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Last Updated, August 29, 1999

Idiot Legal Arguments: A Casebook for Dealing with Extremist Legal Arguments

By Bernard J. Sussman, JD, MLS, CP

Foreword (by Mark Pitcavage)

What follows this introduction is a truly extraordinary collection of cases and decisions dealing with the "paper terrorism" tactics of the so-called "patriot" movement. While some members of this movement prefer the use of guns or bombs, the weapons of choice for many others are harassing lawsuits, harassing filings, bogus documents ranging from counterfeit money to counterfeit identification cards, tax protest arguments, and many related activities. Often these tactics are accompanied by bizarre legal or, more accurately, pseudolegal language. Many people who encounter such tactics for the first time are surprised and sometimes confused by the strange and unexpected arguments that show up in the courtroom.

Bernard Sussman has compiled the most extensive collection ever of legal citations and rulings related to these "patriot" arguments. This exhaustive concordance will be a valuable resource to attorneys and judges who will be thankful to discover that previous courts have often dealt with these issues before. However, this guide is also useful to laymen and others outside the judicial system willing to wade through all the citations. It is particularly valuable in helping people to understand the energy and ingenuity with which these extremist individuals seek to undermine or pervert the legal system through radical reinterpretations of our society's laws. Taken together, these arguments, frivolous though they may be, represent an assault on the judicial system by people who would like to consider themselves immune to the laws that govern modern society. In putting together this collection of precedents, Bernard Sussman has provided a great service to all who wish to see the laws preserved.

***Note on organization:** This casebook is broadly organized by topic, i.e., rulings connected to "fringe on the flag" arguments are all collected together. Some topics are broad enough to warrant subheadings. Within each heading or subheading, the relevant cases are listed, often with explanatory comments. A hypertext index has been provided to allow readers to jump to appropriate sections, but readers should be aware that many of these topics overlap to a certain degree, and there may be related cases of interest grouped under other topic headings.*

Because the casebook is so long, the on-line version is divided into ten smaller sections. Readers may use the hypertext index below to go to a particular heading, or they may browse through the sections using the forward and back arrows provided. In addition, it is possible to download a Microsoft Word file containing the entire text. This is provided for those individuals who wish to print out the entire document for use at a later time.

Introduction

"Some people believe with great fervor preposterous things that just happen to coincide with their self-interest." Judge Frank Easterbrook, Coleman v. CIR (7th Cir 1986) 791 F2d 68 at 69 [and quoted in several subsequent court decisions].

This list is of court decisions, and a very few other documents, in which militia myths and similar harebrained arguments were mentioned. In some instances the arguments were analyzed and debunked, but in most they were simply mentioned with ridicule. The citation method, although different from the Bluebook, should be fairly clear. "CIR", usually as a defendant, is "Commissioner of Internal Revenue", a common abbreviated title in US Tax Court cases. "UCC" is the Uniform Commercial Code, a body of laws relating to financial and business transactions, adopted by all 50 states. A decision described as "unpub" was not printed at length in a West reporter -- and a "(t)" following a West citation means that the case was listed therein only as a line in a table -- but almost invariably could be found on both WestLaw and Lexis and from those appearances the other citations, such as AFTR2d and USTC, were obtained; to assist in finding such decisions, the entire decision date is provided. No porpoises were harmed in the making of this notebook.

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Part Two

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Refusing legal process because of some harebrain notion (usually using the sort of "refusal" formula set out in the UCC for banks rejecting doubtful checks): US v. Lindbloom (WD Wash unpub 4/16/97) 79 AFTR2d 2578, 97 USTC para 50650; US v. Warren (ND NY unpub 1/22/98); Miller v. IRS (D Neb 9/22/97) 80 AFTR2d 8169; US v. Greenstreet (ND Tex 1996) 912 F.Supp 224; US v. Schiefen (8th Cir 1998) 139 F3d 638; R. Miller v. US (ND Ohio unpub 11/26/96) 78 AFTR2d 7547; R. Miller v. USA (ND Ohio unpub 2/6/98); In re Mary E. Severance (Bankr. D. Colo unpub 5/9/97); US v. Saunders (9th Cir 1991) 951 F2d 1065; Eismann v. Miller (1980) 101 Ida 692, 619 P2d 1145; ("citing various inapposite provisions of the UCC") Salman v. Dept of the Treasury-IRS (D Nev 1995) 899 F.Supp 473; ("refusal filed under the American Flag of Peace") Humphrey v. Decker (ED Wash 1997) 173 FRD 529; ("Jones responded to virtually every piece of correspondence in the case with a notice of refusal for fraud. The plaintiff chose this forum yet he is unwilling to comply with the Federal Rules of Civil Procedure or to participate in a meaningful way in the proceedings. Time and again the plaintiff's pleadings reflect a belief he can apply his own rules ... in this court.") R. Jones v. Watson (ND Ohio unpub 2/4/97) and again (ND Ohio unpub 9/29/97); US v. Knudson (D Neb 1997) 959 F.Supp 1180; US v. Klimek (ED Penn 1997) 952 F.Supp 1100; Hughes v. Hickam (WD Mo unpub 5/23/97) 79 AFTR2d 3151; similarly (refusing IRS notices combined with his own claim that IRS's failure to respond to his harebrained argument within his deadline would constitute submission) Hezel v. US (WD Tenn unpub 6/17/97) 80 AFTR2d 5229, 97 USTC para 50588 aff'd (6th Cir unpub 9/21/98) 165 F3d 27(t), 82 AFTR2d 6405, 98 USTC para 50778; ditto (court held that since the UCC was inapplicable to IRS operations, the failure of the IRS to reply to the perp's UCC-type demand documents did not constitute any sort of concession or admission; eventually imposed a heavy fine) Holling v. US (ED Mich unpub 11/27/95) 76 AFTR2d 6968, magistrate's recommendation (ED Mich unpub 2/6/96) 77 AFTR2d 1052, sanctions imposed (Ed Mich 5/17/96) 934 F.Supp 251; US v. J.F. Heard (ND WV 1996) 952 F.Supp 329 (refused grand jury subpoena); Smith v. Kitchen (10th Cir 1997) 156 F3d 1025, 97 USTC para 50107; US v. Morse (8th Cir unpub 4/12/94) 21 F3d 433(t);

(citations to UCC are meaningless; "the complaint filed by the [govt] is not a negotiable instrument and the UCC is inapplicable.") US v. Andra (D Ida 1996) 923 F.Supp 157; similarly ("plaintiff's reliance on the UCC as a basis for her "refusal for cause" [response to all court papers] is misplaced. A court order is simply not commercial paper subject to the [UCC] provision cited by plaintiff.") Ventura v. Krugielki (WD Mich unpub 4/14/94) suit dismissed (WD Mich unpub 1/21/97); US v. Kettler (10th Cir unpub 6/3/91) 934 F2d 326(t); R. Jones v. Watson (ND Ohio unpub 2/4/97); Greenstreet v. Heiskell (Tex.App 1997) 940 SW2d 831 reh.den 960 SW2d 713; Farm Credit Bank of Wichita v. Powers (Okla.App 1996) 919 P2d 31; Smith v. Bullard (SD WV unpub 7/1/96) 78 AFTR2d 5811;

("plaintiff has 'refused for fraud' all of the pleadings, motions, etc., filed by every other party and the Court in response to his own filings and has failed to otherwise respond to the motions to dismiss his complaint. While it is unclear to this Court was 'refused for fraud' means, in light of plaintiff's failure to respond, we have no alternative but to treat the motion to dismiss as uncontested...") DiLouie v. Padova (ED Penn unpub 3/18/98); similarly US v. Shanahan (WD Wash unpub 8/27/97); (similarly, where the plaintiff "repeatedly refused to accept correspondence or otherwise meaningfully participate in the federal court proceedings", e.g., by sending back pleadings marked "Refused for Cause without Dishonor, UCC 3-501, not corporate person described", her behavior was characterized as "engaged in a course of unbridled lawlessness throughout the proceedings") Kiesling v. Troughton (10th Cir unpub 3/13/97) 107 F3d 880(t); similarly (plaintiff who commenced suit thereafter "refused" all court papers and denied being subject to jurisdiction of court; case dismissed and punished for contempt) Onkka v. Herman (D Neb unpub 9/19/97 & 10/17/97) 80 AFTR2d 6860; (where a criminal defendant rejected court papers using the UCC refusal formula and was convicted, he sued the judge and others on the grounds, inter alia, of violating UCC sec. 3-501. "The Court finds that the UCC is inapplicable to the case at bar because none of the parties or factual allegations implicate issues of commercial law.") Gipson v. Callahan (WD Tex 1997) 18 F.Supp.2d 662 app.dism 157 F3d 903(t); (where the plaintiffs suing a bank refused to accept an unfavorable court decision, stamped it "void" and mailed it back and then mailed out their own phony court order pretending to award themselves more than a million dollars, then tried to "void" the appearance of the opposition's lawyer on the pretext that he "hold a title of nobility, which is forbidden", the court said "Apparently the Hilgefords think they can make up the law as they go along... [Their case is made of] outlandish claims supported only by vague and irrelevant notions of law and twisted and self-manufactured facts." A previous Rule 11 fine for $250 which they had refused to pay was now boosted to one thousand dollars, plus all the opposition's legal expenses (and another court decision forbad them from filing future litigation without judicial permission). Hilgeford v. Peoples Bank Inc. (ND Ind 1986) 113 FRD 161; ("there is no doubt that the plaintiff received notice ... The "refusal of fraud" ... clearly refers to the Order. The plaintiff chooses this forum, yet he is unwilling to comply with the Federal Rules of Civil Procedure or to participate in any meaningful way in the proceedings. Time and again, the plaintiff's pleadings reflect a belief he can apply his own rules of procedure... Plaintiff's conduct warrants an award of sanctions in the amounts sought.") R. Jones v. T.G. Watson (ND Ohio unpub 9/29/97); (tax protesters refused to accept

mailed court papers then refused to answer questions in depositions, even after very explicit instructions from the judge who finally granted a default judgment against them) US v. Wilfley (D Ore unpub 10/6/97) 97 USTC para 50875, 80 AFTR2d 7475; (could not pretend that tax authorities had not mailed notices to him when he had clearly sent back the notices with 'refused for fraud' written on the envelopes; further, sending back official mail with "refused for fraud" written on it is not a substitute for providing requested information nor for requesting postponements or other administrative amenities) Pinski v. Dept of Revenue (Ore. Tax Ct unpub 10/5/98); (sent back numerous parking tickets marked "refused for cause without dishonor" and was thereafter surprised when the Highway Patrol towed his truck away) Fenili v. Calif. Dept of Motor Vehicles (ND Cal unpub 6/16/98); (county recorders instructed not to accept "affidavit of refusal to accept post" for filing) Texas Atty-Gen Letter Op. 98-16 (3/13/98); (refused to accept mail using zip codes or two-letter state abbreviations) US v. Freeman (D NJ unpub 1993) 71 AFTR2d 1272, 93 USTC para 50296 aff'd 16 F3d 406 cert.den 511 US 1134; ditto Biermann v. Cook (Fla.App 1993) 619 So.2d 1029; ditto (refused a summons personally served on him because its text included his Zip code, but court held that summons was effective even though refused) US [& Argir] v. R.P. Carr (ED Penn unpub 1/28/99); ditto (his lawsuit thrown out for lack of good faith prosecution because he refused all mail that showed his Zip code) L.L. Russell v. Clark (6th Cir unpub 2/9/99); (said he would refuse to accept any correspondence using his ZIP code and was told by court that all court mail would be sent using his ZIP code and would be regarded as legally received by him even if he refused it) Ferguson v. Alabama Criminal Justice Information Center (MD Alab 1997) 962 F.Supp 1446; [see, Levin & Mitchell, *A Law Unto Themselves: The Ideology of the Common Law Court Movement*, 44 So.Dak.L.Rev. 9 (1999), about Zip codes, personal sovereignty, and other militia myths]; similarly ("Contrary to plaintiff's subjective beliefs, Arizona is one of the fifty states which collectively comprise the United States of America. The USPS has designated valid abbreviations for each of the 50 states, and Zip codes for all areas within the US. Plaintiff's refusal to accept mail sent to him by this court is unjustified and improper. ... A refusal to accept mail so sent will simply not constitute grounds for any subsequent argument that Plaintiff was unaware he was under Court Order to do something or refrain from doing something. Any further attempt to frustrate the orderly progress of this case will result in Plaintiff's suit being dismissed. ... Plaintiff's refusal to accept mail containing the Orders of this Court is, in effect, a failure to comply with this Court's Orders. Further, the fact that he refuses to accept those Orders duly sent to him by the Clerk of this Court does not constitute good cause for his failure to comply with the Orders of this Court. Plaintiff repeatedly uses the phrase 'voluntary jurisdiction denied'. Plaintiff fails to recognize that it is he, as the plaintiff, who voluntarily submitted himself to the jurisdiction of this Court by filing his Complaint." Francis v. Rennie (D Ariz unpub 7/19/94); similarly State v. Kemp (ND Alab 1997) 952 F.Supp 722 ("Kemp alleges he attempted to retain counsel ... but that the retainer he sent his counsel was delayed in arrival because Kemp refused to use a postal ZIP code in addressing the envelope. Kemp takes the position that the use of a ZIP code is voluntary and Kemp refuses to use a ZIP code in any of his correspondence. Kemp also asks this court to refrain from using ZIP codes .... Although Kemp did not provide a ZIP code as part of his mailing address, the clerk is directed to ascertain Kemp's ZIP code and use that code in mailing a copy of this order to Kemp."); (refused to accept any court

papers that didn't put a comma before her surname or which were addressed in a normal way - i.e. without a "c/o" before the house number and spelling out "Missouri state Non-Domestic") Swartzendruber v. US (WD Mo unpub 4/17/97); (a juror's unauthorized use of a militia-type booklet containing an instruction not to use zip codes or the two-letter abbreviations was considered sufficient to declare a mistrial) State v. Fischer (Wis.App unpub 3/12/91) 161 Wis.2d 936(t), 469 NW2d 249(t); (tax protester's attempt to obtain a tax refund foiled by his own refusal to provide a proper mailing address) US v. E.M. Nash (6th Cir 1999) 175 F3d 429; {Note: The ZIP code is, according to the US Postal Manual, not an absolute requirement to the address and therefore the govt using the wrong zip code in sending mail to the litigant's address is not fatal to the govt's notice, so long as the mail was eventually delivered to the litigant. Watkins v. CIR (1/6/92) TC Memo 1992-6; Zee v. CIR (2/11/87) TC Memo 1987-83; at least once this worked in favor of the litigant and against the govt which quibbled about his mailing of a crucial document which had been delivered despite a wrong zip code. Price v. CIR (1981) 76 Tax Ct 389; the govt's use of the wrong zip code may be further excused if the litigant himself had provided that wrong zip code. Theede v. US Dept of Labor (10th Cir 1999) 172 F3d 1262. Courts will take judicial notice of the correct zip code for an address, usually based on the USPS Zip Code Directory. AmQuip Corp v. Pearson (ED Penn 1984) 101 FRD 332; In re Sheppard (Bankr., ND Ga 1994) 173 Bankr.Rptr 799; State v. Scramuzza (La. 1982) 408 So.2d 1316; - (but refuse to take judicial notice that it was impossible to know or use a Zip Code before the Zone Improvement Progam's official introduction in July 1963) Finlayson v. Finlayson (Utah App 1994) 874 P2d 843. The law may require, as part of the application form for a license, the applicant to provide his zip code and an applicant who refused to provide his zip code would therefore be denied the license. Schmidt v. Powell (IL App 1972) 4 IL.App.3d 34, 280 NE2d 236. In (at least) one instance, a crank, having adamantly refused to use a ZIP code in his correspondence, thereafter tried (unsuccessfully) to obtain an allowance for the tardiness of his presentations caused by his own refusal to use Zip codes; State v. Kemp (ND Alab 1997) 952 F.Supp 722. However, the Post Office Manual makes it clear that "the lack of zip code is significant" because it can make doubtful addresses completely undeliverable, so the omission of a zip code indicates that the sender was less than diligent in seeking to notify the addressee and even that the sender was trying to sabotage the process of notification. NY Housing Authority v. Fountain (NYC City Court 1997) 172 Misc.2d 784, 660 NYS2d 247. The Federal Rules (Civil, Criminal, and Appellate), and all or almost all State Rules, require the inclusion of zip codes on mailing addresses within the US. The cranks' argument is that, somehow, using a zip code, or even accepting incoming mail addressed with a zip code, concedes some sort of federal jurisdiction that could be evaded if the zip code were not used; there is absolutely no legal authority for such a claim. There is also a crank claim that, somehow, some private individuals are collecting royalties whenever a Zip code is used, and there is also not a scrap of evidence for that claim. The trend in court decisions is to insist on adherence to the rules requiring the use of zip codes and regarding any such mail as properly received by the crank, even if he sent it back unopened.} (IRS summons and court subpoena are not "securities" or commercial documents within the terms of UCC) US v. Stoecklin (MD Fla 1994) 848 F.Supp 1521; (calling various official and court documents "counterfeit") Pabon v. CIR (9/29/94) TC Memo 1994-476; ditto US v. Stoecklin (MD Fla 1994) 848 F.Supp 1521;

similarly (calling the IRS notice of deficiency a "counterfeit security") Olsen v. CIR (10/3/95) TC Memo 1995-471; ditto Baker v. CIR (10/16/95) TC Memo 1995-495 aff'd (5th Cir 1996) 98 F3d 1338; (signing papers with a notation about "UCC 1-207 without prejudice" or something similar) State v. Stuart (No.Dak 1996) 544 NW2d 158; ditto (writing that on Form W-4 and other tax forms) US v. Clark (5th Cir 1998) 139 F3d 485 cert.den _US_, 119 S.Ct 227; ditto Black v. CIR (11/27/95) TC Memo 1995-560; ditto Reese v. CIR (6/5/95) TC Memo 1995-244; similarly US v. McVeigh (D Colo 1996) 940 F.Supp 1541 (this ritual evidently practiced by people associated with the Oklahoma bombing conspirators); similarly Betz v. US (2/3/98) 40 Fed.Claims 286, 81 AFTR2d 611, 98 USTC para 50199 app.dism (FC 1998) 155 F3d 568(t); (persistently returning court papers with "Refused for fraud" scrawled across them, and not responding to orders justified court order that henceforth perp is not allowed to file any lawsuits against any govt agency or employee without prior permission of the court) Citizen in party, Klimek v. Sigmund (ED Penn unpub 12/3/97); similarly perp fined $5000 to be divided among the govt and some financial institutions he had included in his suit. R. Miller v. USA (ND Ohio unpub 2/6/98); refusing court papers, not by citing the UCC but **citing Fed Rule of Civil Proc. 9(b)** (which actually is for "pleading special matters" that "In all averments of fraud or mistake, the circumstances .. shall be stated with particularity." -- rejecting court papers on this pretext invariably held to be inappropriate or even frivolous): Pierce v. Hawk (DDC unpub 12/17/98); US v. Shanahan (WD Wash unpub 8/27/97) 80 AFTR2d 6597; Neal v. Rennie (D Ariz unpub 7/31/97); Powell v. US (DS. Ariz unpub 5/13/97) 79 AFTR2d 2788; US v. G.D. Bell (ED Calif unpub 4/30/98) 79 AFTR2d 2784 recons.den 27 F.Supp.2d 119; Bartrug v. Rubin (ED Va 1997) 986 F.Supp 332; Leistikow v. Mangerson (ED Wis 1997) 172 FRD 403; Swartzendruber v. US (WD Mo unpub 4/17/97); McCann v. Greenaway (WD Mo 1997) 952 F.Supp 647; returning or refusing to accept delivery of court papers or traffic tickets or the like, with "refused ..." written across them, has the opposite effect of what the crank intended, as it demonstrates the crucial fact that he was actually served with those documents (despite any defects about spelling or street address). US {& Argir] v. R.P. Carr (ED Penn unpub 1/28/99); L.L. Russell v. Clark (6th Cir unpub 2/9/99); R. Jones v. T.G. Watson (ND Ohio unpub 9/29/97); Pinski v. Dept of Revenue (Ore. Tax Ct unpub 10/5/98); refusing or returning court papers for these flimsy reasons is not excusable, against a charge of contempt of court, as being in good faith, as good faith would require a reasonable attempt to comply with a court order rather than a rejection of it. US v. J.F. Heard (ND WV 1996) 952 F.Supp 329; ("The appellant advised [the policewoman] that he could not be arrested because her God was not as big as his God. He referred to her as 'an agent of the socialistic govt'...") State v. Loudon (Tenn.Crim.App 1993) 857 SW2d 878.

Some cranks involved in court cases have submitted pleadings or motions with this title (e.g. "Refusal for Fraud Without Dishonor" or something very similar), as this is not a proper name of a motion or pleading, the courts have frequently had to infer these were demurrers or motions for reconsideration or some other customary form of pleading, but the defective title almost invariably announces an unsuccessful pleading. Busby v. US (MD Fla unpub 7/9/98) 82 AFTR2d 5950; Napieralski v. Cook (6th Cir unpub 6/18/98) 149 F3d 1184(t); Leverenz v. Torluemu (ND IL unpub 8/29/96) ("bizarre documents"); People v. Glaser (10th Cir unpub 1/19/96) 74 F3d 1250(t); Miller v.

Gallagher (ND Ohio unpub 12/17/96); Card v. Richardson (SD Calif unpub 11/22/96) 79 AFTR2d 421; US v. Ganaposki (MD Penn 1996) 930 F.Supp 1076; State of Alabama v. Kemp (ND Alab unpub 1/24/97); Onkka v. Herman (D Neb unpub 9/19/97 & 10/17/97) 80 AFTR2d 6860 (both times "The court is unclear as to the purpose of the plaintiff's 'Notice of Refusal' ... It does not appear to conform to any recognized pleading, motion or filing under the FRCP. Accordingly the court will strike the document from the record."); Pierce v. Hawk (DDC unpub 12/17/98); US v. Shanahan (WD Wash unpub 8/27/97); similarly some cranks havesubmitted pleadings titled "Presentments Without Dishonor", a phrase which does not occur in the UCC (despite a mention of the UCC) nor in any court rules. Nagy v. CIR (1/24/96) TC Memo 1996-24; Cole v. Higgins (D. Ida unpub 1/23/95) 75 AFTR2d 1102 rept adopted (D. Ida unpub 2/27/95) 75 AFTR2d 1479 aff'd (9th Cir 4/1/96) 82 F3d 422(t), 77 AFTR2d 1586; C.L. Fisher v. Niemiec (D Ariz unpub 4/30/95); "All of the plaintiff's responsive filings with the court are captioned 'Notice of Refusal' or 'Refusal for Fraud'. These filings are without legal significance and will not be considered by the court in ruling on any matters before it." L.L. Morris v. Brown (ED Calif unpub 11/4/97) 80 AFTR2d 8170.

Renouncing or denying US citizenship: US v. Greenstreet (ND Tex 1996) 912 F.Supp 224; Barcroft v. CIR (1/2/97) TC Memo 1997-5 app.dismissed (5th Cir unpub 12/17/97) 134 F3d 369(t), 81 AFTR2d 453, 98 USTC para 50157; US v. Sloan (7th Cir 1991) 939 F2d 499 cert.den 502 US 1060; Greenstreet v. Heiskell (Tex.App 1997) 940 SW2d 831 reh.den 960 SW2d 713; Dunham v. CIR (2/9/98) TC Memo 1998-52 ("Petitioner reported that he was not a US citizen... that he was 'a domiciled inhabitant of an American State' and that his 'tax home was within an American Union State'." -- misuse of the IRS form 1040NR penalized as fraud); Onkka v. Herman (D Neb unpub 9/19/97 & 10/17/97) 80 AFTR2d 6860; Kish v. CIR (1/13/98) TC Memo 1998-16; LaRue v. US (7th Cir unpub 9/8/97) 124 F3d 20AA4(t), 97 USTC para 50703, 80 AFTR2d 6275 cert.den 523 US 1096; Shrock v. US (7th Cir unpub 7/22/96) 92 F3d 1187(t), 78 AFTR2d 5792; McKeague v. The Corporate United States Govt of Washington DC (D. Haw unpub 10/9/97) 97 USTC para 50866; US v. Nichols (WD Okl 1995) 897 F.Supp 542 (Terry L. Nichols, an Oklahoma City bombing conspirator, "disclaimed US and Michigan citizenship and has declared himself in writing to be 'Foreign' and a 'Non-Resident Alien'." - He evidently had also done this in an attempt to evade his child support responsibilities, cf. M. France, *Homegrown Scholars Treat Framers' Work as a Bible*, National Law Jrnl, 26 June 1995; a 1992 letter and a 1994 affidavit by Nichols to this effect can be found on the internet); ("We have held before that this belief is simply wrong.") US v. Ross (7th Cir unpub 4/13/95) 52 F3d 329(t); (using this ploy in a drug prosecution, evidently thinking that non-citizens can smuggle and sell narcotics with impunity) US v. Norris (4th Cir unpub 2/20/98) 135 F3d 771(t); denied being "a person" and therefore not subject to taxation. M.J. Olson v. US (Fed Claims unpub 8/26/98) 82 AFTR2d 6174; K.L. Anderson v. CIR (7/8/98) TC Memo 1998-253; Dorris v. CIR (9th Cir unpub 4/29/96) 89 F3d 845(t), 77 AFTR2d 2084, 96 USTC para 50306; (ditto, evidently by a forced misreading of "person" in 26 USC secs. 7203 & 7343) US v. R.J. McDonald (9th Cir unpub 10/4/90) 919 F2d 146(t) cert.den 499 US 928; US v. Rhodes (MD Penn 1996) 921 F.Supp 261 aff'd (3d Cir 1996) 101 F3d 693(t) & (3d Cir 1997) 107 F3d 9(t); ("being of Freeman Character", domiciled in "Kansas territory in Stafford

County" which is, however, "foreign to County of Stafford" and trying to sue "foreign defendants" such as the Stafford County sheriff, county attorney, county judge, et al., asking the court in *Kansas* to exercise *admiralty* jurisdiction) Snyder v. District Court of Stafford County (D Kan unpub 4/8/96) aff'd 98 F3d 1350(t); ("a natural being, non-resident and alien to the corporate govt United States, State of Michigan, and any and all corporate political subdivisions", sued to block application of car registration laws) J.M. Anderson v. State of Michigan (WD Mich unpub 3/18/93);)c;ao,ed tp ne "not a citizen of the US" and thereby exempt from taxes, "As proof of his non-resident alien status, he attaches affidavits stating that he was born in Texas and maintains his domicile in Wyoming." M.H. Cotton v. US (10th Cir unpub 10/14/94) 39 F3d 1191(t), 74 AFTR2d 6778 ("All citizens of the US are liable for income taxes and every person born in the US is a citizen of the US.") Cox v. CIR (10th Cir unpub 10/28/96) 99 F3d 1149(t), 78 AFTR2d 7015, 96 USTC para 50598; ditto US v. Lyman (10th Cir unpub 12/24/98) 166 F3d 349(t), 99 USTC para 50199, 83 AFTR2d 354; (claimed to be a citizen of "of the country of Nevada USA" and claimed "the benefits of a US income tax treaty with the foreign country of Nevada") Reese v. CIR (6/5/95) TC Memo 1995-244; (claimed to be immune to taxation as "a Moorish-American Aborigine of Cherokee Indian Descent, a Free Regnatrix National Continental United States Citizen, Legitime Immunis Person") Curry-Bey v. US (Fed Claims Ct unpub 6/22/95) 76 AFTR2d 5148, 95 USTC para 50604; (altho perps admitted that the IRS can tax non-citizens residing in the US, they denied being either US citizens nor resident aliens but "state citizens of Missouri (not State of Missouri)" and presented their homemade oaths of "Abjuration of Citizenship" and "pledge of allegiance to the Missouri Republic") Erwin v. CIR (10/17/95) TC Memo 1995-498; (repudiating his US citizenship one reason that court would not allow Terry L. Nichols, in the Oklahoma City Bombing trials, to get bail or pre-trial release) US v. Nichols (WD Okl 1995) 897 F.Supp 542; (failing to comply with court orders on the pretext "that he had not 'elected' to be treated as a US citizen and was not born 'subject to the Internal Revenue tax" punished with a contempt order) US v. Graber (8th Cir unpub 1/2/98) 98 USTC para 50134, 81 AFTR2d 429.

claim to be civilly dead: US v. Verlin (D Kan 1997) 979 F.Supp 1334; (crank presented a document purporting to be a Social Security notification of his own death in 1942, and now sues a multitude of hospitals, doctors, and public officials for his own wrongful death) D.N. Mohammed v. Wilson (ND Cal unpub 9/27/96)

{NOTE: Under a law first enacted in 1866, everyone born in the US and not subject to a foreign power "are declared to be citizens of the United States", RS sec. 1992, 8 USC sec. 1401. Someone having been born in the US is presumed to continue to be a US citizen in the absence of proper legal evidence to the contrary; Perkins v. Elg (1939) 307 US 325; Ex parte Lopez (S.D. Tex 1934) 6 F.Supp 342. Renunciation or revocation of US citizenship is regulated by 8 USC sec. 1481 et seq and is applicable only in a limited range of situations, such as expatriation and allegiance to another country and almost always combined with a voluntary and formal renunciation of US citizenship made to a US diplomatic office abroad, in fact 8 USC sec. 1483 makes clear that this is virtually impossible for someone who is still inside the US (among the very few exceptions, instances of having obtained US naturalization by fraud or subsequently committing

treason or sabotage). For example, it was not possible for someone born with US citizenship, namely a Puerto Rican, to renounce his US citizenship while remaining in Puerto Rico as a "Puerto Rican national", since that was not a bona fide foreign nation. Lozado Colon v. US Dept of State (DDC 1998) 2 F.Supp.2d 43. When the proper formalities have been accomplished a Certificate of Loss of Nationality (CLN) is given to the ex-citizen; 8 USC sec. 1501. Heuer v. US Secretary of State (11th Cir 1994) 20 F3d 424 cert.den 513 US 1014. A person who is alleging that he has relinquished his US citizenship has, under 8 USC sec. 1481(b), the burden of proving that revocation of his citizenship, which would be unlikely without the CLN. Even for an American who has validly renounced his citizenship, the effective date of the termination of his citizenship (e.g. for tax purposes) would not be earlier than his formal renunciation before a US diplomatic officer. Dacey v. CIR (3/30/92) TC Memo 1992-187. Oddly enough, since the enactment of the Firearms Owners Protection Act in 1986, it has been illegal for anyone "who, having been a citizen of the US, has renounced his citizenship" to purchase or possess a firearm; 18 USC sec. 922(g)(7) -- it is not clear if that renunciation must meet the formalities of 8 USC sec. 1481 for this law to apply; the Congressional reports accompanying this law do not mention any of the formalities of 8 USC sec. 1481 et seq nor give specific examples. }

Claiming to be a sovereign: Goode v. Foster (D Kan unpub 10/21/96); similarly Valldejull v. Social Security Admin (ND Fla unpub 12/20/94) 75 AFTR2d 607, CCH Unempl.Ins.Rep. para 14368B ("that he is not a citizen of the Federal United States but a natural sovereign citizen of the United States not subject to the Social Security system"); similarly Farm Credit Bank of Wichita v. Devous (WD Okl 1996) 933 F.Supp 1028; similarly US v. Sloan (7th Cir 1991) 939 F2d 499 cert.den 502 US 1060; McDowell v. US (9th Cir unpub 6/17/97); McKeague v. The Corporate United States Govt of Washington DC (D. Haw unpub 10/9/97) 97 USTC para 50866; similarly Farm Credit Bank of Wichita v. Powers (Okla.App 1996) 919 P2d 31; similarly Industrial Devel. Bd of Tullahoma v. Hancock (Tenn.App 1995) 901 SW2d 382; similarly Wilson v. US (WD No.Car unpub 5/23/96) 77 AFTR2d 2489; US v. R.L. Keys (6th Cir unpub 4/6/93) 991 F2d 797(t); similarly In re Gdowik (Bankr., SD Fla unpub 7/23/96) 78 AFTR2d 6243 aff'd (SD Fla unpub 11/6/97) 228 Bankr.Rptr 481, 80 AFTR2d 8254; (county recorders instructed not to accept this document for filing) Texas Atty-Gen Letter Op. 98-16 (3/13/98); Snyder v. District Court of Stafford County (D Kan unpub 4/8/96) aff'd (10th Cir unpub 9/27/96) 98 F3d 1350(t) (claiming to be "natural born free people" and "a state" and "of freemen character" and not a "federal emergency citizen"); Young v. IRS (ND Ind 1984) 596 F.Supp 141; similarly ("natural born free sovereign US citizen") Damron v. Yellow Freight System Inc. (ED Tenn 1998) 18 F.Supp.2d 812; similarly (claiming to be "one of the indigenous sovereign people" and of "a Freemen Character" and therefore not susceptible to any court except "only to common law jurisdiction and process" by his own "Peers") L.L. Russell v. Clark (6th Cir unpub 2/9/99); (claiming to be "a sovereign state" and thereby trying to remove his traffic cases to a federal court) People v. Glaser (10th Cir unpub 1/19/96) 74 F3d 1250(t); US v. Studley (9th Cir 1986) 783 F2d 934 (claiming to be "an absolute, freeborn and natural individual"); similarly T.M. Thompson v. IRS (ND Ind 5/22/98) 23 F.Supp. 2d 923; T.J. Johnson v. State (Ark.App unpub 10/7/92); similarly US ex rel Brailey v. Aldesman (ND IL unpub

2/23/89) aff'd (7th Cir 1990) 904 F2d 38 cert.den 498 US 897 (perp making this claim held to be too mentally ill to stand trial and was confined to psych. hospital); Fair v. CIR (6/16/94) TC Memo 1994-276 aff'd (9th Cir unpub 6/30/95) 76 AFTR2d 5724, 95 USTC para 50418 cert.den 516 US 1098 (claiming to be a "free person" or "free citizen" and not a taxpayer); (claiming to be a "Sovereign Man On the Land") Marion v. Marion (Conn.Super. unpub 6/18/98); Peth v. Breitzman (ED Wis 1985) 611 F.Supp 50 (this plaintiff later convicted for printing fake money orders); (claiming to be a Sovereign and therefore "no longer under the jurisdiction of Title 26 USC or any other negative law.... Anyone who attempts jurisdiction over a Sovereign is subject to criminal penalties of ten thousand dollars and/or ten years in prison") Bombalski v. USA (WD Penn unpub 3/30/90); ("The Plaintiff is an American National and a State Sovereign and is not subject to the Federal jurisdiction of the United States. The Plaintiff has never been, to his knowledge, a 14th Amendment citizen or a resident of any state, statutorily defined as United States. ... The Plaintiff was, at the time of filing the action, a Sovereign in and over the Union State Republic of Arizona and is currently a Sovereign in and over the Union State Republic of Arizona...." C.L. Fisher v. Niemiec (D Ariz unpub 4/30/95); ("Contrary to plaintiff's subjective beliefs, Arizona is one of the fifty state which collectively comprise the United States of America.") Francis v. Rennie (D Ariz unpub 7/19/94); ("an individual freeman") Jones v. City of Newport (1989) 29 Ark.App 42, 780 SW2d 338; similarly Scotka v. State (Tex.App 1993) 846 SW2d 790; similarly US v. Masat (5th Cir 1991) 948 F2d 923 cert.den 506 US 835 ("Masat's brief states he is a 'non-citizen' and a 'non-resident'. More specifically, Masat claims the district court lacked personal jurisdiction over him because he is a 'freeman'. In light of the fact that Masat was indicted for tax evasion, appeared before the district court, and has offered this court no support for his lack-of-personal-jurisdiction contention, we find his argument frivolous."); similarly US v. Gardell (1st Cir unpub 5/6/94) 23 F3d 395(t), 73 AFTR2d 2075 cert.den 513 US 869; similarly Holker v. US (8th Cir 1984) 737 F2d 751; similarly US v. Schmitt (8th Cir 1986) 784 F2d 880; similarly Jensen v. US (D Mass unpub 3/1/84) 53 AFTR2d 1067, 84 USTC para 9283; similarly Goode v. Foster (D. Kan unpub 10/21/96); similarly Lebrun v. State (1986) 255 Ga 406, 339 SE2d 227; similarly Cauvel v. CIR (10/10/89) TC Memo 1989-547; similarly Farm Credit Bank of Wichita v. Powers (Okla.App 1996) 919 P2d 31; (sued to get declaration that he is "a Sovereign Freeman" and not a "slave of the United States or an American citizen or a US taxpayer") Busby v. US (MD Fla unpub 7/9/98) 82 AFTR2d 5950; ("as a Sovereign Individual now asserts absolute immunity from payment of federal income taxes to which ordinary mortals are subjected .... precisely the same degree of protection from federal income taxation as did the Ghost Dance of the Sioux warrior from the repeating rifles of the federal cavalry -- Zero!") McKinney v. Regan (MD La 1984) 599 F.Supp 126, 55 AFTR2d 1509, 85 USTC para 9479 ; similarly US v. J.O. Steiner (9th Cir unpub 5/14/92) 963 F2d 381(t) ("a sovereign citizen of the state of California"); similarly US v. J.R. White (9th Cir unpub 12/20/90) 921 F2d 282(t) ("a sovereign citizen of the state of Nevada"); similarly Barcroft v. CIR (1/2/97) TC Memo 1997-5 app.dismissed (5th Cir unpub 12/17/97) 134 F3d 369(t), 81 AFTR2d 453, 98 USTC para 50157; (claiming that as a "free sovereign individual citizen" he could unilaterally revoke his own Social Security Number, and thereafter refuse to comply with drivers license laws) Hershey v. Commonwealth Dept of Transportation (Penn.Commonw.Ct 1995) 669 A2d 517 app.den

544 Penn 664, 676 A2d 1202; (claiming "she is an American Sovereign State Citizen not subject to federal income tax") In re Cambern (9th Cir unpub 9/29/95) 67 F3d 305(t), 76 AFTR2d 6816; (claiming total immunity from the state divorce court on the pretext that "Mississippi no longer possesses Sovereign state power, it is now the people of the area known as Mississippi who retain their individual Sovereign power." Appeals court said "We find that Mississippi still possesses sovereign state power and that the Chancery Court ... had jurisdiction ... [Appellant's] argument on this point is so totally and obviously without merit that no further discussion is necessary.") Carlock v. Carlock (Miss.App unpub 5/25/99); (referring to himself as "Sovereign Goods" and "un-a-lien-able rights claimant" and a "Freeholder of Inheritance", and further objects to the participation by any of the opposing attys and the judge because they are all "enfranchised creatures of the law" and "without standing in this court or any other court of this land!") R.E. Goode v. Sumner County Commissioners (D.Kan unpub 2/17/95); **claiming that as a "citizen at common law" does not have to comply with motor vehicle laws** nor can a county court hear a charge against him) City of South Euclid v. Carroll (Ohio App unpub 10/6/88) app.dism 42 Oh.St.3d 706, 537 NE2d 225; ditto T.J. Johnson v. State (Ark.App unpub 10/7/92); ditto State v. Cooper (Tenn.Crim.App unpub 9/21/88); ditto (claiming "that, as a 'judicial power citizen', he is governed only by 'God and the common law of the Constitution' ... that he is exempt from the laws of this state") State v. Booher (Tenn.Crim.App 1997) 978 SW2d 953; similarly (as a "citizen in party" and "a natural born free sovereign United States citizen" he does not have to comply with US laws) In re Shugrue (Bankr., ND Tex 1998) 221 Bankr.Rptr 394; ditto this was evidently a ploy used in April 1992 by Terry L. Nichols, later identified as an Oklahoma City bombing conspirator; a 1992 letter and a 1994 affidavit by Nichols to the same effect are found on the internet), US v. Nichols (WD Okl 1995) 897 F.Supp 542; (claiming that as a "free citizen" he can ignore federal laws relating to logging in a National Forest) US v. Novotny (10th Cir unpub 6/5/92) 968 F2d 22(t) cert.den 507 US 909; (similarly, as a "freeman" can ignore driver license laws) State v. Folda (Mont 1994) 267 Mont 523, 885 P2d 426; ditto Jones v. City of Newport (1989) 29 Ark.App 42, 780 SW2d 338; (similarly, as a "first class judicial citizen" thought he didn't need to comply with drivers license laws) Estes-El v. Town of Indian Lake (ND NY unpub 5/11/98); (petitioning for a declaration that the perp "is no longer property of the US govt") Van Hall v. IRS (D Ariz unpub 8/30/96) 78 AFTR2d 6410; (pretending to have a "personal" Quiet Title to immunize against all legal responsibilities) State v. Cella (Mo.App 7/7/98) 976 SW2d 543; ditto Skurdal v. US (D Mt unpub 10/20/94) 74 AFTR2d 6918; (such a suit not possible) Barcroft v. State (Tex.App 1995) 900 SW2d 370; (because perp is an American Indian) US v. Willie (10th Cir 1991) 941 F2d 1384 cert.den 502 US 1106; "I have news for [the] petitioner: Even such ... an 'unenfranchised Sovereign Individual of the United States of America, a Republic", proceeding under the 'Common Law of the United States, a Republic,' ... is bound, along with the rest of us, to pay the income taxes levied by that republic." McKinney v. Regan (MD La 1984) 599 F.Supp 126, 55 AFTR2d 1509, 85 USTC para 9479. But see, for instance, City of Salina v. Wisden (Utah 1987) 737 P2d 981 ("We will consider Mr. Wisden's contention that the ... [traffic] court lacked jurisdiction to try him because his status as a 'free man' exempts him from the motor vehicle code because he did not consent to be bound by it. We address this issue only because it is frequently raised and should be finally settled. We reject his

claim.... Consent to laws is not a prerequisite to their enforceability against individuals. ... In order for our scheme of ordered liberties to succeed, we must all obey valid laws, even those with which we do not agree; a man cannot exempt himself from the operation of a law simply by declaring that he does not consent to have it apply to him.") {NOTE: One of the motives behind this and similar ploys is the childish notion that the crank somehow has the power to deny a court's (or a government's) jurisdiction over him or over his offense, and that he cannot be held accountable even for flagrant violations if he does not personally consent to being arrested, summoned, tried, etc. This is patently absurd. The long held principle is that the court (meaning the judge) is the one who decides on whether a case is within the court's jurisdiction (an error can be reviewed on appeal) and even both litigants by agreement cannot deprive a court of its appropriate jurisdiction; Home Insur. Co. v. Morse (1874) 87 US (20 Wall) 445; nor can both litigants by agreement confer jurisdiction upon the wrong court; Kennedy v. Bank of Georgia (1850) 49 US (8 How) 586; California v. LaRue (1972) 409 US 109.}

Pretending to be a non-resident alien: Spirito v. US (Bankr., MD Fla 1996) 198 Bankr.Rptr 624; Dunham v. CIR (2/9/98) TC Memo 1998-52 (calling himself "a domiciled inhabitant of an American State", his use of a form 1040NR was penalized as tax fraud); Nagy v. CIR (1/24/96) TC Memo 1996-24; Betz v. US (2/3/98) 40 Fed.Claims 286, 81 AFTR2d 611, 98 USTC para 50199 app.dism (FC 1998) 155 F3d 568(t) (person born in State of Washington to parents who were US citizens is himself a US citizen, court took judicial notice that Washington is one of the 50 states that comprise the United States and it joined the Union in 1889 as the fourty-second state); Wilson v. US (WD No.Car unpub 5/23/96) 77 AFTR2d 2489; Secora v. US (D Neb unpub 4/18/97) 79 AFTR2d 2686; Brown v. US (4/3/96) 35 Fed.Claims 258 aff'd (Fed Cir 1997) 105 F3d 621; US v. Moore (ND Okl unpub 9/7/93) 72 AFTR2d 6277, 93 USTC para 50653 aff'd (10th Cir 1994) 21 F3d 1122(t), 73 AFTR2d 1656; In re Angstadt (Bankr. ED Penn unpub 8/17/94); In re Weatherley (Bankr. E.D. Penn 1994) 169 Bankr.Rptr 555, 25 Bankr.Ct.Dec 1427 ("patently frivolous"); In re Wm.G. Walters (Bankr., ND Ind. 1993) 166 Bankr.Rptr 119, 71 AFTR2d 1047; (a "non-resident alien preamble citizen") US v. Fitch (9th Cir unpub 10/30/92) 978 F2d 716(t); ("American Inhabitants who posses sovereign powers and immunities", altho born in California and living in Alaska) Epperly v. US (US Congress) (9th Cir unpub 11/24/92) 980 F2d 737(t) cert.den 510 US 867; (claimed to be "a nonresident alien because he lives in the Utah Republic, not the United States.) Mancebo v. CIR (1/27/97) TC Memo 1997-46; (penalty imposed where protester used a form 1040NR on the pretext that "he was a citizen or national of the country of Nevada, USA, that petitioner was never a US citizen, that petitioners claims the benefits of a US income tax treaty with the foreign country of Nevada") C.D. Reese v. CIR (6/5/95) TC Memo 1995-244; (use of 1040NR and claims to be a national of, in various years, the Texas Republic, the Washington Republic and the Colorado Republic, "are no more than stale tax protester contentions long dismissed summarily by this court and all other courts... Section 1 [of 26 USC] imposes an income tax on the income of every individual who is a citizen or a resident of the US.") Stallard v. CIR (10/5/92) TC Memo 1992-593; (claiming to be a "non-resident and alien to their colorful governments") Beideman v. IRS (D Del unpub 9/7/93) 72 AFTR2d 6188; (cannot claim to be non-resident alien if perp is clearly a resident of a state) LaRue v. US (CD IL 1997) 959

F.Supp 957 aff'd (7th Cir 1997) 124 F3d 204(t), 97 USTC para 50703, 80 AFTR2d 6275 cert.den 523 US 1096; (claimed to be a citizen of NY but for IRS purposes a non-resident alien with no income connected to an activity "within" the US) H.J. Thomas v. USA (IRS, International Office) (WDNY unpub 11/29/91); similarly US v. Kettler [& Van Skiver](10th Cir unpub 6/3/91) 934 F2d 326(t); (American citizens but not US citizens) Boyce v. CIR (9/25/96) TC Memo 1996-439 aff'd (9th Cir 1997) 122 F3d 1069; ditto R.S. Powers v. CIR (12/12/90) TC Memo 1990-623; ditto T.J. Johnson v. State (Ark.App unpub 10/7/92); ditto In re Gdowik (Bankr., SD Fla unpub 7/23/96) 78 AFTR2d 6243 aff'd (SD Fla unpub 11/6/97) 228 Bankr.Rptr 481, 80 AFTR2d 8254; ditto Nieman v. CIR (11/17/93) TC Memo 1993-533; (or claiming to be "a citizen of the united states [lower case] of America ... and I have no business with the United States.") US v. Weatherley (ED Penn 1998) 12 F.Supp.2d 469; (The Oklahoma City bombing conspirator, Terry Nichols, also tried to evade his child support responsibilities in 1992 by claiming to be "a non-resident alien non-foreigner ... not a person", cf. M. France, *Homegrown Scholars Treat Framers' Work as a Bible*, National Law Jrnl, 26 June 1995; his 1992 letter and a 1994 affidavit to the same effect can be found on the internet); (quibbling whether the United States is the same as the United States of America, etc.) US v. Dunkel (ND IL unpub 8/30/96) 78 AFTR2d 6529 rev. in part on other grnds (7th Cir unpub 7/1/97) 80 AFTR2d 5148, 97 USTC para 50565; ditto US v. Weatherley (ED Penn 1998) 12 F.Supp.2d 469; ditto US v. Wacker (10th Cir unpub 3/31/99) ("relatively unintelligible and ludicrous arguments"); ditto (plaintiff claimed to be "a natural born Citizen of the Union and of the Sovereign State of Arkansas" and denied being subject to the federal laws) Eckert v. Lane (WD Ark 1988) 678 F.Supp 773; ditto ("native born inhabitants and citizens of the american [sic] union republic Arizona as natural beings exercising their inalienable rights" and not citizens of the US nor susceptible to tax laws) Vaillancourt [& the People of the Republic Union State named Arizona] v. Bentsen (D.Ariz unpub 2/25/94) 73 AFTR2d 1423; ditto (perp filed a form 1040NR claiming to be a citizen "of the country of Nevada USA" and exempt from taxes under "a US income tax treaty with the foreign country of Nevada" but simultaneously describing himself as "a natural born entity of Tennessee USA, I am a fully qualify citizen of the United State of America possessing all rights and immunities guaranteed by the Constitution for the United States." -- "Petitioners' position ... consists solely of tax protester rhetoric and legalistic gibberish... Petitioners' position is frivolous and groundless.") Reese v. CIR (6/5/95) TC Memo 1995-244; similarly (claimed to be a nonresident alien and a citizen of the Republic of Michigan; tried to obtain a tax refund but the form 1040NR could not be processed for a refund because his only reported address was "Michigan Republic, America", he had omitted his SSN or taxpayer identification number, and he had appended a "reservation of rights" clause to his signature) US v. E.M. Nash (6th Cir 1999) 175 F3d 429; ditto (quibbling about this and pretending that Montana is a country and not a state, etc., taken as evidence of fraudulent intent in prosecution for passing funny money) State v. McNeil (Mont.Supm 9/17/98); Theron Tucker v. USA & IRS (EDNY unpub 7/6/98) 82 AFTR2d 5796, 98 USTC para 50576; 82 AFTR2d 5796; R.S. Powers v. CIR (12/12/90) TC Memo 1990-623;

Denies being a "14th Amendment citizen": Fox v. CIR (2/1/93) TC Memo 1993-37 summ.judg. granted (2/26/96) TC Memo 1996-79; ditto R.S. Powers v. CIR (12/12/90)

TC Memo 1990-623; ditto Ball v. US (D. Ore unpub 8/24/93) 72 AFTR2d 5958, 93 USTC para 50665 sanctions added (D. Ore unpub 10/5/93) 72 AFTR2d 6442; ditto Wells v. US (ND Okla unpub 7/1/86) 59 AFTR2d 462, 87 USTC para 9189; ditto Huebner v. State (Tex.App unpub 5/8/97); ditto Meuli v. Farm Credit Service, et al (D Kan unpub 8/8/91) aff'd (10th Cir unpub 12/18/92) 982 F2d 529(t)); ditto State v. Folda (Mont 1994) 267 Mont 523, 51 Mont St.Rep 1149, 885 P2d 426 ("asserts that he is not required to abide by any state or federal laws"); ditto J.B. Smith v. US, IRS, et al. (D. Ida unpub 7/30/93); ditto State v. Cooper (Tenn.Crim.App unpub 9/21/88); ditto (denies that he is a "federal citizen" and subject to federal criminal law) US v. Sileven (8th Cir 1992) 985 F2d 962 (this same perp a dozen years earlier insisted he could operate an unlicensed, uninspected, unsafe, and unstaffed elementary school simply because it was sponsored by his church) ; ditto US v. Updegrave (ED Penn unpub 5/28/97) 80 AFTR2d 5290, 97 USTC para 50465 ("The 14th Amendment controls the definition of citizenship. The Amendment states that "all persons born or naturalized in the US ... are citizens of the US ...' According this court finds that Updegrave is not a resident of Pennsylvania but a citizen of the US by birth, and as such he is subject to federal income tax."); ditto US v. Greenstreet (ND Tex 1996) 912 F.Supp 224 (claiming to be "of the White Preamble Citizenship and not one of the 14th Amendment legislated enfranchised de facto colored races"); ditto Spoelman v. Hummel (WD Mich unpub 5/26/89); ditto US v. Kettler (10th Cir unpub 6/3/91) 934 F2d 326(t); ditto (claimed that "By my birth in California of parents not subject to the incapacity of race, I am in law and fact, politically free by birth, libertas. Thus, with respect to 14th amendment citizenship, I am alien and with respect to 14th amendment residency [which does not appear in the 14th Amendment!], I am nonresident and with respect to both I am nonresident alien." "Petitioner's arguments are no more than stale tax protester contentions long dismissed summarily by this court and all other courts which have heard such contentions.") Stallard v. CIR (10/5/92) TC Memo 1992-593; ditto (with several other losing arguments) US v. Dawes (10th Cir 1989) 874 F2d 746 cert.den 493 US 920 error coram nobis granted on other grounds (10th Cir 1990) 895 F2d 1581; ditto (argument that "freeborn, white, preamble, sovereign, natural, individual common law de jure citizens of a state" are not "persons" under IRC is "completely lacking in legal merit and patently frivolous") Lonsdale v. US (10th Cir 1990) 919 F2d 1440; ditto (sued for declaration that he is a "de jure citizen" rather than a "de facto citizen" which he supposes brings him under "the internationalist maritime jurisdiction" and subject to income tax laws ... "Plaintiff's pleadings contain rambling, barely coherent discussions of the supposed basis for distinction... The claims are patently meritless.") Itz v. US Tax Court (WD Tex unpub 5/6/87) 87 USTC para 9497, 60 AFTR2d 5113; ditto ("All citizens of the US are liable for income taxes and every person born in the US is a citizen of the US.") Cox v. CIR (10th Cir unpub 10/28/96) 99 F3d 1149(t), 78 AFTR2d 7015, 96 USTC para 50598; ditto US v. Lyman (10th Cir unpub 12/24/98) 166 F3d 349(t), 99 USTC para 50199, 83 AFTR2d 354; ditto (disbarred lawyer claimed that tax laws did not apply to him because he is not a 14th Amendment citizen but rather a citizen of the sovereign Republic of Idaho now claiming asylum in the Republic of Colorado) US v. Jagim (8th Cir 1992) 978 F2d 1032 cert.den (Ziebarth v. US) 508 US 952; (tried to deny that the 14th amendment was validly adopted, court held this was a political question which the courts could not consider and which the other branches of govt had settled decisively) US v. R.J. McDonald (9th Cir unpub 10/4/90)

919 F2d 146(t) cert.den 499 US 928; {Note: the US Supreme Ct did mention a category of 14th Amendment citizens, consisting of everyone either born in the US or naturalized according to US laws, and non-14th Amendments citizens, consisting of a smaller number whose citizenship derives from some Act of Congress other than naturalization, and the non-14th Amendment citizenship could validly have special restrictions or requirements that were no applied to the 14th Amendment citizens, such as the requirement that someone born abroad with only one American parent must stay inside the US for several years before the age of 28 or else lose that US citizenship. But the court clearly spoke of native-born Americans as 14th Amendment citizens. Rogers v. Bellei (1970) 401 US 815}; (claim to be "private citizen" to evade licensing law) Burnison v. Macias (D Kan unpub 6/11/97) aff'd (10th Cir unpub 12/8/97) 131 F3d 151(t); similarly State v. Skurdal (1988) 235 Mont 291, 767 P2d 304 ("No persons in Montana may exempt themselves from any law simply by declaring they do not consent to it applying to them."); ditto State v. Booher (Tenn.Crim.App 1997) 978 SW2d 953; similarly State v. Von Schmidt (1985) 109 Ida 736, 710 P2d 646; ditto State v. D.R. Gibson (1985) 108 Ida. 202, 697 P2d 1216 (traffic laws); (evading criminal law by claim to be an "Absolute natural person") State v. Matzke (1985) 236 Kan 833, 696 P2d 396; ditto US v. Studley (9th Cir 1985) 783 F2d 934; similarly Lovell v. US (7th Cir 1984) 755 F2d 517; similarly Humphreys v. State (Okla. Crim. App 1987) 738 P2d 188 (evading driver lic law); similarly Terpstra v. State (Ind.App 1988) 529 NE2d 839; (claiming to be a "private Christian" for same effect) Bixler v. CIR (7/23/96) TC Memo 1996-329; similarly M.J. Olson v. US (Fed Claims unpub 8/26/98) 82 AFTR2d 6174; similarly In re Gdowik (Bankr., SD Fla unpub 7/23/96) 78 AFTR2d 6243 aff'd (SD Fla unpub 11/6/97) 228 Bankr.Rptr 481, 80 AFTR2d 8254; similarly Karlin v. Marten (10th Cir unpub 7/16/98) 82 AFTR2d 5318, 98 USTC para 50564; similarly In re Cobb (Bankr. MD Fla 1998) 216 Bankr.Rptr 676; (cannot bring a suit for declaratory judgment that he is a "private state citizen of Texas" and thereby nullify his birth certificate, school records, marriage license, Soc.Sec. account, and drivers license) Barcroft v. State (Tex.App 1995) 900 SW2d 370; (claiming that govt attys or court staff are "alien enemy agents") US v. S.L. Heard (4th Cir unpub 2/23/98) 135 F3d 771(t), 81 AFTR2d 873; similarly US v. Gamble (ND IL unpub 12/3/96); Bixler v. CIR (7/23/96) TC Memo 1996-329; US v. J.F. Heard (ND WV 1996) 952 F.Supp 329; similarly Greenstreet v. Heiskell (Tex.App 1997) 940 SW2d 831 reh.den 960 SW2d 713; (an unnamed "foreign sovereign state" -- the Montana Freemen) Landers v. US (1997) 39 Fed Claims 297; ("preamble citizen") Huebner v. State (Tex.App unpub 5/8/97); ditto US v. Andra (D Ida 1996) 923 F.Supp 157; ditto US v. Fitch (9th Cir unpub 10/30/92) 978 F2d 716(t); We the People v. IRS (MD Fla unpub 5/29/96) 78 AFTR2d 5458 aff'd 132 F3d 1459; (claimed to have issued his very own declaration of independence) Walker alias Theonaleth v. CIR (3/12/96) TC Memo 1996-124; ditto US v. Frech (10th Cir unpub 6/16/98) 149 F3d 1192(t); ditto Isaacson v. US (9th Cir unpub 9/9/94) 35 F3d 571(t), 74 AFTR2d 6354; (denied being "a person" and therefore not subject to taxation) M.J. Olson v. US (Fed Claims unpub 8/26/98) 82 AFTR2d 6174; similarly (denied being an "individual") K.L. Anderson v. CIR (7/8/98) TC Memo 1998-253; Richey v. Indiana Dept of State Revenue (Ind. Tax Ct 1994) 634 NE2d 1375 ("Richey ... has lived in Indiana since birth. His claim to exemption, though, rests ... on the stunning proposition that ... he is not a resident of the US and therefore not a resident of Indiana.") {Note: The myth is that the

Fourteenth Amendment created a distinct category of citizen, distinct from native born whites, consisting of non-whites and immigrants--and later women--so that the American population is divided between "preamble citizens" who are citizens of individual states but not necessarily citizens of the US nor subject to federal law, and "14th Amendment citizens" who are covered by federal law and who may not have the inherent rights. This myth is discussed in Koniak, *When Law Risks Madness*, 8 Cardozo Studies in Law and Literature 65 (1996), which also covers some other militia-type notions.

