FINANCE & BUSINESS

Moorish National Tax Exempt Card

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Understanding the Moorish National Tax Exempt Card: History, Claims, and Legal Reality

In recent years, a peculiar document has quietly circulated within certain communities, sparking curiosity, debate, and significant legal controversy: the **Moorish National Tax Exempt Card**. Often presented as a gateway to freedom from federal income tax obligations, this card is rooted in a complex web of historical narratives, sovereign citizen ideology, and alternative legal interpretations. But what exactly is this card, where does it come from, and does it truly grant tax exemption? This article provides a thorough examination of the Moorish National Tax Exempt Card, its origins, the claims made by its proponents, and its definitive status under United States law.

What Is the Moorish National Tax Exempt Card?

The Moorish National Tax Exempt Card is a document, sometimes resembling an identification card or certificate, sold or distributed by organizations claiming affiliation with the Moorish sovereign movement. These groups assert that individuals of Moorish descent—a category they define broadly to include many African Americans—are exempt from paying federal income taxes, state taxes, and other financial obligations to the U.S. government. The card is presented as proof of this claimed exemption. It often features seals, signatures, and language that mimics official government documents, lending it a veneer of legitimacy to those unfamiliar with actual tax laws.

Proponents of the card argue that their status stems from historical treaties, particularly the 1787 Treaty of Peace and Friendship between the United States and the Barbary States (specifically, Morocco), and from a reading of the U.S. Constitution. They claim that as descendants of the "Moorish Empire," they are not "Fourteenth Amendment citizens" of the United States and therefore not subject to its tax jurisdiction. The card is their primary tool for asserting this position in interactions with employers, banks, and government agencies.

Historical Background and the Roots of the Movement

To understand the Moorish National Tax Exempt Card, one must first understand the Moorish sovereign movement from which it springs. This movement traces its origins to the early 20th century and the teachings of Noble Drew Ali, who founded the Moorish Science Temple of America in 1913. Ali taught that African Americans are descendants of the ancient Moabites and Carthaginians, and that their true nationality is "Moorish." He advocated for a distinct legal and spiritual identity separate from that imposed by the American government.

Over the decades, these ideas evolved and merged with other alternative legal theories, particularly the "sovereign citizen" movement, which emerged in the 1970s and 1980s. Sovereign citizens reject the authority of most government institutions, claiming that they are "free-born" individuals not subject to statutory law unless they consent. The Moorish sovereign branch adapts this framework by asserting a specific historical and treaty-

Moorish National Tax Exempt Card is a tangible expression of this belief system, designed to operationalize its core claims in everyday financial life.

How the Card Is Used and Presented

Individuals who acquire a **Moorish National Tax Exempt Card** typically use it in several ways. Some present the card to their employers along with a reissued or newly completed W-4 form claiming complete exemption from withholding. Others submit the card to banks when opening accounts, hoping to avoid reporting requirements or to claim that their funds are not subject to seizure by the IRS. In more extreme cases, individuals have filed court documents citing the card as the basis for dismissing tax liens, foreclosures, or criminal charges.

The card is often sold alongside a package of materials, including a "Moorish passport," "Moorish birth certificate," and a "Nationality Affidavit." These documents are intended to create an entire parallel legal identity. The language on the card itself often includes phrases such as:

- "Moorish National Exempt from Taxation"
- "By Treaty of 1787 and 1836"
- "Sovereign National Moorish American"
- "Not a Fourteenth Amendment Citizen of the United States"

To the uninitiated, this language can be confusing. However, it is firmly rooted in a set of legal fictions that have been uniformly rejected by courts across the United States.

Legal Analysis: Why the Moorish National Tax Exempt Card Does Not Work

From a legal standpoint, the Moorish National Tax Exempt Card has **no validity whatsoever**. Every federal court that has examined claims based on the Moorish sovereign defense, including claims of tax exemption, has dismissed them as frivolous. The Internal Revenue Service (IRS) does not recognize the card, and employers who accept it as a valid basis for non-withholding of taxes are exposing themselves to significant penalties.

The central legal flaw in the card's premise is its misinterpretation of the U.S. tax code. The Internal Revenue Code imposes a federal income tax on the taxable income of every individual who is a "person" within the meaning of the law, regardless of race, ethnicity, or claimed nationality. The 16th Amendment, which authorizes Congress to tax income, contains no exemption for Moorish Americans or any other group based on historical treaties. The Treaty of Peace and Friendship with Morocco is a treaty of commerce and navigation, not a tax treaty. It grants certain rights related to trade and protection but does not exempt anyone from U.S. federal income taxes.

Moreover, the argument that Moorish Americans are not "Fourteenth Amendment citizens" is a common sovereign citizen trope that courts have repeatedly debunked. The Fourteenth Amendment defines citizenship broadly: "All persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the State wherein they reside." This language leaves no room for a separate "Moorish" nationality that exists outside U.S. jurisdiction.

