**"Our tax system is based upon voluntary assessment and payment, not upon distraint".**

- United States Supreme Court, in Flora v. United States

**"Our tax system is based on individual self-assessment and voluntary compliance".**

- Mortimer Caplin, Internal Revenue Audit Manual (1975)

**"The United States has a system of taxation by confession".**

- Hugo Black, Supreme Court Justice, in U.S.A. Kahriger

**"Only the rare taxpayer would be likely to know that he could refuse to produce his records to IRS agents . . . Who would believe the ironic truth that the cooperative taxpayer fares much worse than the individual who relies upon his constitutional rights".**

- Judge Cummings, U.S. Federal Judge, in US. v. Dickerson (7th Circuit 1969)

**"Let me point this out now. Your income tax is 100 percent voluntary tax, and your liquor tax is 100 percent enforced tax. Now, the situation is as different as night and day. Consequently, your same rules just will not apply . . .". - - Dwight E. Avis, former head of the Alcohol and Tobacco Tax Division of the IRS,** testifying before a House Ways and Means subcommittee in 1953