Part Three

By Bernard J. Sussman, JD, MLS, CP

Pretending to be a citizen of a "sovereign state": Betz v. US (2/3/98) 40 Fed.Claims 286, 81 AFTR2d 611, 98 USTC para 50199 app.dism (FC 1998) 155 F3d 568(t); Barcroft v. CIR (1/2/97) TC Memo 1997-5 app.dism (5th Cir 12/17/97) 134 F3d 369(t), 98 USTC para 50157; US v. George (9th Cir unpub 10/27/97) 127 F3d 1107(t); US v. Lorenzo (9th Cir 1993) 995 F2d 1448; US v. Ferrel (9th Cir unpub 2/21/91); US v. Greenstreet (ND Tex 1996) 912 F.Supp 224; ("argues that the only court having jurisdiction over him is a Common Law Court because he is a South Dakota Republic man") US v. Schiefen (D SD 1995) 926 F.Supp 877 aff'd 81 F3d 166 mand.denied 522 US 1074; Gravitt v. US (ED Mich unpub 11/4/97); Jamroz v. Panuthos (7th Cir unpub 11/20/97); US v. G.D. Bell (ED Cal unpub 4/30/97) 79 AFTR2d 2784 recons.den 27 F.Supp.2d 1191; Boyce v. CIR (9/25/96) TC Memo 1996-439 aff'd (9th Cir 1997) 122 F3d 1069; US v. Hilgeford (9th Cir 1993) 7 F3d 1340 ("The defendant in this case apparently holds a sincere belief that he is a citizen of the mythical Indiana State Republic and for that reason is an alien beyond the jurisdictional reach of the federal courts. This belief is, of course, incorrect."); Isaacson v. US (9th Cir unpub 9/9/94) 74 AFTR2d 6354; Theron Tucker v. USA & IRS (EDNY unpub 7/6/98) 82 AFTR2d 5796, 98 USTC para 50576; In re Greatwood [v. US, IRS] (Bankr.App, 9th Cir 1996) 194 Bankr.Rptr 637, 77 AFTR2d 1583 affd (9th Cir 1997 120 F3d 268(t) ("I deny I was a US citizen ... I deny that the people of Nevada have granted authority to any official or branch of govt of the State of Nevada to enter into any US federally connected scheme so as to require the people of Nevada to pay a tax..." Held that his attempt to declare bankruptcy to evade his ten years of unpaid taxes was in bad faith and petition dismissed); Dunham v. CIR (2/9/98) TC Memo 1998-52 (calling himself "a domiciled inhabitant of an American State" whose "tax home was within an American Union State"); Fox v. CIR (2/1/93) TC Memo 1993-37 summ.judg. granted (2/26/96) TC Memo 1996-79; Sochia v. US (5th Cir 1994) 23 F3d 941 cert.den 513 US 1153; Harrell v. CIR (6/15/98) TC Memo 1998-207; M.J. Olson v. US (Fed Claims unpub 8/26/98) 82 AFTR2d 6174; US v. Moore (10th Cir unpub 3/24/94) 21 F3d 1122(t), 73 AFTR2d 1656 (with an "oath of allegiance to the Oklahoma Republic"); Nieman v. CIR (11/17/93) TC Memo 1993-533; Secora v. US (D Neb unpub 4/18/97) 79 AFTR2d 2686; ("citizens of the sovereign California Republic") A.K. Nicholson v. US (ED CA unpub 4/15/98); (claimed that IRS and federal court do not have any authority with "the Republic of Pennsylvania") US [& Argir] v. R.P. Carr (ED Penn unpub 1/28/99); ("inhabitants of the California republic not the corporate State of California") Brandt v. CIR (9/7/93) TC Memo 1993-411; similarly (claiming to be citizens of the California Republic and not US citizens) Cochrane v. CIR (8/7/96) 107 Tax Ct 18; ditto Carter v. Rubin (ND Calif unpub 12/28/95) 77 AFTR2d 1291 ("These assertions are based on fundamental misconceptions of the established relationship of the citizen to the US govt under the Federal Constitution. It the the govt which decides for the people, not an individual who decides for himself, when a person shall be tax exempt, accusations of perjury notwithstanding. Likewise, it is the govt which decides for the people, not the individual who decides for himself, when a person is in fact a citizen of the US."); ditto Martinez v. Southern California Rapid Transit District (9th Cir unpub 7/22/94) 29 F3d 633(t), 74 AFTR 2d 553; ditto (argued that because his drug operations took place in the "jurisdiction of the State Republics" that he was not subject to federal laws or court) US v. Wacker (10th Cir unpub 3/31/99); ditto US v. T.M. King (6th Cir unpub 12/2/94) 42 F3d 1389(t) ("The first

15 pages of King's pro se brief are devoted, inter alia, to his contentions that his is a 'jus sanguinis Citizen/Principle of the California Republic" ... supported by a long list of irrelevant, obscure case citations, definitions, and Latin maxims. ... The Sixth Circuit has ... unequivocally reaffirmed that such an argument has no force, is contrary to 75 years of reported decisions and may properly be characterized as silly or frivolous. This claim is unavailing to King."); ditto D.C. Roberts v. Motion Picture Pension Plan (9th Cir unpub 2/1/95) 46 F3d 1144(t) cert.den 514 US 1120; similarly ("state citizen of Illinois, not state of Illinois" and "not a US citizen") Wesselman v. CIR (2/28/96) TC Memo 1996-85; ("not citizens of the US but rather Free citizens of the Republic of Minnesota, and consequently not subject to taxation.") US v. Gerads (8th Cir 1993) 999 F2d 1255 cert.den 510 US 1193; ("citizen of the Sovereign Republican States of the Continental States United") Verbeck v. CIR (9th Cir unpub 11/3/95) 70 F3d 122(t), 76 AFTR2d 7452, 96 USTC para 50064 cert.den 519 US 854; ("sovereign citizens of the State of Maryland") Blackstone v. IRS (D.Md unpub 9/30/98); ("Private Missouri Citizen ... a Citizen of the Missouri Republic" -- "this declaration filled with pseudo-legal mish-mash and arcane phrases making no sense" - moreover, having appealed to this particular court now contended that this court lacked jurisdiction to hear the appeal) City of Kansas City v. Hayward (Mo.App 1997) 954 SW2d 399; ("not a US citizen nor US person nor US individual [but instead] that he is a sovereign Indiana citizen") D.R. Andrews v. CIR (9/2/98) TC Memo 1998-316; similarly K.L. Anderson v. CIR (7/8/98) TC Memo 1998-253; Snyder v. District Court of Stafford County (D Kan unpub 4/8/96) aff'd (10th Cir unpub 9/27/96) 98 F3d 1350(t); US v. Updegrave (ED Penn unpub 5/28/97) 80 AFTR2d 5290, 97 USTC para 50465 ("Updegrave contends that ... Pennsylvania, the state in which he admittedly resides, is a 'sovereign' entity. The Commonwealth of Pennsylvania ratified the Constitution of the US, including the Supremacy Clause found in Article VI, and the 14th Amendment thereto. Thus Pennsylvania is clearly not a sovereign entity. .... Accordingly, the laws of the United States, including the FRCP, are valid and enforceable within the Commonwealth of Pennsylvania."); Richey v. Indiana Dept of State Revenue (Ind. Tax Ct unpub 6/3/94) 634 NE2d 1375(t) ("Richey resides in Gibson County, Indiana, and has lived in Indiana since birth. His claim to exemption, though, rests in part on the stunning proposition that ... he lives in a foreign country.... Although there are times when the denizens of the nation's capitol seem separated by a wide gulf from those who sent them there, Richey's entire appeal sails straight through that gulf and on to terra incognita."); US v. Weatherley (ED Penn 1998) 12 F.Supp.2d 469; Brown v. US (4/3/96) 35 Fed.Claims 258 aff'd (Fed Cir 1997) 105 F3d 621; ("claims that as a natural born citizen of Montana he is a nonresident alien" and not subject to taxation) US v. L.T. Hanson (9th Cir 1993) 2 F3d 942; US v. Sloan (7th 1991) 939 F2d 499 cert.den 502 US 1060; ("a Free judicial Power Citizen of Indiana") State v. Booher (Tenn.Crim.App 1997) 978 SW2d 953; LaRue v. US (CD IL 1997) 959 F.Supp 957 aff'd (7th Cir 1997) 124 F3d 204(t), 97 USTC para 50703, 80 AFTR2d 6275 cert.den 523 US 1096 (claiming that Illinois is not a "state" as defined in the IRC but is instead "a member of the union"); same person in LaRue v. US (CD IL 1997) 959 F.Supp 959, 81 AFTR2d 810, 37 Fed.R.Serv.3d 1184 ("Plaintiffs argue that they are exempt from federal income tax because they are non-resident aliens, yet they concede that they are residents of the state of Illinois. Plaintiffs' claim to be non-resident aliens is absurd on its face and is absolutely without legal merit."); US v. Price (5th Cir 1986) 798 F2d 111; Palmer v. CIR

(10/9/97) TC Memo 1997-462; US v. Foster [& Madge] (D Minn unpub 5/27/97); Valldejuli v. US (SD Fla unpub 12/20/96) 78 AFTR2d 7492; Stoecklin v. CIR (11th Cir 1989) 865 F2d 1221; US v. Knudson (D Neb 1997) 959 F.Supp 1180; US v. Moore (ND Okl unpub 9/7/93) 72 AFTR2d 6277, 93 USTC para 50653 aff'd (10th Cir 1994) 21 F3d 1122(t), 73 AFTR2d 1656; Hirsh v. CIR (4/21/97) TC Memo 1997-184; (denying that Oklahoma City is part of the US) A.J. Barnett v. USA (10th Cir unpub 9/14/93) 5 F3d 545(t) cert. denied 510 US 1122; (similarly for Utah) Christensen v. Ward (10th Cir 1990) 916 F2d 1462 cert.den 498 US 999; Powers v. CIR (12/12/90) TC Memo 1990-623; (for purpose of evading Social Security tax) Valldejull v. Social Security Admin (ND Fla unpub 12/20/94) 75 AFTR2d 607, CCH Unempl.Ins.Rep. para 14368B; Harvard v. Pontesso (6th Cir unpub 8/8/97) 121 F3d 708(t); Farm Credit Bank of Wichita v. Devous (WD Okl 1996) 933 F.Supp 1028; B. Jackson v. CIR (10/1/91) TC Memo 1991-498 aff'd (9th Cir unpub 4/7/93); R.S. Powers v. CIR (12/12/90) TC Memo 1990-623; US v. Sloan (7th Cir 1991) 939 F2d 499 cert.den 502 US 1060; In re Weatherley (Bankr. E.D. Penn 1994) 169 Bankr.Rptr 555, 25 Bankr.Ct.Dec 1427; Greenstreet v. Heiskell (Tex.App 1997) 940 SW2d 831 reh.den 960 SW2d 713; Ex parte Bowers (Tex.App 1994) 886 SW2d 346; LaRue v. US (7th Cir unpub 9/8/97) 124 F3d 204(t), 97 USTC para 50703, 80 AFTR2d 6275 cert.den 523 US 1096; US v. Verlin (D Kan 1997) 979 F.Supp 1334; State v. French (1994) 77 Haw 222, 883 P2d 644; Fostvedt v. US (10th Cir 1992) 978 F2d 1201 cert.den 507 US 988; ("We have held before that this belief is simply wrong.") US v. Ross (7th Cir unpub 4/13/95) 52 F3d 329(t); McQuatters v. CIR (3/2/98) TC Memo 1998-88; State v. McNeil (Mont.Supm 9/17/98); (claiming to be "a citizen of the United States of America" but not a "citizen of the United States"!) Fostvedt v. US (D. Colo 1993) 824 F.Supp 978 aff'd 16 F3d 416; ditto(!) In re Gdowik (Bankr., SD Fla unpub 7/23/96) 78 AFTR2d 6243 aff'd (SD Fla unpub 11/6/97) 228 Bankr.Rptr 481, 80 AFTR2d 8254 (denying he is a citizen of the US nor of the State of Fla but claiming to be "a Free, White, Male, American national Citizen, Citizen of the USA, Florida state Republic Citizen, and a Common Law Citizen"); ("appellant argues that as a white, natural born, state citizen, he is not subject to the taxing power of Congress. This argument is completely without merit.") US v. R.J. McDonald (9th Cir unpub 10/4/90) 919 F2d 146(t) cert.den 499 US 928; (disbarred lawyer claiming immunity to law as the citizen of the Sovereign Republic of Idaho, currently seeking asylum in the Republic of Colorado) US v. Jagim (8th Cir 1992) 978 F2d 1032 cert.den (Ziebarth v. US) 508 US 952; Ball v. US (D. Ore unpub 8/24/93) 72 AFTR2d 5958, 93 USTC para 50665 sanctions added (D. Ore unpub 10/5/93) 72 AFTR2d 6442; (thereby denies being subject to federal law) Green v. Winkler (SD Fla unpub 12/5/96) 78 AFTR2d 7630; Albers v. IRS (D. Neb unpub 2/15/96) 77 AFTR2d 1234, 96 USTC para 50197 aff'd 105 F3d 662 cert.den 520 US 1221; Wilson v. US (WD No.Car unpub 5/23/96) 77 AFTR2d 2489; (fighting extradition to Michigan "from Texas, a foreign state") Capaldi v. Pontesso (6th Cir 1998) 135 F3d 1122; (thereby claiming that a fed court has jurisdiction because of a diversity of nationalities and that the federal Foreign Sovereign Immunities Act applies to the US govt because foreign to this sovereign state) Shrock v. US (7th Cir unpub 7/22/96) 92 F3d 1187(t), 78 AFTR2d 5792; Nishitani v. Baker (Haw. Intermed.App 1996) 82 Haw 281, 921 P2d 1182 ("Kingdom of Hawaii"); ditto ("Nation of Hawaii") US v. Kanahele (D Haw 1995) 951 F.Supp 921; (tried to pretend that the US govt is "foreign" and therefore not immune under the Foreign

Sovereign Immunity Act, 28 USC 1602 et seq) Isaacson v. US (9th Cir unpub 9/9/94) 35 F3d 571(t), 74 AFTR2d 6354; McLaren v. United States Incorporated (DDC 1998) 2 F.Supp.2d 48 ("the Republic of Texas"); relying on mention of **compact states** in 26 USC 297 for claiming to be a citizen of something other than the US refuted, that section allows the 9th Circuit to lend judges to the Pacific Trust Territories and does not refer to the 50 states of the Union. Betz v. US (2/3/98) 40 Fed.Claims 286, 81 AFTR2d 611, 98 USTC para 50199 app.dism (FC 1998) 155 F3d 568(t); ditto (arguing that a "citizen of the US" means only a citizen of a "compact state" and not someone susceptible to taxation) Nieman v. CIR (11/17/93) TC Memo 1993-533; denied being a US person or individual and submitted affidavit to IRS that he does not reside "in the state". D.R. Andrews v. CIR (9/2/98) TC Memo 1998-316; ditto US v. Andra (D Ida 1996) 923 F.Supp 157; K.L. Anderson v. CIR (7/8/98) TC Memo 1998-253; (tried to excuse failing to file tax returns for several years on pretext it "would require him to commit perjury because he is not an 'US individual'.") Koar v. US (SDNY unpub 9/2/97) 80 AFTR2d 6797 rept adopted (SDNY unpub 8/14/98) 82 AFTR2d 6329, 98 USTC para 50748; ("Now Richey stretches the bounds of both lucidity and judicial tolerance past their breaking point by claiming that the landmark decision of the US Supreme Court in *Erie RR Co. v. Tompkins*, 1938, 304 US 64, stands for the proposition that the States of the Union are mere private corporations governed by provisions of the UCC. True enough, *Erie* makes difficult reading for first year law students, but even a cursory reading by a lay person reveals that the UCC is entirely unrelated to the case. And even given that the concepts in the decision might seem totally alien to Richey, surely a man who has done the legal research Richey has should know that the National Conference of Commissioners on Uniform State Laws and the American Law Institute did not promulgate the first official text of the UCC until September 1951, thirteen years after the *Erie* decision. ... Moreover the court is not amused by the notion that Indiana is a mere private corporation governed by the UCC." Richey v. Indiana Dept of State Revenue (Ind. Tax Ct 1994) 634 NE2d 1375

Pretending to be a diplomat: Landers v. US (1997) 39 Fed.Claims 297 (Montana Freemen ranch); US v. Fox (ND Tex 1991) 766 F.Supp 569 ("Elohim's Kingdom of Israel"); Tanner v. Heise (D Ida 1987) 672 F.Supp 1356 rev in part on other grounds (9th Cir 1989) 879 F2d 572 ("Kingdom of God"); ditto Cauvel v. CIR (10/10/89) TC Memo 1989-547; State v. Crisman (1992) 123 Ida 277, 846 P2d 928 ("Kingdom of Yahweh"); ditto M.W. Irving v. State (Tex.App unpub 1/13/99); US v.Charczenko (6th Cir unpub 1/9/95) cert.den 514 US 1122 ("Kingdom of Israel"); State v. Davis (Mo.App 1988) 745 SW2d 249 ("Davis told [the policeman] that he did not have a license, and did not need one because he was 'an ambassador of God and had immunity'... Diplomatic immunity cannot be asserted unilaterally. Such status exists only when there is recognition of another state's sovereignty by the US Dept of State."); State v. Joos (Mo.App 1987) 735 SW2d 776 ("ambassador from the Citizens for the Kingdom of Christ"); (defendant in child rape case claimed to be "an Ambassador with the Embassy of Heaven", and refused to either have a lawyer or present his own defense pro se) State v. Carrico (Wash.App 7/6/98) revw denied 137 Wash.2d 1005(t), 972 P2d 466(t); State v. Svee (unpub 1/12/88) 143 Wisc.2d 892(t), 421 NW2d 117(t) ("ambassador of the Supreme Law Giver"); US v. Lumumba (2d Cir 1984) 741 F2d 12 ("Republic of New Afrika"); State v. Yoder (Ohio

App unpub 6/7/95) ("Embassy for Jesus the Christ"); Nishitani v. Baker (Haw. Intermed.App 1996) 82 Haw 281, 921 P2d 1182 ("Kingdom of Hawaii"); ditto State v. French (1994) 77 Haw 222, 883 P2d 644; McLaren v. United States Incorporated (DDC 1998) 2 F.Supp.2d 48 ("the Republic of Texas"); (apparently self-proclaimed "ambassador", acting pro se as plaintiff, is not permitted to throw a tantrum in court, scream at the judge, and storm out of the proceeding, and may be punished for contempt, including dismissal of his lawsuit) Peker, Abi Ambassador v. Fader (SDNY 1997) 965 F.Supp 454; many militia-types claim to be "sui juris" and even attach that to their signatures but the term itself does not imply any special immunity or privilege (rather it simply suggests a responsible adult) Cotton v. Brow (Wyo.Supm 1995) 903 P2d 530; {NOTE: With regard to real and phony claims of diplomatic privilege, the courts regard the special status applicable only to those who have been recognized by the executive branch of the federal govt, in accordance with the Constitution, Art. II sec.3, and to that end the courts will rely entirely on the US State Dept's word on this. Sullivan v. State of Sao Paulo (EDNY 1941) 36 F.Supp 503 aff'd 122 F2d 355; The Gul Djemal (SDNY 1921) 296 Fed 563; Sevilla v. Elizade (1940) 72 US App DC 108, 112 F2d 29; People v. Doe (1979) 101 Misc.2d 789, 421 NYS2d 1015; this requires being a diplomat to the US and not to another country; US ex rel Casanova v. Fitzpatrick (SDNY 1963) 214 F.Supp 425; Carbone v. Carbone (1924) 123 Misc. 656, 206 NYS 40; and the courts will rely exclusively on the State Dept's recognition even in the face of well-known events which would tend to indicate otherwise, US v. Ortega (EDPenn 1825) 27 Fed.Cas. 359 nr.15971 aff'd 24 US (11 Wheat) 467; Republic of China v. Pang-Tsu (DDC 1951) 101 F.Supp 646 modif. 91 US App DC 324, 210 F2d 195 cert.denied 345 US 925; US ex rel Casanova v. Fitzpatrick (SDNY 1963) 214 F.Supp 425. Ordinarily the US govt insists that a diplomatic office be located within the boundaries of the city of Washington, DC, to be recognized as a embassy; US v. Kostadinov (2d Cir 1984) 734 F2d 905 cert.denied 474 US 1085. The burden of proof is on the person claiming diplomatic privileges; Nishitani v. Baker (1996) 82 Haw. 218, 921 P2d 1182; US v. Noriega (SD Fla 1990) 746 F.Supp 1506. When a real diplomat is arrested, the proper procedure is for his country's ambassador or other high official to communicate with the US State Dept to request that the State Dept intercede. Trost v. Tompkins (DC Mun.App 1945) 44 A2d 226 Vulcan Iron Works Inc. v. Polish American Machinery Corp (SDNY 1979) 479 F.Supp 1060; US v. Melekh (SDNY 1960) 190 F.Supp 67; and a reading of court cases involving real diplomats shows that they consistently appeared in court with or through bona fide American lawyers and they and their lawyers behaved themselves in court. It is a criminal offense, under 18 USC sec. 915, to pretend to be a diplomat, especially to try to obtain the privileges of a diplomat, and this law applies even to people pretending to be ambassadors of a non-existent country; US v. Charczenko (6th Cir unpub 1/9/95) 47 F2d 1170(t) cert.denied 514 US 1122. Even with real diplomats, the privileges cease if the the diplomat's country is at war with the US; Ex part Colonna (1942) 314 US 510; Pfizer Inc. v. Govt of India (1978) 434 US 308; so someone claiming to be a Prisoner of War while pretending to be a diplomat has pretty much cancelled out his own claim for diplomatic privileges.}

Cannot compel judge's recusal by filing bogus lawsuit against him: Spremo v. Babchik (1992) 155 Misc.2d 796, 589 NYS2d 1019; Jones v. City of Buffalo (WDNY

1994) 867 F.Supp 1155; Eismann v. Miller (1980) 101 Ida 692, 619 P2d 1145; US v. Studley (9th Cir 1985) 783 F2d 934 (nor by threatening to sue judge); similarly In re Hipp, Inc. (5th Cir 1993) 5 F3d 109; Hanson v. Goodwin (WD Wash 1977) 432 F.Supp 853 app.dism (9th Cir unpub 1977) (enjoined from suing any judge or federal officer again); (judge not recused because of previous harebrained lawsuits or bogus liens) State v. Cella (Mo.App 1998) 976 SW2d 543 (but, in Cella's case, a conviction for tampering with a judge overturned because a local rule allows one pre-emptory recusal motion); In re Nowak (Bankr. ND IL 1992) 143 Bankr.Rptr 154 (judge not disqualified because of previous harebrained lawsuit by this perp who included this judge among, literally, thousands of defendants); (nor by filing bogus liens against judge; punished for contempt) People v. Smeathers (1998) 297 IL App.3d 711, 698 NE2d 181; "A judge is not disqualified merely because a litigant sues or threatens to sue him. Such an easy method for obtaining disqualification should not be encouraged or allowed." Ronwin v. State Bar of Ariz. (9th Cir 1981) 686 F2d 692 at 701 rev'd on other grounds 466 US 558; ditto Landi v. Ticor Title Insur. Co. (9th Cir unpub 5/18/89) 875 F2d 318(t); (filed an affidavit to disqualify the presiding judge and "all other" judges) In re Gdowik (Bankr., SD Fla unpub 7/23/96) 78 AFTR2d 6243 aff'd (SD Fla unpub 11/6/97) 228 Bankr.Rptr 481, 80 AFTR2d 8254;(perp already a defendant in a state criminal case filed a lawsuit in federal court against all the judges - and their wives, prosecutors, and jurors in his case plus 1000 unnamed persons - who were apparently identified one by one as any new judges or lawyers entered the case, claiming that each of them conspired against him, and gave notice of a lis pendens against the property of all of them and then trying to remove the case to federal court. Instead the federal judge enjoined any such pleadings, refused to recuse himself when the perp added his name to this suit, and the state judges held likewise) Filan v. Martin (1984) 38 Wash.App 91, 684 P2d 769; (perp filed suits against all judges of the US Tax Court but this ploy would not prevent one of them from presiding in his current case) Cupp v. CIR (10/14/75) 65 Tax Ct 68 aff'd (3d Cir 1977) 559 F2d 1207 [-- this is an application of the "rule of necessity", that if all the available or appropriate judges are equally "interested" then the case may proceed with one of those judges presiding; see T. McKevitt, *The Rule of Necessity*, 24 Hoftra Law Rev. 817 (1996)]; (tried to oust judge from his pending trial for threatening federal officers by filing suit against judge) US v. Nagy (SDNY 19/98) 19 F.Supp.2d 139; (not even mailing a threatening letter to the judge will compel recusal) Hunter v. US Parole Commission (9th Cir unpub 10/22/90) 917 F2d 27(t); ditto (sending judge a "Notice" that he is guilty of war crimes and "you will be sought out, arrested and imprisoned, to be brought before an international criminal tribunal to answer for your participation in crimes of apartheid and genocide.... There will be no appeal. Judgment will be final.") US v. Kanahele (D Haw 1995) 951 F.Supp 921; (threatening to try to have the judge excommunicated from his church) US v. Cooley (D Kan 1992) 787 F.Supp 977 vacated on other grounds (10th Cir 1993) 1 F3d 985; (claimed that district ct judge was "an agent of the IRS and of the US Attorneys" and that if he "refuse to follow the dictates of these organizations" he would lose his judgeship) Hatcher v. CIR (SD Ga unpub 11/20/89); (filing pleadings that say "It seems as if the Hebrew/Commercial Law judge in this case had misunderstood our intentions ... If you cannot provide the actual law that would require payment and do not change your opinion ... we will deem it an admission of your bias and anti-Christian prejudice against American Christians" would be struck by the

judge as scandalous and if interpreted as a request for recusal then the request would be denied) In re Cobb (Bankr. MD Fla 1998) 216 Bankr.Rptr 676; (filed papers trying to forbid the federal court from docketing the case and claiming that it should be judged according to "the traditional Orthodox Hebrew/Jewish commercial Code") Lindsay v. Mid-Continent Federal Savings & Loan Assn (D Kan unpub 4/24/95); simnilarly (crank who files bogus lien against IRS employees alleged authority from "Hebrew/Jewish commercial code") US v. Haggert (D Me unpub 2.12.96) 77 AFTR2d 1309

Accusing judge of "constructive treason" or other form of treason: US v. Schiefen (8th Cir 1998) 139 F3d 638 (convicted for threatening to kill a judge); (no such thing as "constructive treason" in US law; e.g. Shortridge v. Macon [D NC 1867] 22 Fed.Cas p. 20, nr.2812) Sadlier v. Payne (D Utah 1997) 974 F.Supp 1411; Schneider v. Schlaefer (ED Wisc 1997) 975 F.Supp 1160; Bradford v. McClellan (WD No.Car unpub 11/18/97) 81 AFTR2d 979; In re Shugrue (Bankr., ND Tex 1998) 221 Bankr.Rptr 394; (suing federal judges, IRS agents, US Attorneys, etc., because of fringe on courtroom flag) Dulisse v. Twardowski (ED Penn unpub 7/16/98); ditto because of flag, Ch.H. Cass v. R.J. Reynolds Tobacco Co (MDNC unpub 10/1/98) 82 AFTR2d 6967; ditto because of flag, Wacker v. Crow (10th Cir unpub 7/1/99); (threatening to sue a judge or to add a judge to a lawsuit) R. Miller v. USA (ND Ohio unpub 2/6/98); (trying to sue in tort the IRS and several individual IRS employees but mixing torts with a number of crimes, such as perjury and "duress", as the basis for his damage claims) R. Miller v. Gallagher (ND Ohio unpub 12/17/96); (tried to sue a federal judge, federal prosecutor and several IRS agents, and their wives, but the court dismissed the cases against the judge and prosecutor because of absolute immunity and the cases against the IRS employees because of qualified immunity, and dismissed the cases against the wives on its own initiative because there seemed no reason for including them in the lawsuit.) Rylander v. Wilkens (ED Calif unpub 12/13/79) 80 USTC para 9141, 45 AFTR2d 890; declaring war on the US as part of pleadings: In re Leroy Schweitzer (DC Cir unpub 12/17/92); US v. Trowbridge (D Ida unpub 9/13/93) aff'd (9th Cir 1994) 43 F3d 1480(t); US v. Gamble (ND IL unpub 12/3/96); (accused all Congressmen who voted for tax laws of "treason by supporting the enemy of the US, the anti-American IRS") DeJulis v. Alexander (D Wyo 1975) 393 F.Supp 823; ("She accuses the trial court of, among other things, a conspiracy to commit treason. There is no way to review this argument. There is no way to understand this argument. More importantly, there is no way that this argument related to the proceedings in the trial court which are ostensibly the subject of this appeal.") City of Kansas City v. Hayward (Mo.App 1997) 954 SW2d 399; filing in court a document containing this and similar accusations against the judge, expecting the judge and others to read this, punished as a contempt of court. State v. L. L. Russell (Ohio App unpub 3/10/98); (such a filing by a prison inmate resulted in Rule 11 fine of $2500 with instructions to the prison to deduct this from his inmate account, and he was not permitted to file anything at all in court until it was paid, and would not be allowed to commence any new lawsuit except by first putting up a thousand dollar cash bond to cover potential fines) US v. Barker (SD Ga 1998) 182 FRD 661; (filing such accusations, in the form of a "notice and demand" and a "citizen's arrest warrant" purporting to authorize the arrest of the judge, in the case even after this judge had recused himself and been replaced by another judge, is a criminal attempt to impede or injure a federal officer

and to obstruct justice and will earn a two year prison sentence) US v. Fulbright (9th Cir 1997) 105 F3d 443 cert.den 520 US 1236; actually making a "citizen's arrest" of an IRS agent prosecuted and convicted (with 3 yrs of prison) under 18 USC 111 as assaulting, intimidating or interfering with federal officer in performance of duties. US v. Pazsint (9th Cir 1983) 703 F2d 420 aff'd after remand (9th Cir 1984) 728 F2d 411; -- and this law is applicable even if the federal officer is assaulted while attempting to make an arrest which might be illegal. US v. Heliczer (2d Cir 1967) 373 F2d 241 cert.den 388 US 917, and US v. Young (10th Cir 1980) 614 F2d 243; similarly can be convicted for "terroristic threatening" of law enforcement officers coming to arrest perp even though their arrest warrant might have some real or imagined defect. In re DeReimer (Del. Super unpub 12/3/93); evidently when the govt was much annoyed with a particularly obnoxious crank they successfully prosecuted him for "assaulting" a federal officer under 18 USC 111 when he (merely) elbowed her aside rudely. US v. Somerstedt (9th Cir 1984) 752 F2d 1494 cert.den 474 US 851; suing to have a federal judge impeached. Demos v. US (9th Cir unpub 12/13/90) 927 F2d 608(t); filing bogus liens against two IRS agents and the wife of an IRS agent and filing in court so-called "Citizens Warrants for Citizens Arrests" against IRS agents and a judge and several other federal officers sentenced to 15 months in prison for conspiracy to interfere with the administration of the tax laws. US v. Gunwall (10th Cir unpub 8/12/98) 156 F3d 1245(t), 82 AFTR2d 5868 cert.den (Moore v. US) _US_, 119 S.Ct 563; and conviction upheld (for both injuring federal officers and for obstruction of tax laws) US v. Boos [& Gunwall] (10th Cir unpub 1/14/99) 166 F3d 1222(t), 83 AFTR2d 584 cert.den _US_, 119 S.Ct 1795; calling the local police to come arrest men "pretending to be police" who were in fact known to be bona fide IRS investigators prosecuted as filing a false police report and under federal law as obstructing the admin of the laws, 18 USC 1505. US v. R.L. Price (9th Cir 1991) 951 F2d 1028; having accused a judge or juror of treason and threatened (or at least hinted) at having that person "executed", the perp may be held without bail for the sake of the public safety. US v. Ippolito (MD Fla 1996) 930 F.Supp 581; (nitwit appealed her dismissed lawsuit on the grounds that the trial court had committed "treason" by granting the opposition's motion to dismiss which effectively denied her "right to speak out, accuse, and complain just like a rich person is able to do." "She equates the trial court's granting of the ... motion and the overruling of her motion ... with overthrowing the government which is perhaps further than we would go, even if we held that the trial court erred.") Corbit v. Denley (Alab.Supm 1989) 541 So.2d 475 cert.den 492 US 923; (sent the judge who had ordered foreclosure on his unpaid mortgage a letter accusing him of being a "foreign agent" and guilty of treason and specifying that "treason by law is punishable by the death penalty"; convicted of obstructing justice and threatening a federal officer and sentenced to 4½ yrs prison and a hefty fine) US v. Schiefen (8th Cir 1998) 139 F3d 638; (even where the message was ambiguous, crank prosecuted and convicted for threatening an FBI agent who declined to investigate his particular enemies when he left a voicemail message that "The silver bullets are coming.") US v. Fulmer (1st Cir 1997) 108 F3d 1486; (convicted for threatening judges with letters like "Now drop all charges or God will drop you" and "Boom! may go your house if you do not listen to my wise words" or "You either be merciful or you'll be dead" - the same perp was suspected but not convicted of actually bombing the homes of two state judges, and a federal conviction for threatening letters sent during his bombing trial seemed the most

satisfying result) US v. Bellrichard (8th Cir 1993) 994 F2d 1318 cert.den 510 US 928; and a nearly incoherent letter to a panel of judges which included comments such as "two American Jewish rich persons will be armed robbed" and "a lot of Jewish people will become dealt with" was successfully prosecuted as threatening a judge under 18 USC 115. US v. Malik (2d Cir 1994) 16 F3d 45, and what is more, the mere mailing of a threatening letter was regarded as a crime of violence so that this same person could be denied virtually all social privileges while in prison. Malik v. Kindt (10 Cir unpub 2/3/97) 107 F3d 21(t); perp sent IRS agents who were handling his audit a series of nitwit documents including a Non-Statutory Abatement, some UCC-style Demand letters threatening a suit for one million dollars to be paid in pure silver, a "true bill" demanding that one million, and finally a summons from Our One Supreme Court, - perp was given the very severe punishments reserved for "terrorists". US v. J.V. Wells (4th Cir 1998) 163 F3d 889; [similarly, in the sentencing of a militia member who had plotted to blow up an FBI building, the sentencing enhancement provided for the involvement of more than 50 firearms was applicable when more than 50 explosive devices were involved in the plot. US v. Looker (4th Cir unpub 12/31/98) 168 F3d 484(t) cert.den (5/3/99) _US_, 119 S.Ct 1586]; phoning IRS offices repeatedly with demands that if he wasn't satisfied today "it's going to be a massacre", that they might as well vacate the premises, that the IRS employee's "life expectancy would be zip", that the IRS would need a flower fund, and that "it might not be a good idea to continue coming to work there", sentenced to 3½ yrs of prison for interstate transmission of threatening communications (18 USC 875) (in this case the defendant was found to possess explosives) US v. Darby (4th Cir 1994) 37 F3d 1059 cert.den 514 US 1097; similarly threatening on phone that "building will go boom" US v. Whiffen (1st cir 1997) 121 F3d 18; telling another govt employee (a Congressman's assistant) that if the perp had to be interviewed by an IRS agent (1) he would bring a gun to the IRS building and (2) the newspapers "might" report someone getting shot there, successfully prosecuted as two counts of obstructing the admin of law (even though threats were conditional), 18 USC 1505. US v. R.L. Price (9th Cir 1991) 951 F2d 1028; threatening an IRS agent that if he came to the perp's property I will "blow him to pieces" and "I'm gonna waste you" successfully prosecuted for both obstructing the admin of the laws under 18 USC 1505 and impeding the IRS under 26 USC 7212. US v. Ratcliff (5th Cir 1986) 806 F2d 1253; similarly US v. Varani (6th Cir 1970) 435 F2d 758; similarly (sending IRS agents involved in his case Notices of Bills Due, demanding payment of large sums, filing almost 200 phony form 1099s against IRS employees, sending one IRS employee a letter that he "was going to rearrange your face" and another a letter saying "I am coming after you and the other IRS scumbags... This is known as treason and you all will pay the price") US v. Winchell (10th Cir 1997) 129 F3d 1093; taking an unauthorized close up photo of an IRS agent, especially with the comment "so I can show it around and say This is the guy", convicted as intimidation of a federal employee under 18 USC 111 and obstructing the tax laws under 26 USC 7212. US v. Sciolino (2d Cir 1974) 505 F2d 586; the subject of a tax audit very deliberately showing to the IRS agent that his keeps a handgun, esp with the comment that "there is no telling what he might not do if backed into a corner", even if remarks are vague or ambiguous, held to be intimidation of a federal employee under 18 USC 111 and obstruction of the tax laws under 26 USC 7212. US v. Sciolino (2d Cir 1974) 505 F2d 586; threats against govt employees are not protected by the First Amendment nor do

they require an overt act to obtain a conviction. US v. Varani (6th Cir 1970) 435 F2d 758; a prison inmate sending judges letters from prison telling them "You are hereby given this Aryan Order of our movement to resign your Government office now, if you do not wish to face treason charges and death for serving this US ZOG [Zionist Occupation Govt] American Government! You are given this chance now to save yourself by obeying this direct Aryan order!" was convicted of sending threatening letters, under 18 USC sec. 876, and sentenced to an additional twenty years of prison. US v. Daughenbaugh (5th Cir 1995) 49 F3d 171; and a prisoner who sent three black judges a letter calling itself "the message of death to all" blacks and Jews "who do not submit to our Aryan Supreme Race. ... All found to be members of [African-American or Jewish organizations] will be executed without question" was nailed for four additional years. US v. Turner (5th Cir 1992) 960 F2d 461; a prisoner who sent a threatening letter to a judge about a pending case was convicted of both sending a threat thru the mail and of obstruction of justice, the fact that he is obviously locked up and cannot get out to make good on his threat personally will not help him, and, moreover, a prisoner who sends or arranges for the sending of threatening letters can rightfully be tossed into solitary confinement. US v. Chatman (4th Cir 1978) 584 F2d 1358; a letter sent to other judges that a particular judge "is your problem and if continued to be mine he will be executed as a warning to others as enemies of the Constitution and Nation ... You has better nullify and countermand any of his demented orders or he will be nullified" similarly sufficient for five years of prison, fact that this threat (like most threats) is conditional does not mitigate the offense nor is the court required to put a mitigating spin on the words. US v. Schneider (7th Cir 1990) 910 F2d 1569; it is not even necessary that the defendant be the author of the threats so long as he deposited the threat in the mail system, and depositing it in a prison's mail system that eventually leads to the US postal system is sufficient. US v. Bloom (1st Cir 1987) 834 F2d 16; the announcement (by any means) of any sort of threat to shoot or otherwise kill IRS or law enforcement agents is sufficient grounds to for a judge to issue a search warrant to look for contraband weapons (especially if the crank is a convicted felon who is not allowed to own guns). US v. Condo (9th Cir 1985) 782 F2d 1502; and a letter to the IRS threatening that any IRS attempt to levy property "will be resisted by any force necessary and that any IRS employee who attempts such ... seizures does so at his ... peril", justifies the IRS agents entering the property with their guns drawn. Beideman v. IRS (D Del unpub 9/7/93) 72 AFTR2d 6188; where the perp was known to have threatened IRS agents, the court deliberately sent the federal marshals a warning of this when ordering his property to be seized. US v. Weatherley (ED Penn 1998) 12 F.Supp.2d 469; similarly Pyne v. Meese (1985) 172 Cal.App.3d 392, 218 Cal.Rptr 87; approaching a car containing a scofflaw who is known to have previously carried a weapon and to have resisted or threatened the police it is permissible for the police to search the vehicle for a weapon. State v. Joos (Mo.App 1998) 966 SW2d 349; that the documents and threats made to govt employees involve demands so outrageous and absurd that they are unbelievable is not a defense to the prosecution for threatening or corruptly influencing a govt employee. US v. J.V. Wells (4th Cir 1998) 163 F3d 889; ditto US v. Winchell (10th Cir 1997) 129 F3d 1093; sued a judge, prosecutor and IRS agents for, among other things, "desubito", a rarely used bit of Spanish jargon which means to bark and snap like a dog. Rylander v. Wilkens (ED Calif unpub 12/13/79) 80 USTC para 9141, 45 AFTR2d 890

Accusing or suing judge (or other public official) for "perjury of oath" : Haskins v. Wilbert (D Kan unpub 11/5/97)(not a valid cause of action; "The allegation of perjury of oath, referring to 18 USC 1621 [perjured testimony] is nonsensical. The statute is a criminal statute, not a basis for civil liability. .... The claim of perjury of oath fails to state a claim upon which relief can be granted."); Jamroz v. Panuthos (7th Cir unpub 11/20/97); similarly Goode v. Foster (D. Kan unpub 10/21/96); Forrest-Wendland v. Van Patten (D Kan unpub 10/6/97) aff'd (10th Cir unpub 3/25/98); Burnison v. Macias (D Kan unpub 6/11/97) aff'd (10th Cir unpub 12/8/97) 131 F3d 151(t); US v. Anderson (ND IL unpub 9/25/98); Ch.H. Cass v. R.J. Reynolds Tobacco Co (MDNC unpub 10/1/98) 82 AFTR2d 6967; R. Jones v. Watson (ND Ohio unpub 2/4/97); Dulisse v. Twardowski (ED Penn unpub 7/16/98); Simon v. Thalken (D Neb unpub 7/17/97) 80 AFTR2d 6281 app.dismissed (D Neb unpub 7/27/97); Rodrock v. Foulston (10th Cir unpub 6/12/98) 98 Colo. JCAR 3155; ("unintelligible allegations") DiLouie v. Padova (ED Penn unpub 3/18/98); ("Statutes which require state or federal officials to take oaths of office do not create a private cause of action for acting contrary to the Constitution.") Simon v. Northern Farms (D.Kan unpub 8/26/97) aff'd (10th Cir unpub 2/18/98) 139 F3d 912(t); ("Kansas law regarding oaths of office does not create any private cause of action") Van Skiver v. Hill (D Kan unpub 7/30/97) recons.den (D Kan unpub 8/11/97); ("Insofar as the claims for 'perjury of oath' are concerned, 18 USC 1621, which the plaintiff cites to support his claims, is a criminal statute... It does not authorize a plaintiff to bring a claim for damages against an official who violates an oath....") Karlin v. Shoemaker (D Kan unpub 7/31/97) 80 AFTR2d 6237 aff'd Karlin v. Marten (10th Cir unpub 7/16/98) 153 F3d 727(t), 82 AFTR2d 5318, 98 USTC para 50564; (when suing for a tax refund, demanded that the judge provide him with a copy of the oath he had taken - altho the text would appear in 28 USC sec. 453 - in order to make sure that the judge was neither a Mason nor a Jew, in which case he wanted the judge to recuse himself) Lang v. Dieleuterio (D NJ unpub 2/17/99); crank sued a large group of named persons, some judges, the entire US govt, the American Medical Assn, the District of Columbia, his home state of Idaho, hundreds of unnamed persons, accusing them of a large assortment of crimes and demanding copies of the oaths of office taken by several of the defendants and also by the President, the Chief Justice, the Clerk of the Supreme Court, and other high officials, saying they were "required to file in the record" these oaths, but the court held there was no such requirement; further, the oaths of federal judges are kept in their personnel records in the Administrative Office of the US Courts and presumably, as part of their personnel folders [and thereby exempt from FOIA discovery, 5 USC sec. 552(b)(6)], are considered non-public. Miller v. Johnson (DDC 1982) 541 F.Supp 1165

(Threatening judge with suit and default judgment from a make-believe court) State v. Cella (Mo.App 7/7/98) 976 SW2d 543 (but, in Cella's case, a conviction for tampering with a judge overturned because local rules allow one pre-emptory recusal motion); (threatened to sue judge for not declaring 16th Amendment invalid and failed to show up for tax fraud trial; "this Court will not be intimidated by petitioner's scare tactics nor deterred from carrying out its constitutionally mandated duties.") R.L. Keys v. CIR (9/26/85) 50 TC Memo 1985-507 & P.O. Keys v. CIR (9/26/85) TC Memo 1985-508; In re Shugrue (Bankr., ND Tex 1998) 221 Bankr.Rptr 394; Bradford v. McClellan (WD No.Car unpub 11/18/97) 81 AFTR2d 979; Christensen v. Ward (10th Cir 1990) 916 F2d

1462 cert.den 498 US 999 (govt attys included in judicial immunity); (judicial immunity spreads outward to include necessary court staff and other public employees such as sheriffs, policemen, referees, appointed receivers, and court clerks) Wickstrom v. Ebert (ED Wis 1984) 585 F.Supp 924 and Wickstrom v. Ebert (ED Wis 1984) 101 FRD 26; (defense lawyers, altho not on govt payroll, similarly entitled to immunity) US v. Poole (CD IL 1996) 916 F.Supp 861; Poole v. Baker (CD IL 1994) 874 F.Supp 222; Sullivan v. US (7th Cir 1994) 21 F3d 198; (sued judge and sheriff for "signing papers" and "conspiring" to enforce valid laws) Stafford v. Goff (D. Colo 1985) 609 F.Supp 820; similarly Estes-El v. Town of Indian Lake (ND NY 1997) 954 F.Supp 527; (similarly, State Atty-Gen absolutely immune from a civil rights suit arising from his advising other state officials that perp's activities were illegal or invalid) Wickstrom v. Ebert (ED Wis 1984) 585 F.Supp 924; (suing to set aside principle of judicial immunity) Landesberg v. Legislative & Judicial Branches of Govt (SDNY unpub 8/19/97); US v. Poole (CD IL 1996) 916 F.Supp 861;