Official IRS and Court Stances

The IRS has explicitly identified the Moorish sovereign movement and its tax exemption claims as a **frivolous tax argument**. The agency maintains a list of "Frivolous Positions" in its Internal Revenue Manual, and claims based on Moorish nationality fall squarely within that category. Filing a tax return that claims exemption based on the Moorish National Tax Exempt Card can trigger significant fines. Under current law, the penalty for filing a frivolous return is **$5,000**, and repeat offenders face even higher penalties.

Federal courts have been equally clear. In case after case, judges have dismissed Moorish sovereign

United States v. Washington, a federal appeals court noted that "the Moorish sovereign defense has been rejected time and time again by every court to consider it." In another case, *United States v. Davis*, the court stated bluntly: "The defendant's claim of Moorish nationality does not exempt him from federal tax liability." Attempting to use the card to dismiss criminal charges for tax evasion, failure to file, or filing false returns has uniformly resulted in conviction, often with enhanced sentences for obstruction of justice.

The Risks of Using the Card

Beyond its legal invalidity, the **Moorish National Tax Exempt Card** carries serious practical risks for those who rely on it. These risks extend far beyond a simple denial of the claimed exemption. Individuals who withhold taxes based on the card may face:

- Back taxes, interest, and penalties: The IRS will assess all unpaid taxes from the period during which the individual failed to file or pay, plus substantial interest and penalties.
- Criminal prosecution: Willful failure to file a tax return or pay taxes, combined with the submission of false documents, can lead to criminal charges. Tax evasion carries a maximum sentence of five years in federal prison and a $250,000 fine.
- Employment problems: Employers who accept the card as a basis for not withholding taxes may face IRS penalties themselves. As a result, many employers will refuse to honor the card and may terminate employees who insist on it.
- Bank account seizures: Banks are required to report suspicious documents to the Treasury Department. Presenting a Moorish National Tax Exempt Card to a bank can lead to the freezing or seizure of accounts.
- Civil judgments and liens: The IRS can file tax liens and levy wages or property to collect unpaid taxes, creating long-term financial difficulties.

Perhaps most troubling is the advice some card promoters give to their followers: to refuse to cooperate with the judicial system, to file anomalous court documents, or to assert "sovereign immunity" when confronted by law enforcement. This advice has led many individuals into deeper legal trouble, including incarceration for contempt of court or for filing frivolous motions.

Distinguishing Legitimate Tax Exemptions from False Claims

It is important to distinguish the **Moorish National Tax Exempt Card** from legitimate tax exemptions available under the law. Many individuals and organizations are genuinely exempt from certain taxes. For example, nonprofit organizations recognized under Section 501(c)(3) of the Internal Revenue Code may be exempt from federal income tax. Similarly, individuals with very low incomes may not owe income tax after applying standard deductions and credits. Foreign nationals living abroad may have certain exclusions. However, all of these exemptions are grounded in specific, codified provisions of the tax code, not in historical treaties or claimed racial identity.

Legitimate tax exemptions require proper documentation, such as a determination letter from the IRS for a nonprofit, or a valid tax return that correctly calculates liability. There is no "card" that can simply opt an individual out of the tax system. Anyone who is unsure of their tax obligations should consult a licensed tax professional or the IRS directly, rather than relying on documents sold by organizations with no official standing.

Why the Card Persists in Popular Culture

Given its clear legal invalidity, one might wonder why the **Moorish National Tax Exempt Card** continues to be sold and used. The answer lies in the power of belief, community identity, and a deep-seated distrust of governmental authority. For many, the card represents more than a tax dodge; it is a symbol of resistance against a system perceived as oppressive. The historical narratives invoked—of the Moors as great civilizations, of treaties that were honored in the breach—speak to a desire for recognition, respect, and autonomy that mainstream society has often denied.

Additionally, the internet has allowed these ideas to spread rapidly. Online forums, YouTube channels, and

social media groups provide a steady stream of content that reinforces the card's claimed validity. Promoters of the card often cite legal-sounding phrases, historic events taken out of context, and reinterpretations of law that can seem plausible to those without legal training. This creates an echo chamber where dissent is dismissed as ignorance or state propaganda.

However, it is crucial to separate the understandable desire for justice and autonomy from the legal fiction of the card itself. The path to genuine empowerment lies not in false documents and frivolous arguments, but in education, civic engagement, and lawful advocacy for change.

Practical Advice for Those Encountering the Card

If you work in human resources, payroll, banking, or law enforcement, you may at some point encounter a **Moorish National Tax Exempt Card**. It is important to handle such encounters professionally and legally. Do not accept the card as a valid tax document. If an employee presents such a card, explain that federal law requires withholding regardless of the card's claims. If a customer presents it at a bank, follow your institution's policy for handling suspicious documents, which may include reporting to the Treasury's Financial Crimes Enforcement Network (FinCEN).

For individuals who have been offered or have purchased a Moorish National Tax Exempt Card

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