either the employer or the employee may terminate the agreement prior to the end of such period by furnishing a signed written notice to the other. Unless the employer and employee agree to an earlier termination date, the notice shall be effective with respect to the first payment of an amount in respect of which the agreement is in effect which is made on or after the first "status determination date" (January I, May 1, July 1, and October 1 of each year) that occurs at least 30 days after the date on which the notice Is furnished. If the employee executes a new Form W-4, the request upon which an agreement under section 3402(p) is based shall be attached to. and constitute a part of, such new Form W-4.

This regulation states that the agreement "shall be effective for such period as the employer and employee mutually agree upon", and that either the employer or the employee "may terminate the agreement prior to the end of such period by furnishing a signed written notice to the other."

Therefore it is obvious that the withholding must be requested by the employee, must be agreed to by the employer, and MAY BE TERMINATED BY EITHER BY GIVING WRITTEN NOTICE TO THE OTHER. The regulations merely state that the notice terminating withholding must be a signed, written notice - no particular form is ever required!

HOW NON-GOVERNMENT EMPLOYERS ARE DECEIVED AND INTIMIDATED

Because employers have possession and control over their employees' earnings before the money is paid over to the employees, the key to the operation of the withholding scam is the deception and intimidation of the employers to withhold money from their employees' pay even if their employees object to the withholding.

Most employers, as well as their accountants and attorneys, have never studied the IR Code carefully enough to understand its complexity. They are not aware of the geographical and other limitations in the Social Security (FICA) tax and upon the withholding provisions in Chapter 24 of the IR Code. They do not understand (as explained earlier in this article) that the FICA tax and the withholding provisions apply only within Puerto Rico, the Virgin Islands, Guam and American Samoa; that under Chapter 24 withholding is not mandatory for either the employer or the employee, and that the withholding provisions apply only to cases where both the employer and the employee voluntarily agree to the withholding.

If a non-government employer considers not withholding when his employees demand their full pay and consults his accountant, tax lawyer or the IRS about the matter, his attention is usually called to IR Code Section 3403. This section is a psychological bombshell designed to intimidate the non-government employer into ignoring and defying any employee's refusal to agree to withholding. IR Code Section 3403 states:

Sec. 3403. Liability for tax.
The employer shall be liable for the payment of the tax required to be deducted and withheld under this chapter, and shall not be liable to any person for the amount of any such payment.

This section usually erroneously

convinces non-government employers that they are personally liable to pay to the IRS the amount the withholding tables specify even if they do not withhold the money from their employees pay.

Non-government employers rarely understand that the term "employer" used in this section does not apply to them because the term "employer" as defined in the withholding provisions, means only Federal government related agencies and instrumentalities (listed in Section 3401(c) quoted earlier in this article).

Even then withholding applies only within the four island possessions and then only when there is a voluntary mutual agreement for withholding requested by the "employee" and agreed to by the "employer".

Because of these facts there is no way a non-government employer within the fifty states can be required to withhold tax under Chapter 24. He cannot be "liable" for payment of the tax unless he voluntarily acts as an unpaid tax collector for the government.

SUMMARY

The provisions of the Constitution cited heretofore under Article 1, Section 2, Clause 3 and Article 1, Section 9, Clause 4 prohibit any Federal direct tax on the people or their property within the states of the union.

If it were constitutionally lawful for the Federal government to impose upon us a direct tax on our wages in the fifty states of the union without being in conflict with these constitutional limitations why would all the above cited sections clearly show the voluntary nature of all withholding?

Why, in fact, would the Federal government not have a clear and unambiguous single section in the Code which would simply say that all of us who work for a living in this country are required to give Big Brother whatever portion of our earnings it decides to take?

If such a law were constitutional, it would surely be included in the Internal Revenue Code. Why all the convoluted, complicated provisions showing geographical and other limitations and voluntary "requests" for withholding?

The answer is clear: No such simple taxing statute is possible because it is constitutionally prohibited to lay a Federal direct tax on the fruits of our labor inside the fifty states of the union. All the provisions of the Internal Revenue Code and the implementing regulations are strictly limited in order to be in conformity with these constitutional limitations.

As shown herein, the FICA tax imposed on workers under the provisions of Section 3101 is a territorial income tax which applies only in the four island possessions.

The regulations implementing the withholding provisions in the IR Code clearly show that all withholding is voluntary for all individuals, both government employees, (under 3402(p)(l)(A) and non-government (under 3402(p)(3)) workers.

In order to institute withholding, a voluntary request must be made by the employee and acceptance must be made by the employer.

After studying these Code sections carefully, and understanding that they say what they mean and mean what they say, the complexity of the Code becomes much easier to unravel. Terms such as "United States" as defined in Section 3121(e)(2) show the restricted meaning of "United States" in Chapter 21 to mean the four island possessions only.

A student of the Code will find at least five other definitions of the term "United States" therein: Sections 638(1), 927(d)(3), 3306(j)(2), 4612(a)(4) and 7701(a)(9), also define the term "United States" for restricted use in various parts of the Code.

Each definition is different in one or more ways from the others as to the geographical boundaries included in the meaning of the term. But as discussed previously, when a particular code section intends to include "the fifty states" in its definition, it says so - as in Section 4612(a)(4).

But the term "United States" as defined in Section 3121(e)(2) limits this FICA tax to the four island possessions.

Because of the dispersed placement of IR Code sections defining words that are used as terms in the Code, most people who read the Code without thorough study are unaware of the unique IR Code definitions of these terms.

These definitions limit the applications of the tax laws so that they do not conflict with the Fifth or Thirteenth Amendment or with the constitutional prohibition against unapportioned direct taxes in the fifty states.

The highly paid and well-trained attorneys who write the tax bills which are given to Congress for enactment are not dummies - they know very well the necessity of drafting these statutes in conformity with these Constitutional limitations forbidding direct taxation of the people within the fifty states.

But, through careful framing of statutes and the use of confusing and misleading words, terms and definitions, they make the Code almost impossible to understand without deep study.

Such actions perpetuate the intentionally created false popular belief that the Federal government has the constitutional authority to tax us directly in these fifty United States.

But once these code sections are carefully analyzed, one is reminded of the old adage: *"Oh what a tangled web we weave when first we practice to deceive!*