(Suing the judge and prosecutors who convicted him as breach of contract on the pretext that their various federal oaths to defend the Constitution were contracts) Poole v. Baker (CD IL 1994) 874 F.Supp 222; Rylander v. Wilkens (ED Calif unpub 12/13/79) 45 AFTR2d 890, 80 USTC para 9141; Wilk v. Federal Govt of the USA (SDNY unpub 11/8/93); US v. Anderson (ND IL unpub 9/25/98); (suing judges because he lost a previous lawsuit and suing govt lawyers who defended judges by pleading judicial immunity) Holway v. Rehnquist (4th Cir unpub 3/1/89) 870 F2d 655(t); (tried to argue that judicial immunity is only available to "common law proceedings" and not to other kinds of court cases) Barcroft v. State (Tex.App 1995) 900 SW2d 370; (Rule 11 sanctions appropriate in cases of cranks trying to sue judges and other officials entitled to judicial immunity) McAfee v. Fifth Circuit Judges (5th Cir 1989) 884 F2d 221; ditto Mullen v. Galati (8th Cir 1988) 843 F2d 293; ditto Samuel v. Michaud (D Ida 1996) 980 F.Supp 1381; ditto In re Busby (MD Fla unpub 10/2/98) 82 AFTR2d 6924 (sued bankruptcy judge and in discovery requested that judge "admit that you have committed acts of war against Terry-Eugene: Busby" and "Admit that you have committed acts of treason against the united [sic] States" and "admit that you are currently blaspheming God"; defendants filed for protective order and court imposed several sanctions)); (tried to sue Presidents Bush and Clinton for treason, the ADL for laundering money, and the entire federal judiciary for running an enormous narcotics distribution organization; part of the suit dismissed immiediately with a modest - $500 - penalty under Rule 11 but with instructions that the plaintiff could file no more lawsuits until this fine was paid and if it were not paid within 30 days the entire suit would be dismissed) Sato v. Plunkett (ND IL 1994) 154 FRD 189; (tried to sue govt attorneys for defending IRS employees on the pretext that the IRS is not a govt agency therefore the legal representation was unauthorized) Salman v. Jameson (D Nev unpub 4/14/97) 97 USTC para 50452, 79 AFTR2d 2667; (tried to sue prosecutor for "perjury of oath" or for "chilling effect doctrine" or for professional malpractice for successfully prosecuting three traffic cases against perp) Haskins v. Wilbert (D Kan unpub 11/5/97); similarly Gipson v. Callahan (WD Tex 1997) 18 F>Supp.2d 662; (similarly suing IRS employees for malice and legal malpractice) R. Miller v. Gallagher (ND Ohio unpub 12/17/96); (similarly suing the IRS employees associated with the tax lien against his property with defamation, infliction of

emotional distress, and "ridicule by family") Spoelman v. Hummel (WD Mich unpub 5/26/89);(tried to sue US govt, specifically the IRS and DOJ, for treason) M.J. Olson v. US (Fed Claims unpub 8/26/98) 82 AFTR2d 6174; (an attempt to evade sovereign immunity by suing govt officers and employees individually by name will not work) Skala v. Johnson (WD NC unpub 8/14/98); (similarly suing all the judges, prosecutors, private attorneys and police involved in a series of child support hearings; "we are left with utterly no idea from reading" his complaint of the particular wrongful acts) Rodrock v. Foulston (10th Cir unpub 6/12/98) 98 Colo. JCAR 3155; (suing judge and US Attorney and IRS employees for their successful case against him) Karlin v. Marten (10th Cir unpub 7/16/98) 82 AFTR2d 5318, 98 USTC para 50564; (suing judge and making harebrained accusations against judge is sufficient grounds to increase the sentence for a relatively minor felony) State v. Bohardt (Wis.App unpub 6/11/96) 203 Wis.2d 272 (t), 551 NW2d 871(t); (suing because at a court-authorized conference the court-appointed trustee "talked over and interrupted" his tirades and harangues and "is therefore guilty of obstruction of justice and civil conspiracy") In re Shugrue (Bankr., ND Tex 1998) 221 Bankr.Rptr 394; (sued for $130G in punitive damages as well as tax refund on the pretext that the IRS's rejection of her claim to be totally immune from taxation, as "a Free Regnatrix National Continental US Citizen, Legitime Immunis Person", caused emotional distress and mental anguish) Curry-Bey v. US (Fed Claims Ct unpub 6/22/95) 76 AFTR2d 5148, 95 USTC para 50604; (tried to pretend that the US govt is "foreign" and therefore not immune under the Foreign Sovereign Immunity Act, 28 USC 1602 et seq) Isaacson v. US (9th Cir unpub 9/9/94) 35 F3d 571(t), 74 AFTR2d 6354; (threatened to sue the court clerk and others if they didn't address all their mail and paperwork to a very strange and long description of him with his name interrupted by a colon and his street address without a zip code) In re Gdowik (Bankr., SD Fla unpub 7/23/96) 78 AFTR2d 6243 aff'd (SD Fla unpub 11/6/97) 228 Bankr.Rptr 481, 80 AFTR2d 8254; ("Litigants may not obtain review of state court actions by filing complaints about those actions in lower federal courts cast in the form of civil rights suits.") Haskins v. Wilbert (D Kan unpub 11/5/97); (an attempt to sue fed govt officials under the Civil Rights Acts will fail, 42 USC 1983 & 1985 apply to violations of right under color "of state law", not of federal law) Skala v. Johnson (WD NC unpub 8/14/98); perp prosecuted for attempting to obstruct the operations of the IRS by filing fictitious arrest warrants against IRS employees, impersonating a govt employee (namely a staff member of the Congressional banking committee), and threatening and brutally assaulting a county registrar. US v. Ries (9th Cir unpub 1/22/97) 106 F3d 410(t) cert.den 521 US 1126 (Ries was sentenced to more than 7 yrs for hiring the goon, the goon himself got 22 yrs); (pretending to be working on behalf of a govt agency, as part of a scheme to pass funny money, was evidence of wrongful intent and justified a longer prison sentence) US v. Switzer et al (9th Cir unpub 10/5/98); (pretending to be a govt official in order to get out of a traffic ticket will foreseeably cause the police to waste time investigating that pretense, therefore govt was justified in having no sense of humor about prosecuting perp for impersonation of a federal officer) US v. Gilbert (8th Cir 1998) 143 F3d 397 (and generally, see essay, *Criminal liability for false personation during stop for traffic infraction*, 26 ALR5th 378 (1995); (similarly pretending to be a public official successfully prosecuted for impersonation even though there was no bona fide office with that title, namely clerk and judge of a non-existent town; sentenced to 18 months in prison) State v. Wickstrom

(1984) 118 Wis.2d 339, 348 NW2d 183, habeas corpus denied Wickstrom v. Schardt (7th Cir 1986) 798 F2d 268 ("No man is an island, John Donee wrote. Likewise, no man is a municipality. James Wickstrom discovered this in a most unpleasant manner."); twice phoning a federal employee at her home and obsessively faxing her at her office with threats to file nuisance liens prosecuted under 18 USC 111 as assault, intimidation or interference with a federal employee. US v. Holdsworth (D Colo 1998) 990 F.Supp 1274 (but, in Holdsworth case, conviction on another count, namely disorderly conduct in a govt building, overturned because the applicable reg depends on physical presence inside the govt building); [State laws against stalking, intimidation or harassing phone calls can be used to prosecute obsessive faxing. Commonwealth v. Hendrickson (1999) 555 Pa 277, 724 A2d 315; Phelps v. Hamilton (1997) 122 F3d 1309]; similarly threatening phone calls to Dept of Interior Fish & Wildlife office. US v. Bridges (5th Cir 1977) 551 F2d 651. If a crank has become obnoxious enough the govt will go to the trouble of convicting him of "assaulting" a federal officer under 18 USC 111 when he (merely) elbowed her aside rudely in a courthouse hallway. US v. Somerstedt (9th Cir 1984) 752 F2d 1494 cert.den 474 US 851; similarly US v. Burk (8th Cir 1990) 912 F2d 225; smashing into the IRS tow truck convicted not only for assaulting federal employee and using a deadly weapon in a crime of violence. US v. Hutton (9th Cir unpub 2/18/97) 108 F3d 339(t); ditto US v. Pletz (9th Cir unpub 9/21/88) 859 F2d 924(t) (held that the tow truck driver, because hired by contract with the IRS, was a "federal employee" for the purpose of this section); similarly vandalizing the car of IRS agents. US v. Burk (8th Cir 1990) 912 F2d 225; similarly chasing an IRS agent who had just served a summons, attempting to run her over with his car, then chasing her car with his on the highway. US v. Plummer (6th Cir 1986) 789 F2d 435 (also held, not a criminal assault if the perp's behavior would have been legitimate against a non-govt person and the perp was unaware of the govt status, but once the govt employee has identified herself there is no such excuse); similarly brandishing a gun at IRS agents, even though it was never pointed directly at them, and threatening to call the Posse Comitatus. US v. Streich (7th Cir 1985) 759 F2d 579 cert.den 474 US 860 (held that perp's professed excuse that he used gun only because he felt himself in physical danger was negated by evidence that he was an adherent of a tax evasion organization); ditto US v. Przybla (9th Cir 1984) 737 F2d 828 cert.den 471 US 1099; calling a crowd of buddies to come armed to threaten IRS agents gets whole crowd convicted not only for usual assault and obstruction but also for conspiracy and firearms offenses. US v. Afflerback (10th Cir 1985) 754 F2d 866 cert.den 472 US 1029; scofflaw stopped by traffic cop in uniform refused to produce his (non-existent) license or proof of insurance and instead tried to insist that cop first fill out his **"Public Servant's Questionnaire" (PSQ)**, convicted of obstructing a police officer. City of Billings v. Skurdal (1986) 224 Mont 84, 730 P2d 371 cert.den 481 US 1020; the same sort of PSQ was held an improper attempt at discovery, and could not be used during litigation under the Fed Rules of Civil Procedure (the PSQ included questions about govt employee's Social Security Numbers, home phone numbers and addresses, and details about spouses - all explicitly beyond the scope of the Freedom of Information Act, even though two versions of the PSQ on the internet refer to the FOIA as their source of authority). US v. Scott (ND Ind unpub 2/4/98) 81 AFTR2d 1076 judgmt entered (ND Ind unpub 10/8/98) and his subsequent attempt to appeal on the grounds that the court should have compelled the govt employees to answer his PSQs was fined

heavily as "frivolous squared". US v. Scott (7th Cir unpub 6/23/99); not an acceptable alternative to a Freedom of Information or Privacy Act request, and could not sue fed govt employees for not filling out his PSQ. Murdock v. Kay (ED Mich unpub 7/23/96) 96 USTC para 50517, 78 AFTR2d 6117 aff'd 124 F3d 198(t), 97 USTC para 50776, 80 AFTR2d 6485; ditto ("Plaintiff cited no authority supporting his right to have these questionnaires completed, and we are aware of none.") Allen v. Cantrell (D Kan unpub 12/27/78) 79 USTC para 9171, 43 AFTR2d 710; similarly (presented traffic cop with a "Notice to arresting officer with Miranda warning") State v. Booher (Tenn.Crim.App 1997) 978 SW2d 953.

Part Four

By Bernard J. Sussman, JD, MLS, CP

Objections to name printed in block letters (all-caps): US v. Lindbloom (WD Wash unpub 4/16/97) 79 AFTR2d 2578, 97 USTC para 50650; Braun v. Stotts (D Kan unpub 6/19/97) aff'd (10th Cir unpub 2/4/98); Jaeger v. Dubuque County (ND Iowa 1995) 880 F.Supp 640 at 643 ("The court finds Jaeger's arguments concerning capitalization otherwise specious. The court routinely capitalizes the names of all parties before this court in all matters, civil and criminal, without any regard to their corporate or individual status...."; crank's reference to a law dictionary's definition of "capitalize" -- as a financial term -- was completely misdirected); Vos v. Boyle (WD Mich unpub 4/11/95); Liebig v. Kelley-Allee (EDNC 1996) 923 F.Supp 778; Boyce v. CIR (9/25/96) TC Memo 1996-439 aff'd (9th Cir 1997) 122 F3d 1069; Smith v. Kitchen (10th Cir 1997) 156 F3d 1025, 97 USTC para 50107; US v. J.F. Heard (ND WV 1996) 952 F.Supp 329; J. Napier v. Jonas (WD Mich unpub 2/10/95); Wacker v. Crow (10th Cir unpub 7/1/99); Rosenheck & Co. Inc. v. US ex rel IRS & Kostich (ND Okla unpub 4/9/97) 79 AFTR2d 2715 (court explicitly found that perp was the same person as his name typed in all-caps and without punctuation); ("claims because his name is in all capital letters on the summons, he is not subject to the summons. ... completely without merit, patently frivolous, and will be rejected without expending any more of this court's resources") Russell v. US (WD Mich 1997) 969 F.Supp 24; US v. Klimek (ED Penn 1997) 952 F.Supp 1100 (tried to refuse all pleadings and court papers that spelled his name in all caps and without intervening punctuation); Rippy v. IRS (ND Calif unpub 1/26/99) ("Plaintiff's response ... consists of nothing more than a protest against the capitalization of his name in the caption. Accordingly, summary judgment is granted in favor of defendants and against plaintiff."); ditto Hancock v. State of Utah (10th Cir unpub 5/10/99) 176 F3d 488(t); (tax evasion defendant's refusal to read court papers that capitalized his name and his other misbehavior justified the court refusing to reduce the his sentence) US v. M.L. Lindsay (10th Cir 7/1/99) _F3d_, 99 USTC para 50648, 84 AFTR2d 5102; (tax evader complained of "his name being in capital letters in a prior order issued by this Court and then ... makes an incorrect reference to this form of using all capital letters as being proper only in reference to corporate entities. This is an incorrect statement of the law and ... is illustrative of [his] continued harassing and frivolous behavior." and fined

under Rule 11) Stoecklin v. US (MD Fla unpub 12/8/97); (claimed that name on indictment is not him but a "fictitious" person because all-caps, "this contention is baseless.") US v. Washington (SDNY 1996) 947 F.Supp 87; Boyce v. CIR (9/25/96) TC Memo 1996-439 aff'd (9th Cir unpub 9/4/97); Brown v. Mueller (ED Mich unpub 6/24/97); Harvard v. Pontesso (6th Cir unpub 8/8/97) 121 F3d 708(t); Gdowik v. US (Bankr. SD Fla unpub 7/23/96) 78 AFTR2d 6243 aff'd (SD Fla unpub 11/6/97) 228 Bankr.Rptr 481, 80 AFTR2d 8254; State v. Martz (Ohio App unpub 6/9/97); Cole v. Higgins (D. Ida unpub 1/23/95) 75 AFTR2d 1102 rept adopted (D. Ida unpub 2/27/95) 75 AFTR2d 1479 aff'd (9th Cir 4/1/96) 82 F3d 422(t), 77 AFTR2d 1586; (crank called it "killed on paper") Sadlier v. Payne (D Utah 1997) 974 F.Supp 1411; US v. Frech (10th Cir unpub 6/16/98) 149 F3d 1192(t); In re Shugrue (Bankr., ND Tex 1998) 221 Bankr.Rptr 394; Wyatt v. Kelly, Chief Bankruptcy Judge (WD Texas unpub 3/23/98) 44 USPQ2d 1578, 81 AFTR2d 1463, 98 USTC para 50326 (tried to sue judge for violating his civil rights by having his name printed in court documents in a way other than the "appellation" this crank prefers, crank reacted by refusing to respond to prosecution's complaint whereupon the judge entered a Not Guilty plea on his behalf; suit against judge dismissed) ; Capaldi v. Pontesso (6th Cir 1998) 135 F3d 1122; US v. Weatherley (ED Penn 1998) 12 F.Supp.2d 469; Russell v. US (WD Mich 1997) 969 F.Supp 24; ("I believe that not only is this case subject to dismissal .... but it is also subject to sanctions under Rule 11. Making a distinction between all-capital letters and capital and small letters is frivolous." litigant tried to deny validity of traffic ticket because it printed the court's name in all-caps) Davis v. Deddens (SD Ohio unpub 4/18/98); similary (in drug prosecution) US v. Wacker (10th Cir unpub 3/31/99); {In a Missouri arraignment in 1996, "one of the 'freemen' stood up to announce that ... he refused to recognize anything but his 'full Christian name' [evidently not printed in all caps and with some strange punctuation]. This resulted in an unusual scene: An arrest warrant was issued and executed for the defendant's failure to appear at his arraignment even though he was physically present in the courtroom." J. W. Nixon & E. R. Ardini, *Combating Common Law Courts*, Criminal Justice, spring 1998, page 14. In fact, "Christian name" means only the first name and does not include a middle name. Keene v. Meade (1830) 28 US 1, and Games v. Stiles ex dem Dunn (1840) 39 US 322; the middle name or initial is not necessarily part of someone's "full"name. 65 CJS "Names" sec. 4 p.5 (1966), 57 Am.Jur.2d "Name" sec. 5 p.654 (1988). The use of all-caps to set off the names of principals or parties in legal documents is very old, predating the use of typewriters, perhaps to make the names all the more conspicuous in a document otherwise entirely written in copperplate script at a time when a large part of the general public could barely read block lettering. The UCC 1-201(10) deals with whether some detail is "conspicuous" and says "Language in the body of a form is conspicuous if it is in larger or other contrasting type or color." In one instance, a federal judge, confronted with a tax scofflaw whose argument consisted of the fact that all the tax and legal documents spelled his name out in capitals in a normal way while he insisted his name was spelled out with capitals and lower case letters and with punctuation in the middle (i.e. Edgar Francis., Bradley), ordered him to undergo psychiatric examination (which subsequently found him to be competent to stand trial). B.L. Kaufman, *Judge Orders Defendant Tested*, Cincinnati Enquirer, 6/17/98; this ploy ultimately failed. Assoc.Press, *Man and two sons found guilty of tax fraud* (2/3/99); B.L. Kaufman, *Three tax evaders are found*

guilty, Cinc. Enq., 2/4/99. The Supreme Ct held in Grannis v. Ordean (1914) 234 US 385 at 395, that "even in names, due process of law does not require ideal accuracy. In the the spelling and pronunciation of proper names there are no generally accepted standards, and the well-established doctrine of *idem sonans* ... is recognition of this." In that case a person with the unusual name of Albert Gilfuss ignored the delivery of a summons and court pleadings against "Albert Guilfuss" [presumably typed in all-caps] and the default judgment against him was binding; similarly a misspelling in an indictment, Faust v. US (1896) 163 US 452. On a related matter, courts have rather emphatically and consistently insisted that pleadings and other court papers be typed and presented in a manner congenial to the judges' preferences (and the court rules), and, for example, courts have forbidden litigants to use certain hard-to-read typefaces; Brown v. Carpenter (WD Tenn 1995) 889 F.Supp 1028; Casas Office Machines Inc. v. Mita Copystar Machines Inc. (D PR 1993) 847 F.Supp 981 vac. on other grounds 42 F3d 668; or typefaces which are smaller than prescribed, or briefs which exceed the prescribed number of pages, etc. etc,, and in many instances courts have rejected the offending paperwork and issued default judgments against the party who violated the stylistic formulae. }

Use of punctuation in the midst of name: US v. Warren (ND NY unpub 1/22/98); Schneider v. Schlaefer (ED Wisc 1997) 975 F.Supp 1160; Frech v. Incorporated Case (10th Cir unpub 7/24/97); Ex parte Evans (1997) 40 Tex.SupmCt.Jrnl 364, 939 SW2d 142; Smith v. Rubin (10th Cir unpub 3/9/98) 81 AFTR2d 1096, 98 USTC para 50247; Bey v. Smith (SDNY unpub 8/1/97); Swartzendruber v. US (WD Mo unpub 4/17/97) (threatened to refuse any court papers that printed her name in the normal way or which were addressed in the normal way, didn't help because her case was immediately dismissed); US v. Klimek (ED Penn 1997) 952 F.Supp 1100 (tried to refuse all pleadings and court papers that spelled his name normally); US v. Gamble (ND IL unpub 12/3/96); Bixler v. CIR (7/23/96) TC Memo 1996-329; W.E. Johnson v. Starkey (ED NC unpub 9/3/98) 82 AFTR2d 6950; Tabron v. Starkey (ED NC unpub 8/24/98) 82 AFTR2d 6448; Smith v. Kitchen (10th Cir 1997) 156 F3d 1025, 97 USTC para 50107; Farm Credit Bank of Wichita v. Devous (WD Okl 1996) 933 F.Supp 1028; Farm Credit Bank of Wichita v. Powers (Okla.App 1996) 919 P2d 31; US v. Lerch (ND Ind unpub 3/28/97) 79 AFTR2d 2195; Kish v. CIR (1/13/98) TC Memo 1998-16; Leverenz v. Torluemlu (ND IL unpub 6/13/96); Simon v. Thalken (D Neb unpub 7/17/97) 80 AFTR2d 6281 app.dismissed (D Neb unpub 7/27/97); Dulisse v. Twardowski (ED Penn unpub 7/16/98); DiLouie v. Padova (ED Penn unpub 3/18/98); Lang v. Dieleuterio (D NJ unpub 2/17/99); In re Busby (MD Fla unpub 10/2/98) 82 AFTR2d 6924 (used colon in midst of name in pleadings, but case caption had normal name); Rosenheck & Co. Inc. v. US ex rel IRS & Kostich (ND Okla unpub 4/9/97) 79 AFTR2d 2715 (court explicitly found that perp was the same person as his name printed in all-caps and without intervening punctuation); Rodrock v. Foulston (10th Cir unpub 6/12/98) 98 Colo. JCAR 3155; US v. Weatherley (ED Penn 1998) 12 F.Supp.2d 469; (threatened to sue the court clerk and others if they didn't address all their mail and paperwork to a very strange and long description of him with his name interrupted by a colon and his street address without a zip code) In re Gdowik (Bankr., SD Fla unpub 7/23/96) 78 AFTR2d 6243 aff'd (SD Fla unpub 11/6/97) 228 Bankr.Rptr 481, 80 AFTR2d 8254; (appellant argued that his convictions, for driving

without a license or insurance or registration, was invalid solely because the court papers identified him as "Richard E. Wilson", whereas he claimed his actual name is "Richard Earl., of Wilson" [period after Earl and no capital for Wilson], consisting of his "nomen, pronomen and cognomentation" in that order. The court rejected this argument, "The caption more than adequately identifies [the] appellant as the party in interest.... and appellant's efforts to distinguish his name from that shown on the caption by means of punctuation and terminology are wholly unpersuasive.") State v. R.E. Wilson (Mont.Supm unpub 12/3/98); approximately the same time an Ohio court rejected the argument that the defendant who had taken to identifying himself as "Jack Edward; Taylor" was not the "Jack Edward Taylor" named in the court documents, especially since there were plenty of old letters and other papers he had signed in the usual way and sometimes without his middle name. *Verdict rebutted on use of semicolon*, Cincinnati Enquirer, 12/16/98

{This affectation - for which there appears to be no historical support, especially since the development of punctuation lagged behind the development of printing or of the English language - occurs in Republic of Texas and many Montana Freemen and other militia-type documents. In a Missouri arraignment in 1996, "one of the 'freemen' stood up to announce that ... he refused to recognize anything but his 'full Christian name' [evidently not printed in all caps and with some strange punctuation]. This resulted in an unusual scene: An arrest warrant was issued and executed for the defendant's failure to appear at his arraignment even though he was physically present in the courtroom." J. W. Nixon & E. R. Ardini, *Combating Common Law Courts*, Criminal Justice, spring 1998, page 14. In one instance, a federal judge, confronted with a tax scofflaw whose argument consisted of the fact that all the tax and legal documents spelled his name out in capitals in a normal way while he insisted his name was spelled out with capitals and lower case letters and with punctuation in the middle (i.e. Edgar Francis., Bradley), ordered him to undergo psychiatric examination (which subsequently found him to be competent to stand trial). B. L. Kaufman, *Judge Orders Defendant Tested*, Cincinnati Enquirer, 6/17/98. It has been suggested in medical literature that a patient's use of a meaningless or unpronounceable "glyph" in his name was indicative of psychosis with delusions. N. Rendleman, *False Names*, Western Journal of Medicine, Nov. 1998. It appears that, in pre-1776 common law, punctuation had no legal significance; acc. to Husband & Husband, *Punctuation* (London 1905), the Gutenberg Bible (1456) and all the books of Wm. Caxton (d. 1491) used only the comma, period, and colon; the Venice printer, Aldus Manutius, wrote a primer on punctuation in 1566 that discussed all these marks and the question mark and parenthesis; in 1617 Ben Johnson wrote about all those marks and also semicolon and exclamation point. At a time when legislative bodies had bills read aloud to them rather than printed copies furnished to every member, a British court decision held that there were, effectively, no punctuation marks, not even periods, in an Act of Parliament - or at least the punctuation marks had no legal effect, *Duke of Devonshire v. O'Connor* (QB 1890) 24 QBD 468 at 478; similarly Manger v. Bd of State Med. Examiners (1900) 90 Md 659, 45 Atl. 891 at 893. }

Objection to fringe on flag: US v. Warren (NDNY unpub 1/22/98); Slangal v. Cassel (D Neb 1997) 962 F.Supp 1214 ("I find and conclude that any complaint predicated in

whole or in part upon the allegation that jurisdiction is based upon 'the American Free Flag of Peace, title 4 USC 1' ... or a similar allegation is frivolous, malicious and intended to harass. The plaintiff or anyone else who has filed ... such a 'flag' suit is notified that any such suit filed after this date will be dismissed sua sponte without notice for lack of subject matter jurisdiction."); Lee v. Maass (1992) 111 Ore App 412, 826 P2d 97 revw denied 313 Ore 210, 830 P2d 596; Vella v. McCammon (SD Tex 1987) 671 F.Supp 1128 ("not only without merit but also totally frivolous"); State v. Whalen (Ariz.App 1997) 192 Ariz 103, 961 P2d 1051 app.denied (Ariz Supm unpub 9/10/98); Bartrug v. Rubin (ED Va 1997) 986 F.Supp 332; Commonwealth v. Appel (1994) 438 Penn.Super. 214, 652 A2d 341; State v. Svee (unpub 1/12/88) 143 Wisc.2d 892(t), 421 NW2d 117(t); Sadlier v. Payne (D Utah 1997) 974 F.Supp 1411; McCann v. Greenway (WD Mo 1997) 952 F.Supp 647 ("Jurisdiction is a matter of law, statute, and constitution, not a child's game wherein one's power is magnified or diminished by the display of some magic talisman." and quoting the 34 Op. US Atty-Gen 483 [1925] that "In flag manufacture a fringe is not considered to be a part of the flag and it is without heraldic significance." and citing most other published court cases on this topic); Schneider v. Schlaefer (ED Wisc 1997) 975 F.Supp 1160 (quoting McCann case and Atty-Gen Op and "from this day forward litigants ... are put on notice that any claims or defenses based upon the alleged pre-eminence of the 'American Flag of Peace' over any other flag are frivolous and sanctionable."); Moeller v. D'Arrigo (ED Va 1995) 163 FRD 489; ("As to the physical composition of the flag in the courtroom, the General Services Administration and the Administrative Office of the Courts supply furnishings for the courtroom. Defendants should address any complaints about the form of the courtroom flag to the General Services Administration.") US v. G.D. Bell (ED Cal unpub 4/30/97) 79 AFTR2d 2784 recons.den (ED Cal 1998) 27 F.Supp.2d 1191; R. Jones v. T.G. Watson (ND Ohio unpub 9/29/97); Murray v. State of Wyoming (10th Cir unpub 3/16/99) 176 F3d 489(t)("This argument is indisputably meritless."); ("Federal jurisdiction is determined by statute, not by whether the flag flown is plain or fringed.") US v. Schiefen (D SoDak 1995) 926 F.Supp 877 aff'd 81 F3d 166 mand.denied 522 US 1074; ("Such objections to the court's flag, or even to the absence of any flag, have uniformly been dismissed as meritless because the type of flag displayed does not affect federal jurisdiction.") Lang v. Dieleuterio (D NJ unpub 2/17/99); Hancock v. State of Utah (10th Cir unpub 5/10/99) 176 F3d 488(t); R. Miller v. USA (ND Ohio unpub 2/6/98); R. Miller v. Gallagher (ND Ohio unpub 12/17/96); US v. Dunkel (ND IL unpub 8/30/96) 78 AFTR2d 6529 rev. in part on other grnds (7th Cir unpub 7/1/97) 80 AFTR2d 5148, 97 USTC para 50565; Jarboe v. Reichle (Conn.Super. unpub 11/10/86)(claiming that "the presence of an alleged gold fringed military flag in the courtroom indicates this [state] court is not a constitutional court."); State v. Martz (Ohio App. unpub 6/9/97) app.dismissed 80 Ohio St.3d 1423, 685 NE2d 237 ("Appellant claims the trial court was without jurisdiction ... because the courtroom displayed a military style US flag with gold fringe. We disagree."); (claimed the fringe on the American flag "the court was thus a foreign power, and the trial judge was the supreme ruler of a foreign power, devoid of any jurisdiction over him") City of Belton v Horton (Mo.App 1997) 947 SW2d 104; similarly Wacker v. Crow (10th Cir unpub 7/1/99); (this one said that fringe on the flag made it a militiary court) Jarboe v. Reichle (Conn.Super. unpub 11/10/86); (the defendant's objection to the fringed flag was emphasized by the prosecution during cross-examination, and similarly

during the cross-examination of the defendant's fellow militia group members, and on appeal the exploitation of the defendant's objection to the courtroom flag was held to be so prejudicial, because it was calculated to arouse the jury's hostility to the defendant, that the conviction was overturned) G.D. Fowler v. State (Ark.App 1999) 67 Ark.App 114, 992 SW2d 804; (suing federal judges, IRS agents and US Attorney for constructive treason, etc. because of fringed flag) Dulisse v. Twardowski (ED Penn unpub 7/16/98); (similarly "this Court is persuaded that the American Flag statute cannot be relied on as a jurisdictional basis for a [civil rights] action." Rule 11 sanctions imposed) Dunkel v. McCloskey (ED Penn unpub 11/25/98); Haskins v. Wilbert (D Kan unpub 11/5/97) ("Judge Wilbert's jurisdiction is in no way predicated on ... the design of the US flag."); US v. Greenstreet (ND Tex 1996) 912 F.Supp 224 ("decor is not a determinant for jurisdiction"); Huebner v. State (Tex.App unpub 5/8/97); State v. Martz (Ohio App unpub 6/9/97); (tried to sue judge for not removing fringed flag nor installing "a flag that met plaintiffs' specifications"; court imposed Rule 11 fine of $1000) Wyatt v. Kelly, Chief Bankruptcy Judge (WD Texas unpub 3/23/98) 44 USPQ2d 1578, 81 AFTR2d 1463, 98 USTC para 50326; (trying to sue a town official and a judge for "accepting" a fringed US flag supposedly thereby "suppressing" the perp's rights) Marion v. Marion (Conn.Super. unpub 6/18/98); similarly (suing federal judges, US Attorneys, county registrars, IRS agents, and some big corporations because of fringed flag. "The complaint will be dismissed not because this court operates under the regal splendor of a gold fringed flag but because the complaint is legally absurd.") Ch.H. Cass v. R.J. Reynolds Tobacco Co (MDNC unpub 10/1/98) 82 AFTR2d 6967; ditto J. Rogers v. Borough of Manhattan (a person) (SDNY unpub 10/1/98); ditto (claimed the presence of a fringed flag denied him a fair trial and constituted treason) Joyner v. Borough of Brooklyn (EDNY unpub 3/18/99); {Oddly enough in a 1972 prosecution for desecration of the US flag, the defendant - charged for wearing a minature flag sewn to the seat of his pants - attempted to introduce the testimony of a flag expert, described by the court as "a so-called vexillologist", (who, evidently on cross-examination, testified that the patch flag "conformed to official standards"), but the court ruled that it was not necessary for the flag to have qualified as an official flag meeting the dimensions and proportions set forth in a Presidential Executive Order for purchase and use by federal agencies in order for the jury to convict under the flag desecration law. Goguen v. Smith (D Mass 1972) 343 F.Supp 161 aff'd (on other grounds) 471 F2d 88 aff'd 415 US 566.} In a criminal trial, the judge was within his authority to order the prosecutor to remove his American flag lapel pin, for fear of arousing the prejudices of the jury during the height of the Gulf War. Montgomery v. Muller (1992) 176 App.Div.2d 29, 580 NYS2d 110

Same result for objection to eagle on flagpole: Sadlier v. Payne (D Utah 1997) 974 F.Supp 1411; McCann v. Greenway (WD Mo 1997) 952 F.Supp 647; Schneider v. Schlaefer (ED Wisc 1997) 975 F.Supp 1160 (all three quoting the 1925 US Atty-Gen Opinion); similarly for anything yellow on tip of flagpole. Dulisse v. Twardowski (ED Penn unpub 7/16/98). {The nitwits have amongst themselves this strange superstition that the presence of a gold trim on a courtroom's flag somehow imposes some different sort of law than what's expected -- although they cannot get their stories straight on whether it's martial law or maritime law, the two being very different. They have absolutely no legal authority for any of this and seem to be making it up as they go along.

They don't seem to have noticed that the gold trim appears only on INDOOR flags, which are made of fairly flimsy material and would hang limp and drab without either breeze or sunlight indoors, so the gold trim provides some esthetic compensation for the lack of sunlight and breeze, and that all OUTDOOR flags, even the ones at military bases and on ships, don't have this fringe, because outdoor flags are made of heavier fabric and the wind and damp would soon ruin a fringe. Back in 1925 the US Attorney-General relied on the opinion of the predecessor to the US Army's Institute of Heraldry that the fringe was not an addition or alteration of the flag, and therefore not illegal, and moreover had no symbolic meaning. Currently the Institute of Heraldry and the non-government Flag Research Center both issue fact sheets debunking this militia myth about the fringe on the flag. There apparently has NEVER been a successful challenge to a court's decision or jurisdiction based on the absence of a correct flag or the presence of an "incorrect" flag in the courtroom. }

Lawsuits claiming "the American Flag of Peace" (="AFoP") as a cause of action or basis of jurisdiction: Haskins v. Wilbert (D Kan unpub 11/5/97) ("Judge Wilbert's jurisdiction [in municipal traffic court] is in no way predicated on 4 USC sec. 1, which sets out the design of the US flag."); Miller v. IRS (D. Neb unpub 9/22/97) 80 AFTR2d 8169;(without explicitly mentioning a gold fringe, tried to sue Sec. of Treasury, judge in tax case, and IRS employees for having brought and decided tax fraud case "under the American War Flag without a cause under the AFoP". "However there are no fact alleged which establish that these acts are violative of a 'clearly established Constitutional right'.") Bartrug v. Rubin (ED Va 1997) 986 F.Supp 332; Hovind v. Kelly (ND Fla unpub 3/17/97) 79 AFTR2d 1650; Jones v. Watson (ND Ohio unpub 2/4/97); US v. Klimek (ED Penn 1997) 952 F.Supp 1100; Goode v. Foster (D Kan unpub 9/27/96); R. Miller v. Gallagher (ND Ohio unpub 12/17/96); Leverenz v. Torluemlu (ND IL unpub 6/13/96); (The perp's "pleading, as with others, fails to address the merits of anything ... [instead] it again represents a rambling discourse of the plaintiff's view of the law under the 'AFoP', whatever that may be.") R. Miller v. US (ND Ohio unpub 11/26/96) 78 AFTR2d 7547; (criminal defendant attempted to set aside conviction by suing judge and bailiff for torts including claim that, during the trial, the judge had the bailiff remove the defendant's "AFoP" from the presence of the jury -- presumably some miniature flag brought in by the defendant) Gipson v. Callahan (WD Tex 1997) 18 F.Supp.2d 662 app.dism 157 F3d 903(t); (plaintiff claimed "jurisdiction of AFoP" and thereafter refused to respond to opposition's pleadings; case dismissed) Miller v. IRS (D.Neb unpub 9/22/97) 80 AFTR2d 8169; (refused court papers, "This Refusal filed under the AFoP") Humphrey v. Decker (ED Wash 1997) 173 FRD 529;

Nuisance liens; **-- enjoined:** (In one of the earliest instances, tax scofflaws who filed several different liens against an IRS agent was permanently enjoined from filing any sort of encumbrance agaianst any federal employee in any jurisdiction without first getting permission from a court, the existing liens were annulled, with instructions that copies of this decision should be posted in various recorders officers, and imposing a substantial fine) US v. Wagner (WD Wash unpub 4/12/94); US v. Lindbloom (WD Wash unpub 4/16/97) 79 AFTR2d 2578, 97 USTC para 50650; US v. Bailey (10th Cir unpub 12/9/97) 131 F3d 152(t), 80 AFTR2d 8258; Eismann v. Miller (1980) 101 Ida 692, 619 P2d 1145;

US v. Moore (ND Okl unpub 9/7/93) 72 AFTR2d 6277, 93 USTC para 50653 aff'd 21 F3d 1122, 73 AFTR2d 1656; US v. Marsh a.k.a. Pilot (D Nev unpub 2/14/96) 77 AFTR2d 1069; Beard v. CIR (1984) 82 Tax Ct 766 (nr. 60) aff'd (6th Cir 1986) 793 F2d 139; US v. Greenstreet (ND Tex 1996) 912 F.Supp 224; US v. Hart (DND 1982) 545 F.Supp 470 aff'd 701 F2d 749; US v. Shanahan (WD Wash unpub 8/27/97); Ch.H. Cass v. R.J. Reynolds Tobacco Co (MDNC unpub 10/1/98) 82 AFTR2d 6967 (injunction did not violate perp's civil rights); Ryan v. Bilby (9th Cir 1985) 764 F2d 1325 (IRS employees, judges, magistrates and US prosecutor involved in tax case all immune from perp's liens and lawsuits); US v. Van Dyke (D Ore 1983) 568 F.Supp 820 ("The 'Common Law Liens' are primitive affairs, basically consisting of captions such as 'Common Law lien on the Property and Hand Signature of the Following Persons', followed by a list of people. There is no explanation of how the 'lien' arose, not a recital of any legal action pending or concluded against the named parties. Tax protestors apparently obtain the names and addresses of the employees of the IRS and other federal employees and file these 'liens' out of spite.... The so-called liens are of course invalid and of no legal force or effect. However, they are used ... to harass IRS employees and deter them from enforcing the tax laws."); (liens and "posse comitatus common law great charter") US v. Hart (D ND 1982) 545 F.Supp 470 aff'd (8th Cir 1983) 701 F2d 749; US v. Laeger (WD La unpub 1996) 77 AFTR2d 2123 (filing with registrar a so-called "declaration in trespass" against named IRS employees treated as if a nuisance lien even though the "trespass" document has no legal significance); (mailing bogus liens to county recorder enjoined as mail fraud) US v. Anderson (ND IL unpub 9/25/98); US v. Potter (ED Mich unpub 7/29/97) 80 AFTR2d 6041, 97 USTC para 50762 aff'd (6th Cir unpub 12/18/98) 172 F3d 874(t), 99 USTC para 50161, 83 AFTR2d 305 (filed "American Citizens liens" which "admittedly harassed ... federal officials in an attempt to prevent their enforcement of internal revenue laws" and "thereby imposed irreparable harm on them"); US v. Haggard (D Me unpub 2/12/96) 77 AFTR2d 1309 ("an unlawful attempt to interfere with the enforcement of the internal revenue laws of the United States"); ("Such attempts to torment federal employees due to their participation in the enforcement of federal criminal laws cannot and will not be tolerated." Prisoner who filed liens against the judge and prosecutor was ordered to release the liens or else federal marshals would remove the liens) US v. Poole (CD IL 1996) 916 F.Supp 861; ditto (and enjoined from filing any future liens against current or former federal officials without court permission) US v. Anderson (ND IL unpub 9/25/98); ditto (explicitly referring to bogus liens against a *former* IRS auditor) US v. Scott (ND Ind unpub 2/4/98) 81 AFTR2d 1076 judgmt entered (ND Ind unpub 10/8/98); ditto US v. McKinley (10th Cir 1995) 53 F3d 1170 (filed "Citizen-Customer Just Compensation Liens" against the federal judge and prosecutor in pending case against him. His lien papers contained such statements as "You are my public servant and I am your citizen-customer, and ... I have the commercial power to enforce your specific performance with a Commercial Just Compensation Customer's Lien .... Your relationshhip to me as a public servant, and your oath of office, give me consent to file consensual commerceial liens against you.... Your oath of office and your consequen public responsibility as a public servant, when violated by you, are my commercial authority to file a Just Compensation Lien against you... You will comply .. and rectify the lien claimant's problem or you will lose your property." Nullified on the motion of the govt, "it is a power that has no mooring in either federal or

state law. The liens, in any event, purport to secure assets to which [he] would have no legal claim even were his civil rights action to succeed."); similarly US v. Barker (SD Ga 1998) 19 F.Supp.2d 1380 ("neither federal nor state law provides that a citizen may file a lien on the property of a public official for alleged wrongs committed by that official against the citizen without the existence of a judgment in the citizen's favors. The citizen must first take his grievance to court ...."; that these documents are titled "Non-statutory, non-judicial, non-summary-disposable UCC commercial paper/liens" practically admits that they are baseless); similarly US v. Willenberg (9th Cir unpub 8/9/94) 74 AFTR2d 5930; (enjoined not only against filing liens but from any other contact with IRS employees except at the IRS offices) US v. MacElvain (MD Alab 1994) 858 F.Supp 1096 aff'd (11th Cir 1995) 68 F3d 486(t); (enjoined under any of the many titles used in the documents, including "solemn recognition of mixed war" and "writ of attachment") US v. Trowbridge (D Ida unpub 9/13/93) aff'd (9th Cir 1994) 43 F3d 1480(t); similarly (so-called "UCC-4 Non-Negotiable 'True Bill' Private Agreement" lien filed with county clerk and "Citizens Warrant for Citizens Arrest" sent to IRS employees) US v. Moore (ND Okl unpub 9/7/93) 72 AFTR2d 6277, 93 USTC para 50653 aff'd (10th Cir 1994) 21 F3d 1122(t), 73 AFTR2d 1656; US v. Knudson (D Neb 1997) 959 F.Supp 1180; US v. Ekblad (7th Cir 1984) 732 F2d 562; US v. Andra (D Ida 1996) 923 F.Supp 157; US v. Lerch (ND Ind unpub 3/28/97) 79 AFTR2d 2195; Greenstreet v. Heiskell (Tex.App 1997) 940 SW2d 831 reh.den 960 SW2d 713; US v. Kaun (ED Wis 1986) 633 F.Supp 406 aff'd 827 F2d 1144; (Pilot Connection Society criminally prosecuted for promoting its tax evasion scheme including instructions to try to get IRS employees arrested or making citizen's arrests of IRS employees) US v. Clark (5th Cir 1998) 139 F3d 485 cert.den _US_, 119 S.Ct 227; actually making a "citizen's arrest" of an IRS agent prosecuted and convicted, with 3 yrs imprisonment, under 18 USC 111 for assaulting, intimidating or interfering with a federal officer in performance of duties. US v. Pazsint (9th Cir 1983) 703 F2d 420 aff'd after remand (9th Cir 1984) 728 F2d 411; (sending such an arrest warrant relating to a federal judge, even one who has already recused himself from a pending case, will be punished severely as obstruction of justice and interfering with a federal officer) US v. Fulbright (9th Cir 1997) 105 F3d 443 cert.den 520 US 1236; US v. Criswell (D Ore unpub 8/31/95) 76 AFTR2d 6481 (district ct empowered to enjoin perp from filing any more liens against IRS employees by 26 USC sec. 7402(a), which authorizes any orders necessary to enforce the tax laws); ditto (clerks and recorders instructed not to accept documents titled "common law liens" and "common law writs of attachment", or if these are filed these should be ignored as null and void) Saenger v. Brown (D Ore unpub 5/3/88) 61 AFTR2d 1240, 88 USTC para 9404; ditto US v. Van Skiver (D Kan unpub 12/13/90) 71A AFTR2d 4063, 91 USTC para 50017 aff'd US v. Kettler [& Van Skiver](10th Cir unpub 6/3/91) 934 F2d 326(t); ditto US v. Lutz (ED Ky unpub 7/1/94) 74 AFTR2d 5517, 94 USTC para 50553 ("Therefore, this court, *as with every court* to have considered this issue, determines that injunctive and declaratory relief is appropriate ...."); similarly (perp quibbled that his "commercial liens" were somehow different from other perps' "common law liens" but court invalidated and enjoined them, plus some other forms such as "solemn recognition of mixed war" and "affidavit of criminal complaint", all the same) US v. Trowbridge (D Ida unpub 7/16/93) aff'd (9th Cir unpub 1994) 43 F3d 1480(t); ditto US v. Haggert (D Me unpub 2.12.96) 77 AFTR2d 1309; (also invalidated and enjoined the filing of

documents, not only liens but "notices" of criminal accusations against IRS employees and the like) US v. Kettler [& Van Skiver](10th Cir unpub 6/3/91) 934 F2d 326(t); "common law liens" are only available against personal property not real property and only for a creditor in possession, law does not recognized a lien arising from "unlawful actions", and enjoined attempts to file nuisance lien against property of federal judge and his family without first obtaining approval of another federal judge. Moore v. Surles (ED NC 1987) 673 F.Supp 1398; similarly (in Wisc., a common law lien exists only "where a person bestows labor upon an article or does some act with reference to that article... This, of course, has nothing to do with the present situation....") Peth v. Breitzman (ED Wis 1985) 611 F.Supp 50; similarly ("Where there is no debt, ... in the absence of a law, a lien cannot exist. An examination of the record before us does not reveal any debt in existence .... Terpstra has merely filed a tort claim ... which has yet to proceed to judgment. A pre-judgment tort claim is not a debt and to treat it as such would be improper. ... In cases of common-law liens, in order that such a lien may be kept alive, it is absolutely essential that the person claiming the lien should retain and hold an idependent and exclusive possession of the particular chattel. Whenever he voluntarily surrenders its possession his lien is lost .... It appears then, that in order for Terpstra to have a valid common-law lien, two elements are necessary - - debt and possession. In the instant case, both elements are missing.... Today common law liens are creatures of statute, and, when there is no express statute authorizing a lien on land, an instrument purporting to do so is void.") Terpstra v. Farmers & Merchants Bank (Ind.App 1985) 483 NE2d 749; similarly (and there is no legal authority for asserting that the Constitution authorizes a so-called common law lien) US v. Lerch (ND Ind unpub 3/28/97) 79 AFTR2d 2195

-- invalidated: US v. Lindbloom (WD Wash unpub 4/16/97) 79 AFTR2d 2578, 97 USTC para 50650; Eismann v. Miller (1980) 101 Ida 692, 619 P2d 1145; US v. Marsh a.k.a. Pilot (D Nev unpub 2/14/96) 77 AFTR2d 1069; Beard v. CIR (1984) 82 Tax Ct 766 (nr. 60) aff'd (6th Cir 1986) 793 F2d 139; US v. Greenstreet (ND Tex 1996) 912 F.Supp 224; Simmons v. CIR (6/16/97) TC Memo 1997-269; US v. Hart (DND 1982) 545 F.Supp 470 aff'd 701 F2d 749; Ryan v. Bilby (9th Cir 1985) 764 F2d 1325; US v. Boos [& Gunwall] (10th Cir unpub 1/14/99) 166 F3d 1222(t), 83 AFTR2d 584 cert.den _US_, 119 S.Ct 1795 (and subsequently prosecuted) ; US v. Frlekin (9th Cir unpub 1/19/95) 46 F3d 1147(t), 75 AFTR2d 841 (and appealing the nullification of a bogus lien on an IRS agent's property was so obviously frivolous as to get a $1500 fine); Ch.H. Cass v. R.J. Reynolds Tobacco Co (MDNC unpub 10/1/98) 82 AFTR2d 6967 (invalidation of nuisance liens did not violate perp's civil rights); US v. Van Dyke (D Ore 1983) 568 F.Supp 820 (tax protesters attempted to file against IRS employees something called "hand signature liens" which "supposedly ... have mystical power to prevent the target individuals from signing letters, checks, deeds, contracts, and the like", the court also issued a Declaration to be posted in all registrars's offices that such liens were invalid and not to be accepted); similarly Johnson v. Murray (1982) 201 Mont 495, 656 P2d 170; US v. Laeger (WD La unpub 1996) 77 AFTR2d 2123 (document filed with registrar resembling a civil or criminal complaint against named IRS employees treated as if a nuisance lien); US v. Anderson (ND IL unpub 9/25/98); US v. Ekblad (7th Cir 1984) 732 F2d 562; Saenger v. Brown (D Ore unpub 5/3/88) 61 AFTR2d 1240, 88 USTC para

9404; US v. Potter (ED Mich unpub 7/29/97) 80 AFTR2d 6041, 97 USTC para 50762 aff'd (6th Cir unpub 12/18/98) 172 F3d 874(t), 99 USTC para 50161, 83 AFTR2d 305; US v. Kettler [& Van Skiver](10th Cir unpub 6/3/91) 934 F2d 326(t); ("Every jurisdiction faced with similar liens have found them of no legal effect") US v. Haggard (D Me unpub 2/12/96) 77 AFTR2d 1309; ditto US v. Barker (SD Ga 1998) 19 F.Supp.2d 1380; similarly US v. McKinley (10th Cir 1995) 53 F3d 1170; (a lien is a security for a debt, where there is no debt a lien cannot exist, and a prejudgment tort claim cannot support a lien, and state circuit court had inherent power to nullify and expunge bogus liens) Terpstra v. Farmers & Merchants Bank (Ind.App 1985) 483 NE2d 749; (noting that the tax protester ignored all the proper remedies and responses to tax audits and bills and resorted to liens against IRS employees) US v. MacElvain (MD Alab 1994) 858 F.Supp 1096 aff'd (11th Cir 1995) 68 F3d 486(t); ditto in reaction to a $5 traffic ticket (and the enormity of the lien contrasted with the motivation used as evidence of malice, with substantial damages) Johnson v. Murray (1982) 201 Mont 495, 656 P2d 170; (invalidated under a wide variety of titles) US v. Trowbridge (D Ida unpub 9/13/93) aff'd (9th Cir 1994) 43 F3d 1480(t); similarly US v. Knudson (D Neb 1997) 959 F.Supp 1180; similarly (referring to "any document" indicating that a former IRS agent owed the perp something) US v. Scott (ND Ind unpub 2/4/98) 81 AFTR2d 1076 judgmt entered (ND Ind unpub 10/8/98); similarly ("UCC-4 non-negotiable true bill private agreement lien") US v. Moore (ND Okl unpub 9/7/93) 72 AFTR2d 6277, 93 USTC para 50653 aff'd (10th Cir 1994) 21 F3d 1122(t), 73 AFTR2d 1656; US v. Hart (D ND 1982) 545 F.Supp 470 aff'd (8th Cir 1983) 701 F2d 749; (rejecting claim that nuisance liens against judge and prosecutor were "commercial" and noting that prisoner admitted he had no judgment debts against them) US v. Anderson (ND IL unpub 9/25/98); ("The so-called 'Notices of Common Law Lien' are worthless scraps of paper and have no legal effect.") Peth v. Breitzman (ED Wis 1985) 611 F.Supp 50; (rejecting a supposed "social contract" argument that govt employees personally owe him for any dissatisfaction in their performance) US v. McKinley (10th Cir 1995) 53 F3d 1170; ditto US v. Barker (SD Ga 1998) 19 F.Supp.2d 1380; (filing a document titled "a Security [15 USC] Claim of Commercial Lien and Affidavit") US v. R. Bailey (10th Cir unpub 11/22/95) 72 F3d 138(t), 79 AFTR2d 1045; (Ariz law enables and requires registrars to "remove" invalid liens and this may be done by adding to the file an official document negating the invalid lien) Purcell v. Superior Court (Ariz.App 1992) 172 Ariz 166, 835 P2d 498; US v. Andra (D Ida 1996) 923 F.Supp 157; US v. Lerch (ND Ind unpub 3/28/97) 79 AFTR2d 2195; Rylander v. Wilkens (ED Calif unpub 12/13/79) 45 AFTR2d 890, 80 USTC para 9141; ("As other courts have noted, there are appropriate avenues by which taxpayers and bankruptcy litigants may file complaints about govt employees, and the Court cannot condone the filing of bogus, unauthorized liens as some form of protest or means of intimidation." Court permanently enjoined perp from filing any lien or pleading or other document in either federal or state court without first obtaining court approval and ordered the clerk to refuse any submission that was not approved.) US v. Lerch (ND Ind unpub 9/10/98) 82 AFTR2d 6520, 98 USTC para 50752; (order invalidating nuisance liens against certain IRS employees also instructed registrars to photocopy and post a copy of the court order to prevent any future attempts to file such liens by the same perp or against the same employees) US v. Criswell (D Ore unpub 8/31/95) 76 AFTR2d 6481; ditto US v. Lutz (ED Ky unpub 7/1/94) 74 AFTR2d 5517, 94 USTC para 50553 (perp

called his fictitious liens "consensual liens", which they clearly were not); ditto US v. Shanahan (WD Wash unpub 8/27/97) (perp called them "commercial liens"); (in a non-political case, lis pendens filed by the plaintiffs against the defendants while a suit for money damages was pending were immediately expunged by the court, with a scolding, as lis pendens are applicable only where the encumbered property itself is at issue) Bly v. Gensmer (Minn.App 1986) 386 NW2d 767; (attempt to extract money from IRS employees by sending them UCC-style Demand for Payment, and then trying to enforce same in court) Cole v. Higgins (D Ida unpub 1/23/95) 75 AFTR2d 1102 rept adopted by (D Ida unpub 2/27/95) 75 AFTR2d 1479 aff'd (9th Cir 1996) 82 F3d 422(t), 77 AFTR2d 1586; (sending IRS agents his UCC-style Demand letters followed by a summons from Our One Supreme Court justifies the very severe punishment set for "terrorists") US v. J.V. Wells (4th Cir 1998) 163 F3d 889; (federal court may instruct state or county recorder to remove fictitious liens) US v. Van Skiver (D Kan unpub 12/13/90) 71-A AFTR2d 4063, 91 USTC para 50017 aff'd US v. Kettler [& Van Skiver](10th Cir unpub 6/3/91) 934 F2d 326(t); US v. Knudson (D Neb 1997) 959 F.Supp 1180; Moore v. Surles (ED NC 1987) 673 F.Supp 1398; Rylander v. Wilkens (ED Calif unpub 12/13/79) 80 USTC para 9141, 45 AFTR2d 890; ditto ("It is by now established beyond dispute that the US may request the assistance of Art.III courts to protect its officials from attempts at harassment, intimidation, and extortion in the form of 'liens'.") US v. Barker (SD Ga 1998) 182 FRD 661; (where a prisoner had filed bogus liens against the federal judge and prosecutor in his trial and even against his own defense lawyer, the federal court could invalidate and order the removal of all the liens, even the one against the defense lawyer who was not a federal employee) US v. Poole (CD IL 1996) 916 F.Supp 861; cf. (federal court may order removal of improper lis pendens) Texas Extrusion Corp v. Lockheed Corp (5th Cir 1988) 844 F2d 1142 cert.den 488 US 926; similarly (federal Bankruptcy judge could nullify nuisance lien filed against a state judge by the bankruptcy petitioner; moreover the petitioner's use of a bogus lien against a judge was sufficient grounds to deny a motion for forma pauperis) In re J.M. Anderson (Bankr., WD Mich 1991) 130 Bankr.Rptr 497; (court invalidated perp's filings which purported to "release" liens that had been validly filed against them by the IRS) US v. Van Skiver (D Kan unpub 12/13/90) 71A AFTR2d 4063, 91 USTC para 50017 aff'd US v. Kettler [& Van Skiver](10th Cir unpub 6/3/91) 934 F2d 326(t); (cannot pretend that a lien has become "consensual" because the victim did not respond to the perp's deadlines and threats) US v. Andra (D Ida 1996) 923 F.Supp 157; similarly (because UCC is inapplicable to IRS, the failure of the IRS to respond to the perp's UCC-type demands within his deadline does not constitute a default or admission) Holling v. US (ED Mich unpub 11/27/95) 76 AFTR2d 6968, magistrate's recommendation (ED Mich unpub 2/6/96) 77 AFTR2d 1052, sanctions imposed (Ed Mich 5/17/96) 934 F.Supp 251; in the case of a prison inmate who filed bogus liens against the judge, prosecutor and even his own lawyer, the federal court declared all the liens (even the one against his own lawyer) invalid and ordered him to release the liens or else federal marshals would remove the liens. US v. Poole (CD IL 1996) 916 F.Supp 861; (explicitly referring to bogus liens against a *former* IRS auditor) US v. Scott (ND Ind unpub 2/4/98) 81 AFTR2d 1076 judgmt entered (ND Ind unpub 10/8/98);

[(on a slightly different note, held that the recording of a title document -- such as a lien -- with the county recorder does not imbue it with any additional authenticity or validity, the document is as valid or invalid as before, but only imparts public notice) Shirk v. Thomas (1889) 121 Ind 147, 22 NE 976, 16 Am.St.Rep 381; cf (where defendant wrote up his own title document to land he had never owned, recorded this document and then attempted to sell the land) Industrial Devel. Bd of Tullahoma v. Hancock (Tenn.App 1995) 901 SW2d 382; (the recorder of deeds is a creation of statute and therefore cannot be compelled to do, nor sued for not doing, something not authorized by law) Federal Intermediate Credit Bank v. Maryland Casualty Co. (1935) 194 Minn 150, 259 NW 793 (e.g. not issuing a document not required by law); State ex rel Ashton v. Register of Deeds (1880) 26 Minn 521, 6 NW 337 (e.g., for refusing to accept a deed which lacks the certificate required by law that shows all taxes have been paid); in some states the recorders have been given explicit instructions from the courts or the atty-general or by statute to refuse certain items: (e.g. documents from "Our One Supreme Court", or sham liens especially against govt employees) Nash v. McIntosh (1997) 328 So.Car 76, 492 SE2d 75; Texas Atty-Gen Letter Op 97-14 (2/28/97); Texas Atty-Gen Op. DM-389 (5/2/96); Texas Atty-Gen Letter Op 98-16 (3/13/98); Wash.Atty-Gen 1996 Opinion nr. 12 (7/31/96); 1996 Ohio Atty-Gen Opinions 69, nr. 96-19 (3/14/96); Opinion of Nebraska Atty-Gen, nr. 233 (11/2/84); Calif. Civil Code sec. 765.010 (amended 1997); So.Car. Code Ann. sec. 30-9-35 (amended 1998); 12 Okla. Statutes sec. 1533 (amended 1997); Ore.Rev.Stat. sec. 205.455 (amended 1997); and many more]

-- penalized: US v. Bailey (10th Cir 12/9/97) 131 F3d 152 (t), 80 AFTR2d 8258 (5 yrs probation, revoked when he was caught for not filing tax returns for two years); (wrote up liens against traffic cop, traffic judges, and others, with their forged signatures and a fake seal and then offered to remove the liens if they would undo the suspension of his license; convicted of attempted criminal syndicalism and several counts of fraud) State v. Whalen (Ariz.App 1997) 192 Ariz 103, 961 P2d 1051 app.denied (Ariz Supm unpub 9/10/98); US v. Kuball (9th Cir 1992) 976 F2d 529, 70 AFTR2d 6080, 92 USTC para 50501; State v. Stephenson (1998) 89 Wash.App 794, 950 P2d 38 (prosecuted as threatening a govt employee); Beard v. CIR (1984) 82 Tax Ct 766 (nr. 60) aff'd (6th Cir 1986) 793 F2d 139; Ryan v. Bilby (9th Cir 1985) 764 F2d 1325; US v. Hart (8th Cir 1983) 701 F2d 749; US v. Greenstreet (ND Tex 1996) 912 F.Supp 224; US v. McKinley (10th Cir 1995) 53 F3d 1170; US v. Boos [& Gunwall] (10th Cir unpub 1/14/99) 166 F3d 1222(t), 83 AFTR2d 584 cert.den _US_, 119 S.Ct 1795 (both the pretended creditor and the purported intermediary who prepared and filed the lien for him charged and convicted of impeding federal employees in their duties and of obstructing the administration of the revenue laws); US v. Potter (ED Mich unpub 7/29/97) 80 AFTR2d 6041, 97 USTC para 50762 aff'd (6th Cir unpub 12/18/98) 172 F3d 874(t), 99 USTC para 50161, 83 AFTR2d 305 (required perps to list all the federal employees against whom they had filed "American Citizens liens", and list all the other offices where liens had been filed, and further required to pay all costs and to submit proof of compliance); US v. Anderson (ND IL unpub 9/25/98) (because a lien is a claim, and this against federal employees for their official acts it become a claim against the federal govt, nuisance lien is prosecuted under the False Claims Act); (because the liens were groundless and intended only for

harassment or extortion, mailing the liens to the county recorder was prosecuted and enjoined as mail fraud) US v. Anderson (ND IL unpub 9/25/98); (convicted of corruptly endeavoring to obstruct the administration of the tax laws, 26 USC 7212) US v. MacElvain (MD Alab 1994) 858 F.Supp 1096 aff'd (11th Cir 1995) 68 F3d 486(t); similarly (punished as obstruction of justice) US v. Koff (9th Cir 1994) 43 F3d 417 cert.den 514 US 1008; similarly US v. Winchell (10th Cir 1997) 129 F3d 1093 (perp sent IRS employees letters claiming to have filed nuisance liens against them, even though no such liens had actually been filed he was convicted); similarly (filing bogus "common law" liens against individual IRS employees not protected as "petitioning govt" under First Amendment) US v. Reeves (5th Cir 1986) 782 F2d 1323 cert.den 479 US 837; similarly (cannot pretend that the lien was "to force [the IRS employee] to act within the scope of her authority" because "even if we were to find that agent ... had been acting outside of the scope of her duties - which we do not - it would still not provide a basis for the filing of a lien against her property.") US v. Frlekin (9th Cir unpub 1/19/95) 46 F3d 1147(t), 75 AFTR2d 841; similarly (cannot excuse bogus lien as being a preliminary to an anticipated civil suit, esp since the suit would have to be against the govt generally and not this individual employee and the pretext of the suit is hopeless) US v. Reeves (5th Cir 1985) 752 F2d 995 cert.den 474 US 834 and conviction upheld after remand (5th Cir 1986) 782 F2d 1323 cert.den 479 US 837; similarly US v. Trowbridge (9th Cir unpub 3/26/97) 110 F3d 71(t) cert.den 520 US 1235; similarly (under 26 USC 7212) one count for each bogus lien. US v. R. Bailey (10th Cir unpub 11/22/95) 72 F3d 138(t), 79 AFTR2d 1045; (fined) US v. Knudson (D Neb 1997) 959 F.Supp 1180; US v. Ekblad (7th Cir 1984) 732 F2d 562; US v. Moore (ND Okl unpub 9/7/93) 72 AFTR2d 6277, 93 USTC para 50653 aff'd (10th Cir 1994) 21 F3d 1122(t), 73 AFTR2d 1656; Greenstreet v. Heiskell (Tex.App 1997) 940 SW2d 831 reh.den 960 SW2d 713; Rylander v. Wilkens (ED Calif unpub 12/13/79) 45 AFTR2d 890, 80 USTC para 9141; (bankruptcy petitioner's filing of bogus lien against a state judge was sufficient grounds to deny motion for forma pauperis) In re J.M. Anderson (Bankr., WD Mich 1991) 130 Bankr.Rptr 497; (ordered to pay atty's fees for victims of his liens and further ordered that he must be represented by a lawyer if he ever commences another lawsuit) People v. Dunlap (Colo. 1981) 623 P2d 408; (ordered to pay $1000 per day to the victim until the lien is removed; held that the lien was groundless because "a groundless document is one as to which a proponent can advance no rational argument based on evidence or law to support his claim of a lien" and in this instance filing liens to coerce compliance with an invalid or non-existence contract meets that description, and this applies even if the contract appeared valid when the lien was first filed but the defendant refused to remove or cancel the lien when the contract ceased to be valid) Harris v. Hanson (Colo.App 1991) 821 P2d 821; (ordered to pay attorneys costs for the govt lawyer who represented several govt employees who had all been the target of bogus liens) Rylander v. Wilkens (ED Calif unpub 12/13/79) 80 USTC para 9141, 45 AFTR2d 890; (held that US Attorney may bring action against perp who filed fictitious liens against federal employees) US v. Bey (6th Cir unpub 6/18/98) 149 F3d 1185(t); "Filing a false UCC form, or issuing an illegitimate arrest warrant is prohibited -- the statutes are not impermissibly vague as applied." US v. Fulbright (9th Cir 1997) 105 F3d 443 cert.den 520 US 1236; 26 USC 7212 (interference with the administration of the internal revenue laws) is constitutional and not void for vagueness. US v. Bailey (10th Cir unpub 11/22/95) 79 AFTR2d 1045; the perp's

behavior, during his criminal trial for obstruction of justice for fictitious liens against IRS employees, of persisting to dispute the legitimacy of the income tax laws justifies the court's imposing a maximum sentence. US v. Bailey (10th Cir unpub 11/22/95) 79 AFTR2d 1045; (two months jail for "indirect criminal contempt" for filing nuisance liens and false 1099s against traffic court judge) People v. Smeathers (1998) 297 IL App.3d 711, 698 NE2d 18; penalized under Fed Rule of Civil Proc 11. Moore v. Surles (ED NC 1987) 673 F.Supp 1398; (conspirators who filed bogus liens against IRS employees convicted of *both* impeding or injuring federal officers in their duties, 18 USC 372, and with corruptly obstructing the internal revenue laws, 26 USC 7212) US v. Boos [& Gunwall] (10th Cir unpub 1/14/99) 166 F3d 1222(t), 83 AFTR2d 584 cert.den _US_, 119 S.Ct 1795; the criminal prosecution for filing a fictitious lien does not require that the document must appear to trained lawyers to be a properly drafted lien, and it is sufficient to prosecute if the document filed merely purported to be an encumbrance on property even though it was amateurish and defective. (in these two Colorado cases the document was not even titled a Lien but "Notice of Equity Interest and Claim") People v. Marston (Colo.Supm 1989) 772 P2d 615; ditto People v. Forgey (Colo.Supm 1989) 770 P2d 781 cert.den 493 US 839; ditto (convicted of criminal slander of title, with two years of prison, for filing lis pendens and "common law liens" against various parcels of land amounting to every piece of property in town) State v. Minniecheske (1984) 118 Wis.2d 357, 347 NW2d 610; similarly (lawyer disciplined for filing a lis pendens against real property as part of a lawsuit which did not involve title to that property) In re Bowen (1989) 160 Ariz 558, 774 P2d 1348; (lawyer disbarred for filing a fraudulent lien, among other offenses) In the matter of Mahshie (1989) 145 App.Div.2d 164, 538 NYS2d 121 cert.den 493 US 1045; (filed a lien issued by "Our One Supreme Court" against a traffic judge) State v. Cella (Mo.App 1998) 976 SW2d 543 (but, in Cella's case, a conviction for tampering with a judge overturned because local rules allow one pre-emptory recusal motion); (threatening to have "Our One Supreme Court" proceed against IRS employees is severely punished as a "terrorist" act) US v. J.V. Wells (4th Cir 1998) 163 F3d 889; ("A property owner who has a lien recorded against his title is not without recourse. ... Quiet title actions are a statutory as well as an equitable remedy. .... Another possible action by an owner with a spuriously clouded title is a retaliatory suit for slander on title." Terpstra v. Farmers & Merchants Bank (Ind.App 1985) 483 NE2d 749

(**prosecuted as perjury for the paperwork associated with filing the lien**) State v. Carr (1994) 319 Ore 408, 877 P2d 1192; similarly People v. Feinberg (1997) 51 Cal.App.4th 1566, 60 Cal.Rptr.2d 323; similarly State v. Shouse (Fla.App 1965) 177 So.2d 731; (court enjoined perps and anyone "in active concert or participation with them" from filing any more nonconsensual liens against any federal employee, and would punish a violation of this order with a fine or imprisonment or both) Saenger v. Brown (D Ore unpub 5/3/88) 61 AFTR2d 1240, 88 USTC para 9404; ditto US v. Van Dyke (D Ore 1983) 568 F.Supp 820; ditto US v. Criswell (D Ore unpub 8/31/95) 76 AFTR2d 6481; (phone calls to the home and numerous faxes to the office of a govt employee threatening to file nuisance liens prosecuted under 18 USC 111 as assaulting, intimidating or interfering with a govt employee) US v. Holdsworth (D Colo 1998) 990 F.Supp 1274 (but, in Holdsworth case, conviction on another count, namely disorderly conduct in a govt building, overturned because the applicable reg depends on physical

presence inside the govt building); (Pilot Connection Society criminally prosecuted for promoting its tax evasion scheme, which included instructing people to file nuisance liens against IRS employees and against employers for withholding taxes or reporting income to the IRS) US v. Clark (5th Cir 1998) 139 F3d 485 cert.den _US_, 119 S.Ct 227; similarly for filing bogus liens and issuing "warrants for citizens arrests" against IRS agents, a judge, the Solicitor General, and other federal officers. US v. Gunwall (10th Cir unpub 8/12/98) 156 F3d 1245(t), 82 AFTR2d 5868 cert.den (Moore v. US) _US_, 119 S.Ct 563; and conviction upheld (for both injuring federal officers and for obstructing tax laws) US v. Boos [& Gunwall] (10th Cir unpub 1/14/99) 166 F3d 1222(t), 83 AFTR2d 584 cert.den _US_, 119 S.Ct 1795; (prosecuted as threatening a govt employee) State v. Stephenson (1998) 89 Wash.App 794, 950 P2d 38; (prosecuted as criminal slander of title) State v. Minniecheske (1984) 118 Wis.2d 357, 347 NW2d 610; (similarly grounds for successful civil suit for slander of title, emotional distress, and other torts, including attorneys fees and punitive damages, in this case amounting to more than $200G; "While we feel that the defendant was misguided (by what or by whom we cannot know) in his interpretation of the law and the role of the courts, he aggravated that misguidance by deliberate, unprincipled actions which no society governed by law and not by men could tolerate. We have had other examples in recent years of person asserting dark and ominous common law rights superseding our constitutions and our statutes. ... Affirmance of the exemplary damages in this case may well alert those inclined to follow the example ... they may well be traveling a rocky road.") Johnson v. Murray (1982) 201 Mont 495, 656 P2d 170; (filing or threatening to file an enormous bogus lien against the employee of a bank that had rejected his funny money used as further evidence of criminal intent in prosecution for fraud and negates a good faith defense) US v. Moser (5th Cir 1997) 123 F3d 813 cert. denied 522 US 1035; (sentences for filing fake 1099 forms and bogus liens against IRS employees are same sentence as for obstruction of justice) US v. Koff (9th Cir 1994) 43 F3d 417 cert.den 514 US 1008; (sending false 1099s to his victims but not to the IRS still punished, with a substantial fine under 18 USC sec. 1001, for making a false statement to the govt on the very reasonable expectation that his victims would forward copies of his forms to the IRS) US v. Meuli (10 Cir 1993) 8 F3d 1481 cert.den 511 US 1020; (same vexing of traffic court judge punished with two months jail for indirect criminal contempt) People v. Smeathers (1998) 297 IL App.3d 711, 698 NE2d 181; (filing bogus liens against IRS employees is evidence of criminal intent in trial for tax evasion) Simmons v. CIR (6/16/97) TC Memo 1997-269; (convicted of perjury and tampering with records for falsely swearing on notarized form which was part of court filing that he had served the subpoena on an intended witness) State v. Walker (Iowa 1998) 574 NW2d 280; (filing in a pending case documents called a "notice and demand" making outrageous accusations against judge, and a "citizen's arrest warrant" supposedly authorizing the arrest of that judge, will be severely punished -- with two years of prison -- for obstruction of justice and interfering with a federal judicial officer, and this even though the judge had recused himself and been replaced in this case before these documents were filed, and in this case the fact that this same perp had also filed a "UCC lien" against the judge was originally mentioned in the indictment as an attempt to tamper with the judge but was not mentioned in the trial) US v. Fulbright (9th Cir 1997) 105 F3d 443 cert.den 520 US 1236; see also *Annotation: Recording of instrument purporting to affect title as slander*

of title, 39 ALR2d 840 (1953 and suppl.); an anti-abortion organization had filed bogus liens (including a forged signature) against a clinic's lawyer and had served a bogus subpoena on the same person, who thereupon sued the organization for slander of title, defamation, emotional distress, and similar torts, and, in this case, it was held that the organization's insurer could refuse to defend the organization since these were deliberate wrongs and not accidents. Doyle v. Engelke (Wis.App unpub 3/25/97) 209 Wis.2d 600(t), 568 NW2d 38(t) this part upheld on appeal (Wis.Supm 6/24/98) 219 Wis.2d 277, 580 NW2d 245 (the person responsible for the bogus liens was also convicted on multiple counts of forgery and criminal slander of title, and sentenced to 2 yrs of prison and 10 yrs probation; Milwaukee Journal Sentinel, 10/17/96 & Wisc. State Journal 12/21/96). One of the people encouraging the filing of bogus liens, Roy Schwasinger of "We the People", was sentenced to 15 yrs of prison for obstruction of justice and falsifying documents by running a conspiracy to encourage people to file bogus liens against federal judges, various elected officials, lawyers, etc. *Dallas Morning News*, 27 Sept 94 p.24A, *Wall Street Journal*, 27 Sept 94 p.C19, *Consumer Bankruptcy News*, 31 Oct 94 p.2. When a perp filed a nuisance lien on the property of an IRS employee he found that the govt could bring a suit against him, to annul the lien and enjoin any further such behavior, in the federal court in the division where the liened property was located even though this division was very inconvenient to the perp. US v. Scott (ND Ind unpub 2/4/98) 81 AFTR2d 1076 judgmt entered (ND Ind unpub 10/8/98) (permanently enjoining perp from filing any document indicating that the former IRS officer owes him anything and nullifying any such document already filed); a different offense, filing with the county recorder a fake document apparently nullifying a bona fide IRS tax lien, successfully prosecuted under 26 USC sec. 7212 as corruptly interfering with IRS operations. US v. Shriver (11th Cir 1992) 967 F2d 572; {One tactic not yet tried when cranks file or threaten to file bogus liens to intimidate govt employees, which I think might be interesting, is a prosecution for bribery, on the theory that offering the cancellation of a personal debt to influence official duties constitutes a bribe; e.g. US v. Gorman (6th Cir 1986) 897 F2d 1299 cert.den 484 US 815; US v. Vona (WDNY 1994) 842 F.Supp 1534;US v. Arnold (ND IL 1983) 576 F.Supp 304 aff'd (7th Cir 1985) 773 F2d 823; State v. Hingle (La.App 1996) 677 So.2d 603 writ den. (La. 1997) 685 So.2d 141; US v. Hooten (5th cir 1991) 933 F2d 293; Ex parte Montgomery (1943) 244 Alab 91, 12 So.2d 314.}

Several states (especially in recent years) have adopted **laws which impede the filing of frivolous liens**, especially against the property of govt employees, ease the nullification of such liens, and/or penalize such filings with substantial fines, hefty damages payable to the victim of the lien, or criminal penalties associated with falsified legal process, obstruction of justice, perjury, fraud, etc. These include (among others): Ariz.Rev. Stat sec. 13-2921 & sec. 33-420; Cal. Penal Code sec. 115.5 & sec. 148.6; Cal. Govt Code sec. 6223 (adopted 7/20/98) & Cal. Code of Civil Proc. sec. 765.010 et seq (adopted 9/22/98); Colo.Rev.Stat. sec. 38-35-109; Fla.Stat sec. 713.31& sec. 843.0855; Haw.Rev.Stat sec. 507D-7; Ida. Code 18-3005 & 45-1705; Ind. Code sec. 32-1-5-9; Kan.Stat.Ann. sec. 58-4301 (adopted 4/17/98); Md Code of 1957 Ann. Art.27 sec. 340; Mich.Comp.L.Ann. sec. 565.108 & sec. 600.2907a [=Mich.Stat.Ann. sec. 26.1278 & sec. 27A.2907a]; Mo.Rev.Stat sec. 428.135; Mont. Code sec. 27-1-1505 & sec. 30-9-

432; Nev.Rev.Stat sec. 108.2275; NM Laws 1999 ch.144 (effective July 1999); Ohio Rev. Code sec. 2921.03 & sec. 2921.13 & sec. 2921.52; Okl.Stat.Ann. sec. 12-29 & sec. 12-1141 & sec. 16-75 & sec. 19-267 & sec. 21-1533 (all amended in 1997 or 1998); Ore.Rev.Stat sec. 205.455 & sec. 205.470; SC Code Ann sec. 15-75-60 & sec. 16-17-735 & 30-9-30; SD Code sec. 22-11-31 & sec. 44-2-9; Tex.Civil Prac. Code sec. 11.002 & sec. 11.003; Tex. Penal Code sec. 32.49; Utah Code sec. 38-9-4; WV Code sec. 38-16-301 et seq (April 1999); Wis.Stat sec. 706.13, Wis.Crim.Code sec. 943.60; Wyo.Stat sec. 29-1-311. It also appears that some old laws could be applied to prosecute such filings, such as attempting to bribe, threaten, or otherwise corruptly influence a govt employee in the performance of official duties. In Texas, two municipal judges (Sylvia Garcia & Hector Hernandez) successfully sued a traffic scofflaw (Paul R. McCormick) who responded to traffic tickets by generating imaginary judgments from a make-believe court against both judges and then publicized these "judgments" in ads in local newspapers; the court awarded compensatory and punitive damages of two million dollars (for defamation, mental anguish, etc.) and a permanent injunction against the scofflaw using or participating in make-believe courts; *Houston Chronicle* (10/27/96, 1/7/98), *Nat'l Law Jrnl* (12/2/96, 2/3/97);

Part Five

By Bernard J. Sussman, JD, MLS, CP

Distributing "**jury nullification**" literature in courthouse or to veniremen punished as contempt or obstruction: Turney v. State (Alaska Supm 1997) 936 P2d 533; Fully Informed Jury Assn v. County of San Diego (9th Cir unpub 2/23/96) 78 F3d 593(t); and see also N.J. King, *Silencing Nullification Advocacy inside the jury room and outside the courtroom*, 65 Univ. of Chicago Law Rev. 433 (1998); perp not entitled to have judge instruct jury on nullification. Jones v. City of Little Rock (1993) 314 Ark 383, 862 SW2d 273 cert.den 512 US 1237; similarly punishing as contempt or obstruction someone threatening jurors with criminal violence or nuisance lawsuits. US v. Ippolito (MD Fla 6/9/98) 10 F.Supp.2d 1305; jury members are not judicial or public officers and not required to swear to uphold the US Constitution. US v. Spurgeon (8th Cir 1982) 671 F2d 1198; (tax scofflaw could question potential jurors about whether they had ever issued declarations of "free white status" but not about membership in the Aryan Brotherhood [which requires prison experience] or in the Aryan Nations) US v. Masat (5th Cir 1990) 896 F2d 88

Nuisance forms 1099; punished: US v. Barbara Olson (10th Cir unpub 4/14/92) 961 F2d 221(t)(punished as a false statement and a fraudulent claim, 18 USC 287 & 1001); (punished as obstructing the administration of the tax laws, 26 USC 7212, and malicious intent presumed from the filing of the false 1099 forms) US v. Winchell (10th Cir 1997) 129 F3d 1093; similarly (sent Notice of Bills Due to various people involved in the foreclosure sale of his farm, and then filed phony 1099s against them; convicted under 26 USC sec. 7212 for "corruptly" interfering with the IRS even though none of the 1099s was against an IRS employee but the forms were filed with the IRS) US v. Yagow (8th Cir 1991) 953 F2d 423; ditto (filed phony 1099s against employees of the Farmers Home

Admin, also held that the offense is committed when the forms are submitted to the IRS and does not require that IRS fully process them) US v. L.T. Hanson (9th Cir 1993) 2 F3d 942; similarly (sent false 1099s only to his victims and not to the IRS, but heavily fined under 18 USC sec. 1001, for making false statements to the govt on the very reasonable expectation that his victims would forward copies of his forms to the IRS) US v. Meuli (10 Cir 1993) 8 F3d 1481 cert.den 511 US 1020; similarly (first sent Demand letters and then filed phony 1099s against his former employer, several IRS employees, and the non-govt tow truck operator who all cooperated in the tax audit and the seizure of his truck, also sent them letters claiming to have filed liens against them; this is not protected as "petitioning the govt", sentenced to six months) US v. Kuball (9th Cir 1992) 976 F2d 529; (filing numerous phony 1099s against everyone involved in his foreclosure punished under 18 USC sec. 1001 for filing false reports with the govt, this is not protected as "petitioning the govt", and because some of the victims were govt employees in their govt duties the punishment is suitable enhanced according to the sentencing guidelines) US v. Citrowske (8th Cir 1991) 951 F2d 899; (punished as part of a scheme to obstruct justice) US v. Koff (9th Cir 1994) 43 F3d 417 cert.den 514 US 1008; (false 1099s and fictitious liens against traffic court judge gets 60 days of jail for indirect criminal contempt) People v. Smeathers (1998) 297 IL App.3d 711, 698 NE2d 181; (a scheme for harassing people, especially judges and IRS employees, using false 1099 forms -- falsely reporting to the IRS payments made to the victims which the victims, naturally, hadn't mentioned on their own tax returns, thereby generating an audit -- was marketed by Roger Elvick, et al., and resulted in his conviction, and the conviction of several of his followers, for conspiracy to file false tax documents, under 18 USC sec. 371 & sec. 1011 and 26 USC sec. 7206, and other offenses. Elvick, for example was sentenced to five years prison after one federal trial and was also tried and convicted in other courts) US v. Lorenzo [& Elvick] (9th Cir 1992) 995 F2d 1448 cert.den 510 US 881; and US v. Hildebrandt (8th Cir 1992) 961 F2d 116 cert.den 506 US 878; and US v. Dykstra (8th Cir 1993) 991 F2d 450 cert.den 510 US 880; and in US v. Rosnow (8th Cir 1992) 977 F2d 399 cert.den 507 US 990, it was mentioned how these people also filed false CTR (currency transaction reports) against their victims, and how Elvick pleaded the Fifth Amendment rather than testify on behalf of several of his followers; the IRS has taken the precaution of running background checks on such 1099s that lack the purported recipient's Soc.Sec. number -- altho some of the perpetrators have been able to find out and use their victims' Soc.Sec numbers. Similarly the perp who ran a tax evasion "school" and instructed people to file false 1099s and then demand corresponding tax refunds was convicted of conspiracy to defraud the US and to obstruct the collection of taxes and the sentence was greatly enhanced following the sentencing guidelines because the perp had a leadership role, had encouraged other people to violate the law, had targeted govt employees as victims, and because of the large amounts of money claimed, and sentenced to three years of prison and two years of probation. US v. Telemaque (8th Cir 1991) 934 F2d 169. Also (filing a false CTR against the presiding judge during a trial was added to the previous charges of falsifying govt checks and sentenced for a total of 6 years) US v. Wiley (5th Cir 1992) 979 F2d 365; filing false 1099s punished with four months prison and when mountebank failed to show up for delivery to prison on pretext he was appealing to a make-believe court, convicted of failing to surrender and

another year and a day of prison was added to his sentence. US v. Morse (8th Cir unpub 4/12/94) 21 F3d 433(t)

Counterfeit Form 1040 (the "Eugene May Return", with different captions than the official form, usually "income" relabeled as receipts, and signed without any affirmation): US v. Ferguson (7th Cir 1986) 793 F2d 828 cert.den 479 US 933; US v. May (ED Mich 1983) 555 F.Supp 1008; Lonskey v. CIR (3/26/85) TC Memo 1985-143; Stapleton v. CIR (3/26/85) TC Memo 1985-144; Franklin v. CIR (3/26/85) TC Memo 1985-140; Unroe v. CIR (3/27/85) TC Memo 1985-149; (alteration of form punished as frivolous under 26 USC sec. 6702) Beard v. US (D. Ariz unpub 2/17/84) 54 AFTR2d 5264, 84 USTC para 9349; (govt got injunction to stop the production of Eugene May forms) US v. May (ED Mich 1983) 555 F.Supp 1008; Weller v. CIR (8/5/85) TC Memo 1985-387; (filing a "statement in lieu of a return") Barcroft v. CIR (1/2/97) TC Memo 1997-5 app.dismissed (5th Cir unpub 12/17/97) 134 F3d 369(t), 81 AFTR2d 453, 98 USTC para 50157; (marking up a form 1040 with questions instead of providing information) Barcroft v. CIR (1/2/97) TC Memo 1997-5 app.dismissed (5th Cir unpub 12/17/97) 134 F3d 369(t), 81 AFTR2d 453, 98 USTC para 50157; Beard v. US (ED Mich 1984) 589 F.Supp 881; (using a homespun tax form that supposedly converts Federal Reserve Notes into "constitutional" money) Butler v. CIR (6/25/85) TC Memo 1985-30; (filing false W-4 forms to prevent employer withholding of income tax) US v. Clark (5th Cir 1998) 139 F3d 485 cert.den _US_, 119 S.Ct 227;

Unsigned tax form is not a valid return: Dunham v. CIR (2/9/98) TC Memo 1998-52 (and fined for all the time that passed before he submitted a valid tax return); US v. Golden (6th Cir unpub 2/25/86) 786 F2d 1167(t); mostly blank (Porth) return: US v. Porth (10th Cir 1970) 426 F2d 519 cert.den 400 US 824; McCoy v. CIR (1982) TC Memo 1982-570; US v. Golden (6th Cir unpub 2/25/86) 786 F2d 1167(t); Beard v. US (D. Ariz unpub 2/17/84) 54 AFTR2d 5264, 84 USTC para 9349; Luesse v. US (D Minn unpub 3/19/84) 53 AFTR2d 1329, 84 USTC para 9389; Cupp v. CIR (10/14/75) 65 Tax Ct 68 aff'd (3d Cir 1977) 559 F2d 1207; ("Fifth Amendment" return - no useful information for any questions) Sochia v. US (5th Cir 1994) 23 F3d 941 cert.den 513 US 1153 and again Sochia v. CIR (8/12/98) TC Memo 1998-294; ditto Dorgan v. Miller (ND Supm 1980) 297 NW2d 418; ditto Sherrer v. CIR (4/14/99) TC Memo 1999-122; ditto (not only Fifth Amendment objections to every financial item but failed to provide his phone number, his marital status, his occupation, number of exemptions, residency info, etc., yet wanted a refund) Dorgan v. Kouba (ND Supm 1978) 274 NW2d 167; Cavanaugh v. CIR (8/19/91) TC Memo 1991-407 aff'd (10th Cir unpub 2/9/93) 986 F2d 1426(t); Betz v. US (2/3/98) 40 Fed.Claims 286, 81 AFTR2d 611, 98 USTC para 50199 app.dism (FC 1998) 155 F3d 568(t); Jenny v. CIR (1/3/83) TC Memo 1983-1; (perp wanted a declaratory judgment that he could claim the Fifth Amendment rather than report any income) Weninger v. Simon (D Colo unpub 1/27/77) 40 AFTR2d 5595, 77 USTC para 9199; ditto Sochia v. US (5th Cir 1994) 23 F3d 941 cert.den 513 US 1153; (a return which responded "Fifth Amendment" on at least five important lines, and was larded with more than 90 pages of copies of the Magna Carta, the Constitution, the Mayflower Compact, and other historic reprints, as rightly characterized as "a declaration of war against the IRS" and as a failure to file a return) US v. Farber (8th Cir 1982) 679

F2d 733 cert.den 459 US 874; (more precisely, a purported return which has only zeros or no useful info is punished, not as failure to file a return, but as filing a "frivolous return" under 26 USC 6702) Tornichio v. US (ND Ohio unpub 3/12/98) 81 AFTR2d 1377, 98 USTC para 50299; ditto Ghalardi Income Tax Education Foundation [& Webber] v. CIR (12/30/98) TC Memo 1998-460; ditto ("The plaintiff in this case admits that his purported return claimed a Fifth Amendment privilege instead of providing any financial data. ... Such a purported return is, as a matter of law, frivolous ... since it asserts a position which has no basis in law, and it does not contain information from which the plaintiff's tax liability can be determined. A blanket assertion of the Fifth Amendment privilege on a purported tax return, which in effect constitutes a refusal to file a return, is not made in good faith. ... Such unfounded assertions of a Fifth Amendment privilege are patently frivolous and thus squarely within the core of conduct proscribed by 26 USC sec. 6702." M.D. Miller v. IRS (ND Ind unpub 5/17/85); ditto (a mostly blank return with notations claiming objections under the Fourth, Fifth and other amendments and offering to amend or refile " if you [the IRS] will please show me how to do so without waiving my Constitutional rights" is frivolous; "Returns filed by taxpayers containing asterisks and language similar to or identical to the language used by appellants regarding constitutional rights have been found to be frivolous as a matter of law ...." Kriemelmeyer v. CIR (Minn. Tax Ct unpub 10/8/91); ditto (a good faith defense is negated by the perp's deliberate refusal to provide useful information on a tax return) US v. Barney (8th Cir 1982) 674 F2d 729 cert.den 457 US 1139; ditto (where all financial items got only a Fifth (and other) Amendment objections, "Filing of a tax form is not synonymous with filing a tax return. A tax return is a tax form containing sufficient information from which the commission can determine tax liability.") Dorgan v. Kouba (ND Supm 1978) 274 NW2d 167; ditto Dorgan v. Miller (ND Supm 1980) 297 NW2d 418; ditto US v. Heise (6th Cir 1983) 709 F2d 449 cert.den 464 US 918; ditto (Fifth Amendment return is clearly a frivolous return, and the provision penalizing frivolous returns - 26 USC sec. 6702 - is not void for vagueness nor does it impair the taxpayer's civil rights) Eicher v. US (1st Cir 1985) 774 F2d 27: (Fifth Amendment does not excuse failure to submit a usable return) Cupp v. CIR (10/14/75) 65 Tax Ct 68 aff'd (3d Cir 1977) 559 F2d 1207; (failure to provide any information on tax return is tantamount to no return at all) US v. Brown (10th Cir 1979) 600 F2d 248; ditto Gajewski v. CIR (11/10/76) 67 Tax Ct 181 aff'd (8th Cir 1978) 578 F2d 1383; (similarly Fifth Amendment claims, no useful info, and "signed under protest") Blaty v. CIR (10/1/84) TC Memo 1984-518; ditto (such a 1040, containing only the perp's name, Social Security number and signature, but no other information, does not qualify as a tax return sufficient for discharging the tax debt under bankruptcy laws) In re B.E. Billman (Bankr. SD Fla 1998) 221 Bankr.Rptr 281, 39 Collier Bankr.Cas.2d 1519; (claimed Fifth Amendment for virtually every line, even refusing to give his Soc.Sec. number) US v. Vance (11th Cir 1984) 730 F2d 736 reh.den 736 F2d 1528; (refusal to sign does not prevent fraud prosecution) US v. Drefke (8th Cir 1983) 707 F2d 978 cert. denied (Jameson v. US) 464 US 942; similarly for "Fifth Amendment" return which had only a few items properly filled in but not enough for the IRS to accurately compute the perp's tax liability. Reiff v. CIR (11/30/81) 77 Tax Ct 1169; Parker v. CIR (2/2/83) TC Memo 1983-75 aff'd (5th Cir 1984) 724 F2d 469; Tornichio v. US (ND Ohio unpub 3/12/98) 81 AFTR2d 1377, 98 USTC para 50299; (requirement that tax returns be signed under penalty of perjury does

not violate perp's freedom of religion) US v. Dawes (10th Cir 1989) 874 F2d 746 cert.den 493 US 920 error coram nobis granted on other grounds (10th Cir 1990) 895 F2d 1581; (perp erased printed words about penalty of perjury and then signed, held not a valid return) Cupp v. CIR (10/14/75) 65 Tax Ct 68 aff'd (3d Cir 1977) 559 F2d 1207; (similarly a return with a signature but no other data) Hudson v. US (9th Cir 1985) 766 F2d 1288; Vaughn v. US (WD La 1984) 589 F.Supp 1528; (use of false or garbled Soc.Sec. numbers on tax return is evidence of fraudulent intent) US v. S.L. Heard (4th Cir unpub 2/23/98) 135 F3d 771(t), 81 AFTR2d 873; similarly (submitting tax return with no useful information and with false Soc.Sec. number) Sherrer v. CIR (4/13/99) TC Memo 1999-122; (similarly (submitting a tax form with no useful information, while not compliance with the obligation to file a tax return, is strong evidence that the perp "admitted he was required to file tax returns and consequently an issue of fact is not involved".) Dorgan v. Miller (ND Supm 1980) 297 NW2d 418; ditto Dorgan v. Mercil (ND Supm 1977) 256 NW2d 114; (argument that "he may not be compelled to report his income, regardless of his liability for taxes. This belief ... is wholly specious. ... The Sixteenth Amendment's grant of power 'to lay and collect taxes on incomes' gave Congress power to accomplish that end by all means which are appropriate", including requiring people to report their incomes.) Lemmon v. IRS (WD Mo unpub 3/6/78) 78 USTC para 9310, 41 AFTR2d 1186; (writing on form 1040 that it is not intended to be a tax return does not insulate from penalties for filing a false or frivolous return) Lovell v. US (7th Cir 1984) 755 F2d 517; similarly Kelly v. US (1st Cir 1986) 789 F2d 94; similarly Wm. Belz v. US (6th Cir unpub 3/10/86) 787 F2d 588(t); similarly Holker v. US (8th Cir 1984) 737 F2d 751; similarly Jensen v. US (D Mass unpub 3/1/84) 53 AFTR2d 1067, 84 USTC para 9283 (and cannot use an unsigned return to procure a refund at the same time he tries to evade fraud or perjury charges by failing to sign it); ditto L.R. Olson v. US (9th Cir 1985) 760 F2d 1003; similarly Luesse v. US (D Minn unpub 3/19/84) 53 AFTR2d 1329, 84 USTC para 9389; similarly Dorgan v. Kouba (ND Supm 1978) 274 NW2d 167; (cannot submit an unsigned form 1040 marked "Not a tax return" and simultaneously claim is not a false or frivolous return while trying to obtain a tax refund with that document) Holker v. US (8th Cir 1984) 737 F2d 751; (submitting a mostly blank return which claims no tax liability and demands a refund of the withholding is sufficient, in the case of an already convicted tax evader, to revoke his probation) US v. Rifen (8th Cir 1980) 634 F2d 1142; (sending a letter demanding a refund of all taxes previous collected and presenting discredited arguments is a "frivolous return" in the terms of 26 USC 6702 for imposing a fine) Krah v. US (ND IL unpub 12/11/87) 71A AFTR2d 3001, 88 USTC para 9147; (filing 1040 which says nothing more than a claim for tax-exempt status is not a return) Johnson-El v. US (1980) 224 Ct of Claims 753, 650 F2d 288(t); ditto Cherry-El v. CIR (7/19/82) TC Memo 1982-404; (refusing to allow IRS to examine his ledgers on the pretext that, as he did not regard paper money as real money, he had not written down any dollar amounts) Wilber v. CIR (8/31/87) TC Memo 1987-439 aff'd (8th Cir unpub 11/10/88) 871 F2d 1092(t); Cauvel v. CIR (10/10/89) TC Memo 1989-547; (tried to excuse failing to file tax returns for several years on pretext it "would require him to commit perjury because he is not an 'US individual'.") Koar v. US (SDNY unpub 9/2/97) 80 AFTR2d 6797 rept adopted (SDNY unpub 8/14/98) 82 AFTR2d 6329, 98 USTC para 50748: (ditto on pretext he did not want to swear that he had received "dollars" because he does not believe that FRNs are real

money) Weninger v. Simon (D Colo unpub 1/27/77) 40 AFTR2d 5595, 77 USTC para 9199; ditto Kearse v. CIR (6/6/88) TC Memo 1988-249 aff'd (4th Cir 1989) 883 F2d 69(t); (ditto on pretext that he "cannot lawfully sign any agreements with a foreign god such as the United States") Cauvel v. CIR (10/10/89) TC Memo 1989-547; when the protester fails to file a usable tax return, the IRS may reconstruct a probable estimate of his income by other means, including his employers records, his bank records, surveillance of his place of business, etc., at which point the burden shifts to the protester to show where the IRS was wrong. Sherrer v. CIR (4/14/99) TC Memo 1999-122; ditto Sherrer v. CIR (4/13/99) TC Memo 1999-122; this IRS estimate of his income need not be exact nor without error so long as it establishes that the perp's income was above the minimum for which a tax return is required. US v. Drexler (D Minn unpub 11/30/73) 74 USTC para 9716, 34 AFTR2d 6123

First Amendment does not protect tax evasion: US v. Kuball (9th Cir 1992) 976 F2d 529, 70 AFTR2d 6080, 92 USTC para 50501; US v. Barnett (9th Cir 1982) 667 F2d 835 at 842; US v. Solomon (9th Cir 1987) 825 F2d 1292 at 1297 cert den 484 US 1046; US v. Citrowski (8th Cir 1991) 951 F2d 899 at 901; US v. Fleschner (4th Cir 1996) 98 F3d 155 cert.den (as Clarkson v. US) 521 US 1106 (holding meetings and charging money for lectures or advice to evade taxes not protected speech); ("Petitioners argue that filing federal income tax returns violates their right to free speech under the First Amendment. Noncompliance with the tax laws is not protected by the First Amendment. ... The requirement that petitioners shall prepare and file their tax returns does not violation the Fifth Amendment privilege against self-incrimination.") K.O. Butler v. CIR (8/5/99) TC Memo 1999-263; (Fifth Amendment does not entitle someone receiving money from criminal activities to deny the existence of the amounts in his tax returns) US v. Brown (10th Cir 1979) 600 F2d 248; Vaughn v. US (WD La 1984) 589 F.Supp 1528; Dorgan v. Kouba (ND Supm 1978) 274 NW2d 167; (there was a holding that illegal activity need not be described on the return by claiming the 5th amendment [Garner v. US (1976) 424 US 649] but the same decision said that the litigant was caught between claiming the 5th amendment so his tax return could not be used as evidence in a criminal prosecution for illegal gambling or facing different criminal liability for failing to file a tax return, in any case there is no 5th Amendment privilege for failing to submit a tax return at all) Tornichio v. US (ND Ohio unpub 3/12/98) 81 AFTR2d 1377, 98 USTC para 50299; Hartman v. Switzer (WD Penn 1974) 376 F.Supp 486; (requirement to fill out and submit a tax return does not violate either Fourth or Fifth Amendment rights) Ebert v. CIR (12/17/91) TC Memo 1991-629 aff'd (10th Cir 2/23/93) 986 F2d 1427(t); ditto (especially where the perp has refused to provide information about his residence, his marital status, his phone number or whether this is a joint or individual return, none of which could possibly be self-incriminating) Dorgan v. Kouba (ND Supm 1978) 274 NW2d 167; Walker alias Theonaleth v. CIR (4/5/93) TC Memo 1993-138 aff'd (2d Cir 1994) 19 F3d 9(t) (cannot excuse tax evasion as an exercise of religion); ditto US v. Genger (9th Cir unpub 3/21/88) 842 F2d 1295(t); (even though one law requires the perp to fill out the form, this does not immunize him from another law which criminalizes false statements on that form) US v. Meuli (10 Cir 1993) 8 F3d 1481 cert.den 511 US 1020; (cannot excuse refusal to sign tax return under penalty of perjury on grounds of religion) US v. Dawes (10th Cir 1989) 874 F2d 746 cert.den 493 US 920 error coram nobis granted on

other grounds (10th Cir 1990) 895 F2d 1581; "Because the broad public interest in maintaining a sound tax system is of such a high order, religious belief in conflict with the payment of taxes affords no basis for resisting the tax." US v. Lee (1982) 455 US 252 at 260; taxation or its paperwork not involuntary servitude: Secora v. US (D Neb unpub 4/18/97) 79 AFTR2d 2686; similarly LaRue v. US (7th Cir unpub 9/8/97) 124 F3d 204(t), 97 USTC para 50703, 80 AFTR2d 6275 cert.den 523 US 1096; Ginter v. Southern (8th Cir 1979) 611 F2d 1226 cert.denied 446 US 967; tried to sue the govt for "involuntary servitude" because it would not allow them to "to opt out of the federal tax system" - "all of the appellants' claims are completely lacking in legal merit and are patently frivolous", and heavy fines imposed for frivolous litigation. Buckner et al v. US et al (10 Cir unpub 2/4/99) 172 F3d 62(t), 99 USTC para 50240, 83 AFTR2d 924; Fifth Amendment does not relieve of filling out return: McCoy v. CIR (1982) TC Memo 1982-570; Ryan v. CIR (1976) 67 Tax Ct 212 aff'd (7th Cir 1977) 568 F2d 531 cert.den 439 US 820; Hudson v. US (9th Cir 1985) 766 F2d 1288; similarly Schroeder v. Mich. Dept of Treasury (Mich. Ct of Claims unpub 5/12/80); Reiff v. CIR (11/30/81) 77 Tax Ct 1169; (argued that the tax laws impaired his right to form contracts, court noted that the law of contracts holds that "the laws which exist at the time of the making of the contract in question enter into and form a part of that contract") Ijams v. Bryan (D Kan unpub 9/18/79) 44 AFTR2d 6050, 79 USTC para 9629; because failure to file tax returns is not an "infamous" crime, an indictment is not necessary for prosecution. US v. Dawes (10th Cir 1989) 874 F2d 746 cert.den 493 US 920 error coram nobis granted on other grounds (10th Cir 1990) 895 F2d 158; (First Amendment does not protect the filing of bogus liens against an IRS agent as if it were "petitioning the govt for redress") US v. Reeves (5th Cir 1986) 782 F2d 1323 cert.den 479 US 837; (ditto for filing bogus forms 1099) US v. Kuball (9th Cir 1992) 976 F2d 529; (similarly cannot excuse bogus lien on pretext it was filed in anticipation of a civil suit against the individual IRS employee, since the proper defendant would have been the govt generally and the purported cause of action was hopeless) US v. Reeves (5th Cir 1985) 752 F2d 995 cert.den 474 US 834 and conviction upheld after remand (5th Cir 1986) 782 F2d 1323 cert.den 479 US 837; (First Amendment does not protect a frivolous tax return as if it were petitioning the govt for redress of grievance) Vaughn v. US (WD La 1984) 589 F.Supp 1528; (fines and penalties imposed for frivolous tax return do not constitute "cruel and unusual punishment") Vaughn v. US (WD La 1984) 589 F.Supp 1528; first amendment does not prevent injunction against a group which is preaching and encouraging tax fraud, especially when it is charging money for this. US v. Shugarman (ED Va 1984) 596 F.Supp 186; ditto US v. Kaun (7th Cir 1987) 827 F2d 1144; and such encouragement and instruction is punishable as aiding & abetting false claims against the US govt. US v. Greatwood (9th Cir unpub 6/29/99)

Tax laws apply only to "**federal" areas**: {NOTE: This nonsense appears to arise from a tortured reading of the definition for United States given in 26 USC sec. 3121(e), with the cranks going to dictionaries to try to prove that "includes", as used in the definition, means "only" - but the Tax Code defines "includes" very differently in 26 USC sec. 7701(c) and United States is defined in 26 USC sec. 7701(a)(9), making it clear that throughout the Tax Code, altho only some provisions apply to Samoa and Puerto Rico, they always apply to the fifty states.} Barcroft v. CIR (1/2/97) TC Memo 1997-5

app.dism (5th Cir 12/17/97) 134 F3d 369(t), 98 USTC para 50157; Lonsdale v. US (10th Cir 1990) 919 F2d 1440; US v. Mundt (6th Cir 1994) 29 F3d 233; Spoelman v. Hummel (WD Mich unpub 5/26/89); US v. Freeman (D NJ unpub 1993) 71 AFTR2d 1272, 93 USTC para 50296 aff'd 16 F3d 406 cert.den 511 US 1134 ("federal courts have never accepted these arguments"); Secora v. US (D Neb unpub 4/18/97) 79 AFTR2d 2686; US v. Kitsos (ND IL unpub 3/28/91); US v. Updegrave (ED Penn unpub 5/28/97) 80 AFTR2d 5290, 97 USTC para 50465; US v. R.L. Keys (6th Cir unpub 4/6/93) 991 F2d 797(t); US v. Kettler (10th Cir unpub 6/3/91) 934 F2d 326(t); In re Becraft (9th Cir 1989) 885 F2d 547; US v. Foster [& Madge] (D Minn unpub 5/27/97); Valldejuli v. US (SD Fla unpub 12/20/96) 78 AFTR2d 7492 (this argument "routinely" rejected); In re Angstadt (Bankr. ED Penn unpub 8/17/94); Wesselman v. CIR (2/28/96) TC Memo 1996-85; US v. Barbara Olson (10th Cir unpub 4/14/92) 961 F2d 221(t); Eccles v. CIR (3/2/95) TC Memo 1995-89; (federal jurisdiction supposedly limited to DC) US v. Knudson (D Neb 1997) 959 F.Supp 1180; A.J. Barnett v. USA (10th Cir unpub 9/14/93) 5 F3d 545(t) cert. denied 510 US 1122; K.L. Anderson v. CIR (7/8/98) TC Memo 1998-253; Powers v. CIR (12/12/90) TC Memo 1990-623 (refuting argument that IRS can only tax in Puerto Rico and DC); ditto In re Busby (MD Fla unpub 10/2/98) 82 AFTR2d 6924; (this argument raised in a criminal appeal was "frivolous squared" and perp was fined for frivolous appeal under a provision which had previously been applied only to civil appeals) US v. A.D. Cooper (7th Cir 1999) 170 F3d 691; (similarly for Securities laws) SEC v. Zubkis (SDNY unpub 7/15/98) Fed.Sec.L.Rep para 90263 recons.den (SDNY unpub 8/21/98); (similarly for Social Security) Valldejull v. Social Security Admin (ND Fla unpub 12/20/94) 75 AFTR2d 607, CCH Unempl.Ins.Rep. para 14368B; Barcroft v. CIR (1/2/97) TC Memo 1997-5 app.dismissed (5th Cir unpub 12/17/97) 134 F3d 369(t), 81 AFTR2d 453, 98 USTC para 50157; R.S. Powers v. CIR (12/12/90) TC Memo 1990-623; (this notion is "simply wrong") US v. Sloan (7th Cir 1991) 939 F2d 499 cert.den 502 US 1060; ditto Ross v. US Internal Revenue Special Agents (SD Ind 1991) 793 F.Supp 180; (this argument "defies credulity") US v. R.W. Collins (10th Cir 1990) 920 F2d 619 cert.den 500 US 920; ditto M.H. Cotton v. US (10th Cir unpub 10/14/94) 39 F3d 1191(t), 74 AFTR2d 6778; ("simply impossible") Richey v. Indiana Dept of State Revenue (Ind. Tax Ct unpub 6/3/94) 634 NE2d 1375(t); Spoelman v. Hummel (WD Mich unpub 5/26/89); Eckert v. Lane (WD Ark 1988) 678 F.Supp 773; In re Weatherley (Bankr. E.D. Penn 1994) 169 Bankr.Rptr 555, 25 Bankr.Ct.Dec 1427; Christensen v. Ward (10th Cir 1990) 916 F2d 1462 cert.den 498 US 999; In re Wm.G. Walters (Bankr., ND Ind. 1993) 166 Bankr.Rptr 119, 71 AFTR2d 1047 (citing 26 USC sec. 7701(a)(10) for definition of United States); Skurdal v. USA (D. Mont unpub 10/20/94) 74 AFTR2d 6918 ("not a resident of the District of Columbia ... not even a resident of nowhere"); similarly Isaacson v. US (9th Cir unpub 9/9/94) 35 F3d 571(t), 74 AFTR2d 6354; Albers v. IRS (D. Neb unpub 2/15/96) 77 AFTR2d 1234, 96 USTC para 50197 aff'd 105 F3d 662 cert.den 520 US 1221; US v. Ward (11th Cir 1987) 833 F2d 1538 cert.den 485 US 1022; In re Shugrue (Bankr., ND Tex 1998) 221 Bankr.Rptr 394; R. Miller v. USA (ND Ohio unpub 2/6/98); R. Miller v. Gallagher (ND Ohio unpub 12/17/96); (tried to argue that he could sue the US without any sovereign immunity because he supposed that the US meant only the District of Columbia) Wardell v. IRS (D Ore unpub 10/20/95) 76 AFTR2d 7290; US v. Weatherley (ED Penn 1998) 12 F.Supp.2d 469; (this argument analyzed and debunked) Richey v. Indiana Dept of State Revenue (Ind. Tax Ct 1994) 634

NE2d 1375; (tried to argue that only the [municipal] Superior Ct of DC, not a local federal court, could hear his suit against the IRS) Onkka v. Herman (D Neb unpub 9/19/97 & 10/17/97) 80 AFTR2d 6860; "All United States citizens, irrespective of where they reside in the US, are subject to the IRC. All individuals are subject to federal income tax on wages." J.B. Smith v. US, IRS, et al. (D. Ida unpub 7/30/93); ("Nor does the seat of govt clause, US Constitution art.I, sec. 8 clause 17, provide a limitation on the exercise of federal power under the commerce clause. Rather this clause states that the federal govt has the full panoply of sovereign powers over those areas used for federal purposes over which states have ceded their authority. Zubkis appears to argue that federal power can only be exercised in Washington, DC, and other federal areas but not over him in California. This argument is frivolous. The clause gives the federal govt power over certain geographic areas. It does not prevent the federal govt from exercising powers under other provisions of the Constitution, such as the commerce clause, in other other geographic areas." SEC v. Zubkis (SDNY unpub 7/15/98) Fed.Sec.L.Rep para 90263 recons.den (SDNY unpub 8/21/98); (tried to argue that IRS could not tax income obtained entirely in one state without interstate commerce) N.J. Wilson v. US (D Colo unpub 5/5/98) 81 AFTR2d 2240 suit dism with prejudice (D Colo unpub 8/21/98) 82 AFTR2d 6239; Cox v. CIR (10th Cir unpub 10/28/96) 99 F3d 1149(t), 78 AFTR2d 7015, 96 USTC para 50598; ditto Noah v. CIR (10th Cir unpub 7/16/98) 153 F3d 727(t), 82 AFTR2d 5291, 98 USTC para 50567; (tried to argue that income is taxable only if derived from an activity dependent on a govt license or which is "detrimental to the well being of a sovereign citizen") Kinkade v. CIR (6/1/99) TC Memo 1999-180;

with reference to the "Buck Act" (altho the perp could not explain what the Buck Act was) Johnson v. IRS (CD Cal 1994) 888 F.Supp 1495; US v. Kolchev (9th Cir unpub 4/5/94) 21 F3d 1117(t), 73 AFTR2d 1817; (the Buck Act, Oct. 9, 1940, 54 Stat 1059, now 4 USC secs. 105-110, expressly allows for states, counties, municipalities, etc. to collect sales and income taxes, but not other taxes, for transactions within "federal areas", which generally means military bases, national parks, and federal buildings)

tax laws apply only to federal officers & employees: Eccles v. CIR (3/2/95) TC Memo 1995-89; Kolchev v. CIR (9th Cir unpub 2/1/95) 75 AFTR2d 839; Lonsdale v. US (10th Cir 1990) 919 F2d 1440; Collorafi v. US (EDNY unpub 12/2/83) 53 AFTR2d 464, 84 USTC para 9107; Peth v. Breitzman (ED Wis 1985) 611 F.Supp 50 (this plaintiff later convicted for printing fake money orders); Craig v. Lowe (ND Cal unpub 3/7/96) 78 AFTR2d 5488, 96 USTC para 50416 aff'd 108 F3d 1384; Sherwood v. US (ND Cal unpub 12/9/96); US v. Weatherley (ED Penn 1998) 12 F.Supp.2d 469; US v. Freeman (D NJ unpub 1993) 71 AFTR2d 1272, 93 USTC para 50296 aff'd 16 F3d 406 cert.den 511 US 1134 ("federal courts have never accepted these arguments"); Baronowski v. US Govt thru the CIR (ED La unpub 3/10/86) 58 AFTR2d 5172, 86 USTC para 9436; Hirsh v. CIR (4/21/97) TC Memo 1997-184; Powers v. CIR (12/12/90) TC Memo 1990-623; Barcroft v. CIR (1/2/97) TC Memo 1997-5 app.dismissed (5th Cir unpub 12/17/97) 134 F3d 369(t), 81 AFTR2d 453, 98 USTC para 50157; In re Angstadt (Bankr. ED Penn unpub 8/17/94); R.S. Powers v. CIR (12/12/90) TC Memo 1990-623; In re Weatherley (Bankr. E.D. Penn 1994) 169 Bankr.Rptr 555, 25 Bankr.Ct.Dec 1427; Cauvel v. CIR (10/10/89) TC Memo 1989-547; Luesse v. US (D Minn unpub 3/19/84) 53 AFTR2d

1329, 84 USTC para 9389; Albers v. IRS (D. Neb unpub 2/15/96) 77 AFTR2d 1234, 96 USTC para 50197 aff'd 105 F3d 662 cert.den 520 US 1221; (even though perp was a federal employee -- USPS -- he argued that his govt employment was not taxable because "not an interstate commerce activity") Harrell v. CIR (6/15/98) TC Memo 1998-207; (apparently a similar argument about perp's employment working on the railroad, all the livelong day) US v. J.O. Steiner (9th Cir unpub 5/14/92) 963 F2d 381(t); ("Unfortunately for Plaintiffs, this argument has been rejected repeatedly by the courts.") Skala v. Johnson (WD NC unpub 8/14/98)

Taxes are "**voluntary**": Wilcox v. CIR (9th Cir 1988) 848 F2d 1007; US v. Tedder (10th Cir 1986) 787 F2d 540; US v. Foster [& Madge] (D Minn unpub 5/27/97); Gravitt v. US (ED Mich unpub 11/4/97); Ebert v. CIR (12/17/91) TC Memo 1991-629 aff'd (10th Cir 2/23/93) 986 F2d 1427(t); Roth v. CIR (9/23/92) TC Memo 1992-563; Damron v. Yellow Freight System Inc. (ED Tenn 1998) 18 F.Supp.2d 812; US v. Schiff (2d Cir 1989) 876 F2d 272 ("to the extent that income taxes are said to be voluntary, however, they are only voluntary in that one files the returns and pays the taxes without the IRS first telling each individual the amount due and then forcing payment of that amount. The payment of income taxes is not optional, however, ... and the average citizen knows that the payment of income taxes is legally required."); Schiff v. US (2d Cir 1990) 919 F2d 830 cert.den 501 US 1238; Newman v. Schiff (8th Cir 1985) 778 F2d 460; Lonsdale v. US (10th Cir 1990) 919 F2d 1440; A.J. Barnett v. USA (10th Cir unpub 9/14/93) 5 F3d 545(t) cert. denied 510 US 1122; Koar v. US (SDNY unpub 8/14/98) 82 AFTR2d 6329, 98 USTC para 50748; Barcroft v. CIR (1/2/97) TC Memo 1997-5 app.dismissed (5th Cir unpub 12/17/97) 134 F3d 369(t), 81 AFTR2d 453, 98 USTC para 50157; ("Appellants' claim that payment of federal income tax is voluntary clearly lacks substance.") US v. Gerads (8th Cir 1993) 999 F2d 1255 cert.den 510 US 1193; ("Federal tax obligations are imposed by federal statute and are not voluntary.") US v. G.D. Bell (ED Calif unpub 8/27/97) 80 AFTR2d 6455; US v. Sloan (7th Cir 1991) 939 F2d 499 cert.den 502 US 1060 ("Like moths to a flame, some people find themselves irresistibly drawn to the tax protester movement's illusory claim that there is no legal requirement to pay federal income tax. And, like the moths, ... because he acted upon [that claim he] now faces four months in a federal prison; there can be little doubt that he had been burned."); Liddane v. CIR (7/14/98) TC Memo 1998-259 ("willful obtuseness"); Graber v. US (SD Iowa 1997) 993 F.Supp 685, 80 AFTR2d 6223 ("just plain goofy"); Morgan v. US (MD Fla unpub 9/16/96) 78 AFTR2d 6633; Walker alias Theonaleth v. CIR (3/12/96) TC Memo 1996-124; US v. J.R. White (9th Cir unpub 12/20/90) 921 F2d 282(t) ("wholly without merit"); (perp convicted of tax evasion could not allege ineffective assistance on grounds his atty refused to argue that income tax was voluntary or that US citizens are "exempt from taxation being free individuals and not creatures of the govt.") US v. D.D. Murphy (7th Cir unpub 6/10/99); In re Shugrue (Bankr., ND Tex 1998) 221 Bankr.Rptr 394 ("Apparently this Debtor feels that it is every other citizen's obligation to pay his share of the costs attendant to the running of the govt of the United States. He alleges he does not have to pay taxes because it is a voluntary system and he chooses not to participate. ... the court came to the rather quick and obvious conclusion that the words coming from the Debtor's mouth made no more sense than the words written on the Debtor's pleadings."); Alaska Computer Brokers v. Morton (D Alaska unpub 9/6/95) 76 AFTR2d 6458, 95

USTC para 50510; Hodges v. CIR (7/6/98) TC Memo 1998-242; the IRC, at 26 USC 1, says clearly that a tax is "imposed on the taxable income of every individual", which pretty much negatives the notion that income tax is either voluntary or contractual or applicable only to certain special populations. Tornichio v. US (ND Ohio unpub 3/12/98) 81 AFTR2d 1377, 98 USTC para 50299; Ficalora v. CIR (2d Cir 1984) 751 F2d 85 cert.den 471 US 1005; Charczuk v. CIR (10th Cir 1985) 771 F2d 471; similarly ("He denies having voluntarily assumed any obligation under the revenue laws. While I accept this latter assertion, it simply is not true that a citizen can 'opt out' of his or her obligations under the Internal Revenue Code.") US v. O'Ferrall (D Dela unpub 5/4/84) 54 AFTR2d 5315, 84 USTC para 9843; tried to sue the govt for "involuntary servitude" because it would not allow them to "to opt out of the federal tax system" - "all of the appellants' claims are completely lacking in legal merit and are patently frivolous" and heavy fines imposed for frivolous litigation. Buckner et al v. US et al (10 Cir unpub 2/4/99) 172 F3d 62(t), 99 USTC para 50240, 83 AFTR2d 924; Carter v. Rubin (ND Calif unpub 12/28/95) 77 AFTR2d 1291 ("These assertions are based on fundamental misconceptions of the established relationship of the citizen to the US govt under the Federal Constitution. It the the govt which decides for the people, not an individual who decides for himself, when a person shall be tax exempt, accusations of perjury notwithstanding. Likewise, it is the govt which decides for the people, not the individual who decides for himself, when a person is in fact a citizen of the US."); "If you think paying taxes is voluntary, you may end up doing volunteer time in federal prison." Patrick Dunne, *Can't just say No to income tax*, Houston Chronicle, 14 April 1995, and quoted in Christopher S. Jackson, *The Inane Gospel of Tax Protest*, 31 Gonzaga Law Review 291 (1996)(also a good source on other tax dodges)

Income tax is "excise" and **reciprocal to benefits or privileges** used: Brown v. US (4/3/96) 35 Fed.Claims 258 aff'd (Fed Cir 1997) 105 F3d 621; Parker v. CIR (5th Cir 1984) 724 F2d 469; Lonsdale v. CIR (5th Cir 1981) 661 F2d 71; US v. Ferguson (SD Ind 1985) 615 F.Supp 8 aff'd 793 F2d 828 cert.den 479 US 933; US v. Foster [& Madge] (D Minn unpub 5/27/97); Eccles v. CIR (3/2/95) TC Memo 1995-89; US v. Drefke (8th Cir 1983) 707 F2d 978 cert. denied (Jameson v. US) 464 US 942; McLaughlin v. CIR (7th Cir 1987) 832 F2d 986; Roth v. CIR (9/23/92) TC Memo 1992-563; Bixler v. CIR (7/23/96) TC Memo 1996-329; Nagy v. CIR (1/24/96) TC Memo 1996-24; DeWitt v. CIR (10/4/95) TC Memo 1995-476 aff'd (11th Cir 1996) 101 F3d 710(t); Wm. Belz v. US (6th Cir unpub 3/10/86) 787 F2d 588(t); (argument that the IRS can only inquire about "excise" taxes) Russell v. US (WD Mich unpub 11/23/94) 75 AFTR2d 495, 95 USTC para 50029; US v. Sloan (7th Cir 1991) 939 F2d 499 cert.den 502 US 1060; Lovell v. US (7th Cir 1984) 755 F2d 517; Luesse v. US (D Minn unpub 3/19/84) 53 AFTR2d 1329, 84 USTC para 9389; Daigle v. US (6th Cir unpub 1/29/96) 76 F2d 378(t); (arguing that "this govt has not helped me in any kind of way, it has done nothing for me. They don't deserve the money") Walker alia Theonaleth v. CIR (4/5/93) TC Memo 1993-138 aff'd (2d Cir 1994) 19 F3d 9(t); Hodges v. CIR (7/6/98) TC Memo 1998-242; M.J. Olson v. US (Fed Claims unpub 8/26/98) 82 AFTR2d 6174; Cullinane v. CIR (1/4/99) TC Memo 1999-2; (income tax is an indirect tax authorized by the Constitution, but "the debate over whether the income tax is an excise tax or a direct tax is irrelevant to the obligation of citizens to pay taxes and file returns.") US v. Melton (4th Cir unpub 3/8/96) 86 F3d

1153(t), 77 AFTR2d 2361 cert.den 519 US 820; Ficalora v. CIR (2d Cir 1984) 751 F2d 85 cert.den 471 US 1005; Charczuk v. CIR (10th Cir 1985) 771 F2d 471; US v. Rhodes (MD Penn 1996) 921 F.Supp 261 aff'd (3d Cir 1996) 101 F3d 693(t) & (3d Cir 1997) 107 F3d 9(t) that federal income tax is "**contractual**": US v. Drefke (8th Cir 1983) 707 F2d 978 cert. denied (Jameson v. US) 464 US 942; McLaughlin v. CIR (7th Cir 1987) 832 F2d 986; In re Hale (Bankr. ED Ark 1996) 196 Bankr.Rptr 122; US v. Van Skiver (D Kan unpub 12/13/90) 71A AFTR2d 4063, 91 USTC para 50017 aff'd US v. Kettler [& Van Skiver](10th Cir unpub 6/3/91) 934 F2d 326(t); Roth v. CIR (9/23/92) TC Memo 1992-563; Nagy v. CIR (1/24/96) TC Memo 1996-24; Pabon v. CIR (9/29/94) TC Memo 1994-476; A.J. Barnett v. USA (10th Cir unpub 9/14/93) 5 F3d 545(t) cert. denied 510 US 1122; US v. R.L. Keys (6th Cir unpub 4/6/93) 991 F2d 797(t); (similarly, claim that Social Security is a contract which perp can repudiate) Valldejull v. Social Security Admin (ND Fla unpub 12/20/94) 75 AFTR2d 607, CCH Unempl.Ins.Rep. para 14368B (court quoted from Flemming v. Nestor, 1960, 363 US 603, that Soc.Sec is "noncontractual", and said "Contrary to Plaintiff's assertion ... Social Security is not a voluntary system, and he did not become a participant in it by contract. His arguments regarding fraudulent inducement or that the fact that he may have been a minor when he obtained his SSN therefore are not persuasive."); ditto US v. Van Skiver (D Kan unpub 12/13/90) 71A AFTR2d 4063, 91 USTC para 50017 aff'd US v. Kettler [& Van Skiver](10th Cir unpub 6/3/91) 934 F2d 326(t); similarly Kish v. CIR (1/13/98) TC Memo 1998-16; similarly Wells v. US (ND Okla unpub 7/1/86) 59 AFTR2d 462, 87 USTC para 9189; ditto Damron v. Yellow Freight System Inc. (ED Tenn 1998) 18 F.Supp.2d 812 (which noted that the US Supreme Ct had held "individual participation in the Soc.Sec system is mandatory rather than voluntary", citing US v. Lee, 1982, 455 US 252); (that the US Constitution is a contract and only certain federal officials are obliged to observe it) US v. Novotny (10th Cir unpub 6/5/92) 968 F2d 22(t) cert.den 507 US 909; US v. Fitch (9th Cir unpub 10/30/92) 978 F2d 716(t); Skurdal v. USA (D. Mont unpub 10/20/94) 74 AFTR2d 6918; Van Hall v. IRS (D Ariz unpub 8/30/96) 78 AFTR2d 6410; tried to sue the govt for "involuntary servitude" because it would not allow them to "to opt out of the federal tax system" - "all of the appellants' claims are completely lacking in legal merit and are patently frivolous", and heavy fines imposed for frivolous litigation. Buckner et al v. US et al (10 Cir unpub 2/4/99) 172 F3d 62(t), 99 USTC para 50240, 83 AFTR2d 924

Part Six

By Bernard J. Sussman, JD, MLS, CP

Sixteenth Amendment not adopted: mentioning "**The Law that Never Was**" by Benson & Beckman: US v. Wm.J. Benson (7th Cir 1991) 941 F2d 598 [one of the authors of Law/Never] amended on other grounds 957 F2d 301; [Benson convicted of tax evasion and sentenced to four years of prison followed by five years probation. US v. Benson (7th Cir 1995) 67 F3d 641 reh.den 74 F3d 152; it appears he violated the terms of his parole. Benson v. US (ND IL 1997) 969 F.Supp 1129]; M.D. Miller v. US (7th Cir 1988) 868 F2d 236; ("The validity of that process [adopting the 16th Amendment] and if the resulting constitutional amendment are no longer open questions.") US v. Sitka (2d

Cir 1988) 845 F2d 43 at 47 cert.den 488 US 827; US v. Thomas (7th Cir 1986) 788 F2d 1250 cert.den 479 US 853 (the leading case; held that the Sec of State's 1913 proclamation of the adoption of the 16th Amendment is conclusive and "is now beyond review"); US v. House (WD Mich 1985) 617 F.Supp 237 aff'd (6th Cir 1986) 787 F2d 593(t)(used Benson as a witness, and thoroughly discussed his book); US v. Wojtas (ND IL 1985) 611 F.Supp 118; US v. Sato (ND IL 1989) 704 F.Supp 816 (the Constitutional provision that Congress will have exclusive authority over DC only means that no state govt has authority over DC but it does not limit Congress's authority to make laws, including tax laws, only to DC); O.L. Brown v. CIR (2/9/97) TC Memo 1987-78 (judge declined to buy a copy); Spoelman v. Hummel (WD Mich unpub 5/26/89); US v. Stahl (9th Cir 1986) 792 F2d 1438 cert.den 479 US 1036; Spoelman v. Hummel (WD Mich unpub 5/26/89); {Note: The argument in "The Law That Never Was" by Benson & Beckman is a 1913 legal memo worked up for the Sec. of State by the Solicitor of the State Dept regarding the ratifications received from state legislatures for the proposed 16th amendment, noticing that several of these notifications contained tiny typos in reprinting the text of the proposed amendment. The Solicitor advised that, as a state could not amend or change the proposed text but only vote for or against ratification, and that the proposed amendment was available to members of all the legislatures in a number of published copies - most without any typos, and it is not known whether these typos existed in the copies seen by the members of the legislatures before they voted (no state govt ever complained that its vote on ratification would have gone different without the typos), and certainly the ratifications of previous and undoubted amendments also had similar flaws, that the notification of favorable ratifying votes is binding on the Sec of State, etc., it is presumed that all the votes were taken on the correct and proper text and therefore the ratifications are all valid and sufficient to adopt the amendment. The Sec. of State agreed. Contrary to the claims made by Benson & Beckman, there is no evidence that any ratification of any amendment was ever invalidated because of some typo in repeating the proposed amendment, and in fact there is a distinct shortage of precedents for invalidating an Act of Congress because of a comparable typo distinguishing the bills adopted by the House and the Senate. The book was dealt with in detail in US v. Thomas (7th Cir 1986) 788 F2d 1250 cert.den 479 US 853, and one of the co-authors tried to revive the rejected argument simply because he had written that book in US v. Benson (7th Cir 1991) 941 F2d 598, both times the court held that the validity of the adoption of the 16th Amendment was "beyond review".}

other: Coleman v. CIR (7th Cir 1986) 791 F2d 68 (non-specific); M.J. Beckman v. Battin (D Mont 1995) 926 F.Supp 971 [the other author of Law/Never](tried to sue judge for not declaring 16th Amendment invalid) aff'd Beckman v. Greenspan (9th Cir 1996) 83 F3d 426(t), {Martin J. "Red" Beckman, after losing a major battle with the IRS, has become an advocate for truly nutty schemes, including a "law of grammar" system for interpreting the law, jury nullification, and anti-Jewish propaganda, *Wall Street Journal*, 5/25/95 p.A1}; R.L. Keys v. CIR (9/26/85) 50 TC Memo 1985-507 & P.O. Keys v. CIR (9/26/85) TC Memo 1985-508 (both threatened judge with criminal prosecution for not declaring 16th Amdmt invalid); US v. G.D. Bell (ED Cal unpub 4/30/97) 79 AFTR2d 2784 recons.den 27 F.Supp.2d 1191 (threatened to sue the judge); (suing Clinton, some Congressmen, some other officials, and Rush Limbaugh to make them all declare that the

16th Amendment is invalid) Wells v. Clinton (WD NC unpub 11/15/96) 79 AFTR2d 602 aff'd (4th Cir unpub 6/19/97) 116 F3d 1474(t); Sisk v. CIR (6th Cir 1986) 791 F2d 58; Knoblauch v. CIR (5th Cir 1984) 749 F2d 200 cert.den 474 US 830; US v. Wodtke (ND Iowa 1985) 627 F.Supp 1034 aff'd 871 F2d 1092; Cauvel v. CIR (10/10/89) TC Memo 1989-547; US v. Ferguson (7th Cir 1986) 793 F2d 828 cert.den 479 US 933; Betz v. US (2/3/98) 40 Fed.Claims 286, 81 AFTR2d 611, 98 USTC para 50199 app.dism (FC 1998) 155 F3d 568(t); Axmann v. Ponte (D Neb unpub 1/4/89) 89 USTC para 9306, 63 AFTR2d 966 aff'd 892 F2d 761; (mentioning this argument pointlessly raised in a narcotics prosecution) US v. Norris (4th Cir unpub 2/20/98) 135 F3d 771(t); (tried to deny that the 14th amendment was validly adopted, court held this was a political question which the courts could not consider and which the other branches of govt had settled decisively) US v. R.J. McDonald (9th Cir unpub 10/4/90) 919 F2d 146(t) cert.den 499 US 928; "At the outset, we note that the 16th Amendment has been in existence for 73 years and have been applied by the Supreme Court in countless cases. While this alone is not sufficient to bar judicial inquiry, it is very persuasive on the question of validity. ... Thus, we would require, at this late hour, an exceptionally strong showing of unconstitutional ratification." US v. Foster (7th Cir 1986) 789 F2d 457 cert.den 479 US 883; (tax protester arguments about the adoption of the 16th Amendment, repeating arguments made in "The Law That Never Was", are by now so stale and so long and thoroughly rejected that the court is justified in imposing sanctions amounting to a fine of $5000 and double the usual costs and damages) Pollard v. CIR (11th Cir 1987) 816 F2d 603. The court in a tax fraud case refused to take judicial notice of what were alleged to be thousands of documents, none of them placed in evidence, which were supposedly filed in unspecified courts elsewhere which substatiated in some unspecified way that the Sixteenth Amendment had not been properly ratified. US v. Sugarman (4th Cir unpub 7/31/86) 21 Fed.R.Evid.Serv 379; that **Ohio** was not a state for ratifying the 16th Amendment: Bowman v. Govt of the US (ED Penn 1995) 920 F.Supp 623 (discusses 1953 act); Riley v. US (D Kan unpub 7/5/90); McKenney v. Blumenthal (ND Ga unpub 2/23/79) 43 AFTR2d 960, 79 USTC para 9346; US v. Stahl (9th Cir 1986) 792 F2d 1438 cert.den 479 US 1036; Ric. Davis v. CIR (WD Okl unpub 4/13/78) 41 AFTR2d 1376, 78 USTC para 9478; Lorre v. Alexander (WD Tex unpub 8/8/77) 40 AFTR2d 5677, 77 USTC para 9672; Ivey v. US (ED Wisc unpub 8/31/76) 38 AFTR2d 5909, 76 USTC para 9682; Tiffany v. CIR (3/28/78) TC Memo 1978-122; Baker v. CIR (2/14/78) TC Memo 1978-060 (lists cases upholding ratification of 16th Amendmt and statehood of Ohio); US v. Foster (7th Cir 1986) 789 F2d 457 cert.den 479 US 883;: US v. Golden (6th Cir unpub 2/25/86) 786 F2d 1167(t); Tickel v. CIR (ED Tenn unpub 9/10/85) 56 AFTR2d 5969, 85 USTC para 9761 ("Every court that has considered this argument has rejected it.") aff'd (6th Cir 1986) 810 F2d 203; Sisk v. CIR (6th Cir 1986) 791 F2d 58; Knoblauch v. CIR (5th Cir 1984) 749 F2d 200 cert.den 474 US 830; Selders v. CIR (WD Tex unpub 2/14/78) 41 AFTR2d 1088, 42 AFTR2d 5736, 78 USTC para 9295; {This nonsense arises from the fact that Ohio was admitted to the Union circa 1802 but different landmark events in attaining statehood are recorded for different dates, e.g., the statehood convention was held from 1-29 Nov 1802, Congress evidently recognized the statehood on 29 February 1803, its elected officials took their posts on other dates, etc., so that, on the occasion of Ohio's presumed 150th anniversary of statehood, in 1953, the US Congress settled retroactively on the date of 1 March **18**03; Act of August 7, **1953**, 67

Stat 407 and see 1953 USCCAN page 453 and 2124 (true to form, Congress managed to set the date **after** the anniversary was passed!) Without examining the Joint Resolution or the legislative history, some nitwits have jumped to the conclusion that Ohio was not a state until **1953** and therefore could not have ratified the 16th Amendment, etc.} IRC was not "**positive law**": Ryan v. Bilby (9th Cir 1985) 764 F2d 1325; US v. Kolchev (9th Cir unpub 4/5/94) 21 F3d 1117(t), 73 AFTR2d 1817; Kolchev v. CIR (9th Cir unpub 2/1/95) 75 AFTR2d 839; US v. Wodtke (ND Iowa 1985) 627 F.Supp 1034 aff'd 871 F2d 1092; US v. Dunkel (ND IL unpub 8/30/96) 78 AFTR2d 6529 rev. in part on other grnds (7th Cir unpub 7/1/97) 80 AFTR2d 5148, 97 USTC para 50565; O'Brien v. CIR (6th Cir 1985) 779 F2d 52; US v. Updegrave (ED Penn unpub 5/28/97) 80 AFTR2d 5290, 97 USTC para 50465; US v. Zuger (D Conn 1984) 602 F.Supp 889 aff'd 755 F2d 915 cert.den 474 US 805; Scott v. USA (ND Ind unpub 7/27/84) 84 USTC para 9785; US v. Maczka (WD Mich 1996) 957 F.Supp 988; D.R. Andrews v. CIR (9/2/98) TC Memo 1998-316; Koar v. US (SDNY unpub 8/14/98) 82 AFTR2d 6329, 98 USTC para 50748; Young v. IRS (ND Ind 1984) 596 F.Supp 141 at 149 ("The Internal Revenue Code or 1954 is positive law... Although Congress did not pass the [Internal Revenue] Code as a title [of the USC], it did enact the Internal Revenue Code as a separate Code ... which was then denominated as Title 26 by the House Judiciary Committee.... Finally, even if Title 26 was no itself enacted into positive law, that does not mean that the laws under that title are null and void.... This court recognizes that the IRC *is* positive law applicable to disputes concerning whether taxes are owed by someone like the plaintiff. This court refuses to embrace the plaintiff's position that the tax laws of the US are some kind of hoax designed by the IRS to violation the constitutional rights of US citizens. Quite simply, the court finds plaintiff's position preposterous."); US v. Martin (4th Cir unpub 9/29/97) 127 F3d 1100(t), 97 USTC para 50727 ("in fact [it] has been codified"); Sloan v. US (ND Ind 1985) 621 F.Supp 1072 app. dismissed 812 F2d 1410 (this argument so frivolous it will be penalized); Wellbaum v. US (D Ore unpub 9/20/91); Theron Tucker v. USA & IRS (EDNY unpub 7/6/98) 82 AFTR2d 5796, 98 USTC para 50576; Brown v. US (4/3/96) 35 Fed.Claims 258 aff'd (Fed Cir 1997) 105 F3d 621; cf. US v. Wacker (10th Cir unpub 3/31/99) (in drug prosecution, defendant tried to argue that the US Code is not authorized by, nor based on the laws of, Congress); US v. Bondurant (WD NC unpub 9/14/98) 82 AFTR2d 6980 (in tax evasion case, defendant argued that sections in Title 26 & Title 28 of the US Code were invalid because there were no enacting clauses. "Defendant's arguments are frivolous and totally without merit. First, references to the US Code or the US Code ... are the standard, accepted nomenclature for reference to laws of the US. The fact that federal statutes are enacted in one form [viz. Statutes at Large, chronologically with enacting clauses] and are collected and published for convenient reference in another [viz. the US Code, topically and without enacting clauses] in no way diminishes their force or effect. Second, as the govt has established, each of the statutes in question in its original form contained an enacting clause."); Berkshire Hathaway Inc. v. US (1985) 8 Claims Ct 780 aff'd (Fed Cir 1986) 802 F2d 429 (IRC "is truly positive law"); Palmer v. CIR (10/9/97) TC Memo 1997-462; US v. Tedder (10th Cir 1986) 787 F2d 540; Ryan v. Bilby (9th Cir 1985) 764 F2d 1325 (leading case, "like it or not, the Internal Revenue Code is the law"); ("The Internal Revenue Code was validly enacted by Congress and is fully enforceable.") US v. Studley (9th Cir 1985) 783 F2d 934; ditto US v. Dawes (10th Cir 1989) 874 F2d 746 cert.den 493 US 920 error coram nobis granted on

other grounds (10th Cir 1990) 895 F2d 1581; Sherwood v. US (ND Cal unpub 12/9/96); US v. Andra (D Ida 1996) 923 F.Supp 157; Richey v. Indiana Dept of State Revenue (Ind. Tax Ct 1994) 634 NE2d 1375 ("Richey correctly points out that ... Title 26 [the IRC] has not been enacted into positive law. The conclusion he draws from these facts, however, is as fanciful as his other notions. ... he claims Congress enacted the tax laws as private laws applicable only to the District of Columbia. ...That Title 26 is not positive law simply means one must go to the appropriate volume of the US Statutes at Large to be certain of the content of any given statute codified within Title 26. ... He simply assumes that because the Code language is not positive law, the tax laws have no effect on him."); (thinks that federal statutes have to be published in the Federal Register to be valid; contra 44 USC sec. 1501): Theron Tucker v. USA & IRS (EDNY unpub 7/6/98) 82 AFTR2d 5796, 98 USTC para 50576; ditto US v. Schiefen (8th Cir 1998) 139 F3d 638; Hartman v. Switzer (WD Penn 1974) 376 F.Supp 486; ditto Johnson v. Clark (ED Cal unpub 6/19/98) 82 AFTR2d 5194 ("Petitioner is misinformed in taking this position. While federal regulations are required to be published in the Federal Register, federal statutes face no such requirement."); similarly US v. Dietz (4th Cir unpub 3/28/95) 51 F3d 269(t), 75 AFTR2d 1613; (similarly thinking that IRS forms have to be published in the Federal Register) US v. Hicks (9th Cir 1991) 947 F2d 1356; (ditto, this argument is utterly meritless) US v. Barbara Olson (10th Cir unpub 4/14/92) 961 F2d 221(t); similarly ("I find no requirement that [IRS forms] be so published... The duty to report the information required by statute and regulation is not conditioned on the availability of a standardized form prepared by the IRS.") US v. Justis (D Dela unpub 5/10/84) 54 AFTR2d 5455, 84 USTC para 9842; ditto Oakes v. IRS (DDC unpub 4/16/87) 59 AFTR2d 1179, 87 USTC para 9506 ("Finally, there is no requirement that the [IRS] publish tax forms in the Federal Register. Rather the Freedom of Information Act requires that the IRS publish in the Federal Register ... ' descriptions of forms available *or the places at which forms may be obtained*...' 5 USC sec. 552(a)(1)(c)."); ditto US v. O'Ferrall (D Dela unpub 5/4/84) 54 AFTR2d 5315, 84 USTC para 9843; similarly ("the legal theory on which the motion was based has no merit.") US v. Bentson (9th Cir 1991) 947 F2d 1353 cert.den 504 US 958; similarly Billman v. CIR (9/25/84) 83 TC 534 aff'd (1988) 270 US App DC 124, 847 F2d 887 ("fortunate that he has not been charged with fraud"); similarly Brewer v. US (SDNY 1991) 764 F.Supp 309; (thinks that tax statutes require implementing regulations to be enforceable) Stafford v. CIR (1/28/97) TC Memo 1997-50; ditto Hirsh v. CIR (4/21/97) TC Memo 1997-184; ditto Rude v. Brown (ED Calif unpub 11/5/97) 80 AFTR2d 8301; ditto Carpa v. Smith (D Ariz unpub 7/20/98) 98 USTC para 50627, 82 AFTR2d 5680; ditto ("duty to pay those taxes is manifest on the face of the statutes without any resort to IRS rules, forms or regulations") US v. Bowers (4th Cir 1990) 920 F2d 220; ditto Watts v. IRS (DNJ 1996) 925 F.Supp 271; ditto US v. Hicks (9th Cir 1991) 947 F2d 1356; (seemed to think that "26 CFR" was not published in the Federal Register, contra 44 USC sec. 1510) Wesselman v. CIR (2/28/96) TC Memo 1996-85; (thinks that Treasury delegations of authority have to be printed in the Federal Register) Wolf v. CIR (9th Cir 1993) 4 F3d 709; ditto US v. Saunders (9th Cir 1991) 951 F2d 1065; ditto W.J. Johnston v. US (1st Cir unpub 9/12/90) 915 F2d 1557(t) ("However, under 26 CFR sec. 301.7701-9(b), published at 25 Federal Register 10928, 11/17/60, if a Treasury regulation provides that a duty may be performed by district directors, that constitutes a delegation of authority from the Treasury Secretary to the

Commissioner. Since other published Treasury regulations expressly authorize district directors to issue notices of deficiency and to make levies to collect unpaid taxes ... there is no defect in the delegation of authority here.""); similarly Stamos v. CIR (9th Cir unpub 3/4/92) cert.den 506 US 873; similarly Lonsdale v. US (10th Cir 1990) 919 F2d 1440; similarly Cullen v. CIR (9/8/92) TC Memo 1992-516; similarly R.S. Powers v. CIR (12/12/90) TC Memo 1990-623; (thinks IRS summonses have to be printed in Federal Register) Darland v. US (WD Mich unpub 6/29/98) 82 AFTR2d 5679, 98 USTC para 50615; (thinks Internal Revenue Code was only temporarily enacted and is now invalid, or that the IRC is only civil and not criminal law) US v. Studley (9th Cir 1985) 783 F2d 934; (thinks that IRS must publish its interpretive guidelines in the Federal Register) Karpowycz v. US (ND IL 1984) 586 F.Supp 48; similarly Scull v. US (ED Va 1984) 585 F.Supp 956; Hudson v. US (9th Cir 1985) 766 F2d 1288; {The business about "positive law" has significance only with regard to the exact text of laws appearing in codifications such as the Revised Statutes of 1872 and the US Code (first issued in 1924) because the editors of those compilations sometimes "massaged" the precise texts of the statutes passed by Congress in order to make them fit the scheme and style of the arrangement of code sections, so that the text of the Code is only the prima facie text of the law but may be contradicted by reference to the underlying Acts of Congress. In 1 USC sec. 201(a) provision is made that a title of the Code may be enacted into "positive law", this is accomplished by enacting an (enormous) bill setting forth the full text of all the sections of the Code title so that the text of the Code becomes exactly the text enacted by Congress and thereafter amendments are made directly to the Code title instead of to various Acts. As a matter of fact, the current IRC (Internal Revenue Code), which is title 26 of the USC, was originally enacted as one huge Act of Congress in 1954 so it was essentially enacted as positive law but it is not commonly identified as such; however variances between the text in 26 USC and the underlying statutes are only very rarely identified. Some mountebanks argument that if Title 26 is not positive law then it is somehow not really law at all, ignoring the very real and solid nature of the underlying statutes.}

Disagreement with tax law is not a defense to willfulness: US v. Ferguson (SD Ind 1985) 615 F.Supp 8 aff'd 793 F2d 828 cert. denied 479 US 933 (in fact, the disagreement with the tax laws or the notion that the Internal Revenue Code is invalid shows an awareness of the contents of the tax laws and helps prove the element of willfulness); US v. Kraeger (2d Cir 1983) 711 F2d 6; US v. Weninger (10th Cir 1980) 624 F2d 163 cert.den 449 US 1012; US v. Benson (5th Cir 1979) 592 F2d 257; Koar v. US (SDNY unpub 8/14/98) 82 AFTR2d 6329, 98 USTC para 50748; knowledge that these arguments have already been rejected by courts or that the people advocating these arguments have already lost in court undermines a good faith defense: Roth v. CIR (9/23/92) TC Memo 1992-563; Gajewski v. CIR (11/10/76) 67 Tax Ct 181 aff'd (8th Cir 1978) 578 F2d 1383; US v. Condo (9th Cir 1984) 741 F2d 238 cert.den 469 US 1164; (similarly when the same perp persists in putting up losing arguments) Walker alias Theonaleth v. CIR (3/12/96) TC Memo 1996-124; ditto Harrell v. CIR (6/15/98) TC Memo 1998-207; (ignoring professional advice from lawyer or accountant) Ware v. CIR (6/5/84) TC Memo 1984-295; ("It should be pointed out, however, that neither a defendant's disagreement with the law, nor his own belief that such law is unconstitutional, no matter

how earnestly held, constitute a defense of good faith misunderstanding or mistake. It is clearly the duty of all citizens to obey the law whether they agree with it or not. ... The defendant contends that his personal belief in what the law is or should be supersedes the federal Constitution and statutes as construed and applied by the Supreme Court. If each citizen is a law unto himself, government will exist in name only.") US v. O.W. Ware (10th Cir 1979) 608 F2d 400; (confusion or misunderstanding of the details of tax laws or of one's obligations under them is distinct from an opinion that the tax law is unconstitutional) US v. House (WD Mich 1985) 617 F.Supp 232 aff'd 787 F2d 593(t); (it is possible that the perp's naive reliance on a tax-evasion guru could be used to defend against a charge of fraudulent intent but it cannot possibly defend against the fact that the perp failed to file his tax return, which does not depend upon intent) Nilson v. CIR (10/21/85) TC Memo 1985-535; (perp cannot offer as mitigation that he relied on the advice of certain lawyers, although it appears that he had some slight contact with each of them there is no evidence of the sort of intensive relationship, including full disclosure, that would make a good faith defense) US v. Masat (5th Cir 1991) 948 F2d 923 cert.den 506 US 835; (the facts that the perp had attended tax protester gatherings and had tried to use worthless funny money to pay her debts negated a good faith defense) US v. Grosshans (6th Cir 1987) 821 F2d 1247 cert.den 484 US 987; (altho some provisions of the tax law are sufficiently murky to justify litigation, the basic requirement that everyone receiving income above a certain minimum from any source must file returns and pay taxes is clear beyond dispute) US v. Melton (4th Cir unpub 3/8/96) 86 F3d 1153(t), 77 AFTR2d 2361 cert.den 519 US 820; (filing a false W-4 and failing to file a tax return evidences not a different interpretation but a willful breach of the tax law) Rowlee v. CIR (6/15/83) 80 TC 1111; (mere omission to file, without any sign of dishonesty or concealment, is insufficient to sustain a charge of tax fraud) Kotmair v. CIR (6/19/86) 86 TC 1253; ("However, a pattern of consistent failures to file for several years is strong evidence of fraud.") Harrell v. CIR (6/15/98) TC Memo 1998-207;similarly (mere failure to file a return, without more, does not show fraud but the addition of any other hanky-panky such as offering long-discredited protester arguments or furtive financial practices will indicate fraudulent intent) Sherrer v. CIR (4/14/99) TC Memo 1999-122; (having filed returns and paid taxes in previous years, perp could not pretend that he was ignorant of the general duty of filing such returns, etc.) US v. Bowers (4th Cir 1990) 920 F2d 220; similarly US v. Ferguson (7th Cir 1985) 793 F2d 828 cert.den 479 US 933; similarly US v. Trowbridge (9th Cir unpub 3/26/97) 110 F3d 71(t) cert.den 520 US 1235; similarly US v. Hart (ND Ind 1987) 673 F.Supp 932; similarly US v. Shields (8th Cir 1981) 642 F2d 230 cert.den 454 US 848; Wilber v. CIR (8/31/87) TC Memo 1987-439 aff'd (8th Cir unpub 11/10/88) 871 F2d 1092(t); US v. Rifen (1978) 577 F2d 1111; Cavanaugh v. CIR (8/19/91) TC Memo 1991-407 aff'd (10th Cir unpub 2/9/93) 986 F2d 1426(t); Jenny v. CIR (1/3/83) TC Memo 1983-1; "We believe an ordinary person would know that attempting to avoid payment of taxes is unlawful." US v. R. Bailey (10th Cir unpub 11/22/95) 72 F3d 138(t), 79 AFTR2d 1045. Filing W-4 forms falsely claiming many imaginary dependents is sufficient evidence of fraud. Wiggins-El v. CIR (9/10/81) TC Memo 1981-495; ditto Coulter v. CIR (4/15/92) TC Memo 1992-224; similarly supposedly divesting self of all seizable properties by fraudulent conveyance (deeding to near relative "for $1 and other considerations" after the IRS began its investigations) is a sign of fraudulent intent. Cavanaugh v. CIR (8/19/91) TC Memo 1991-407 aff'd (10th

Cir unpub 2/9/93) 986 F2d 1426(t); similarly going to considerable lengths to conceal transactions and assets. Harrell v. CIR (6/15/98) TC Memo 1998-207; Wilber v. CIR (8/31/87) TC Memo 1987-439 aff'd (8th Cir unpub 11/10/88) 871 F2d 1092(t); Cupp v. CIR (10/14/75) 65 Tax Ct 68 aff'd (3d Cir 1977) 559 F2d 1207; having received a letter from the IRS assuring the perp that the tax is valid and constitutional and a letter from his employer that the weight of authority requires withholding taxes from his paycheck negates the defense of honestly not believing that the tax applied to him. Coulter v. CIR (4/15/92) TC Memo 1992-224; ditto US v. Rifen (1978) 577 F2d 1111; similarly having been notified by letter from the IRS that he is liable for taxes negates "good faith" defense that he thought maybe he wasn't. US v. Willie (10th Cir 1991) 941 F2d 1384 cert.den 502 US 1106; having previously lost a tax case on similar arguments negates good faith defense. Graber v. US (SD Iowa 1997) 993 F.Supp 685; being aware that his anti-tax gurus had been convicted of tax evasion negates good faith defense. US v. Crosson (ED Penn unpub 12/20/95); "The fact that the plaintiffs proceeded in this action without the assistance of an attorney does not insulate them from the [good faith] requirements of [FRCP] Rule 11. Any research on the part of the plaintiffs would have clearly shown that it has no chance of success in arguing that they were not subject to the federal income tax laws." Pottorf v. Bryan (D Kan unpub 5/18/87); perp's failure to keep appointments for IRS interviews negates good faith defense. US v. Crosson (ED Penn unpub 12/20/95); similarly perp's refusal to allow IRS to examine his business ledgers on the pretext that because he refused to regard paper money as real money his ledgers did not show any dollar amounts. Wilber v. CIR (8/31/87) TC Memo 1987-439 aff'd (8th Cir unpub 11/10/88) 871 F2d 1092(t); perp's refusal to file tax returns or pay taxes for several years, which persists because of his harebrained arguments, is a sufficient reason for the bankruptcy court to dismiss his petition and refuse him the protection of the bankruptcy law, since his available assets to pay his creditors cannot possibly be evaluated until his tax liability can be known. In re Shugrue (Bankr., ND Tex 1998) 221 Bankr.Rptr 394; ditto In re Cobb (Bankr. MD Fla 1998) 216 Bankr.Rptr 676; claim of innocent ignorance of the law is negated by the fact that the mountebank had been ordered by courts and by govt agencies to cease his scam, and that he even boasted that he was ignoring these orders. US v. Hildebrand (8th Cir 1998) 152 F3d 756; similarly such pretense is negated by the mountebank's own claim to have done legal research and his obvious usage of Black's Law Dictionary. US v. Fulbright (9th Cir 1997) 105 F3d 443 cert.den 520 US 1236; similarly when the tax evader "purports to be familiar with the tax laws". Blaty v. CIR (10/1/84) TC Memo 1984-518; [in one instance of imposing a fine under Rule 11, the court said, "An example of the frivolity of these filings is illustrated by the frequent bald citations to the Constutition of the US, the UCC, and any nearby Legal Dictionary." Stoecklin v. US (MD Fla unpub 11/7/97) 80 AFTR2d 8207]; even though perp is pro se, the court cases he misapplies clearly show that his position is wrong. Tornichio v. US (ND Ohio unpub 3/12/98) 81 AFTR2d 1377, 98 USTC para 50299; similarly tax evader's very convoluted research into ancient coinage laws evidenced his wrongful intent. US v. Shields (8th Cir 1981) 642 F2d 230 cert.den 454 US 848; fact that tax evader had advanced degrees with Phi Beta Kappa honors negated his good faith defense that he didn't understand simple IRS instructions and words like dollars. Stout v. CIR (3/3/86) TC Memo 1986-80; similarly tax evader's own testimony that he had first "conducted a very careful study" of reading several tax

protester manuals (but evidently not a single conventional lawbook on taxation) effectively established that his tax evasion was willful and deliberate. US v. O.W. Ware (10th Cir 1979) 608 F2d 400; the courts have noticed when a litigant was using canned pleadings. US v. Schiefen (D SoDak 1995) 926 F.Supp 877 aff'd (8th Cir 1996) 81 F3d 166 mand.denied 522 US 1074; (and using canned pleadings so mindlessly that the defendant has not altered papers that speak of him as the plaintiff and ask for summary judgment against the defendant) Langseth v. CIR (9/19/83) TC Memo 1983-576; ("The Court suspects that the debtor has been overly active in searching the Internet for the latest batch of crazy and absurd pleadings created by the latest inventive tax protester group.... His pleadings look like they came off the latest web page for tax protesters and, as the Court has stated more than once, they make No Sense.") In re Shugrue (Bankr., ND Tex 1998) 221 Bankr.Rptr 394; "It is apparent that these cases are not mere isolated incidents with a peculiar coincidental similarity .... These tax protesters with their mass-produced attachments, complaints, motions and memoranda, all march to a common drummer." Vaughn v. US (WD La 1984) 589 F.Supp 1528; ditto In re Busby (MD Fla unpub 10/2/98) 82 AFTR2d 6924; ditto US v. Schiefen (D SD 1995) 926 F.Supp 877 aff'd 81 F3d 166 mand.denied 522 US 1074; "The language used by Plaintiff in this case is very similar to the language used by other persons ... not only in this district but throughout the US. It is not difficult, based upon this widespread use of the terms and the similarity of the pleadings, to conclude that there is ongoing communications among persons espousing these theories." R. Jones v. T.G. Watson (ND Ohio unpub 9/29/97); "The filing of frivolous lawsuits merely to protest the assessment of federal income tax has become a new and unpleasant indoor sport, particularly at a time when court dockets are crowded with cases of merit. The issues raised by the plaintiff in this action have been raised and adversely decided many times before. While consideration is given to the fact that the plaintiff is representing himself, the filing of a suit pro se does not give the plaintiff the right to proceed frivolously. Parties may be assessed reasonable expenses and attorney's fees under FRCP rule 11 and 28 USC sec. 2412 and the court finds that such an award is appropriate in this case. ... Would that law, common or otherwise, also authorize assessment of a penalty upon plaintiff for the time and trouble to which his frivolous action has subjected the court." McKinney v. Regan (MD La 1994) 599 F.Supp 126, 55 AFTR2d 1509, 85 USTC para 9479. Where tax protester's pleadings, submitted by their lawyer, claimed that their arguments had never been addressed by any federal court, the court quoted at length from an opinion of a circuit court of another circuit in a case involving the same arguments and the same lawyer. Charczuk v. CIR (10th Cir 1985) 771 F2d 471;

Some of this argument arises from a serious misunderstanding of **the Cheek decision**, which misunderstanding has been widely repeated throughout tax scofflaw propaganda: In 1980, John L. Cheek, an airline pilot who had previously paid his income taxes, abruptly stopped filing tax returns and even filed a very unsuccessful challenge to the entire notion of income tax; Cheek v. Doe (ND IL 1986) 110 FRD 420 aff'd in part (7th Cir 1987) 828 F2d 395 cert.den 484 US 955; therafter he was convicted for numerous tax violations, and appealed on the grounds that the trial court should have not have instructed the jury to disregard his opinion that the income tax law was invalid as might relate to the willfulness of violating the tax law. The Circuit Court rejected that

argument, US v. Cheek (7th Cir 1989) 882 F2d 1263, but the US Supreme Court held that the jury could at least hear the defendant explain how he thought the tax laws were invalid and then decide for themselves the issue of willfulness (and it ordered a new trial), Cheek v. US (1991) 498 US 192, 112 L.Ed.2d 617, 111 S.Ct 604. However, the Circuit Court, in transmitting the case back to the trial court for a new trial, emphasized some points made by the Supreme Court: "Tax evaders who persist in their frivolous beliefs, such as that wages are not income or that FRNs do not constitute cash or income, should not be encouraged by the [Supreme] Court's decision in Cheek or our decision today. While a defendant is now permitted to argue that his failure to file tax returns and to pay his income taxes was the result of his incredible misunderstanding of the tax law's applicability, the govt remains free to present evidence demonstrating that he knew what the law required but simply chose to disregard those duties.." US v. Cheek (7th Cir 1991) 931 F2d 1206; in the new trial the jury was not as gullible as Cheek had hoped and he was sentenced to a year and a day in prison and a fine of $62G, and his attempt to appeal this new conviction was very unsuccessful. US v. Cheek (7th Cir 1993) 3 F3d 1057 cert.den 510 US 1112; as a result of his imprisonment his career as an airline pilot was terminated. Cheek v. American Airlines Inc. (7th Cir unpub 6/25/96) 89 F3d 838(t) cert.denied 519 US 993. A court was permitted to tell the jury that the perp's opinion that tax laws are unconstitutional cannot constitute a good faith defense, and the resulting conviction for multiple counts of tax evasion upheld. US v. M.L. Lindsay (10th Cir 7/1/99) _F3d_, 99 USTC para 50648, 84 AFTR2d 5102 ; court can instruct jury that they can consider whether the defendant's notions about tax laws are reasonable as a factor in evaluating whether he held those opinions in good faith. US v. D.D. Murphy (7th Cir unpub 6/10/99); but there is a difference between a plausible misunderstanding of the meaning of the tax law and the willful failure to comply with it as a challenge to its validity, as the defendant's previous filing of tax returns demonstrates that he was aware that the law required the filing of tax returns then his subsequent deliberate non-filing demonstrated the willfulness and his theories about the law's constitutionality were immaterial. US v. Masat (5th Cir 1991) 948 F2d 923 cert.den 506 US 835;

IRS was not a proper govt agency: (because created by Sec of Treasury): Young v. IRS (ND Ind 1984) 596 F.Supp 141 (because the Sec. of the Treasury renamed the Bureau of Internal Revenue as the IRS in 1953, pursuant to the 1949 Reorganization Act but without a statute specifically changing the name - which would really have been unnecessary for such a cosmetic change - but in the next year's appropriation for the Dept of the Treasury, Congress used the name IRS [5/11/54, 68 Stat 86] thereby ratifying this change); similarly Snyder v. IRS (ND Ind 1984) 596 F.Supp 240; (similarly because IRS not mentioned in Constitution) US v. Zuger (D Conn 1984) 602 F.Supp 889 aff'd 755 F2d 915 cert.den 474 US 805; similarly J.B. Smith v. US, IRS, et al. (D. Ida unpub 7/30/93); similarly (tried to argue that "there is no such thing as the Internal Revenue Service, for whatever help such an argument would give the plaintiffs... We bear in mind that the IRS is organized to carry out the broad responsibilities of the Secretary of the Treasury ... for the administration and enforcement of the internal revenue laws. By whatever name, the Secretary of the Treasury functions to enforce the tax laws.") Axmann v. Ponte (D Neb unpub 1/4/89) 89 USTC para 9306, 63 AFTR2d 966 aff'd 892 F2d 761; similarly (that IRS agent is not "an officer of the US nor that the IRS is an

agency of the US") Onkka v. Herman (D Neb unpub 9/19/97 & 10/17/97) 80 AFTR2d 6860 - previously in the same case (D Neb unpub 6/5/97) 80 AFTR2d 5024 (the argument that the defendant IRS agent "has not proven himself to be an officer of the IRS is disingenuous to say the least. Finally, the court is willing to take judicial notice of the fact that the IRS is an agency of the USA." and noted that the defendant was represented by a Dept of Justice lawyer who had filed pleadings that he was an officer of the IRS which is an agency of the US govt, "these are fairly good indications"); similarly D.L. Young v. Boeing Co. (D.Kan unpub 4/12/95) 75 AFTR2d 2408 ("According to the plaintiffs, the IRS is a private enterprise operation and not an agency of the US govt. This argument is, of course, patently absurd."); that IRS is a foreign or subversive organization. Ric. Davis v. CIR (WD Okl unpub 4/13/78) 41 AFTR2d 1376, 78 USTC para 9478; similarly Bell v. Agents for IMF (ED Cal unpub 11/7/95) 76 AFTR2d 7543; similarly Morgan v. IMF, IRS, et al. (D Ida unpub 10/6/95) 76 AFTR2d 7040; similarly Vaillancourt [& the People of the Republic Union State named Arizona] v. Bentsen (D.Ariz unpub 2/25/94) 73 AFTR2d 1423; similarly Ayres v. Agents for IMF IRS (D Colo unpub 7/24/98) 98 USTC para 50637, 82 AFTR2d 5688; similarly Steinman v. IRS (D Ariz 6/5/96) 78 AFTR2d 5380; similarly US v. Higgins (8th Cir 1993) 987 F2d 543; similarly Alexander v. Agents for IMF (NDNY unpub 12/31/96) 79 AFTR2d 658; Lorre v. Alexander (WD Tex unpub 8/8/77) 40 AFTR2d 5677, 77 USTC para 9672; similarly Green v. Winkler (SD Fla unpub 12/5/96) 78 AFTR2d 7630; (that IRS works for Interpol) In re Busby (MD Fla unpub 10/2/98) 82 AFTR2d 6924; (tax protester in Virginia tried to sue naming as defendant "Internal Revenue Service of Puerto Rico, Trust #62" on **myth that IRS exists only in Puerto Rico**) Bartrug v. Rubin (ED Va 1997) 986 F.Supp 332; ditto W.E. Johnson v. Starkey (ED NC unpub 9/3/98) 82 AFTR2d 6950; ditto Tabron v. Starkey (ED NC unpub 8/24/98) 82 AFTR2d 6448; ditto Alan v. IRS of Puerto Rico (D Haw unpub 9/10/97) 80 AFTR2d 6688; ditto In re Busby (MD Fla unpub 10/2/98) 82 AFTR2d 6924; ditto Waddell v. Rubin (WD Ky unpub 4/21/97) 79 AFTR2d 2787; similarly Wesselman v. CIR (2/28/96) TC Memo 1996-85; similarly R. Miller v. Gallagher (ND Ohio unpub 12/17/96); that IRS was a corporation and not a govt agency: Salman v. Dept of the Treasury-IRS (D Nev 4/11/95) 899 F.Supp 471 & (D Nev 6/5/95) 899 F.Supp 473; Scott v. USA (ND Ind unpub 7/27/84) 84 USTC para 9785; In re Busby (MD Fla unpub 10/2/98) 82 AFTR2d 6924; Hughes v. Hickam (WD Mo unpub 5/23/97) 79 AFTR2d 3151 (IRS is not a corp and not subject to the UCC) Cole v. Higgins (D Ida unpub 2/27/95) 75 AFTR2d 1479 aff'd (9th Cir unpub 4/1/96) 82 F3d 422(t), 77 AFTR2d 1586; (tax protester's use of UCC "reservation of rights" phrase after his signature on tax return made the return ineffective for obtaining a refund for him) US v. E.M. Nash (6th Cir 1999) 175 F3d 429; (both IRS and the US govt are corporations) Wardell v. IRS (D Ore unpub 10/20/95) 76 AFTR2d 7290; that IRS was not able to operate because *not* registered as if a corporation. A.J. Barnett v. USA (10th Cir unpub 9/14/93) 5 F3d 545(t) cert. denied 510 US 1122; (a federal govt agency -- including the IRS, the Federal Land Bank, the Federal Reserve Bank, etc. -- is an "instrumentality of the United States" and not a foreign corporation nor required to register as a corporation with the state govt.) Federal Land Bank of Spokane v. Parson (1989) 116 Ida 545, 777 P2d 1218; ditto Federal Land Bank of St. Paul v. Gefroh (No.Dak 1986) 390 NW2d 46; ["Because Congress has not constituted the IRS as a body corporate and has not authorized suit against the IRS in its given name, an action against the IRS is deemed to

be one against the United States." Gardens v. US et al. (WD Mo unpub 12/15/97) 81 AFTR2d 584, 98 USTC para 50188; ditto D.L. Young v. Boeing Co. (D.Kan unpub 4/12/95) 75 AFTR2d 2408; claiming that the IRS Commissioner and the "Commissioner of Internal Revenue" are two distinct and different personages. Salman v. Sec of the Treasury (D. Nev unpub 1/2/97) 79 AFTR2d 793; claiming that a Freedom of Information Act request can compel the IRS to work up an ad hoc history of its statutory authorities. Salman v. US-IRS (9th Cir unpub 11/29/90); ditto Klinge v. IRS (WD Mich 1995) 906 F.Supp 434; ditto Theron Tucker v. USA & IRS (EDNY unpub 7/6/98) 82 AFTR2d 5796, 98 USTC para 50576; or to provide the perp with copies of all the tax laws. Lampkin v. IRS (WDNC unpub 2/24/97) 79 AFTR2d 1514; or to provide copies of IRS regs already published in the Federal Register or CFR. Allison v. US IRS (D Mont unpub 4/8/97) 79 AFTR2d 2673 aff'd (9th Cir unpub 12/18/97) 81 AFTR2d 302; [FOIA does not require govt agency to churn up documents that did not already exist or which it did not already possess. Kissinger v. Reporters Committee for Freedom of the Press (1979) 445 US 136 at 152; NLRB v. Sears Roebuck & Co. (1975) 421 US 132 at 161-162; Salman v. Sec of the Treasury (D. Nev unpub 1/2/97) 79 AFTR2d 793; ("the govt ... has no obligation to do legal research for [the perp] and ... copies of the tax code are available in numerous libraries.") US v. Schiefen (D SD 1995) 926 F.Supp 877 aff'd 81 F3d 166 mand.denied 522 US 1074; it is a sufficient response to a perp's FOIA request that the IRS work up its own legal history and proof of validity of the 16th Amendment and of the tax laws and their applicability to the perp for the IRS to send him a short letter stating that the 16th Amendment and the IRC were valid and that the IRS was authorized to assess and collect income tax from him, similarly sufficient response to a request for a copy of the tax laws to tell him to go to a library, bookstore or GPO outlet.. Klinge v. IRS (WD Mich 1995) 906 F.Supp 434. And the crank is not permitted to bring a lawsuit over the IRS failure to gratify his FOIA request until all his administrative remedies under the FOIA are exhausted. C.L. Fisher v. Niemiec (D Ariz unpub 4/30/95). ("This file is beginning to acquire the status of immortality and apparently no sharpened stakes are at hand.") US v. Craig (D. No.Dak unpub 12/27/93) 73 AFTR2d 554; (cannot sue to compel IRS to answer his demands for legal arguments) Fostvedt v. US (10th Cir 1992) 978 F2d 1201 cert.den 507 US 988; (nor base his refusal to pay taxes on grounds that IRS did not respond to his demands for its legal history) Theron Tucker v. USA & IRS (EDNY unpub 7/6/98) 82 AFTR2d 5796, 98 USTC para 50576; ditto Hezel v. US (WD Tenn unpub 6/17/98) 80 AFTR2d 5229, 97 USTC para 50588 aff'd (6th Cir unpub 9/21/98) 165 F3d 27(t), 82 AFTR2d 6405, 98 USTC para 50778; Bey v. Smith (SDNY unpub 8/1/97)]; (argument that BATF, not IRS, is authorized to collect income tax, based on **CFR** tables) Russell v. US (WD Mich unpub 11/23/94) 75 AFTR2d 495, 95 USTC para 50029; R. Miller v. Gallagher (ND Ohio unpub 12/17/96); similarly Stafford v. CIR (1/28/97) TC Memo 1997-50 ("The Parallel Tables of authorities is merely an ancillary finding device included in the Code of Federal Regulations."); similarly In re Angstadt (Bankr. ED Penn unpub 8/17/94); similarly US v. Klimek (ED Penn unpub 4/29/92); similarly Reese v. CIR (6/5/95) TC Memo 1995-244; similarly US v. Vanderzand (WD Mich unpub 6/3/97); US v. Cochrane (9th Cir 1993) 985 F2d 1027; Weigandt v. US (ED Wash unpub 1/4/96) 77 AFTR2d 724 aff'd (9th Cir unpub 10/9/96) 78 AFTR2d 6941 ("devoid of merit"); US v. Klimek (ED Penn 1997) 952 F.Supp 1100; (IRS is a proper

govt agency and its tax liens are valid regardless of whether it is charged the usual local filing fees) Salman v. Jameson (D Nev unpub 10/7/94)

CFR tables of authorities used in argument: Russell v. US (WD Mich unpub 11/23/94) 75 AFTR2d 495, 95 USTC para 50029 ("The [CFR] list does not purport to limit the applicability of statutory sections."; also attempted to argue that an unambiguous statute could not be enforced without a corresponding reg, but 26 USC sec. 7805 requires only that the Sec. of the Treasury "shall prescribe all *needful* rules and regulations"); US v. Ross (7th Cir unpub 4/13/95) 52 F3d 329(t); Morgan v. US (MD Fla unpub 9/16/96) 78 AFTR2d 6633; US v. Klimek (ED Penn 1997) 952 F.Supp 1100; (erroneously claiming that a CFR section had not been published in Federal Register, when it had, years ago -- moreover the statute makes the CFR a special edition of the Federal Register) US v. Novotny (10th Cir unpub 6/5/92) 968 F2d 22(t) cert.den 507 US 909; ditto Wesselman v. CIR (2/28/96) TC Memo 1996-85; Stafford v. CIR (1/28/97) TC Memo 1997-50 ("The Parallel Tables of authorities is merely an ancillary finding device included in the Code of Federal Regulations."); On a slightly related topic, some nitwits have argued that congressional passage (and presidential signing) of Joint Resolutions do not enact "law", on the pretext that only a "bill" can become a law (this argument was articulated by the RoT, for example, with reference to both the annexation of Texas and the passage of the Gold Repeal of 1933); however the Congress itself regards a Joint Resolution (as distinguished from a Concurrent Resolution or from a Simple Resolution) to be the equivalent of a bill in enacting law and has used it for a number of purposes, including revising laws previously enacted as Bills, for various appropriations, and (without the President's signature) for proposing amendments to the Constitution ; e.g. current USHR Manual sec. 397 (with references to Hinds & Cannon's Precedents), "How Our Laws Are Passed" (repeatedly reprinted by Congress); the US Attorney General said as much in 1854, 6 Op. US Atty-Gen 680; and the Supreme Court has treated laws enacted by Joint Resolutions the same as laws enacted as bills.

wages not "income": US v. Connor (3d Cir 1990) 898 F2d 942 cert.den 497 US 1029; Connor v. CIR (2d Cir 1985) 770 F2d 17 (argument is so frivolous that it can be penalized); Wm. Belz v. US (6th Cir unpub 3/10/86) 787 F2d 588(t); Casper v. CIR (10th Cir 1986) 805 F2d 902; Wilcox v. CIR (9th Cir 1988) 848 F2d 1007 ("First, wages are income. ... Second, paying taxes is not voluntary."); US v. Jones (D NJ 1995) 877 F.Supp 907; Fox v. CIR (2/1/93) TC Memo 1993-37 summ.judg. granted (2/26/96) TC Memo 1996-79; US v. Taylor (6th Cir unpub 3/29/93); O'Brien v. CIR (6th Cir 1985) 779 F2d 52; Wellbaum v. US (D Ore unpub 9/20/91); Young v. IRS (ND Ind 1984) 596 F.Supp 141 ("in the clearest language ... wages are income"); US v. Gerads (8th Cir 1993) 999 F2d 1255 cert.den 510 US 1193; US v. Koliboski (7th Cir 1984) 732 F2d 1328; Brown v. US (4/3/96) 35 Fed.Claims 258 aff'd (Fed Cir 1997) 105 F3d 621; Stubbs v. CIR (11th Cir 1986) 797 F2d 936; Palmer v. CIR (10/9/97) TC Memo 1997-462; Beard v. CIR (1984) 82 Tax Ct 766 (nr. 60) aff'd (6th Cir 1986) 793 F2d 139; L.R. Olson v. US (9th Cir 1985) 760 F2d 1003 (tried to deduct all his living expenses as a"cost of labor"); Koar v. US (SDNY unpub 8/14/98) 82 AFTR2d 6329, 98 USTC para 50748; ("It has been universally held that wages paid for labor and services are taxable income.") Beard v. US (ED Mich 1984) 589 F.Supp 881; Merritt v. CIR (ED Tenn unpub 2/8/84) 53 AFTR2d

619, 84 USTC para 9258 (26 USC sec. 61 "unambiguously" includes compensation for services as taxable income); Lonsdale v. US (10th Cir 1990) 919 F2d 1440 (leading case); Stoecklin v. CIR (11th Cir 1989) 865 F2d 1221; US v. Rhodes (MD Penn 1996) 921 F.Supp 261 aff'd (3d Cir 1996) 101 F3d 693(t) & (3d Cir 1997) 107 F3d 9(t); McNair v. Eggers (11th Cir 1986) 788 F2d 1509; Jensen v. US (D Mass unpub 3/1/84) 53 AFTR2d 1067, 84 USTC para 9283; Holker v. US (8th Cir 1984) 737 F2d 751; Collorafi v. US (EDNY unpub 12/2/83) 53 AFTR2d 464, 84 USTC para 9107; (court said in capital letters that "WAGES ARE INCOME") US v. Dube (7th Cir 1987) 820 F2d 886; US v. Koliboski (7th Cir 1984) 732 F2d 1328; (perp argued that as a laborer "engaged in a common law occupation" his wages were not taxable; "Federal courts have all agreed that wages or compensation for services constitute income and the individuals receiving income are subject to the federal income tax, regardless of its nature.") US v. Melton (4th Cir unpub 3/8/96) 86 F3d 1153(t), 77 AFTR2d 2361 cert.den 519 US 820; Peth v. Breitzman (ED Wis 1985) 611 F.Supp 50 (this plaintiff later convicted for printing fake money orders); US v. Jones (D NJ 1995) 877 F.Supp 907 aff'd 74 F3d 1228; Mathes v. CIR (1986) 252 US App DC 131, 788 F2d 33 cert.den 479 US 972; Roth v. CIR (9/23/92) TC Memo 1992-563; Baronowski v. US Govt thru the CIR (ED La unpub 3/10/86) 58 AFTR2d 5172, 86 USTC para 9436; Bixler v. CIR (7/23/96) TC Memo 1996-329; ("legal garbage ... uniformly resulting in decisions against the protesters") Weller v. CIR (8/5/85) TC Memo 1985-387; ("Courts are in no way obligated to tolerate arguments that thoroughly defy common sense" - both the lawyer and his client subjected to very heavy fines for frivolous pleadings) Charczuk v. CIR (10th Cir 1985) 771 F2d 471; US v. Taylor (6th Cir unpub 3/29/93); Rowlee v. CIR (6/15/83) 80 TC 1111 (the reference to "gain" in the Eisner v. Macomber decision is dicta since the case dealt with taxing stock dividends, and is refuted by the words of Stratton's Independence v. Howbert [1913] 231 US 399 at 415); ditto US v. Rhodes (MD Penn 1996) 921 F.Supp 261 aff'd (3d Cir 1996) 101 F3d 693(t) & (3d Cir 1997) 107 F3d 9(t); Lovell v. US (7th Cir 1984) 755 F2d 517; In re Weatherley (Bankr. E.D. Penn 1994) 169 Bankr.Rptr 555, 25 Bankr.Ct.Dec 1427; US v. House (WD Mich 1985) 617 F.Supp 232 aff'd 787 F2d 593(t); Luesse v. US (D Minn unpub 3/19/84) 53 AFTR2d 1329, 84 USTC para 9389; Walker alias Theonaleth v. CIR (3/12/96) TC Memo 1996-124; Walker alia Theonaleth v. CIR (4/5/93) TC Memo 1993-138 aff'd (2d Cir 1994) 19 F3d 9(t); Ball v. US (D. Ore unpub 8/24/93) 72 AFTR2d 5958, 93 USTC para 50665 sanctions added (D. Ore unpub 10/5/93) 72 AFTR2d 6442; US v. Schiefen (D SD 1995) 926 F.Supp 877 aff'd 81 F3d 166 mand.denied 522 US 1074; Baker v. CIR (10/16/95) TC Memo 1995-495 aff'd (5th Cir 1996) 98 F3d 1338; ("These are tired arguments.") Krah v. US (ND IL unpub 12/11/87) 71A AFTR2d 3001, 88 USTC para 9147; ditto Coleman v. CIR (7th Cir 1986) 791 F2d 68; Hodges v. CIR (7/6/98) TC Memo 1998-242; ditto Cullinane v. CIR (1/4/99) TC Memo 1999-2; (this argument raised in criminal appeal was "frivolous square" and perp would be fined for meritless appeal under a provision that usually applied only to civil appeals) US v. A.D. Cooper (7th Cir 1999) 170 F3d 691. The perp argument that taxable "income" is limited to business (or corporate) profits is wrong, being based on some very early court decisions that dealt only with corporations and not with individuals. Tornichio v. US (ND Ohio unpub 3/12/98) 81 AFTR2d 1377, 98 USTC para 50299; similarly Ghalardi Income Tax Education Foundation [& Webber] v. CIR (12/30/98) TC Memo 1998-460; in one instance the judge himself gave the tax protester

copies of some precedent decisions that exploded his arguments but the perp persisted in his futile arguments with the result that the court imposed a very substantial fine ($10G) for frivolous and dilatory litigation. Kinkade v. CIR (6/1/99) TC Memo 1999-180

Part Seven

By Bernard J. Sussman, JD, MLS, CP

Federal Reserve Notes ("FRNs"): Demos v. Kincheloe (ED Wash 1982) 563 F.Supp 30 (sounding as a civil rights claim); similarly Zeissig v. US (1976) 211 Ct Claims 313; Ginter v. Southern (8th Cir 1979) 611 F2d 1226 cert.denied 446 US 967; Richardson v. State of Utah, the Fourth Circuit Court, et al. (10th Cir unpub 9/16/94); DeLaRosa v. Agents for International Monetary Fund (ED Cal unpub 10/12/95) 76 AFTR2d 7134; US v. Greenstreet (ND Tex 1996) 912 F.Supp 224; Juneau County v. Baritsky (Wisc.App unpub 8/25/94) rev. denied (Wisc.Supm unpub 12/14/94) 527 NW2d 335(t); DeJulis v. Alexander (D Wyo 1975) 393 F.Supp 823; Hartman v. Switzer (WD Penn 1974) 376 F.Supp 486; Nixon v. Phillipoff (ND IL 1985) 615 F.Supp 890 aff'd 787 F2d 596(t) (court referred to the Legal Tender Cases (1884) 110 US 421 which held that Art. I sec.8, cl.5 of the US Constitution gave Congress the authority "to coin money and regulate the value thereof" and this gave Congress exclusive authority to determine that Federal Reserve Notes are legal tender everywhere); ditto US v. Rifen (1978) 577 F2d 1111; ditto Richardson v. Sullivan (10th Cir unpub 6/18/93) 996 F2d 331(t) cert.den 510 US 1138; ditto (Congressional determination of FRNs as legal tender is conclusive on state and county govts and will not be challenged by the courts) Allen v. Craig (1977) 1 Kan.App.2d 301, 564 P2d 552; ditto State v. Dennis (Wis.App unpub 12/13/83) 117 Wis.2d 782(t), 343 NW2d 830(t); ditto ("Congress has exercised this power by ... the definition of FRNs as legal tender, 31 USC sec. 392. ... There can therefore be no challenge to the legality of federal reserve notes. And we take judicial notice of the fact that FRNs are valued in dollars.") US v. L.G. Anderson (10th Cir 1978) 584 F2d 369; ditto ("It remains only for us to state that the US Congress is the only entity empowered to declare what shall be deemed legal tender. Congress has so declared. 31 USC sec. 392 provides that FRNs shall be legal tender for all debts and taxes. This unique and broad power of Congress to declare what shall be money and to regulate its value for all purposes has been constitutionally recognized.") Trohimovich v. Director of Wash. Dept of Labor & Industries (1978) 21 Wash.App 243, 584 P2d 467; ditto Milam v. US (9th Cir 1974) 524 F2d 629; ditto Harrell v. CIR (6/15/98) TC Memo 1998-207 ("Petitioner's most clearly stated explanation is that he was paid in FRNs, which are not lawful money and which are worthless. Yet, petitioner used the supposedly worthless FRNs to pay his expenses. We do not believe petitioner really thought that the FRNs were worthless."); (FRNs are money, they are not counterfeits of "lawful money", they are measured in dollars and loans made with, and contracts to pay in, FRNs are valid and enforceable) Kauffman v. Citizens State Bank of Loyal (Wis.App 1981) 102 Wis.2d 528, 307 NW2; (the Kauffman case "laid to rest" any argument that FRNs are not real money) Rock County Savings & Loan Co. v. Tracy (Wis.App unpub 5/14/82) 107 Wis.2d 746(t), 322 NW2d 700(t); (in fact, FRNs are real enough that trying to pass forgeries is prosecuted under 18 USC 472 as counterfeiting) US v. Grismore (10th Cir 1977) 564 F2d 929

cert.den 435 US 954; (paychecks and other checks received by perp are taxable income, notwithstanding that checks can be converted only into FRNs and not into gold or silver) US v. Wangrud (9th Cir 1976) 533 F2d 495 cert.den 429 US 818; (in a conviction for mail fraud, not a defense that the defendant obtained only FRNs or checks which were cashed into FRNs, on the pretext that FRNs are worthless and therefore his scam did not amount to fraud because not obtaining something of value) US v. Anderson (8th Cir 1970) 433 F2d 856; and cf. Kauffman v. Citizens State Bank of Loyal (Wis.App 1981) 102 Wis.2d 528, 307 NW2 (FRNs are not counterfeit money); ditto ("We do not believe petitioner would have continued for so long to exchange his labor or services for the right to receive worthless paychecks or worthless currency. Again, we do not believe petitioner really thought that the Federal Reserve Notes were worthless.") Harrell v. CIR (6/15/98) TC Memo 1998-207; R.K. Williams v. CIR (10th Cir unpub 7/28/98) 153 F3d 730(t), 98 USTC para 50604; J.B. Smith v. US, IRS, et al. (D. Ida unpub 7/30/93); similarly Farber v. Mossman (SD Iowa unpub 2/26/79) 43 AFTR2d 979, 79 USTC para 9256 (alleging that he was bankrupt in 1979, thereby not suitable for taxation, because of the 1933 Gold Repeal); ditto (claiming that by the 1933 Gold Repeal "Congress temporarily relieved me of my right to pay my debts") Allen v. Cantrell (D Kan unpub 12/27/78) 79 USTC para 9171, 43 AFTR2d 710; (FRNs are legal tender, measured in dollars, and the use of FRNs by state and municipal govts and courts is not a violation of US Constitution, Art. I sec. 10) Rothacker v. Rockwall Country Central Appraisal District (Tex.App 1985) 703 SW2d 235; ditto State v. D.R. Gibson (1985) 108 Ida. 202, 697 P2d 1216; State v. Schimmels (Wis.App unpub 5/23/84) 119 Wis.2d 902(t), 350 NW2d 743(t); State v. Dennis (Wis.App unpub 12/13/83) 117 Wis.2d 782(t), 343 NW2d 830(t); (where perp argued whether the court could insist that fines be paid in paper money, the court mooted the point by announcing it would accept US coins) City of Billings v. Skurdal (1986) 224 Mont 84, 730 P2d 371 cert.den 481 US 1020; Fadden v. Comm'r of Revenue (Minn. Tax Ct unpub 3/11/85) ("We do not understand appellant's claim [that FRNs are not legal tender] since the decision simply provides that appellant must pay the amount stated therein. If he wishes to pay this by some other form of legal tender, he may do so."); (tired to argue that he could not be required to pay for a drivers license or car registration, nor the fine for unlicensed driving, because of the lack of gold coinage) Lowry v. State (Alask.App 1982) 655 P2d 780; (and where the perp refused to pay his license fees in FRNs because FRNs are not gold or silver, the court emphasized that he had NOT attempted to pay in gold or silver either) State v. Dennis (Wis.App unpub 12/13/83) 117 Wis.2d 782(t), 343 NW2d 830(t); (complained that having to pay court fines in FRNs violated his religion, "the court characterized this claim as patently frivolous") Morehouse v. US Dept of Justice (ND Tex unpub 6/8/98); ditto Tinsley v. CIR (ND Tex 2/9/98); ditto (a repeater arguing about "lawful money" and his religious objections) Ex Parte Brand (Tex.App 1992) 822 SW2d 636 and Brand v. State (Tex.App 1992) 828 SW2d 824; ditto Pyne v. Meese (1985) 172 Cal.App.3d 392, 218 Cal.Rptr 87 (refused to pay his license tag fees in FRNS and instead presented his own funny money pretending to be payable at some unknown date in gold, and was surprised when his car was towed) Pyne v. Meese (1985) 172 Cal.App.3d 392, 218 Cal.Rptr 87; tried to persuade a state court to declare FRNs unconstitutional. Skurdal v. State (Wyo.Supm 1985) 708 P2d 1241 ("perhaps the most frivolous appeal ever filed here"); similarly Herald v. State (1984) 107 Ida 640, 691 P2d 1255; similarly Brobeck v. CIR (7/8/80) TC

Memo 1980-239 aff'd (3d Cir 1982) 681 F2d 804(t); (use of FRNs by municipal police and traffic court does not thereby make a traffic case into a federal case nor does it make enforcement or traffic laws a "commercial" activity subject to the UCC) Kimmell v. Leoffler (Tex.App 1990) 791 SW2d 648; [-- the UCC itself explicitly says that "money" is not a negotiable instrument within its meaning and that UCC Art. 3 (Negotiable Instruments) does not apply to money; UCC sec. 3-102(a)]; (FRNs are legal currency, and the govt's use of FRNs does not waive its sovereign immunity) N.J. Wilson v. US (D Colo unpub 5/5/98) 81 AFTR2d 2240 suit dism with prejudice (D Colo unpub 8/21/98) 82 AFTR2d 6239; (altho govt bonds and obligations are exempt from taxation, under 31 USC sec. 3124, FRNs are explicitly not in this category and are taxable as well as usable to pay taxes. Jackson v. Comm'r of Revenue (Minn Tax Ct unpub 4/19/84); ditto Provenza v. Comptroller of the Treasury (1985) 64 Md.App 563, 497 A2d 831; citizens and taxpayers lacked standing, as such, to bring suit to challenge the validity of the Federal Reserve Act. Horne v. Federal Reserve Bank of Minneapolis (8th Cir 1965) 344 F2d 725;

relying on the Coinage Act of 1792 (1 Stat 246; this set the original value in weight of gold or silver of US coins, but the US Supreme Court, in the Legal Tender Cases [Knox v. Lee, 1870] 79 US (12 Wall) 457, said that the Coinage Act had been amended several times by 1870, -- the gold measurements were changed in 1834 & 1837, and silver measurements in 1853 --, and it has been further amended since then so that absolutely nothing remains now of the 1792 original act; by 1872 when the Revised Statutes were published only sec. 20 of the 1792 act survived, as RS sec. 3563 (and that section said only that US money was measured in dollars, dismes [dimes], cents and milles), and then this lone surviving section was repealed [96 Stat 1084] and replaced in 1982 by 31 USC sec. 5101 (the repeal enabled US courts in multinational cases to award damages calculated in foreign money); In the Matter of Oil Spill by Amaco Cadiz (7th Cir 1992) 954 F2d 1279 at 1328): US v. Shields (8th Cir 1981) 642 F2d 230 cert.den 454 US 848; Harrell v. CIR (6/15/98) TC Memo 1998-207; Mathes v. CIR (5th Cir 1978) 576 F2d 70 cert.den 440 US 911; Bates v. US (7th Cir 1939) 108 F2d 407 cert.den 309 US 666; US v. Rifen (1978) 577 F2d 1111; Gajewski v. CIR (11/10/76) 67 Tax Ct 181 aff'd (8th Cir 1978) 578 F2d 1383; Cavanaugh v. CIR (8/19/91) TC Memo 1991-407 aff'd (10th Cir unpub 2/9/93) 986 F2d 1426(t); Jenny v. CIR (1/3/83) TC Memo 1983-1 (oddly enough, perps' tax returns refused to recognize as income anything not received in gold or silver but thoroughly recounted expenses and deductions which certainly had been paid in paper); similarly further history of the changes of the amount of gold until that provision was effectively superseded in 1972 and formally repealed in 1982. Baird v. County Assessors (Utah 1989) 779 P2d 676; similarly (protester cited Coinage Act, "This statement reflects petitioner's misconception ... that 'dollar' is an indefinable term and that he cannot measure his income, file returns, or pay tax until 'dollar' is defined." and protester sent letters to his bank and employer, threatening to sue them if they provided any info to the IRS "before requring the IRS to define dollar".) Wilber v. CIR (8/31/87) TC Memo 1987-439 aff'd (8th Cir unpub 11/10/88) 871 F2d 1092(t); Pouncy v. First Virginia Mortgage Co (4th Cir unpub 4/3/95) 51 F3d 267(t); Cohn v. Tucson Electric Power Co. (1983) 138 Ariz 136, 673 P2d 334; ("Spurgeon's contention that a dollar is not a form of money but merely a unit measure which cannot be taxed is clearly frivolous.")

US v. Spurgeon (8th Cir 1982) 671 F2d 1198; even while sec.20 survived it only dealt with "how we talk about our money, including how we talk about it in judgments", but does not relate to whether money is acceptable in paper or only in precious metal. County of Dane v. Kreyer (Wis.App unpub 4/27/82) 107 Wis.2d 744(t), 321 NW2d 367(t); (perp not allowed to present text of Coinage Act to jury because judge is the jury's authority for applicable law) US v. Willie (10th Cir 1991) 941 F2d 1384 cert.den 502 US 1106; in fact, if the taxpayer is paid in silver coins instead of paper money, the IRS can tax that income at the higher numismatic market value of the coins rather than their face value. Joslin v. US (10th Cir 1981) 666 F2d 1306; (tax evasion organization enjoined from preaching that FRNs are not real money nor countable as income) Blaty v. CIR (10/1/84) TC Memo 1984-518; [under a 1985 law, the US govt is not permitted to pay out any gold coin, and pays only in current US paper money and (non-precious metal) coinage, 31 USC sec. 5118]; claimed that the **dollar sign** is meaningless or ambiguous: R.K. Williams v. CIR (10th Cir unpub 7/28/98) 153 F3d 703(t), 98 USTC para 50604; US v. Shields (8th Cir 1981) 642 F2d 230 cert.den 454 US 848; ("The contention that the use of "$" as the dollar sign ... creates an ambiguity is the height of absurdity.") US v. Rickman (10th Cir 1980) 638 F2d 182; US v. Brown (10th Cir 1979) 600 F2d 248; (insisting that "$" means only gold and silver coinage) Brobeck v. CIR (7/8/80) TC Memo 1980-239 aff'd (3d Cir 1982) 681 F2d 804(t); ditto Gajewski v. CIR (11/10/76) 67 Tax Ct 181 aff'd (8th Cir 1978) 578 F2d 1383; ditto US v. Kelley (9th Cir 1976) 539 F2d 1199 cert.den 429 US 963; (pretending that he did not understand a court order imposing a monetary fine because the amount used a dollar sign with only one vertical line through it; enjoined from further litigation) Salman v. Jameson (D Nev unpub 4/14/97) 97 USTC para 50452, 79 AFTR2d 2667; {NOTE: F. Cajori, *A History of Mathematical Notations* (vol. 2, LaSalle, IL, 1929, reprinted NY, Dover 1993) p. 15, sec. 402 et seq, discusses the origins of the dollar sign and acknowledges that few other symbols have had "less real scientific study"; almost certainly the folklore that $ is a monogram for US is wrong because the symbol is found in Europe and Spanish colonies before 1776 (and before the minting of the first US dollar in 1794), apparently as an abbreviation for the Spanish *peso* or *pieces of eight*, called in England a Spanish dollar, particularly because from around 1661 that Spanish dollar bore the numeral 8 between two upright Roman pillars (the $ symbol presumably emulates the I8I image - these coins were sometimes called "pillar dollars", or the letters P and S overwritten); very convincing likenesses of the modern dollar sign are used *for the Spanish peso* in manuscripts from New Orleans in 1778 and in a diary kept in 1776 by New York legislator Ezra l'Hommedieu (who wrote it sometimes with one stroke and sometimes with two), and it first appears in print in America for a "federal dollar" by 1797. Joel Munsell covered the same theories in his *Typographical Miscellany* (NY 1850, reprinted NY, B. Franklin, 1972) p.86, and further suggested that it might be a monagram formed by linking two uppercase Ds - the upper D rotated halfway, or a monogram for *pesos fuertos* ("hard pesos") or just *fuertos*, known to have been abbreviated by a lowercase script F doubled or by combining the lowercase F and S. Nobody seems to have speculated that the S was intended as an English, German or other initial for Spanish, silver, sterling, etc.}; (claimed he did not know whether the word Dollars in the IRC was used as a noun or an adjective [!?]) US v. Scott (ND Ind unpub 2/4/98) 81 AFTR2d 1076 judgmt entered (ND Ind unpub 10/8/98); (pretended that because the documents associated with his debt used the amounts without a dollar sign,

the transaction had no value and he owed nothing) US v. Schiefen (D SD 1995) 926 F.Supp 877 aff'd 81 F3d 166 mand.denied 522 US 1074; (on the other hand, if someone is paid in coins which are not currently circulating legal tender -- e.g. gold or collectors coins -- that payment is taxed not merely at the face value of the coins but at the fair market value for collectable coins, per 26 USC 1001(b), which is usually much higher) Wm.R. Smith v. CIR (4/23/98) TC Memo 1998-148; {Note: Some tax protesters have argued about the distinction between FRNs and "lawful money", on the assumption that the latter means precious metal. The old paper money, especially before 1934, contained a statement that the paper money was "redeemable in lawful money" at Federal Reserve banks, but under an 1862 Act of Congress which persisted until 1982 (RS sec. 3588, former 31 USC sec. 452) declared that US paper money is "lawful money and a legal tender in payment of all debts, within the US, except for duties on imports and interest on the public debt", so (at least from 1933, when the law was changed [48 Stat 112, ch.48] to restrict the Treasury's sale of silver and gold to the public) the Federal Reserve system would redeem paper currency with other denominations of paper currency or with ordinary (non-precious) coins; the expression "lawful money" and the restriction about payment on duties and interest on the public debt were dropped when the title was revised and enacted as positive law in 1982 (current 31 USC sec. 5103), so there is nothing in the law now that requires (or entitles) paper currency to be redeemed with precious metal. Several court decisions have clearly treated US paper currency as "lawful money"; e.g., Norman v. Baltimore & Ohio R.R. Co. (1935) 294 US 240 at 306; US v. United Fruit Co. (D. Mass 1923) 292 Fed 308; and similarly sec. 13 of the Federal Reserve Act (now amended as 12 USC sec. 342) in its original text used "lawful money" to indicate government-authorized currency (including paper money) issued by the Treasury, and to distinguish that from financial instruments such as checks issued by banks. The Rickman decision, noted above, regarded Federal Reserve Notes as lawful money for the ordinary purposes of calculating income for taxes.}

(**FRNs not "income"**): Barcroft v. CIR (1/2/97) TC Memo 1997-5 app.dism (5th Cir 12/17/97) 134 F3d 369(t), 98 USTC para 50157; US v. Greenstreet (ND Tex 1996) 912 F.Supp 224; US v. Schiefen (D SD 1995) 926 F.Supp 877 aff'd 81 F3d 166 mand.denied 522 US 1074; US v. Benson (5th Cir 1979) 592 F2d 257; Coleman v. CIR (7th Cir 1986) 791 F2d 68; Ric. Davis v. CIR (WD Okl unpub 4/13/78) 41 AFTR2d 1376, 78 USTC para 9478; McKenney v. Blumenthal (ND Ga unpub 2/23/79) 43 AFTR2d 960, 79 USTC para 9346; US v. Hori (CD Calif 1979) 470 F.Supp 1029 (tried to claim he had no income because "no constitutional money in circulation"); US v. Rickman (10th Cir 1980) 638 F2d 182 ("Defendant claims error in the instruction that FRNs are lawful money. We have held that they are. The instruction was proper."); ditto Cameron v. IRS (ND Ind 1984) 593 F.Supp 1540 aff'd (7th Cir 1985) 773 F2d 126; ditto US v. Kelley (9th Cir 1976) 539 F2d 1199 cert.den 429 US 963 ("Kelley apparently believes that since FRNs are not redeemable in gold or silver, they are not dollars... He contends that he was paid in FRNs that were not lawful money and that he therefore had no income upon which he could be taxed. We have rejected this argument as frivolous."); ditto US v. Gardiner (9th Cir 1976) 531 F2d 953 cert.den 429 US 853 ("Such an argument has been summarily found to be without merit."); ditto Harwood v. US (D Mass 1977) 440 F.Supp 1019 (denied the amount of his income because received in "psuedo-dollars"); DeJulis v.

Alexander (D Wyo 1975) 393 F.Supp 823; Lorre v. Alexander (WD Tex unpub 8/8/77) 40 AFTR2d 5677, 77 USTC para 9672; Ivey v. US (ED Wisc unpub 8/31/76) 38 AFTR2d 5909, 76 USTC para 9682; Tiffany v. CIR (3/28/78) TC Memo 1978-122; Dunham v. CIR (2/9/98) TC Memo 1998-52; DeLaRosa v. Agents for International Monetary Fund (ED Cal unpub 10/12/95) 76 AFTR2d 7134; O'Brien v. CIR (6th Cir 1985) 779 F2d 52; Dunham v. CIR (2/9/98) TC Memo 1998-52; Ginter v. Southern (8th Cir 1979) 611 F2d 1226 cert.denied 446 US 967; Pingel v. Troy & Nichols Inc (1995) 51 Ark.App 41, 907 SW2d 757; Brand v. State (Tex.App 1992) 828 SW2d 824; Buckley v. State (Tex.App unpub 2/18/92); N.J. Wilson v. US (D Colo unpub 5/5/98) 81 AFTR2d 2240 suit dism with prejudice (D Colo unpub 8/21/98) 82 AFTR2d 6239; McCoy v. CIR (1982) TC Memo 1982-570; Brobeck v. CIR (7/8/80) TC Memo 1980-239; Gajewski v. CIR (11/10/76) 67 Tax Ct 181 aff'd (8th Cir 1978) 578 F2d 1383; Noah v. CIR (10th Cir unpub 7/16/98) 153 F3d 727(t), 82 AFTR2d 5291, 98 USTC para 50567; US v. Shields (8th Cir 1981) 642 F2d 230 cert.den 454 US 848; Heller v. CIR (4/17/78) TC Memo 1978-149; US v. Condo (9th Cir 1984) 741 F2d 238 cert.den 469 US 1164; Ijams v. Bryan (D Kan unpub 3/18/77) 39 AFTR2d 1509, 77 USTC para 9321 ("No individual taxpayer or group of taxpayers can be allowed to so interpret the Constitution or the internal revenue rules and regulations as to avoid their application to him when he is employed, as millions of other Americans are employed, and receiving as pay Federal Reserve Notes which constitute legal tender and which pass daily from hand to hand in trade and commerce."); US v. Wangrud (9th Cir 1976) 533 F2d 495 cert.den 429 US 818 ("We publish this opinion solely to make it clear that this argument has absolutely no merit."); Dorgan v. Kouba (ND Supm 1978) 274 NW2d 167; Wilber v. CIR (8/31/87) TC Memo 1987-439 aff'd (8th Cir unpub 11/10/88) 871 F2d 1092(t) (perp called Federal Reserve Notes "monetized debt units"); ("both the 16th Amendment and the IRC deal not with legal tender but with taxation of income") US v. Whitesel (6th Cir 1976) 543 F2d 1176 cert. denied 431 US 967; (perp refused to fill in or sign tax returns because would not admit that FRNs were money, asked court to order the Sec of the Treasury to announce equivalencies of US money in gold) Weninger v. Simon (D Colo unpub 1/27/77) 40 AFTR2d 5595, 77 USTC para 9199; (perp's "gold standard money theory is contrary to established law") LeBeau v. Wisc. Dept of Revenue (Wis.App unpub 8/7/86) 133 Wis.2d 476(t), 394 NW2d 920(t) revw denied 133 Wisc.2d 483, 400 NW2d 471; Ijams v. Newberry (D Kan unpub 2/6/79) 43 AFTR2d 859, 79 USTC para 9306; Cavanaugh v. CIR (8/19/91) TC Memo 1991-407 aff'd (10th Cir unpub 2/9/93) 986 F2d 1426(t); Hartman v. Switzer (WD Penn 1974) 376 F.Supp 486; Spoelman v. Hummel (WD Mich unpub 5/26/89); Cupp v. CIR (10/14/75) 65 Tax Ct 68 aff'd (3d Cir 1977) 559 F2d 1207; Merritt v. CIR (ED Tenn unpub 2/8/84) 53 AFTR2d 619, 84 USTC para 9258 (citing attempt to calculate a "**discount**" rate for counting dollars because not gold); ditto Mathes v. CIR (5th Cir 1978) 576 F2d 70 cert.den 440 US 911; ditto ("The appellant rationalized that he was entitled to use a money standard different from that applicable to the remainder of the citizenry, a standard which is totally devoid of reason and logic.") US v. O.W. Ware (10th Cir 1979) 608 F2d 400; ditto Birkenstock v. CIR (7th Cir 1981) 646 F2d 1185; ditto US v. L.G. Anderson (10th Cir 1978) 584 F2d 369; ditto Jenny v. CIR (1/3/83) TC Memo 1983-1; ditto Butler v. CIR (6/25/85) TC Memo 1985-308; ditto Bates v. US (7th Cir 1939) 108 F2d 407 cert.den 309 US 666; ditto Gajewski v. CIR (11/10/76) 67 Tax Ct 181 aff'd (8th Cir 1978) 578 F2d 1383; ditto

Richardson v. Sullivan (10th Cir unpub 6/18/93) 996 F2d 331(t) cert.den 510 US 1138 (wanted his Soc.Sec payments calculated in the number of current FRNs it would take to buy the gold that would have been represented by the pre-1972 dollar amounts); ditto (wanted the IRS to provide the "ratio of FRNs to statutory dollars") Trohimovich v. CIR (8/31/78) TC Memo 1978-346; same perp used his own conversion scale based on London gold prices. Trohimovich v. Director of Wash. Dept of Labor & Industries (1978) 21 Wash.App 243, 584 P2d 467; ditto (wanted to convert all taxes to 1/38 of the dollar amount, based on a 1972 Congressional revaluation of gold) Harwood v. US (D Mass 1977) 440 F.Supp 1019; ditto (tried to argue that their property tax should not have been calculated in FRNs but rather in gold (altho they surely could not have paid an assessment with gold) Baird v. County Assessors (Utah 1989) 779 P2d 676; ditto (perp claimed his large utility bill was satisfied with his smaller denomination funny money because this worthless funny money pretended to be payable in gold and silver) Cohn v. Tucson Electric Power Co. (1983) 138 Ariz 136, 673 P2d 334; ditto (attempted to evade taxes by listing income only by categories of silver or gold coins possessed and thereby denying he had received any money) Brobeck v. CIR (7/8/80) TC Memo 1980-239 aff'd (3d Cir 1982) 681 F2d 804(t); ditto Cupp v. CIR (10/14/75) 65 Tax Ct 68 aff'd (3d Cir 1977) 559 F2d 1207; ditto US v. Vance (11th Cir 1984) 730 F2d 736 reh.den 736 F2d 1528; similarly Kearse v. CIR (6/6/88) TC Memo 1988-249 aff'd (4th Cir 1989) 883 F2d 69(t); similarly Middlebrook v. Miss. State Tax Comm'n (Miss.Supm 1980) 387 So.2d 726; similarly US v. Brown (10th Cir 1979) 600 F2d 248 (tantamount to no tax return at all); ditto Dorgan v. Miller (ND Supm 1980) 297 NW2d 418; ditto Dorgan v. Mercil (ND Supm 1977) 256 NW2d 114; similarly Gajewski v. CIR (11/10/76) 67 Tax Ct 181 aff'd (8th Cir 1978) 578 F2d 1383 (attempts to evade taxes by listing income only by gold received - namely none); similarly Pouncy v. First Virginia Mortgage Co (4th Cir unpub 4/3/95) 51 F3d 267(t) (tried to evade repaying his mortgage on the grounds that the lender had lent him Federal Reserve Notes and not "real money"); ditto FDIC v. Ostrowski (ND IL unpub 3/5/87); ditto Lindsay v. Mid-Continent Federal Savings & Loan Assn (D Kan unpub 4/24/95); ditto In re Strickland (Bankr., ND Ga 1995) 179 Bankr.Rptr 979; ditto Petricca v. Simpson v. DiNardo (D Mass 1994) 862 F.Supp 13 ("disingenuous and without merit:); ditto DeVore v. Federal Savings Bank of Dover (D Me 1993) 822 F.Supp 31 aff'd (1st Cir 1/3/94) 14 F3d 44(t); ditto Nixon v. Individual head of St Joseph Mortgage Co. (ND Ind 1985) 615 F.Supp 898; ditto Thorn v. D & N Bank (WD Mich unpub 3/28/95); ditto Linne v. Baker (DDC unpub 4/15/86) 57 AFTR2d 1392, 86 USTC para 9508 aff'd 264 US App DC 57, 826 F2d 129; ditto American Federal Savings Bank v. Peterson (Minn.App unpub 8/30/88); ditto Rene v. Citibank et al (EDNY 1999) 32 F.Supp.2d 539 ("The plaintiffs allege ... that they applied for a mortgage though Citibank for 'lawful money of the United States'. Instead ... Citibank ... gave them a check. The plaintiffs contend that this check did not represent legal tender because it was not backed by 'lawful money'.... The plaintiff's claims are not entirely novel.... First, there is no requirement that a loan must be made with legal tender before a court will deem it valid. .. Second the plaintiffs do not complain that they did not reap the benefits of using this check as a negotiable instrument, nor do they complain of not be able to access actual 'legal tender' by cashing the check."); similarly Ferguson Pontiac-GMAC Inc v. Henson (Okl.App 1994) 892 P2d 657; Rock County Savings & Loan Co. v. Tracy (Wis.App unpub 5/14/82) 107 Wis.2d 746(t), 322 NW2d 700(t);

similarly Cauvel v. CIR (10/10/89) TC Memo 1989-547; Kauffman v. Citizens State Bank of Loyal (Wis.App 1981) 102 Wis.2d 528, 307 NW2; similarly (tried to evade credit card debt on the pretext that the credit card company, a bank, had not actually given them 'lawful money' when covering their credit card purchases) MBNA America Bank v. Verschoot (Mont Supm unpub 4/30/98) 289 Mont 542 (t), 971 P2d 1248(t); similarly (dicta) Bates v. US (7th Cir 1939) 108 F2d 407 cert.den 309 US 666; (this ploy was also attempted by Terry Nichols, one of the Oklahoma City bombers, see Paul Glastris, *Patriot Games*, Washington Monthly, June 1995 p.23); similarly Skurdal v. State (Wyo.Supm 1985) 708 P2d 1241 (wanted to be paid his workmans compensation either in gold and silver or in 32 times the amount in FRNs); similarly Chermack v. Bjornson (1974) 302 Minn 213, 223 NW2d 659 cert.den 421 US 915 (altho his taxes had been based and paid in FRNs, wanted his tax refund paid in gold) Chermack v. Bjornson (1974) 302 Minn 213, 223 NW2d 659 cert.den 421 US 915; similarly Butler v. CIR (6/25/85) TC Memo 1985-308 (using biblical citations and recalculating the value of Fed Reserve Notes); similarly (used a ratio of 38 times) Harwood v. US (D Mass 1977) 440 F.Supp 1019; similarly Dunham v. CIR (2/9/98) TC Memo 1998-52 (recalculated the value of his FRNs as Zero because could not redeem for any amount of gold); Peth v. Breitzman (ED Wis 1985) 611 F.Supp 50 (this plaintiff later convicted for printing fake money orders); Mathes v. CIR (1986) 252 US App DC 131, 788 F2d 33 cert.den 479 US 972; (this position "has been regularly rejected") Zuger v. US (Fed Cir 1987) 834 F2d 1009; In re Hale (Bankr. ED Ark 1996) 196 Bankr.Rptr 122 ("This legalistic gibberish has been so repeatedly and soundly dismissed that the courts no longer analyze each issue, unless imposing sanctions for filing such frivolous babble."); US v. Kaun (ED Wis 1986) 633 F.Supp 406 aff'd 827 F2d 1144; Selders v. CIR (WD Tex unpub 2/14/78) 41 AFTR2d 1088, 42 AFTR2d 5736, 78 USTC para 9295; Barcroft v. CIR (1/2/97) TC Memo 1997-5 app.dismissed (5th Cir unpub 12/17/97) 134 F3d 369(t), 81 AFTR2d 453, 98 USTC para 50157; In re Angstadt (Bankr. ED Penn unpub 8/17/94); US v. Edelson (3d Cir 1979) 604 F2d 232; US v. Schmitz (9th Cir 1976) 542 F2d 782 cert.den 429 US 1105; Edgar v. Inland Steel Co. (7th Cir 1984) 744 F2d 1276; US v. House (WD Mich 1985) 617 F.Supp 232 aff'd 787 F2d 593(t); **(pretending a small bid or payment with gold or silver coin satisfies or exceeds a larger debt or offer in paper money**) Pathway Financial v. Beach (1987) 162 IL.App.3d 1036, 516 NE2d 409; Elmore v. McCammon (SD Tex 1986) 640 F.Supp 905; Federal Land Bank of Spokane v. Redwine (1988) 51 Wash.App 766, 755 P2d 822; Larned Production Credit Assn v. E&E Feeding (1982) 8 Kan.App.2d 263, 655 P2d 13; Pingel v. Troy & Nichols Inc (1995) 51 Ark.App 41, 907 SW2d 757; Foret v. Wilson (5th Cir 1984) 725 F2d 254; Bey v. Hutcherson (EDNY unpub 7/28/95); Howe v. Comm'r of Revenue (1987) 401 Mass 1005, 515 NE2d 1190; (perp who was finally required to pay his taxes tried to do so with cashier's checks on which he had tried to impose his own restriction that they be cashed only for gold or silver; nullified because against public policy) Radue v. Zanaty (1975) 293 Alab 585, 308 So.2d 242; (perp went one step farther and argued that his worthless funny money was not only a payment of his utility bill but that the funny money in a small denomination satisfied a much larger debt because his funny money pretended to be payable in gold and silver) Cohn v. Tucson Electric Power Co. (1983) 138 Ariz 136, 673 P2d 334. "A coin dollar is worth no more for the purposes of tender in payment of an ordinary debt than a note dollar. The law has not made the note a standard of value any more than coin. .... As

money, that is to say, as a medium of exchange, the law knows no difference between them." Thompson v. Butler (1878) 95 US (5 Otto) 694. **{**This has long been a favorite hobby-horse of cranks and mountebanks, who argue that Federal Reserve Notes and other paper currency are not "real money" and therefore tax or counterfeiting laws cannot be applied to paper currency. They usually refer to the US Constitution, Art.I, sec.10, which says that "No State shall ... coin money, ... make anything but gold and silver coin a tender in payment of debts" -- but this clause is a restriction only of state govts and not of the federal govt; Merchants Nat'l Bank v. US (1879) 101 US 1; Radue v. Zanaty (1975) 293 Alab 585, 308 So.2d 242; Gehring v. All Members of the State Legislature (1994) 269 Mont 373, 889 P2d 1164; DeLaRosa v. Agents for International Monetary Fund (ED Cal unpub 10/12/95) 76 AFTR2d 7134; Lowry v. State (Alask.App 1982) 655 P2d 780; Chermack v. Bjornson (1974) 302 Minn 213, 223 NW2d 659 cert.den 421 US 915; if a state govt attempts to issue its own currency it cannot compel anyone to accept its currency and an individual may validly refuse to accept a state's currency and insist on payment in US currency. Veazie Bank v. Fenno (1869) 75 US (8 Wall.) 533; the state govts are not required to use only gold or silver in transactions but are required to also use US currency. Nixon v. Phillipoff (D. Ind. 1985) 615 F.Supp 890 aff'd 787 F2d 596; Chermack v. Bjornson (1974) 302 Minn 213, 223 NW2d 659 cert.den 421 US 914; Cohn v. Tucson Electric Power Co. (1983) 138 Ariz 136, 673 P2d 334; Bey v. Hutcherson (EDNY unpub 7/28/95); (and states are not required to treat payment in gold or silver coins as superior in face value to FRNs) Howe v. Comm'r of Revenue (1987) 401 Mass 1005, 515 NE2d 1190; (states are not required to accept funny money that pretends to be paid someday in gold) Dack v. State (Ind.App 1983) 457 NE2d 600; Nichols v. Comm'r of Revenue (Minn. Tax Ct unpub 1/16/84); State v. Schimmels (Wis.App unpub 5/23/84) 119 Wis.2d 902(t), 350 NW2d 743(t). The Constitution, Art. I, sec. 8, cl.5, gives the Congress the power "to coin money, regulate the value thereof, and of foreign coin". This gives the Congress a power denied to the state govts. Legal Tender Cases (1870) 79 US (12 Wall.) 457; Houston v. Moore (1820) 18 US (5 Wheat.) 1; Larned Production Credit Assn v. E&E Feeding (1982) 8 Kan.App.2d 263, 655 P2d 1; N.J. Wilson v. US (D Colo unpub 5/5/98) 81 AFTR2d 2240 suit dism with prejudice (D Colo unpub 8/21/98) 82 AFTR2d 6239. The Congress may declare paper money to be legal tender, legally acceptable for any transaction (as it has done with FRNs in 31 USC sec. 5103), and the Congress is not required to have that paper money consistently represent a fixed amount of either gold or silver. Legal Tender Cases (1870) 79 US (12 Wall.) 457; Juillard v. Greenman (1884) 110 US 448; DeLaRosa v. Agents for International Monetary Fund (ED Cal unpub 10/12/95) 76 AFTR2d 7134 (*"The US Congress has the power to make anything it wishes legal tender. Congress is not limited to gold or silver."); ditto Lowry v. State (Alask.App 1982) 655 P2d 780. The Supreme Court, back when gold and silver coins were still the medium of exchange, said that the metallic content of the coins themselves was not the money but that " the gold or silver thing we call a dollar is in no sense a standard of a dollar. It is representative of it." Legal Tender Cases (1870) 79 US (12 Wall) 457 at 552; Ling Su Fan v. US (1910) 218 US 302 at 310-311; Bates v. US (7th Cir 1939) 108 F2d 407 cert.den 309 US 666; Jersey City & Bergen RR Co. v. Morgan (1895) 160 US 288 (silver dollar's value not affected by loss of weight from abrasion); Gajewski v. CIR (11/10/76) 67 Tax Ct 181 aff'd (8th Cir 1978) 578 F2d 1383; Levin v. Dare (Bankr., SD Ind 1996) 203 Bankr.Rptr 137. One historic reason for this

was that, at the time the Constitution was written, no significant sources of gold or silver were known to exist in North America (the first US gold nugget was found in 1799, and the first US silver mine was discovered in 1839), so that European govts could completely manipulate an American currency based on gold or silver. In its earliest years the Congress did not attempt to mint its own silver or gold coins but merely adopted certain European coins, or occasionally melted and restruck European coins; the restriction on the states in the Constitution essentially meant that if a state government wanted to use something other than US currency its only option was to use existing (European) coins of a known (and Congressionally regulated) value. Even now, a return to gold as legal tender would mean that the value of US money could be pushed and pulled from a distance by Nelson Mandela, whose country of South Africa is the leading gold producer. The Constitutional clause that Congress would "regulate the value" of US money further suggests that paper money, or at least non-intrinsic coinage was intended, because the value of coinage that is intrinsically valuable on the basis of its metallic content would automatically be regulated by the international market prices of the metals rather than by Congress. The significance of gold and of the utilization of a gold standard in US monetary history has been much misunderstood and exaggerated; cf. K.W. Dam, *From the Gold Clause to the Gold Commission*, 50 Univ. of Chicago Law Rev. 504 (1983), A.V. Pai, *Congress and the Constitution: The Legal Tender Act of 1862*, 77 Ore.L.Rev. 535 (1998), and E. Vieira, *The Forgotten Role of the Constitution in Monetary Law*, 2 Texas Review of Law & Politics 77 (1997); L.D. Solomon, *Local Currency: A legal and policy analysis*, 5 Kan. J. of Law & Public Policy 59 (1996). One purpose of the 1933 Gold Repeal was to spare debtors, of whom there were a lot in 1933, from being whiplashed with increased prices as a result of the devaluation of the US dollar. Rudoph v. Steinhardt (11th Cir 1983) 721 F2d 1324. **}**

Funny money: Issuing phony negotiable instruments: Under the guise of "certified money orders" with instructions and small print that this is "pretend money". US v. Mikolajczyk (5th Cir 1998) 137 F3d 237 reh.den 144 F3d 53 cert.den (as Koehler, Slater and O'Neill) _US_, 119 S.Ct 250; ditto US v. Moser (5th Cir 1997) 123 F3d 813 cert. denied 522 US 1035; ditto (Leroy Schweitzer cautioned his followers that "Leroy checks" would be rejected by banks and could get them arrested and they must use his "proof packages" to induce suckers to accept the checks) US v. J.V. Wells (4th Cir 1998) 163 F3d 889; (even though, from the fine print, these did not fit the legal definition of checks or money orders because not an unconditional promise to pay) Ford Motor Credit Co. v. All Ways Inc. (1996) 249 Neb 923, 546 NW2d 807; (scheme described in detail, instructions even told users this was "pretend money", prosecuted for various kinds of bank fraud and for postal fraud for mailing a "certified money order" to a creditor) US v. Moser (5th Cir 1997) 123 F3d 813 cert. denied 522 US 1035; (similarly with funny money that says it will be payable at some unknown future date when the US resumes using gold, the perp admitted that the paper was worthless at the time he used it for purchases, and this is sufficient to prove fraudulent intent) State v. Hernandez (La.App 1987) 503 So.2d 1181; (it is not necessary that the govt or bank go through all the real or imagined rituals trying to cash the funny money, it is sufficient that the instrument does not meet the legal criteria for a proper financial instrument for it to be held worthless) State v. Hansen (Minn.App unpub 2/26/91); similarly (sufficient that the instrument

could not be collected via "normal banking channels") General Motor Acceptance Corp v. Visocky (Kan.App 1988) 758 P2d 753; similarly (cannot pretend that using worthless funny money is "payment in kind" for bona fide loan or debt involving real credit or merchandise or US paper money) Ferguson Pontiac-GMAC Inc v. Henson (Okl.App 1994) 892 P2d 657; (Montana Freemen's "lien drafts" are "essentially worthless" and using one to obtain merchandise is fraud) US v. Greathouse (D.Kan unpub 2/5/97); (Montana Freemen's purported money orders were worthless and used a bank account number which had once belonged to the federal district court in Montana - it had been created to hold an unnecessary $100 bond in a civil suit filed by a Freemen long ago; cf. Billings Gazette, 3/20/98 - and which had never held more than a few hundred dollars but which had already been closed because the Freemen had attempted to write checks against it, the mayor who tried to deposit these money orders into the township's bank account was removed from office pending criminal prosecution) Klock v. Town of Cascade (1997) 284 Mont 167, 943 P2d 1262; (the "Leroy Checks" - whether calling themselves checks or money orders or certificates or warrants, and they usually had more than one title on the same document - used by the Freemen and the similar checks used by Elizabeth Broderick had printed on the *face* and just above the signature - usually rubberstamped - of the "issuer", the words "without recourse" -- in legitimate financial transactions this might be written on the *back* of a *third-party check* by an *intermediate payee*, but with this funny money it was evidently intended to make the check uncollectible and worthless from its commencement -- it did not save them from prosecution; C. Connolly, "Oddities on Checks Help County Office Pinpoint Phonies," *Omaha* [Neb.] *World-Herald*, 11/6/95 p.9sf; "Fight with Feds Spills into Utah", *Salt Lake Tribune*, 1/25/96 p.B1 -- indeed, UCC sec. 3-414 does not allow the drawer of a check to evade liability this way. It is possible that these mountebanks hit upon the ploy of calling their worthless paper "warrants" because of an earlier case involving a forged municipal warrant, in which the court expounded at length how this particular crime was very difficult to prosecute because warrants are legally distinguishable from every other sort of negotiable or financial instrument, People v. Norwood (1972) 26 Cal.App.3d 148, 103 Cal.Rptr 7). The same sort of worthless funny money has been labeled as a "Public Office Money Certificate"(PMOC) and carries some text that pretends that a govt office, such as the Post Office or the Treasury, will accept and cash it. Cohn v. Tucson Electric Power Co. (1983) 138 Ariz 136, 673 P2d 334; Pyne v. Meese (1985) 172 Cal.App.3d 392, 218 Cal.Rptr 87; US v. Grosshans (6th Cir 1987) 821 F2d 1247 cert.den 484 US 987; (sometimes claiming to be payable by a state govt agency) State v. Taylor (La.App 1986) 495 So.2d 996 writ denied (La.Supm 1987) 499 So.2d 84 cert.denied 484 US 812; (it is "a contrived promissory note with no real value.... It is tendered as a promise to pay when a 'proper' official determination is made as to what type of currency has been authorized as a substitute for gold and silver" [essentially an impossible future date]) Federal Land Bank of Spokane v. Parson (1989) 116 Ida 545, 777 P2d 1218; Parson v. State (1987) 113 Ida 421, 745 P2d 300; Becker v. Dept of Registration (1987) 159 IL.App.3d 796, 513 NE2d 5; ditto (funny money not only required that determination but also that it be presented within 90 days!) Dack v. State (Ind.App 1983) 457 NE2d 600; ditto Nichols v. Comm'r of Revenue (Minn. Tax Ct unpub 1/16/84); (perp admitted that his POMC was worthless, at least at the time he used them) State v. Hernandez (La.App 1987) 503 So.2d 1181; Passing a phony "certified money order" does not

satisfy a debt and constitutes criminal fraud or theft of the merchandise. Nasir v. Anderson (D NJ unpub 8/25/97); ditto US v. Jacobs (2d Cir 1997) 117 F3d 82; ditto US v. Moser (5th Cir 1997) 123 F3d 813 cert.den (12/15/97) 522 US 1035; ditto US v. Van Shutters (6th Cir 1998) 163 F3d 331 cert.denied _US_, 119 S.Ct 1480; ditto US v. Stockheimer [& Peth] (7th Cir 1998) 157 F3d 1082 (includes photocopies of Peth's funny money); ditto State v. Taylor (La.App 1986) 495 So.2d 996 writ denied (La.Supm 1987) 499 So.2d 84 cert.denied 484 US 812; (similarly not a payment of taxes) Federal Land Bank of Spokane v. Parson (1989) 116 Ida 545, 777 P2d 1218; ditto Niles v. Trawick (1986) 99 Pa.Commnw. 170, 512 A2d 808; (similarly not a payment of license fees or fines) Parson v. State (1987) 113 Ida 421, 745 P2d 300; ditto Becker v. Dept of Registration (1987) 159 IL.App.3d 796, 513 NE2d 5; ditto Dack v. State (Ind.App 1983) 457 NE2d 600; ditto State v. Abrams (1984) 209 Mt 508, 680 P2d 585; ditto State v. Dennis (Wis.App unpub 12/13/83) 117 Wis.2d 782(t), 343 NW2d 830(t); ditto County of Dane v. Kreyer (Wis.App unpub 4/27/82) 107 Wis.2d 744(t), 321 NW2d 367(t); (similarly tendering such funny money does not constitute paying for a purchase and the merchandise must either be returned or regarded as stolen) Ford Motor Credit Co. v. All Ways Inc. (1996) 249 Neb 923, 546 NW2d 807; Ferguson Pontiac-GMAC Inc v. Henson (Okl.App 1994) 892 P2d 657; State v. Hernandez (La.App 1987) 503 So.2d 1181; (ditto for phony "certified bankers cheque") Pouncy v. First Virginia Mortgage Co (4th Cir unpub 4/3/95) 51 F3d 267(t); ditto Ferguson Pontiac-GMAC Inc v. Henson (Okl.App 1994) 892 P2d 657 (Peth would issue a worthless CMO and then "pay" it with an equally worthless CBC); ditto US v. Stockheimer [& Peth] (7th Cir 1998) 157 F3d 1082 (Peth's CMOs and CBCs both said only that they'd pay according to [sec. 20 of] the Coinage Act of 1792 [a law and section no longer in effect] "from the time of the official determination of the substance of said money" [since that act and section had been completely repealed by 1982 this actually meant "never"] or in "credit money", when presented to Peth but giving a P.O. Box address); Federal Land Bank of Spokane v. Parson (1989) 116 Ida 545, 777 P2d 1218; Parson v. State (1987) 113 Ida 421, 745 P2d 300; (this imposed a condition upon payment and therefore the check did not qualify as a negotiable instrument) Bank One of Columbus v. Sparks (Ohio App. unpub 3/15/96); (ditto, the reference to the Coinage Act is a stipulation not contemplated by the UCC and the check is not a negotiable instruments and the debts were never discharged) Ford Motor Credit Co. v. All Ways Inc. (1996) 249 Neb 923, 546 NW2d 807; (ditto for phony "certified IRS sight drafts", described by the originator to a co-conspirator as a "charade" with the warning not to show it to accountants or lawyers) US v. Wiley (5th Cir 1992) 979 F2d 365; (ditto for "Public Office Money Certificate" even with the argument that FRNs are no better) US v. Van Skiver (D Kan unpub 12/13/90) 71A AFTR2d 4063, 91 USTC para 50017 aff'd US v. Kettler [& Van Skiver](10th Cir unpub 6/3/91) 934 F2d 326(t); (tendering a "Public Office Money Certificate" as payment for car registration meant the registration fee had not been paid, and the perp could later be charged with driving an unregistered vehicle) State v. Dennis (Wis.App unpub 12/13/83) 117 Wis.2d 782(t), 343 NW2d 830(t); (using such funny money is evidence in an unrelated case - involving tax evasion - that this perp was not acting in good faith and had fraudulent intent) US v. Grosshans (6th Cir 1987) 821 F2d 1247 cert.den 484 US 987; (ditto for worthless "sight drafts" issued by "Common Title Bond and Trust" with instructions that "This draft is redeemable in a certificate of credit at full face value when presented to the

issuer at his place of residence", legitimately a sight draft is an unconditional instrument for *immediate* payment usually associated with a letter of credit but here were entirely bogus and added an explicit restriction that it would be paid only after a future - and impossible - event) First National Bank & Trust Co. v. Miller (1989) 233 Neb 434, 446 NW2d 11; American Federal Savings Bank v. Peterson (Minn.App unpub 8/30/88); ditto (convicted of theft by swindle which does not require the state to prove that the sight draft is totally worthless) State v. Keeney (Minn.App unpub 10/25/88); similarly (sufficient to reject this funny money because it cannot be collected via "normal banking channels" and the govt or bank is not required to do extraordinary or peculiar things to try to collect) General Motor Acceptance Corp v. Visocky (Kan.App 1988) 758 P2d 753; ditto Federal Land Bank of St. Paul v. Brakke (No.Dak. Supm 1988) 417 NW2d 380; ditto State v. Hansen (Minn.App unpub 2/26/91); similarly (convicted of counterfeit obligations for attempting to pass Leroy Checks even though no bank had actually cashed any of them) US v. Rudd (9th Cir unpub 2/17/99) 172 F3d 60(t); (ditto for "fractional reserve note" which appears to be another IOU signed by the debtor) Federal Land Bank of Spokane v. Parsons (1990) 118 Ida 324, 796 P2d 533; similarly Apex Financial Corp v. DeRiemer (Del.Super. unpub 6/22/87) app.dism (Del.Supm unpub 8/4/87) 530 A2d 673(t) app.dism (Del.Supm unpub 8/24/88) 547 A2d 633(t); (the fractional reserve note was described by its originator as a joke; *NY Times*, 12/7/87 p.22); similarly ("certified promissory money note" not a payment of mortgage) In re Walton (Bankr. ND Ohio 1987) 77 Bankr.Rptr 617; similarly State v. Keeney (Minn.App unpub 10/25/88); similarly Federal Land Bank of St. Paul v. Brakke (No.Dak. Supm 1988) 417 NW2d 380; similarly (using fictitious warrants to post bail for two prisoners and to redeem property seized by the govt, prosecuted as a criminal conspiracy to counterfeit non-federal securities and to defraud a bank, under 18 USC 513 & 1344, sentenced to five years) US v. Ries (9th Cir unpub 1/22/97) 106 F3d 410(t) cert.den 521 US 1126 (subsequently sentenced to another 7½ years for his part in a plot to stalk and brutally beat the county recorder who refused to accept his bogus liens; *Sacramento Bee*, 10/30/97 p.B3); attempted to pay court fine with "public money note" and was sent to jail. Moore v. Surles (ED NC 1987) 673 F.Supp 1398; it is not a defense to a charge of fraud that a bank had cashed the money order if the bank subsequently found that it was worthless, nor is it a defense to try to blame the bank for refusing to cash the dubious money order at first sight because this is not essential to the crime of fraud. US v. Moser (5th Cir 1997) 123 F3d 813 cert.den (12/15/97) 522 US 1035; a common scam by the Montana Freemen and others was to overpay a debt or a purchase with a fake check for double or more the proper amount and demand change in real money, this was often done with purported payments to the IRS but the govt successfully prosecuted this under the False Claims Act (the overage being refunded being the false claim) US v. Ward (9th Cir unpub 5/13/99); US v. Napier (6th Cir unpub 12/29/98) 172 F3d 874(t); US v. Rosnow (8th Cir 1992) 977 F2d 399 cert.den (as Dewey) 507 US 990; similarly in the case of Horace Groff, see *Lancaster [Penn.] New Era*, 21 June 1999; (a non-political bank swindle, fabricating phony checks from foreign banks for deposit in his account and immediately withdrawing the pretended amounts) Prushinowski v. US (SDNY 1983) 562 F.Supp 151 aff'd (2d Cir unpub 1983) 742 F2d 1436(t); (similarly a non-political fabricated cashier's check, modeled on a real one, was not made immune from prosecution because the perp labeled it with the name of a non-existent bank and with

some other inconspicuous anomalies) US v. Van Shutters (6th Cir 1998) 163 F3d 331 cert.denied _US_, 119 S.Ct 1480; {the criminal laws against counterfeiting US currency -- which would include Federal Reserve Notes -- have existed since the beginning of the Republic; in 1984 Congress added 18 USC sec. 513 which expanded the counterfeiting law to include the fabrication of state and municipal securities, money orders, travelers checks, cashier's checks, or corporation stock certificates; and on 30 Sept 1996, Congress added 18 USC sec. 514 which expanded the counterfeiting laws to include "fictitious obligations" - the legislative history (Sen.Hrg 104-680) explicitly referred to some of the funny money mentioned in this paragraph and included photostats of Leroy Schweitzer's "lien drafts", "comptroller warrants", and "certified bankers checks", which all claimed to emanate from the "Treasurer united [sic] States of America / Redeemable at office of Post Master / Payable on Sight" - which resemble checks, travelers checks, money orders or other financial instruments even though using a name or design which is not already used by legitimate financial instruments.}; in an odd case, submitting a good check to the IRS in only partial payment of a tax debt exceeding $30Gs with the check in the amount of only $1200 and with the UCC-type accord and satisfaction written by the perp on the back of the check that endorsement constitutes a satisfaction of all tax debts to date, held that the IRS is not "commercial", therefore the UCC does not control its operations, and the IRS cashing the check does not satisfy his remaining debt (26 USC 7121 & 7122 provide very specific procedures for the negotiating of a settlement). Bear v. CIR (12/3/92) TC Memo 1992-690 aff'd (9th Cir 3/24/94) 19 F3d 26(t), 73 AFTR2d 1611; similarly Kadunc v. CIR (2/24/97) TC Memo 1997-92; -- on the other hand, a Freeman adherent, nailed for passing a Leroy Schweitzer "certified bankers check comptroller warrant" (he attempted to pay his court fines with it with an enormous "overpayment" that would require more than a thousand dollars change in real money!) argued he should not be prosecuted for passing a bad check because this Leroy Schweitzer document does not constitute a check because not drawn on a bank and not a clear promise or order to pay, held that it did because it named the "Treasurer united States of America office of PostMaster" as its bank (even though nothing with that precise name exists) and it appears to instruct the "PostMaster" to "pay to" the recipient on sight. State v. McNeil (Mont.Supm 9/17/98); (this funny money purported to be approved by a federal agency and therefore an enhanced penalty was justified) US v. Switzer et al (9th Cir unpub 10/5/98); and similarly ("The defendants argue that their conduct did not constitute mail fraud because their claims about the utility of [their] Certified Money Orders was so preposterous that no reasonable person would have acted on them.") US v. Stockheimer [& Peth] (7th Cir 1998) 157 F3d 1082; (this sort of argument backfired, as evidence of the defendants' fraudulent intent) US v. Switzer et al (9th Cir unpub 10/5/98); (knowledge that this funny money had already been rejected by banks was sufficient evidence of fraudulent intent in subsequent efforts to pass it) US v. J.V. Wells (4th Cir 1998) 163 F3d 889; {Although the mountebanks claim to be fluent in the Uniform Commercial Code, often erroneously thinking it is a federal law and that it applies to court and IRS proceedings, their funny money does not begin to meet the definitions of "money" set forth in the UCC. The UCC 1-201(24) defines Money as "a medium of exchange authorized or adopted by domestic or foreign government as a part of its currency." Although this is more expansive than just legal tender (deliberately more expansive, according to the UCC official commentary), it must

have the approval of a govt. In fact, the funny money issued by Peth, Schweitzer, et al., contains a reference to the same UCC 1-201(24) but cites it for the expression "credit money", which does not actually appear anywhere in the UCC and apparently is meaningless; e.g. US v. Moser (5th Cir 1997) 123 F3d 813 cert. denied 522 US 1035 (in which the originator even called it "pretend money"), and Ford Motor Credit Co. v. All Ways Inc. (1996) 249 Neb 923, 546 NW2d 807 (the mention of "credit money" "eliminates any possibility that the money order" is valid). ditto (tried to pay his mortgage with a freeman type check at an enormous overpayment with a demand for a refund of the difference) Bank One of Columbus v. Sparks (Ohio App unpub 3/15/96)). Similarly, for checks, drafts, and the like, other than currency, the UCC 3-104 regards all of them as "negotiable instruments" but only if "payable upon demand or at a definite time" and in a "sum certain", and almost invariably the funny money indicates payment only after some (impossible) contingent event, such as the resurrection of the Republic of Texas or the re-enactment of the 1792 Coinage Act, and then only in something of unpredictable (or non-existent) value, such as "credit money". As these documents do not contain an unconditional promise or order to pay, and they do not promise to pay in real money, they do not qualify as "negotiable instruments" according to the UCC. Ford Motor Credit Co. v. All Ways Inc. (1996) 249 Neb 923, 546 NW2d 807; Bank One of Columbus v. Sparks (Ohio App unpub 3/15/96). (It should not have to be explained that debts or purchases are not "paid" simply because a bogus check has been tendered - and it would be regarded as bogus if it is not convertible to US currency in a normal way, without exotic or extensive exertions. Although the mountebanks pretend that their funny money cannot be refused, or if refused that the transaction becomes a gift, UCC 2-511 makes it clear that any sort of instrument can be refused and legal tender insisted upon.)} {Recently there have been several impressive convictions for various kinds of fraud, including postal fraud and bank fraud, for trafficking in "Leroy checks". These include Margaret Elizabeth Broderick (who called herself "the Lien Queen") sentenced in March 1997 to 16 years on 26 counts of fraud (she had boasted of accumulating millions in real money which was stashed someplace and refused to refund it even for a lighter sentence so the govt was determined that she should not see that money again); Douglas Fitzgerald sentenced in October 1998 to 30 months and $30G in fines; Barry Switzer & Julian Cheney, two associates of Broderick, in October 1998 to five years each; Russell Dean Landers, of the Montana Freemen, in August 1997 to 30 years for fraud and other offenses (his use of bogus liens as "paper terrorism" earned him the harsh sentence reserved for terrorists); Leonard Peth, alias L.A. Pethahiah, sentenced to 8 years for issuing phony money orders; Franklin Johnston & Jerry Lyn Wilkins, founders of "USA First" front for distributing Peth's worthless money orders, 8 years; Richard McLaren of the Republic of Texas sentenced to 12 years just for his funny money (his separate conviction for kidnaping didn't help); David Lee Ries, sentenced to five years for making $13 Million in funny money and trying to use it to bail some associates out of jail - subsequently sentenced to another 7½ years for plotting to have a county recorder beaten nearly to death for rejecting his bogus liens; etc. An interesting argument, not yet used by the govt, is that whoever claims that their funny money actually has value should be made to pay the corresponding income tax for it; cf. Andrews v. CIR (2d Cir 1943) 135 F2d 314 cert.den 320 US 748; and, although ultimately worthless, bogus checks can be counted as proceeds in prosecution for a money laundering scheme. US v. Akintobi (9th

Cir 1998) 159 F3d 401; and similarly the undistributed bogus checks found in possession of a conspiracy can be counted toward the magnitude of the fraud being prosecuted. US v. J.V. Wells (4th Cir 1998) 163 F3d 889. }

Part Eight

By Bernard J. Sussman, JD, MLS, CP

Tax Resister cults and gurus: (Roger Elvick "redemption") US v. Dykstra (8th Cir 1992) 991 F2d 450 cert.den 510 US 880; US v. Rosnow (8th Cir 1992) 977 F2d 399 cert.den (as Dewey) 507 US 990 (Elvick pleaded the Fifth Amendment rather than testify on behalf of his followers); US v. Lorenzo [& Elvick] (9th Cir 1993) 995 F2d 1448 cert.den 510 US 881; US v. Wiley (5th Cir 1992) 979 F2d 365; US v. Hildebrandt (8th Cir 1992) 961 F2d 116 cert.den 506 US 878; (Elvick was previously associated with Aryan Nations; *NY Times*, 12/7/87 p.22); (**Pilot Connection Society**) Spirito v. US (Bankr., MD Fla 1996) 198 Bankr.Rptr 624; US v. Marsh a.k.a. Pilot (D Nev unpub 2/14/96) 77 AFTR2d 1069; US v. Marsh (9th Cir 1998) 144 F3d 1229; Robinson v. CIR (3/13/95) TC Memo 1995-102; US v. Clark (5th Cir 1998) 139 F3d 485 cert.den _US_, 119 S.Ct 227; (Belanco Religious Order, adherents deliberately lie to IRS and evade taxes) In re Harrison (Bankr. ND Ind unpub 1/30/91) 71A AFTR2d 4101, 91 USTC para 50078; (**Irwin Schiff**) Roth v. CIR (9/23/92) TC Memo 1992-563; (awareness by perp that Schiff had been convicted of tax evasion serves to negate good faith defense) US v. Crosson (ED Penn unpub 12/20/95); ("posse comitatus") Ware v. CIR (6/5/84) TC Memo 1984-295; US v. Hart (D ND 1982) 545 F.Supp 470 aff'd (8th Cir 1983) 701 F2d 749; (American Jural Society) US v. J.F. Heard (ND WV 1996) 952 F.Supp 329; "Although convicted of tax felonies and out of step with legal reality, as seen by federal judges, Schiff presents a most entertaining view of tax law." Save-a-Patriot Fellowship v. US (D Md 1996) 962 F.Supp 695; "**Save-a-Patriot**" (John B. Kotmair) In re Angstadt (Bankr. ED Penn unpub 8/17/94) ("we have come to understand that 'patriot' may be a buzz-word for 'tax protester'."); Kotmair v. CIR (6/19/86) 86 TC 1253; (awareness by perp that founder Kotmair had been convicted of tax evasion serves to negate good faith defense) US v. Crosson (ED Penn unpub 12/20/95); ("Save-a-Patriot" organization cited for contempt of court for its interference with a bankruptcy court proceeding) In re Weatherley (ED Penn unpub 7/15/93); (organization forbidden to accept money for its amateur advice to a litigant in bankruptcy court) In re Weatherley (Bankr. ED Penn 1994) 169 Bankr.Rptr 555, 25 Bankr.Ct.Dec 1427; (in perhaps its only court victory, the organization described itself as a church, and claimed to possess a vial of holy oil from the Temple in Jerusalem, to perform weddings, (allegedly) subsidize incarcerated members who have "resisted and delayed the tyrants at every step through the criminal investigation and all other agency and court proceedings", sell tax-dodge publications as holy scriptures, and (generously) support Kotmair as their cleric, etc. Save-a-Patriot Fellowship v. US (D Md 1996) 962 F.Supp 695; Kotmair refused give testimony voluntarily for one of his followers who was prosecuted for multiple tax evasion. US v. D.D. Murphy (7th Cir unpub 6/10/99); **"Patriots for Liberty"** US v. Sloan (7th Cir 1991) 939 F2d 499 cert.den 502 US 1060 ("The real tragedy of this case is the unconscionable waste of Mr. Sloan's time, resources, and emotion in continuing to

pursue these wholly defective and unsuccessful arguments... We are not unmindful of the sincerity of his beliefs. On the other hand, we are less sure of the sincerity of the professional tax protesters who promote their views in literature and meetings to persons like Mr. Sloan, yet are unlikely ever to face the type of penalties incurred by him."); **Jeffrey A. Dickstein, esq.** US v. R.W. Collins (10th Cir 1990) 920 F2d 619 cert.den 500 US 920 (listing instances of disqualification); US v. Dickstein (10th Cir 1992) 971 F2d 446; (and disqualified again for being less than candid with a court about his disciplinary history) US v. Howell (D Kan 1996) 936 F.Supp 767 & 774; (court revoked his special ad hoc admission because of his "unprofessional and obstructive" behavior) US v. Holland (10th Cir unpub 9/11/95) 66 F3d 339(t); (former client complains that Dickstein gave him an inadequate defense because Dickstein had serious conflicts of interests which should have caused him to withdraw, including Dickstein's own problems with the IRS and possible disbarment proceedings in California) US v. Hoffman (WD Tenn 1996) 926 F.Supp 659 aff'd 124 F3d 200 cert.den 522 US 1063 (there is no published report of him being suspended or disbarred); US v. Summit (9th Cir 1988) 862 F2d 784 (Dickstein formally censured for contempt of court); (but held that Dickstein had not been "ineffective assistance" where he had complied with his client's emphatic wishes and where he did not raise a completely futile claim) US v. Masat (5th Cir 1990) 896 F2d 88; **"Life Science Church" (Wm. E. Drexler, esq.)** (evidently the principle dogma of this phony church was that Americans were overtaxed; Drexler would sell ordinations and franchises, for substantial prices, to people who were told that by pretending their household was a congregation all their property and income became tax exempt) T.M. Kerr v. CIR (11/30/94) TC Memo 1994-582 aff'd (9th Cir 1995) 96 USTC para 50109, 77 AFTR2d 363; US v. Michaud (1st Cir 1988) 860 F2d 495; (Drexler sold these franchises by calling himself "the greatest tax attorney in this country", attracting customers to supposed tax seminars under the name Freedom Foundation, and promoting a pyramid scheme with rewards for customers who brought in more customers) People v. Life Science Church a/k/a Freedom Foundation (1982) 113 Misc.2d 952, 450 NYS2d 664, 82 USTC para 9414 app.dism. 93 App.Div.2d 774, 461 NYS2d 803 app.denied 61 NY2d 604, 473 NYS2d 1025, 462 NE2d 155 cert.denied 469 US 822; (part of the church scheme was that the perps sign a paper purporting to be a "vow of poverty", while all their assets were supposedly owned by their franchise church which they controlled completely, but this was insufficient to obtain a tax exemption) Mone v. CIR (2d Cir 1985) 774 F2d 570; ditto Life Science Church v. IRS (ND Cal 1981) 525 F.Supp 399; ("The type of poverty ... achieved by signing the 'vow of poverty' is likely to cause wonderment among certain recognized religious orders.") US v. Dube (7th Cir 1987) 820 F2d 886; ("The vow of poverty was one in form only, and had no substantive effect on defendant's lifestyle.") US v. Peister (10th Cir 1980) 631 F2d 658 cert.den 449 US 1126; ("While the defendants were reporting to the IRS that they were ministers living under 'vows of poverty', they were enjoying their tax-free affluence. They used 'church' funds to pay their daily expenses and to pay for Cadillacs, oceanfront homes, and boats, and also to establish bank accounts in other countries.") US v. Ebner (2d Cir 1986) 782 F2d 1120; (Drexler persisted in presenting himself as a lawyer, even promising to represent his customers in court) Lemmon v. IRS (WD Mo unpub 3/6/78) 78 USTC para 9310, 41 AFTR2d 1186; US v. Barney (8th Cir 1982) 674 F2d 729 cert.den 457 US 1139; Kinkade v. CIR (6/1/99) TC Memo 1999-180; (but Drexler was disbarred for numerous dishonest

acts) In re Discipline of William E. Drexler (1971) 290 Minn 542, 188 NW2d 436;cf. Peterson v. Peterson (1967) 278 Minn 275, 153 NW2d 825; Knajdek v. Knajdek (1967) 278 Minn 282, 153 NW2d 846; (and subsequently prosecuted for tax evasion) US v. Drexler (D Minn unpub 11/30/73) 74 USTC para 9716, 34 AFTR2d 6123; US v. Ebner (2d Cir 1986) 782 F2d 1120; (even after his disbarment he attempted to run for a judgeship) In re Candidacy of Jerome Daly et al. (1972) 294 Minn 351, 200 NW2d 913; and generally, B.J. Casino, *I Know It When I See It: Mail-Order Ministry Tax Fraud*, 25 Amer. Criminal Law Rev. 113 (1987); many years after his disbarment, Drexler was churning out tax dodge "legal documents" which he signed as "William Drexler, Esq., Juris Doctor". Kinkade v. CIR (6/1/99) TC Memo 1999-180. **Your Heritage Protection Assn.** Blaty v. CIR (10/1/84) TC Memo 1984-518; US v. Condo (9th Cir 1984) 741 F2d 238 cert.den 469 US 1164; Pebley v. CIR (12/10/81) TC Memo 1981-701; Nilson v. CIR (10/21/85) TC Memo 1985-535; US v. Somerstedt (9th Cir 1984) 752 F2d 1494 cert.den 474 US 851; **Lowell H. (Larry) Becraft, esq.** In re Allnutt (D Md unpub 4/10/95) 75 AFTR2d 2624 (fined, and his entry into a pending case taken as indicia that the pleadings were frivolous); In re Becraft (9th Cir 1989) 885 F2d 547 (recounting "Becraft's record of advancing wholly meritless claims"); {Note: Despite his association with tax protesters, Becraft himself has posted on the Internet (it appears in several places) a long list of "Destroyed Arguments" listing court decisions that debunked some flaky tax resister/militia sophistry, which overlaps this list to a considerable degree); "**Posse Comitatus**" (James Wickstrom) State v. Ryan (1989) 233 Neb 74, 444 NW2d 610 (described as "both a religious cult and a band of criminals"); Williams v. State (1973) 253 Ark 973, 490 SW2d 117;(Wickstrom convicted of impersonating a public official by issuing licenses and subpoenas as the clerk and judge of a non-existent township) State v. Wickstrom (1984) 118 Wis.2d 339, 348 NW2d 183, habeas corpus denied Wickstrom v. Schardt (7th Cir 1986) 798 F2d 268; (threatening to call the Posse Comitatus held as criminal intimidation of IRS agents) US v. Streich (7th Cir 1985) 759 F2d 579 cert.den 474 US 860; "Society for Educated Citizens" (Dennis Kaun) US v. Kaun (ED Wis 1986) 633 F.Supp 406 aff'd 827 F2d 1144 (court could enjoin individual or organization from promoting or selling tax evasion instructions); "**Agricultural Related Damages Program**" (Darrell Frech, Roy Schwasinger, Russell Landers)(claiming a secret court decision had invalidated the entire US banking and currency system and that enormous cash damages would be paid to everyone who had used US paper money but only if they paid $300 fees to the mountebanks) US v. Frech (10th Cir unpub 6/16/98) 149 F3d 1192(t); US v. Hildebrand (ND Iowa 1996) 928 F.Supp 841 aff'd US v. Hildebrand (8th Cir 1998) 152 F3d 756 (noting that this "secret court decision" had been identified as a failed suit in Colorado district court against the Federal Land Bank which, besides being unsuccessful and concluded with finality in 1993, said nothing of the sort regarding paper money, the appeal noted that more than 6832 people had been bilked of at least $1.3 Million in "fees" altho nothing had been done for them in any court); (apparently that failed Colorado case is being used by people who have never seen it) Schilling v. Federal Home Loan Mortgage Corp (WD Mich unpub 12/15/93); similarly followers of Schwasinger, who followed his instructions on filing bogus liens against IRS employees, not only prosecuted for obstruction but also for conspiracy and their connection to Schwasinger was admissible in evidence even though possibly inflammatory) US v. Boos [& Gunwall] (10th Cir unpub 1/14/99) 166 F3d

1222(t), 83 AFTR2d 584 cert.den _US_, 119 S.Ct 1795; **Family Farm Preservation (Leonard Peth, "L.A. Pethahiah")**: US v. Stockheimer [& Peth] (7th Cir 1998) 157 F3d 1082 (Peth sentenced to 8 years for fraud, decision includes photocopies of his funny money); Ferguson Pontiac-GMAC Inc v. Henson (Okl.App 1994) 892 P2d 657; **National Commodity & Barter Assn (NCBA)**: US v. Stelten (8th Cir 1989) 867 F2d 446 cert.den 493 US 828; **National Commodity Exchange (NCE):** This was the secretive "warehouse bank" used by some NCBA members. Someone wishing to conceal his assets or financial transactions would send real money to the NCE, an organization which was unincorporated and unregistered, which assigned him a numbered account and encouraged the use of pseudonyms, the NCE would use the money to buy gold or silver coins or bullion which were credited to that account (with substantial service charges), and thereafter the account holder would send instructions to liquidate some of the precious metal for money to be sent either to him or directly to a creditor, and the NCE pledged that it would destroy all its records and papers after 90 days and would resist any official inquiries. As a demonstration that you can always find free cheese in a mousetrap, the scheme began to crash when the manager of this "bank" died in 1983, in the midst of an IRS inquiry, and the probate of his estate found that he had put up about half the assets of NCE as collateral to a local (real) bank for a personal loan and the other half was stored with a coin dealer. At first it appeared that all this gold and silver was going to be regarded as his personal property, with a very hefty tax bite owed to the IRS and what little might remain going to his family. Then the unincorporated NCE attempted to claim the loot, but was stymied by its own practice of destroying and concealing records. All this activity generated a lot of IRS curiosity which staged "jeopardy assessment" raids on several offices of NCE activists, and leading to an IRS estimate of $20 Million in overdue taxes and penalties (esp. the penalty for running a fraudulent tax shelter). Apparently most account holders were reluctant to come forward to claim any share of the assets, which was understandable because those few who were identified became the object of some unwelcome IRS attention. The leaders of NCE, as promised, refused to comply with any sort of inquiries, including court orders, and were convicted of contempt (and possibly of other things that were not appealed in reported decisions), after very very prolonged litigation, which was undoubtedly paid with whatever assets NCE had left. In the end it would appear that the account holders lost everything. More than 20 court decisions arose from this scam, including National Commodity & Barter Assn/National Commodity Exch. v. US (D Colo 1993) 843 F.Supp 655 aff'd 42 F3d 1406 cert.den 516 US 807; US v. Voss (10th Cir 1996) 82 F3d 1521 cert.den 519 US 889; US v. Hawley (8th Cir 1988) 855 F2d 595 cert.den 489 US 1020; **Freeman Education Assn.** (another "warehouse bank" also known as the National Currency Exchange) US v. Meek (10th Cir 1993) 998 F2d 776; (one of the founders of the FEA) US v. V.O. Holland (10th Cir 1992) 956 F2d 990 cert.den 506 US 861; the use of a "warehouse bank" to conceal assets from creditors or the IRS, or to launder money or to circumvent the reporting requirements for large transactions, prosecuted (mostly as some type of fraud): US v. Meek (10th Cir 1996) 82 F3d 1521; US v. Caldwell (9th Cir 1993) 989 F2d 1056 ("When you mess with the IRS, the IRS messes back.") remanded as US v. Cote (9th Cir 1995) 51 F3d 178; US v. Dack (7th Cir 1992) 987 F2d 1282; US v. Becker (7th Cir 1992) 965 F2d 383 cert.den 507 US 971; US v. V.O. Holland (10th Cir 1992) 956 F2d 990 cert.den 506 US 861; US v. Hawley (8th Cir

1988) 855 F2d 595 cert.den 489 US 1020; US v. S.J. Holland (7th Cir 1998) 160 F3d 377; **Dan Meador** (of Oklahoma): D.L. Young v. Boeing Co. (D.Kan unpub 4/12/95) 75 AFTR2d 2408; (Meador writes lengthy, convoluted, and seriously defective legalistic essays, some of which appear on the internet, with absurd arguments, and supposing that if no refutation is sent back that somehow his musings become judicially noticed evidence, etc., and also selling his individual advice for similar arguments. Back in June 1997 he was sentenced to sixteen months of prison, 3 years probation and a $2G fine for obstruction of justice and attempting to influence grand jurors. It appears neither prison nor probation has discouraged his ranting). **Lyle Hartford Van Dyke** (an aggressive advocate of filing bogus liens, he has published instruction books on filing nuisance liens against judges and govt employees who frustrate him, heads a one-man organization, the National Assn for Commercial Accountability, which sells his booklets and advice; he also claims to have invented the dialysis machine), his bogus liens - which called themselves "Common Law Lien on the Property and Hand Signature of the Following Persons", and which the judge called "meaningless ... of no legal force or effect" -- were nullified and permanently enjoined in US v. Van Dyke (D Ore 1983) 568 F.Supp 820, he showed up as "a self-described lawyer without a license" and attempted to testify as an expert on nuisance liens in the Montana Freemen trial but was ordered out of the courthouse by the judge (Assoc.Press 11/11/98), he had already filed an enormous lien against the judge presiding in the Montana Freemen trial (Seattle Times, 2/22/97), and announced that he had issued more than $3 Billion in his own funny money based on his bogus liens (National Public Radio, "All Things Considered", 11/19/98);back in 1985 he was indicted for fraud arising from his filing numerous bogus liens and writs of garnishment - but there is nothing published that indicates he was convicted (UPI, 8/31/85); very recently he was charged with child molesting, to which he apparently confessed, and he did not retain a lawyer for his case atho some of his nonlawyer admirers showed up and tried to disrupt the proceedings (Portland Oregonian, 2/1/99). **"Citizens Rule Book"** (so-called "jury handbook", it contains an essay advocating jury nullification and the text of the Constitution with notes suggesting that after the 12th Amendment in 1804 no other amendments were validly adopted) (merely reading it was sufficient to disqualify and replace a juror) Lane v. State (1994) 110 Nev 1156, 881 P2d 1358 cert.dism 514 US 1058; (sent, possibly by defendant, to jurors and alternates during tax evasion trial; judge dismissed the alternates and a juror who had read the book, kept on only jurors who had not read it) US v. Brodie (9th Cir 1988) 858 F2d 492; it was reported that former KKK leader Byron De La Beckwith paid to have copies of the booklet sent to jurors in his 1993 trial for the murder of Medgar Evers, *Baton Rouge Advocate*, 22 July 1993. Verne Jay Merrell, a self-proclaimed Phineas Priest in the Christian Identity church in Idaho, claimed to be the author of the booklet, who was convicted and sentenced to two consecutive life terms without parole for his part in a Phineas gang's bombing and bank robbery spree. *Spokesman Review* (Spokane, WA), 24 July & 31 Oct 1997. However, an article in the *St. Petersburg* (FL) *Times*, 30 April 1995, said the book was first printed and primarily worked up by Charles Olsen, a Phoenix, AZ printer who apparently first printed it in 1976 and who died in 1990, and that Howard Elseth, of Minn, contributed to the booklet. The use by a juror of another book with similar arguments was sufficient to justify a mistrial. State v. Fischer (Wis.App unpub 3/12/91) 161 Wis.2d 936(t), 469 NW2d 249(t). A follower of a tax-evasion

organization who ended up being convicted of various kinds of fraud because he followed their advice, unsuccessfully sued to compel that organization to pay for a defense lawyer for him. US v. Condo (9th Cir 1984) 741 F2d 238 cert.den 469 US 1164; in another case the court noted that the perp had filed a form pleading provided by one of the organizations which was so defective and inadequate that the perp had apparently lost on issues that properly written pleadings might have won. Pebley v. CIR (12/10/81) TC Memo 1981-701; the organization provided canned pleadings that were so inappropriate to the situation that the perp was filing papers that, literally, asked that the court decide against him. Langseth v. CIR (9/19/83) TC Memo 1983-576; membership in a tax evasion organization was sufficient evidence to negate perp's excuse that he brandished gun at IRS agents only out of fear of physical danger to himself and his family. US v. Streich (7th Cir 1985) 759 F2d 579 cert.den 474 US 860. Generally, the fact that the defendant in a tax evasion or tax fraud case had attended the meetings of a tax protester group, and had used worthless funny money to try to pay some bills, was used as evidence of willfulness and fraudulent intent. US v. Grosshans (6th Cir 1987) 821 F2d 1247 cert.den 484 US 987; Self-awarded "**allodial**" or "allodium" deeds do not immunize from zoning, mortgage, or tax law: Charles F. Curry Co. v. Goodman (Okl.App 1987) 737 P2d 963; Kull v. City of Stearns (Minn.App unpub 4/5/94)("we reject any argument that landowner's property is not taxable because it is allodial land"); (some State constitutions expressly declare *all* land to be allodial but this does not immunize against property taxes or foreclosure) Kull v. County of Stearns (Minn.App unpub 4/5/94); ditto (the allodial title mentioned in the state constitution is equivalent to fee simple title) County of Dane v. Every (Wisc.App unpub 4/17/86) 131 Wis.2d 592(t), 393 NW2d 799(t); ditto Emery v. Orleans Levee Board (La.App 1943) 15 So.2d 783 aff'd 207 La. 386, 21 So.2d 418 cert.den 325 US 879; Dunn County v. Svee (Wis.Supm unpub 2/16/88) 143 Wis.2d 909(t), 420 NW2d 58(t) cert.den 487 US 1222; (especially when self-awarding allodium title to land that he never owned at all, recording the document, and then attempting to sell it for money) Industrial Devel. Bd of Tullahoma v. Hancock (Tenn.App 1995) 901 SW2d 382 ("His allodium title is no more than a naked claim to property which he have never had an interest in and has never possessed."); (self-awarded allodium deeds, declarations of homestead rights, so-called common law liens, and notices of posting have no legal force or effect and the county registrar must refuse to file them) Opinion of Nebraska Atty-Gen, nr. 233 (11/2/84); similarly a self-awarded deed from and to the same person as an attempt to frustrate a foreclosure. DeRiemer v. Apex Financial Corp (Del.Supm unpub 1/24/91) 586 A2d 1201(t); Self-awarded "**land patent**" does not immunize from zoning, mortgage, or tax laws and does not oust state courts of jurisdiction: Cragin v. Comerica Mortgage Co. (6th Cir unpub 10/24/95) 69 F3d 537(t); Nixon v. Phillipoff (ND IL 1985) 615 F.Supp 890 aff'd 787 F2d 596(t); Hilgeford v. Peoples Bank (ND Ind 1985) 607 F.Supp 536 aff'd (7th Cir 1985) 776 F2d 176 cert.den 475 US 1123 (claim based on self-drafted land patent is so frivolous that a fine is justified); ditto Federal Land Bank of Spokane v. Redwine (1988) 51 Wash.App 766, 755 P2d 822; ditto Nixon v. Individual Head of St Joseph Mortgage Co. (ND Ind 1985) 612 F.Supp 253 aff'd 787 F2d 595(t) ("will draw immediate and severe sanctions" ... "The identical language of the land patent in this case and in the Hilgeford case suggest to this court that some party is responsible for the broad dissemination of the obviously false and frivolous legal concepts which have led to this suit"); (self-awarded land patent

can be grounds for lawsuit or prosecution for slander of title brought by legitimate owner against persons who fabricated the land patent) State of Wisconsin v. Glick (7th Cir 1986) 782 F2d 670 ("The usual way to obtain clean title is to pay one's debts. Some have decided that it is cheaper to write a land patent .. and to file that in the recording system. If self-drafted land patents are frivolous gestures, then the removal [to federal court] of the state's prosecutions is frivolity on stilts. ... No federal statute authorizes the filing of bogus land patents that confound recording systems."); see also Annotation: Recording of instrument purporting to affect title as slander of title, 39 ALR2d 840 (1953 and suppl.); (self-awarded land patents can be prosecuted as criminal slander of title) State v. Leist (1987) 141 Wis.2d 34, 414 NW2d 45 review den.142 Wis.2d 950, 417 NW2d 896; ditto State v. Glick (7th Cir 1986) 782 F2d 670; (self-awarded land patents or similarly self-awarded title documents "ingenious but of no legal meaning or effect") Leibfried Construction Inc. v. Peters (Minn.App 1985) 373 NW2d 651; (self-awarded land patents unavailing even when accompanied by a genuine 19th century federal land patent to the first owner) Leach v. Building & Safety Eng'g Div., City of Pontiac (ED Mich 1998) 993 F.Supp 606 ("It is, quite simply, an attempt to improve title by saying it is better. The court cannot conceive of a potentially more disruptive force in the world of property law than the ability of a person to get 'superior' title to land by merely filling out a document granting himself a 'land patent' and then filing it with the recorder of deeds. Such self-serving, gratuitous activity does not, cannot, and will not be sufficient by itself to create good title."); ditto State of Wisconsin v. Glick (7th Cir 1986) 782 F2d 670; Blair v. Emmert (Ind.App 1986) 495 NE2d 769 ("The mere filing of a document in a county recorder's office does not create property rights in those persons named in the document... Thus, Blair's contention that his personal fiat of filing a document entitled 'land patent' gave him superior title is wholly without merit."); Charles F. Curry Co. v. Goodman (Okl.App 1987) 737 P2d 963; Pathway Financial v. Beach (1987) 162 IL.App.3d 1036, 516 NE2d 409 (specifically land patent does not immunize from mortgage foreclosure); (even a bona fide federal land patent does not make the property immune to foreclosure, a land patent works as a deed and after that the owner may mortgage his property - and lose it by foreclosure - as with any other real estate) Federal Land Bank of St. Paul v. Gefroh (No.Dak 1986) 390 NW2d 46; ditto Britt v. Federal Land Bank of St.Louis (1987) 153 IL App.3d 605, 505 NE2d 287 app.den 116 IL.2d 548, 515 NE2d 102; (land patent does not oust state court of jurisdiction) Stafford v. Goff (D. Colo 1985) 609 F.Supp 820; State of Wisconsin v. Glick (7th Cir 1986) 782 F2d 670; (self-awarded land patents not to be filed by registrars) Wash.Atty-Gen 1996 Opinion nr. 12 (7/31/96); similarly self-awarded homestead declaration does not overcome a judgment of foreclosure for failure to pay mortgage. Federal Land Bank of Spokane v. Parsons (1990) 118 Ida 324, 796 P2d 533; ditto Britt v. Federal Land Bank of St.Louis (1987) 153 IL App.3d 605, 505 NE2d 387 app.den 116 IL.2d 548, 515 NE2d 102

Moorish Science mythical "Thirteenth Amendment" and "ethical will of Lincoln" that makes black people exempt from income tax: Wiggins-El v. CIR (9/10/81) TC Memo 1981-495 ("It cannot be seriously contended that members of the Black race are exempt from taxation under the US Constitution."); basing non-payment on an alleged Thirteenth Amendment to the US Constitution which exempts black people from taxation totally rejected (this proposed amendment was rejected by Congress the same day proposed, 8

April 1864) Habersham-Bey v. CIR (3/2/82) 78 TC 304; ditto Ezekunu-Bey v. CIR (2/28/84) TC Memo 1984-96; ditto Momient-El v. State of Illinois (ND IL unpub 9/3/92) (convicted of attempted murder, also tried to take advantage of the pardon and amnesty issued by Lincoln in 1865 to former Confederates, "Taking judicial notice of the face that Momient-El did not participate in the American Civil War on either side, ... he does not fall within the scope of any of the presidential proclamations of pardon and amnesty"); Scott v. CIR (9/7/93) TC Memo 1993-406; Hawk-Bey v. US (ED Penn unpub 1/25/89); or reciting pre-Civil War law to argue that a Black person is still not a full person under the law and thereby not to be taxed. Bratton-Bey v. CIR (1/12/82) TC Memo 1982-19 aff'd (4th Cir 1982) 688 F2d 830(t); similarly **arguing that, even without a statute, a black person is entitled to either tax exemption or enormous reparations** for the enslavement and oppression of his/her presumed ancestors: Scott v. CIR (9/7/93) TC Memo 1993-406; The People, Ali Kaeem Bey v. IRS (SDNY unpub 10/12/93); Cato v. US (9th Cir unpub 10/16/95); ("We have rejected this argument numerous times in cases involving members of the same Moorish Science Temple") Cherry-El v. CIR (7/19/82) TC Memo 1982-404; similarly Curry-Bey v. US (Fed Claims Ct unpub 6/22/95) 76 AFTR2d 5148, 95 USTC para 50604; evidently this myth about a Black Tax Credit also said that black men could claim a larger tax exemption than black women. US v. G. Bridges (ED Va 1999) 46 F.Supp.2d 462; another person sued the UN, the federal govt, and the British monarch on the grounds that the history of slavery entitled her to more than a century's worth of "the riches of her native land (Africa), including diamonds, rubies, gold, whale blubber, shrimp and various terrestrial wild animals". Princess Topeaka v. United Nations Kings (ND IL unpub 5/14/99); Talking about a "**War Powers Act**": Nasir v. Anderson (D NJ unpub 8/25/97); Daigle v. US (6th Cir unpub 1/29/96) 76 F2d 378(t); McCann v. Greenway (WD Mo 1997) 952 F.Supp 647; this myth is especially popular with a veterinarian, Gene Schroder, (sometimes spelled Schroeder, but I follow the spelling used in 800 P2d 1360), who evidently characterizes as the "War Powers Act" the National Banking Emergency Act of March 9, 1933, the first act signed by FDR, 48 Stat 1, which was mostly codified under title 12 (banking) and deals entirely with regulating banks and restricting the hoarding and exporting of currency and precious metals, contrary to various myths it has nothing to do with the flag, the military, the courts, or ordinary life; the statute apparently did not, by itself, commence a National Emergency and, if it did, that period was long over. A court decision, US v. Bishop (10th Cir 1977) 555 F2d 771, held that a Vietnam War perp's destruction of a power line in 1969 could not be especially punished under the Sabotage Act as having been committed during a time "of national emergency" as the *only* national emergency that could be argued was still in effect in 1969 was Truman's 1950 Proclamation arising from the Korean War. Almost immediately after the Bishop decision, Congress authorized a study into emergency powers legislation preparatory to new legislation to restrict the applications of states of emergency; the resulting study, the Report of the Senate Special Committee on the Termination of the National Emergency, *Emergency Powers Statutes: Provision of federal law now in effect delegating to the executive extraordinary authority in time of national emergency*, Sen.Rept. 93-549, 11/19/73, 607 pages; mostly a listing of statutory provisions that allowed the govt to skip certain procedural steps if during a declared state of national emergency. This report determined that, in 1973, there were still existent four declared states of emergency: Section 1 of the 1933 Act, which is (still

in effect) now 12 USC sec. 95b (which only authorizes the issuance of new regs designed to facilitate 12 USC sec. 95a which restricts the exporting, hoarding, or melting of gold and other precious metals), Truman's 1950 proclamation about the Korean War, Nixon's 1970 proclamation about the postal service strike, and Nixon's 1971 proclamation about an economic emergency arising from the balance of trade deficit which including imposing an additional tariff on imports. As a result of this study, Congress enacted a few years later **the National Emergencies Act**, PL 94-412, 9/14/1976, 90 Stat 1255, codified at 50 USC sec. 1601, 1621, etc., which imposed a two year duration on any existing national emergencies and required that any future declaration of a national emergency must be reviewed by Congress at six month intervals. Subsequently, Congress amended the 1933 Act by enacting the War or National Emergency Act, PL 95-223, 12/28/77, 91 Stat 1625, which amended 12 USC sec. 95a to limit explicitly the President's capacity to impose the restrictions of the Trading with the Enemy Act and to issue regulations about international transactions involving money, credit or precious metals to "time of war" and not during a mere "period of national emergency" (striking that expression wherever it had appeared in the 1933 Act); in the accompanying committee report (Sen.Rpt. 95-466) it was explained that this 1977 law was in furtherance of the 1976 law on limiting national emergencies, and was deliberately intended to limit and terminate what it considered excessive Presidential use of the four old declared emergencies to manipulate the laws on international financial transactions. Altho militia mythology stresses that we are always in a declared state of emergency, it turns out that the emergency situations which still persist - and they do persist, according to occasional Presidential Executive Orders - relate directly to foreign events, such as Mideast terrorism, and are limited to such things as embargoes and the freezing of certain bank assets associated with a foreign adversary.

IDIOT DEMANDS: redrafting of the Declaration of Independence. Demos v. Kincheloe (ED Wash 1982) 563 F.Supp 30; abolishing "the stealth fraudulent ex post facto United States government" and declare the admission into the union of all states following 1803 illegal. Wm.F. Bowman v. Govt of the US (ED Penn unpub 11/1/95) dism (E.D. Penn 1995) 920 F.Supp 623; refuse to come to the front of the courtroom (and not allowed to plead his case if he refuses to come to the front). State v. Whalen (Ariz.App 1997) 192 Ariz 103, 961 P2d 1051 app.denied (Ariz Supm unpub 9/10/98); State v. Martz (Ohio App unpub 6/9/97); (refusal to submit to the courthouse security magnetometer and fluoroscope punished as disrupting the performance of official duties) US v. Lamson (4th Cir unpub 5/20/93) 993 F2d 1540(t) cert.den 510 US 1013; (such courthouse searches by metal detectors and x-ray equipment is not violative of constitutional rights and may be required even from lawyers appearing in court) Gibson v. State (Tex.App 1996) 921 SW2d 747; refuse to plead and then complained when judge entered a Not guilty plea on his behalf. Wyatt v. Kelly, Chief Bankruptcy Judge (WD Texas unpub 3/23/98) 44 USPQ2d 1578, 81 AFTR2d 1463, 98 USTC para 50326; ditto State v. T.W. Bailey (Ohio App unpub 4/3/95); when perp refused to enter courtroom or participate properly in his trial, judge is authorized to appoint a defense counsel to represent the absent defendant and the perp can complain of ineffective assistance only if that lawyer's performance is demonstrably substandard. State v. Whalen (Ariz.App 1997) 192 Ariz 103, 961 P2d 1051 app.denied (Ariz Supm unpub

9/10/98); defendant cannot appeal for ineffective counsel when his own court-appointed lawyer was giving him good advice but he persisted in listening to a co-defendant's nutty suggestions. US v. Switzer et al (9th Cir unpub 10/5/98); where crank refuses offer of court-appointed lawyer and appears to be educated and articulate, but refuses to answer judge's questions about his background and his understanding of the legal situation, the judge properly had discretion to conclude that crank's refusal of counsel was competently made, and similarly for rejection of jury trial. US v. J.R. Canon (10th Cir unpub 8/16/91) 940 F2d 1539(t); crank tried to argue that federal court could only handle cases in admiralty but not tax cases because the Constitution says that federal jurisdiction of maritime and admiralty cases is "exclusive" -- this really means that state courts cannot handle maritime cases. US v. Saunders (9th Cir 1991) 951 F2d 1065; similarly US v. J.R. Canon (10th Cir unpub 8/16/91) 940 F2d 1539(t) ("his notion of jurisdiction was fatally skewed"); US v. Genger (9th Cir unpub 3/21/88) 842 F2d 1295(t) ("frivolous"); enforce the "order" of a **make-believe court**. Young v. US (D Ida unpub 5/23/97); US v. Greenstreet (ND Tex 1996) 912 F.Supp 224; US v. Schiefen (D SD 1995) 926 F.Supp 877 aff'd 81 F3d 166 mand.denied 522 US 1074 ("the mythical judiciary described as 'Our One Supreme Court for the Republic of Texas' does not exist."); O.N. Paulson v. CIR (8/13/84) TC Memo 1984-430 (tried to pretend that tax case was already decided, in his favor, by "the Common Law Court of Liberty Township, Dallas County, Texas", and tried to require everyone to show for a hearing at a date and time he set and in another state, - "Such frivolous tax protester issues require no scholarly discussion."); US v. J.V. Wells (4th Cir 1998) 163 F3d 889 (sending IRS employees a summons from "Our One Supreme Court" is severely punished as a "terrorist" act); US v. Morse (8th Cir unpub 4/12/94) 21 F3d 433(t) (already convicted and sentenced to four months prison for filing false Form 1099s against IRS agents, refused to show up for delivery to prison because he was "appealing" to the "Common Law Court of the United States of America", held that since that court is "bogus" he was guilty of the additional offense of failing to surrender for which he gets an additional year and a day prison plus one year probation); (sued to compel the removal of their state criminal cases to "The Common Law Court of the United States") Parker v. US (Fed Cir unpub 4/12/93) 1 F3d 1251(t); Snyder v. District Court of Stafford County (D Kan unpub 4/8/96) aff'd (10th Cir unpub 9/27/96) 98 F3d 1350(t); US v. Lerch (ND Ind unpub 3/28/97) 79 AFTR2d 2195; Kimmell v. Burnet County Appraisal District (Tex.Ct.App 1992) 835 SW2d 108; Farm Credit Bank of Wichita v. Powers (Okla.App 1996) 919 P2d 31; (to file a purported judgment of such a court with the county recorder) Nash v. McIntosh (1997) 328 So.Car 76, 492 SE2d 75 ("These persons believe that they have the power to create their own courts. This view is, of course, preposterous... Accordingly, the actions and judgments of 'Our One Supreme Court' and other similar bodies are a complete and utter nullity, and have no force or effect."); similarly Frech v. Howland (10th Cir unpub 6/2/98) 149 F3d 1190(t); similarly US v. Van Skiver (D Kan unpub 12/13/90) 71A AFTR2d 4063, 91 USTC para 50017 aff'd US v. Kettler [& Van Skiver](10th Cir unpub 6/3/91) 934 F2d 326(t); (repeatedly tried to summon judge to answer charges in "Our One Supreme Court" or else have that make-believe court issue a default judgment of more than ten million dollars against him; the State Atty-Gen appointed a special prosecutor to prosecute all the participants for tampering with a judicial officer) State v. Cella (Mo.App 7/7/98) 976 SW2d 543 (but, in Cella case, the conviction for tampering with a judge overturned because the local rules

allow one pre-emptory recusal motion); (or remove case to make-believe court) Kimmell v. Burnet County Appraisal District (Tex.Ct.App 1992) 835 SW2d 108; State v. L.L. Russell (Ohio App unpub 3/10/98); Scotka v. State (Tex Ct App 1993) 856 SW2d 790 ("Common Law Court of the USA" does not exist); US v. J.F. Heard (ND WV 1996) 952 F.Supp 329; (trying to evade valid liabilities "by invoking the jurisdiction of a bogus court" is evidence of fraudulent intent) US v. Moser (5th Cir 1997) 123 F3d 813 cert. denied 522 US 1035; ("The district court was not required to accord deference to a 'judgment' by an ersatz court.") US v. Scheumann (7th Cir unpub 12/16/97) 132 F3d 37(t); Greenstreet v. Heiskell (Tex.App 1997) 940 SW2d 831 reh.den 960 SW2d 713 ("mythical judiciary"); State v. Richter (Minn.App unpub 2/10/98); (holding oneself out as the judge of a make-believe court prosecuted as impersonating a public officer notwithstanding there was no bona fide office with that title) State v. Wickstrom (1984) 118 Wis.2d 339, 348 NW2d 183, habeas corpus denied Wickstrom v. Schardt (7th Cir 1986) 798 F2d 268; (the same perp, in a tort suit he brought in a federal court, was scolded for having churned out documents purporting to be orders of that court commanding various other officials to give him what he wanted and signing them himself; "The most disturbing aspect of this case ..., no party is justified in drafting documents that purport to be official Court orders but that are, in fact, ... wholly lacking any judicial imprimatur.") Wickstrom v. Ebert (ED Wis 1984) 101 FRD 26; (similarly another crank having brought a lawsuit in federal court, issued and sent the opposition a "Judicial Notice" signed by herself as judge) C. Lang v. Axelrod (DDC unpub 9/6/88) case dism (DDC unpub 9/15/88); (similarly crank started submitting purported orders in his own suit, signing with his own name as "Honorable Michael J. Maxfield" and returning the real judge's order with "void" written across it) Maxfield v. Corwin (WD Mich unpub 3/17/87); (county registrars not to accept or file papers issued by spurious courts) Texas Atty-Gen Opinion LO-97-14 (2/28/97); (attempted to make IRS agent come to make-believe court) A.J. Barnett v. USA (10th Cir unpub 9/14/93) 5 F3d 545(t) cert. denied 510 US 1122; (sheriff instructed not to serve papers from make-believe courts) Minn. Atty-Gen. Opinion 390a-21 (11/5/96); (when real policeman attempted to arrest someone at a meeting of the "Our One Supreme Court" and this person resisted and called on others to interfere, convicted for assault and escape) State v. L.L. Russell (Ohio App unpub 3/10/98); (when perp vexed a bona fide judge by generating purported complaints against him from a make-believe court, the judge obtained an injunction from a state court forbidding the perp from filing any action against that judge "with any court, person or entity" without permission of this court, the perp thereafter filed a suit without permission in the bona fide federal district court, at which point the state court had him jailed for contempt; oddly the federal court held that a state court cannot restrain federal proceedings and therefore ordered the perp released) Ex parte Evans (1997) 40 Tex.SupmCt.Jrnl 364, 939 SW2d 142; [In Texas, two municipal judges (Sylvia Garcia & Hector Hernandez) successfully sued a traffic scofflaw (Paul R. McCormick) who responded to traffic tickets by generating imaginary judgments from a make-believe court against both judges and then publicized these "judgments" in notices in local newspapers; the court awarded compensatory and punitive damages of two million dollars (for defamation, mental anguish, etc.) and a permanent injunction against the scofflaw using or participating in make-believe courts; *Houston Chronicle* (10/27/96, 1/7/98), *Nat'l Law Jrnl* (12/2/96, 2/3/97)]; (sending numerous threatening or obscene faxes to Social

Security offices prosecuted as interfering with govt official, 18 USC 111, even though sender not on federal property) US v. Holdsworth (D Colo 1998) 990 F.Supp 1274 (but, in Holdsworth case, conviction on another count, namely disorderly conduct in a govt building, overturned because the applicable reg depends on physical presence inside the govt building); filing with the court an abusive, if nearly incoherent document, accusing the judge of violating his oath and other abuses, expecting the judge and others to read this, punished as contempt of court. State v. L.L. Russell (Ohio App unpub 3/10/98); trying to file a land patent to prevent foreclosure or evade mortgage responsibilities. US v. Scheumann (7th Cir unpub 12/16/97) 132 F3d 37(t); Hilgeford v. Peoples Bank (7th Cir 1985) 776 F2d 176; (county recorders instructed not to file land patents which were not issued by the US govt) Washington State Atty-Gen, Opinion AGO 1996 nr. 12, 7/31/96; Nebraska Atty-Gen Opinion 102, 6/11/1985; attempting to "arrest" IRS employees. US v. Moore (ND Okl unpub 9/7/93) 72 AFTR2d 6277, 93 USTC para 50653 aff'd 21 F3d 1122, 73 AFTR2d 1656; attempting to order the local US Attorney to have IRS agents arrested. US v. Kettler [& Van Skiver](10th Cir unpub 6/3/91) 934 F2d 326(t); attempting to arrest judge: Eismann v. Miller (1980) 101 Ida 692, 619 P2d 1145; (this can be severely punished as obstruction of justice and interfering with a federal official) US v. Fulbright (9th Cir 1997) 105 F3d 443 cert.den 520 US 1236; claiming fed marshal is a "foreign" agent. US v. Schiefen (D SD 1995) 926 F.Supp 877 aff'd 81 F3d 166 mand.denied 522 US 1074; claiming that federal district court judge is a "foreign agent". US v. Schiefen (8th Cir 1998) 139 F3d 638; similarly (demanded that judges presiding in his case provide their "registration under the Foreign Agents Registration Act" as well as their "contracts and agreements with the UN" and admit that they have committed acts of war against him and acts of treason against the US and that they "are currently blaspheming God"; Rule 11 sanctions imposed with enthusiasm) In re Busby (MD Fla unpub 10/2/98) 82 AFTR2d 6924; (that US Forest Rangers are foreign agents) US v. Novotny (10th Cir unpub 6/5/92) 968 F2d 22(t) cert.den 507 US 909; (that US Atty and the clerk of the fed court are "alien enemy agents") US v. S.L. Heard (4th Cir unpub 2/23/98) 135 F3d 771(t), 81 AFTR2d 873; US v. J.F. Heard (ND WV 1996) 952 F.Supp 329; similarly Eckert v. Lane (WD Ark 1988) 678 F.Supp 773; (claiming that all fed judges are unregistered foreign agents) US v. Schiefen (D SD 1995) 926 F.Supp 877 aff'd 81 F3d 166 mand.denied 522 US 1074; similarly Sadlier v. Payne (D Utah 1997) 974 F.Supp 1411; (that federal judge and prosecutor and enforcement agents are all foreign agents) US v. Novotny (10th Cir unpub 6/5/92) 968 F2d 22(t) cert.den 507 US 909; (claiming that IRS agents "are not agents of 'We The Peoples' Constitutional republican form of government but rather are agents of the Marxist Communist Bankers legislative Democracy of the District of Columbia") Dimitt v. Deloach (D Kan unpub 4/12/91); similarly (wanted IRS employees compelled to produce their foreign agent registration documents) Vaillancourt [& the People of the Republic Union State named Arizona] v. Bentsen (D.Ariz unpub 2/25/94) 73 AFTR2d 1423; (claiming that federal judges do not pay income tax) Ball v. US (D. Ore unpub 10/5/93) 72 AFTR2d 6442; (ditto, claiming that real federal judges do not pay income taxes and if his judge did pay taxes then his judge was not a real judge; "The undersigned is certainly an Article III judge, but would be positively thrilled to learn from some authoritative source that he is exempt from federal taxes.") State v. Kemp (ND Alab 1997) 952 F.Supp 722; (claiming that judges are paid by "the executive branch" which gives them a pro-govt bias, and

moreover judges are intimidated from ruling against the IRS for fear of being audited themselves) US v. G.D. Bell (ED Calif unpub 4/30/97) 79 AFTR2d 2784 recons.den 27 F.Supp.2d 1191; - on the other hand, contending that judge is disqualified because the judge, like all judges, is a taxpayer is similarly unsuccessful, as in Evans v. Gore (1920) 253 US 245; see T. McKevitt, *The Rule of Necessity*, 24 Hoftra Law Rev. 817 (1996); - similarly (trying to contend that a federal district court - in Minnesota - has no "inland" jurisdiction) US v. Gerads (8th Cir 1993) 999 F2d 1255 cert.den 510 US 1193; similarly (trying to quiz the judge on whether his taxes are withheld and whether there is any authority over the judge. "At no point in this sorry record ... has petitioner ever seriously addressed the substantive issues in this case, which are the correct determination of his income and deductions for income tax purposes in the years before us.") O.N. Paulson v. CIR (8/13/84) TC Memo 1984-430; (claiming that a fullfledged federal judge is a "magistrate/commissioner ... impersonating a US judge") US v. Barbara Olson (10th Cir unpub 4/14/92) 961 F2d 221(t); (claiming that Art.III judges were not really Art.III judges) Simon v. Thalken (D Neb unpub 7/17/97) 80 AFTR2d 6281 app.dismissed (D Neb unpub 7/27/97); ditto US v. G.D. Bell (ED Calif unpub 9/1/98) 82 AFTR2d 6356; (contending that using the caption or title of "US District Court" meant the court was different from the "US Court for the District of ..." and had different jurisdiction and authority, etc.) Smith v. Kitchen (10th Cir 1997) 156 F3d 1025, 97 USTC para 50107; US v. Bell (ED Calif unpub 9/1/98) 82 AFTR2d 6356 reconsid.den 27 F.Supp.2d 1191; ditto US v. Barrett (7th Cir unpub 3/18/97) 108 F3d 1380(t); ditto Macebuh v. US (SDNY unpub 12/4/98); ditto US v. Correa (D Kan unpub 1/14/99); ditto Smith v. Rubin (10th Cir unpub 3/9/98) 81 AFTR2d 1096, 98 USTC para 50247; ditto Gabaldon v. IRS (D Az unpub 8/29/96); (claiming that the judge and grand jury are disqualified because paid in money other than gold and silver) US v. Barbara Olson (10th Cir unpub 4/14/92) 961 F2d 221(t); (that IRS employees are foreign agents and must be "deported") Green v. Winkler (SD Fla unpub 12/5/96) 78 AFTR2d 7630; ditto US v. Barbara Olson (10th Cir unpub 4/14/92); similarly Morgan v. IMF, IRS, et al. (D Ida unpub 10/6/95) 76 AFTR2d 7040; cf (that IRS activities were "international") H.J. Thomas v. USA (IRS, International Office) (WDNY unpub 11/29/91); whether the litigant has a mailing address instead of a location. US v. Schiefen (D SD 1995) 926 F.Supp 877 aff'd 81 F3d 166 mand.denied 522 US 1074; that all lawyers belong to the ABA and that the ABA membership makes them all citizens of Wash.DC: US v. Schiefen (D SD 1995) 926 F.Supp 877 aff'd 81 F3d 166 mand.denied 522 US 1074; (tried to sue for his "absolute right" to a "fair share" of all the money "created by Congress") Zeissig v. US (1976) 211 Ct Claims 313; (tried to sue to have the US Constitution officially declared to be subordinate to the Bible) Olson v. Williams (WD Ark unpub 7/26/78) 78 USTC para 9689, 46 AFTR2d 5091; (Plaintiff brought a nearly incoherent lawsuit, alleging that he was immune to federal laws - presumably including the tax laws - against one person who was clearly his buddy and 100 unidentified "John and Jane Does" who were apparently govt employees, with the one buddy immediately confessing judgment on behalf of all his co-defendants) Eckert v. Lane (WD Ark 1988) 678 F.Supp 773; (could not sue "Shawnee County Judges" or "Shawnee County Prosecuting Attorneys" by that appellation rather than suing named individuals) Whayne v. State (D Kan 9/25/97) 980 F.Supp 387; (tried to sue several federal and state officials for an impossible sum of money so convoluted, but apparently more than the GNP, that it cannot be expressed

entirely in numerals) R. Wright v. Murrian (6th Cir unpub 6/11/90) 904 F2d 709(t); claimed that Sixth Amendment (crim. defendant's right to assistance of counsel) enables him to be represented in court by a non-lawyer. Cupp v. CIR (10/14/75) 65 Tax Ct 68 aff'd (3d Cir 1977) 559 F2d 1207; US v. Benson (5th Cir 1979) 592 F2d 257 (with citations); Theo. Jones v. City of Little Rock (1993) 314 Ark 383, 862 SW2d 273 cert.den 512 US 1237; Gardens v. US et al (WD Mo unpub 12/15/97) 81 AFTR2d 584, 98 USTC para 50188 {Note: The Sixth Amendment's mention of "the assistance of counsel" has long been interpreted to mean a professional lawyer and not an amateur. From the context of its usage, the "counsel" meant "an attorney at law ... learned in the law", the Judiciary Act of 1789, sec. 35, 1 Stat 92, Ex parte Garland (1862) 71 US (4 Wall) 333 at 370-371; similarly Hunt v. Rousmanier's Administrators (1823) 21 US (8 Wheat) 174 at 188, Flagg v. Mann (D Mass 1837) 9 Fed.Cases 202 nr. 4837 at p.220, US v. Whitesel (6th Cir 1976) 543 F2d 1176 cert. denied 431 US 967, and distinguished from a friend in Case of Fries (D Penn 1800) 9 Fed.Cases 924 nr.5127 at p.927}; ditto (even though this particular type of case - tax evasion - is seldom handled by bona lawyers in this jurisdiction, it is sufficient that there are available lawyers with criminal defense experience) US v. Grosshans (6th Cir 1987) 821 F2d 1247 cert.den 484 US 987; (cannot compel the court to accept an out-of-state lawyer, not a member of this state's bar, who clearly refuses to comply with this court's rules, namely Paul Young of Utah) US v. Ries (9th Cir 1996) 100 F3d 1469 cert.den 522 US 848; (where the perp's lawyer persists in making discredited and pointless arguments both the lawyer and his client fined heavily for frivolous pleading) Charczuk v. CIR (10th Cir 1985) 771 F2d 471; (does not have right to have counsel and simultaneously go pro se) US v. Condo (9th Cir 1984) 741 F2d 238 cert.den 469 US 1164; and cf. State v. Carrico (Wash.App 7/6/98) revw denied 137 Wash.2d 1005(t), 972 P2d 466(t); (adopting title of "Counselor at Common Law" is not a claim to be a bona fide lawyer but merely an amateur pro se litigator and such a person is not entitled to represent others in court nor to practice law) State v. Kaltenbach (La. App 1991) 587 So.2d 779 writ denied (La.Supm 1992) 592 So.2d 1332; submitted with pleadings a sealed brown envelope, apparently not directly related to case, but asked judge not to open but to lock it in a vault that the IRS could not open (the judge sent the unopened envelope back). Wm.F. Bowman v. Govt of the US (ED Penn unpub 11/1/95) dism (E.D. Penn 1995) 920 F.Supp 623; (tried to require govt lawyers to produce their "bar license" and info about their colleges, court instructed perp to look it up in Martindale-Hubbell directory) US v. Scott (ND Ind unpub 2/4/98) 81 AFTR2d 1076 judgmt entered (ND Ind unpub 10/8/98)

Part Nine

By Bernard J. Sussman, JD, MLS, CP

"**revoking" signature**: Nagy v. CIR (1/24/96) TC Memo 1996-24; Fox v. CIR (2/1/93) TC Memo 1993-37 summ.judg. granted (2/26/96) TC Memo 1996-79; US v. Taylor (6th Cir unpub 3/29/93); Secora v. US (D Neb unpub 4/18/97) 79 AFTR2d 2686; D.R. Andrews v. CIR (9/2/98) TC Memo 1998-316; Valldejull v. Social Security Admin (ND Fla unpub 12/20/94) 75 AFTR2d 607, CCH Unempl.Ins.Rep. para 14368B; US v. Schiefen (D SD 1995) 926 F.Supp 877 aff'd 81 F3d 166 mand.denied 522 US 1074; US

v. Kaun (ED Wis 1986) 633 F.Supp 406 aff'd 827 F2d 1144 (IRS got injunction against this perp selling literature that made "numerous misleading, if not simply fraudulent, representations ... [including] that wages are not income, that filing a federal tax return is purely voluntary, that individuals can lawfully revoke their Social Security Numbers...and that individuals may claim complete exemption from income taxation on the ground that withholding is voluntary."); US v. Van Skiver (D Kan unpub 12/13/90) 71A AFTR2d 4063, 91 USTC para 50017 aff'd US v. Kettler [& Van Skiver](10th Cir unpub 6/3/91) 934 F2d 326(t); Biermann v. Cook (Fla.App 1993) 619 So.2d 1029; Kish v. CIR (1/13/98) TC Memo 1998-16 (claims to have "rescinded" his own Soc.Sec. number); US v. Taylor (6th Cir unpub 3/29/93); ditto Hersshey v. Commonwealth (Commonw.Ct of Penn 1996) 669 A2d 517 app.denied (Penn Supm unpub 6/4/96) 544 Pa 664, 676 A2d 1202; ditto Damron v. Yellow Freight System Inc. (ED Tenn 1998) 18 F.Supp.2d 812 (claimed that Soc.Sec numbers "are for use only by foreign aliens and not" US citizens; "Damron has gotten the law exactly backwards .... Damron has not cited and the court through independent research has not found any competent legal authority which allow Damron to unilaterally rescind and revoke his Soc.Sec number ... Moreover the Supreme Court has recognized that individual participation in the Soc.Sec system is mandatory rather than voluntary. [citing US v. Lee, 1982, 455 US 252]"); Graber v. US (SD Iowa 1997) 993 F.Supp 685 ("just plain goofy, and any person except one purposely self-deluding himself or herself would know that"); (tax resister worked up a revocation formula that imitated Kol Nidre) Erwin v. CIR (10/17/95) TC Memo 1995-498; (crank who tried to "rescind his signature" to all drivers license papers that included assent to the state's statutory consent to breathalyzer tests discovered this had the effect of cancelling his drivers license and he was charged with unlicensed driving) Maxfield v. Corwin (WD Mich unpub 3/17/87); (county recorders instructed not to accept this document for filing) Texas Atty-Gen Letter Op. 98-16 (3/13/98); M.J. Olson v. US (Fed Claims unpub 8/26/98) 82 AFTR2d 6174; US v. Clark (5th Cir 1998) 139 F3d 485 cert.den _US_, 119 S.Ct 227 (part of the Pilot Society's "untaxing" package); Pabon v. CIR (9/29/94) TC Memo 1994-476; LaRue v. US (7th Cir unpub 9/8/97) 124 F3d 204(t), 97 USTC para 50703, 80 AFTR2d 6275 cert.den 523 US 1096; (evading criminal law by "revoking" govt authority) State v. Matzke (1985) 236 Kan 833, 696 P2d 396; ditto this was a ploy used in April 1992 by Terry L. Nichols, later identified as an Oklahoma City bombing conspirator (Nichols's 1992 letter and a 1994 affidvit to the same effect are found on the internet), US v. Nichols (WD Okl 1995) 897 F.Supp 542; (refused to divulge his Soc.Sec. number to his employer on purported religious grounds) Hover v. Fla. Power & Light Co. (SD Fla unpub 11/14/94) 67 FEPC 34 aff'd 101 F3d 708 cert.den 520 US 1277; -- although the courts have allowed a few persons to refrain from obtaining or using Soc.Sec. numbers on religious grounds, they have been very sparing in the allowance and quick to reject reasons that did not appear to be bona fide religious scruples, cf. essay, *Free exercise of religion as applied to objection to obtaining or disclosing Soc. Sec. number*, 87 ALR-Fed 908 (1988); {Note: Although there is considerable militia-type and tax scofflaw propaganda encouraging people to "revoke" their SSNs, there does not appear to be any legal provision that permits a person who has an SSN to cancel it and continue life without any SSN at all; certainly not unilaterally, cf Damron v. Yellow Freight System Inc. (ED Tenn 1998) 18 F.Supp.2d 812. There is a Social Security Admin regulation that permits a person to request, and the Soc.Sec.

Admin. to decide whether to grant, a change of SSN, for example if some sort of fraud perpetrated by another person had made the old number disadvantageous, but it is clearly the intent of the law that everyone have an SSN. Several years ago even small children were, essentially, required to have SSNs when the IRS required that their parents provide the kids' SSNs when claiming them as dependents. The IRS is authorized to allow something other than the SSN to be used as a Taxpayer Identifying Number (TIN), 26 USC sec. 6109(d), but this is fairly rare; it sometimes co-exists with an SSN; Wolfrum v. CIR (8/7/91) TC Memo 1991-370; and in some situations this number will be accepted in lieu of the SSN (e.g. drivers license application) Devon Inc. v. State Bureau (Ohio App 1986) 31 Ohio App.3d 130, 508 NE2d 984. A potential employer may legally refuse to hire someone who refuses to have or reveal his SSN, as the law requires the employer to report his employee's SSNs for tax and other purposes, and the employer could be penalized for not doing so, notwithstanding it is the employee's decision and regardless of the employee's reasons; Weber v. Leaseway Dedicated Logistics Inc. (D.Kan 1998) 5 F.Supp.2d 1219 aff'd 166 F3d 1223. Similarly, in the case of a current employee who announces she has "revoked" her SSN and W-4 forms, the employer is legally entitled (in fact, by IRS regs, required) to continue to use the SSN and to maximize withholding in the absense of a valid W-4. Birt v. Consol. School Distr. (Mo.App 1992) 829 SW2d 538.} ; (tried to "revoke" both govt authority and his marriage license simultaneously) Brown v. Mueller (ED Mich unpub 6/24/97); ditto (could not bring an action to be declared a "private state citizen of Texas" and thereby, he expected, nullify his birth certificate, marriage license, drivers license, school records, Soc.Sec. account, etc) Barcroft v. State (Tex.App 1995) 900 SW2d 370; (evading driver license law) Humphreys v. State (Okla. Crim. App 1987) 738 P2d 188; ditto (revoking "govt franchises" as a pretext for ignoring driver license laws) State v. Patterson (Kan.App unpub 2/14/92) review den (Kan. Supm 1992) 250 Kan 807; similarly Beideman v. IRS (D Del unpub 9/7/93) 72 AFTR2d 6188; (trying to limit effect of signature on legal documents by adding reference to UCC sections) State v. Stuart (No.Dak 1996) 544 NW2d 158; similarly Wesselman v. CIR (2/28/96) TC Memo 1996-85; quibbling about the oath of the judge or prosecutor: US v. Dunkel (ND IL unpub 8/30/96) 78 AFTR2d 6529 rev. in part on other grnds (7th Cir unpub 7/1/97) 80 AFTR2d 5148, 97 USTC para 50565; US v. Ferguson (SD Ind 1985) 615 F.Supp 8 aff'd 793 F2d 828 cert. denied 479 US 933; US v. G.D. Bell (ED Cal unpub 4/30/97) 79 AFTR2d 2784 recons.den 27 F.Supp.2d 1191; Wyatt v. Kelly, Chief Bankruptcy Judge (WD Texas unpub 3/23/98) 44 USPQ2d 1578, 81 AFTR2d 1463, 98 USTC para 50326; US v. Scheumann (7th Cir unpub 12/16/97) 132 F3d 37(t); Greenstreet v. Heiskell (Tex.App 1997) 940 SW2d 831 reh.den 960 SW2d 713; Farm Credit Bank of Wichita v. Powers (Okla.App 1996) 919 P2d 31; suing because Congress failed to enact odd legislation and because "the judiciary negligently misread the Constitution ... from 1803 to 1996", thereby causing him "a permanent pyschological scar for life", for which he wanted the "small price" of $50 Million. Landesberg v. Legislative & Judicial Branches of Govt (SDNY unpub 8/19/97); Foster v. Clinton (10th Cir unpub 1/28/98) 134 F3d 382(t); tried to insist that the govt could not provide the defense for the various public officials he was suing over their official duties: Eismann v. Miller (1980) 101 Ida 692, 619 P2d 1145; trying to sue on the theory that the delivery to him by mail of a letter from the IRS amounted to a trespass for which he sued for four million dollars. Ijams v. Bryan (D Kan unpub

9/18/79) 44 AFTR2d 6050, 79 USTC para 9629; perp setting up No Trespassing signs around his property cannot thereby prevent IRS agents or other law enforcement from coming to his front door to deliver papers or ask questions, and cannot sue or prosecute them for doing so. US v. Hylton (5th Cir 1983) 710 F2d 1106; nor does a real or imagined defect in an officer's arrest warrant justify the perp making "terrorist threats" or using a weapon to resist him. In re DeRiemer (Del.Super. unpub 12/3/93); claiming that a secret organization is setting govt or judicial policy: Landesberg v. Legislative & Judicial Branches of Govt (SDNY unpub 8/19/97); claiming that the US is actually bankrupt and that the IRS is really collecting money for the IMF: DeLaRosa v. Agents for International Monetary Fund (ED Cal unpub 10/12/95) 76 AFTR2d 7134 (arguing that, as a bankrupt, the US govt cannot enforce collection of debts owed to it); US v. Greenstreet (ND Tex 1996) 912 F.Supp 224; US v. G.D. Bell (ED Cal unpub 4/30/97) 79 AFTR2d 2784 recons.den 27 F.Supp.2d 1191; Bell v. Agents for International Monetary Fund (ED Cal unpub 11/7/95) 76 AFTR2d 7543; In re Hale (Bankr. ED Ark 1996) 196 Bankr.Rptr 122 ("This legalistic gibberish has been so repeatedly and soundly dismissed that the courts no longer analyze each issue, unless imposing sanctions for filing such frivolous babble."); Ijams v. Newberry (D Kan unpub 2/6/79) 43 AFTR2d 859, 79 USTC para 9306; similarly Farber v. Mossman (SD Iowa unpub 2/26/79) 43 AFTR2d 979, 79 USTC para 9256 (alleging that he was bankrupt in 1979, thereby not suitable for taxation, because of the 1933 Gold Repeal); ditto (also claimed that the US govt is bankrupt as a result of going off the gold standard but still wanted this bankrupt govt to pay him fabulous amounts of money in damages) Meuli v. Farm Credit Service, et al (D Kan unpub 8/8/91) aff'd (10th Cir unpub 12/18/92) 982 F2d 529(t)); [actually it would appear that attempting to litigate in court that the US govt is really bankrupt or that the national debt somehow is illegal or vitiates tax laws, etc., is prohibited by the US Constitution, 14th Amendment, the first sentence of sec. 4, "The validity of the public debt of the United States ... shall not be questioned." This section apparently has never been the focus of a court decision.]; that the IRS employees be fired *and required* to write letters of apology to the plaintiffs. We the People v. IRS (MD Fla unpub 5/29/96) 78 AFTR2d 5458 aff'd 132 F3d 1459; suing judges, policemen, district attorney, et al. for "desubito" (literally barking and snapping like a dog) People v. Dunlap (Colo. 1981) 623 P2d 408; (objecting to questions about the perp's schooling on the grounds that an academic "degree is in essence a title of nobility under the German style") White v. CIR (9/15/81) TC Memo 1981-512 aff'd (9th Cir unpub 1982) 685 F2d 450(t) cert.den 459 US 1088; that a drivers license is title of nobility: State v. Larson (No.Dak 1988) 419 NW2d 897 app.dismissed 488 US 805; ditto (the court noted that the same crank who complained about the drivers license being a title of nobility had begun signing his suggested orders himself as "the Honorable Michale J. Maxfield") Maxfield v. Corwin (WD Mich unpub 3/17/87); that a teaching license is a title of nobility. State v. Weldon (No.Dak unpub 2/1/98) 422 NW2d 98(t); that a dog license (!) is a title of nobility. City of Bismarck v. Vetter (No.Dak unpub 11/29/87) 417 NW2d 186(t) app.dism 487 US 1201; that a lawyer's use of "esquire" is somehow a title of nobility. US v. Frech (10th Cir unpub 6/16/98) 149 F3d 1192(t); similarly (attempt to prevent opposition from being represented by a lawyer on the pretext that he "holds a title of nobility which is forbidden in this At Law court", heavily fined under Rule 11) Hilgeford v. Peoples Bank Inc. (ND Ind 1986) 113 FRD 161; [oddly a tax dodge guru was selling "legal advice" which he

signed "William Drexler, Esq., Juris Doctor", more than a quarter century after his disbarment. Kinkade v. CIR (6/1/99) TC Memo 1999-180]; similarly (tried to prevent opponents, all govt officials, from being represented by govt lawyers -- "hirelings of the govt" -- on similar pretext) C. Lang v. Axelrod (DDC unpub 9/6/88) case dism (DDC unpub 9/15/88); similarly (that a US magistrate was using a title of nobility) US v. Riley (D.Kan unpub 9/10/91); similarly (that all the officials of a federal district court were without any authority to act because they all held titles of nobility -- "patently frivolous") In re Woodson, et al. (4th Cir unpub 10/4/89) 887 F2d 1082(t); similarly (tried to charge IRS employees, who were seeking to annul his bogus liens, was using Titles of Nobility, because the Federal Rules allow the federal govt a longer period in which to respond; fined under Rule 11 for "a petty, vindictive response to the IRS defendants' legitimate effort to defend themselves against a frivolous lawsuit") Peth v. Breitzman (ED Wis 1985) 611 F.Supp 50; similarly Frederick v. Clark (WD Wis 1984) 587 F.Supp 789; that there is a mysterious **Original Thirteenth Amendment** which revokes the citizenship of anyone using a **title of nobility** and that this refers to lawyers, and thereby the judges, prosecutors, and even the Congressmen who enacted the law are not citizens and couldn't do anything to the nitwit. D.A. Anderson v. US (ND IL unpub 4/27/98)("These arguments may be amusing to some but are meritless and must be rejected"); suing to "restore the 'missing' Thirteenth Amendment to the US Constitution", and have copies of this revised Constitution sent "to all homes, prisons, hospitals and churches nationwide" and for $385 Million in damages; suit dismissed and an appeal in forma pauperis would not be taken in good faith because meritless. Smith v. US President (D. Conn unpub 11/6/96) in Conn. Law Tribune, 12/2/96; {This is a very widespread myth among the militia movement, evidently dating from around 1980, and apparently begun by David Dodge (apparently of Miami) who calls himself an "archival research expert" and seems otherwise to be unknown, and Alfred Adask (of Dallas) who publishes amateurish quasi-legal advice in a magazine warmly titled "Anti-Shyster". They have "discovered" that in 1810 the Congress proposed a Thirteenth Amendment (the Twelfth having been adopted in 1804) to the effect that "If any citizen ... shall accept, claim, receive or retain any title of nobility or honor ... from any emperor, king, prince or foreign power, such person shall cease to be a citizen ... and shall be incapable of holding any office ... or either of them". This proposal is appended to some editions of the Constitution as an unratified proposal. The nitwits, however, insist that it was adopted ... and to do so they insist on very dubious evidence, the very opposite of the methodology some of the same nitwits use to argue that the 16th Amendment (income tax) was not adopted. This 1810 proposal was inspired by the instance of Elizabeth Patterson, a Baltimore socialite who, in 1803, apparently married the brother of the Emperor Napoleon and insisted on being identified as a duchess (the bona fides of her alleged marriage were eventually disputed by the Bonaparte family, which eventually obtained a divorce); the story is told in "The Phantom Amendment & the Duchess of Baltimore" by W.H. Earle, *American History Illustrated*, November 1987. The proposed amendment had accumulated only 12 state ratifications, the last in December 1812 by which time it would have required 14 to be adopted. However, in 1815 there was published by Bioren & Duane of Philadelphia, under a government contract, a five volume set titled "Laws of the United States", which printed the proposal as "Article 13" immediately following the authentic 11th and 12th Amendments on page 74 of the first volume; however more than 75 pages earlier, in the

volume's introduction, the editors had cautioned (on page ix), "There had been some difficulty in ascertaining whether the amendment proposed, which is stated as the thirteenth, has or has not been adopted by a sufficient number of the state legislatures.... It has been considered best, however, to publish the proposed amendment in its proper place, as if it had been adopted, with this explanation, to prevent misconception." It thereafter appears that several editors or publishers of other editions of the US Constitution relied on the Bioren & Duane edition when working up their own texts of the Constitution (sometimes mentioning the Bioren & Duane edition by name as their source) but missed this editorial caution and thereby were misled into including this 1810 proposal as if it had been adopted. The story is told in "*The Case of the Phantom Thirteenth Amendment: A historical and bibliographic nightmare*" by Curt E. Conklin, 88 Law Library Journal 121 (winter 1996). The inclusion of this phantom 13th Amendment is, in fact, virtually the only noteworthy characteristic of the Bioren & Duane edition, as shown in its lengthy description in the *Checklist of United States Public Documents* (1911) p. 964. Of course, the mere fact that a typographic error occurs in an officially published lawbook does not elevate that error to the status of a valid law; *Pease v. Peck* (1856) 59 US (18 How.) 595 at 596-597, 15 L.Ed 518 at 519; *City of Atlanta v. Gate City Gas Light Co.* (1883) 71 Ga 106 at 119. In 1813, the Secretary of State, James Monroe, sent a circular letter to all the governors inquiring about further ratifications of this proposed amendment, without result. However, in 1817, the House of Representatives arranged to have a pocket edition of the Constitution printed up for distribution and when these copies arrived containing the so-called Thirteenth Amendment, the House on the last day of 1817 formally asked the President for verification of whether this was validly part of the Constitution. The President, James Monroe, presented the House with two reports of his Secretary of State, John Quincy Adams, which confirmed that there had been only twelve state ratifications, an insufficient number for adoption, and these were published as Messages from the President on February 6, and March 2, 1818. The Congress was apparently satisfied with these reports and thereafter this 1810 proposal never again appears as part of the Constitution in any edition published by any part of the *federal* government. On April 20, 1818 Congress enacted a law making the Secretary of State responsible for accumulating the state ratifications of proposed amendments and announcing when these are sufficient for adoption (in 1951 this responsibility was shifted to the head of the National Archives). Dodge, Adask, and others allege some great but vague conspiracy caused this "original" 13th amendment to vanish from the books by the time the genuine 13th Amendment (the abolition of slavery) was proposed in 1865, but they are very vague about the date this occurred. Of course, it would require more than just the appearance of new editions omitting the 1810 proposal to accomplish this if the 1810 proposal had ever been a genuine part of the Constitution, since too many adults would have remembered it despite new editions. Yet the silence is deafening; no one protested the 1865 anti-slavery amendment on the grounds that there already was a 13th Amendment dating from 1810. Working backwards, in 1861 Congress had proposed an entirely different amendment (which was not adopted) with the title of "Thirteenth" and nobody protested the numbering then. In 1847, Supreme Court Associate Justice Levi Woodbury wrote there were "only twelve amendments ever made to" the Constitution, and nobody quibbled with his numbers; *Waring v. Clarke* (1847) 46 US (5 How.) 441 at

493, 12 L.Ed. 226 at 251 (dissent). In 1845 Congress authorized the Boston publishing house of Little & Brown to publish a collection of federal laws to replace the 1815 Bioren & Duane edition, this was the *Statutes at Large*, whose printing has been continued to this day by the government; in this 1845 edition the Constitution stops at 12 amendments and the 1810 proposal is several volumes away as merely a Congressional resolution. In 1833, Associate Justice Joseph Story of the US Supreme Court published his *Commentaries on the Constitution*, which included a text of the Constitution with only 12 amendments and the clear statement that there have been only twelve amendments (sec. 959) and further that the 1810 proposal had not been adopted "probably from a growing sense that it is wholly unnecessary" (sec. 1346). There is no known state or federal court decision treating the 1810 proposal as a bona fide part of the Constitution, nor did Congress ever enact any enabling legislation for it (which would have been necessary, for example to determine which of the three penalties to impose). The phantom amendment is not known to have appeared in more than two or three dozen books, out of literally thousands, that purport to reprint the Constitution, and these dropped off very sharply after 1845 when the *Statutes at Large* first appeared. Since then, the US Supreme Court very explicitly described the 1810 proposal as unadopted, in *Dillon v. Gloss* (1921) 256 US 368 at 375, and in a dissenting opinion of two justices in *Coleman v. Miller* (1939) 307 US 433 at 472, and in some detail in a dissenting opinion of four justices in *Afroyim v. Rusk* (1967) 387 US 253 at 277-278. It appears that the Congress determined in 1992, when the 27th Amendment (on Congressional pay raises) was declared adopted, that the 1810 proposal had lapsed and was no longer capable of being ratified (cf. speech of Sen. Terry Sanford, D-NC, in *Cong.Rec.*, daily ed., May 20, 1992, p. S-6949 col.3). On the other hand, Dodge, Adask, and other propagandists claim that the mere fact that this 1810 text, derived from Bioren & Duane, appeared in collections of laws that had been issued by various state governments constituted that state's formal ratification of the proposed amendment. This is clearly contrary to the *Pease* and *City of Atlanta* decisions already mentioned. Why do they go to all this trouble? Because they then argue that lawyers cannot be US citizens because *esquire* is a title of nobility from a foreign power -- Adask goes further and includes bankers in this disenfranchising although he cannot explain what title is involved in banking -- and they provide strange and absurd explanations for the significance of esquire and how lawyers could get it from a foreign king. Of course, all along the *real* Constitution has forbidden the federal and state governments from issuing titles of nobility, and since law schools and court systems are subsidized and supervised by federal and state governments you'd think these nitwits would have tried to make a fuss about a *domestic* title of nobility, but no, they have to stretch for something that's not part of the Constitution. More recently, in Alabama, a militia-movement couple who shot a policeman to death have been claiming that this Phantom Amendment makes it impossible for a judge and prosecutor to put them on trial; cf. Associated Press report, "Death row couple take aim at system" by Michael Pearson, 2 Sept 1996, and printed in the Houston Chronicle, 1 Sept 96; L.A. Times, 8 Sept 96; Ft Worth Star Telegram, 8 Sept 96, et al.; claiming that a lawyer's use of "**esquire**" is somehow a **title of nobility**: US v. Frech (10th Cir unpub 6/16/98) 149 F3d 1192(t); Wright v. Leasecomm Corp. (MD Fla 1993) 817 F.Supp 106; or that lawyers (and judges) are, by virtue of their law degree or admission to the bar, "enfranchised creatures of the law" and thereby "are without standing in this court or any court of this land!" R.E. Goode v.

Sumner County Commissioners (D.Kan unpub 2/17/95); -- this overlooks the explicit statements in Blackstone's Commentaries & Stephen's Commentaries that Esquire is a title of commonalty and not of nobility and carries none of the characteristics or privileges of nobility, and the statement in Noah Webster's 1828 American Dictionary that "In the United States, the title ... is bestowed on any person at pleasure, and contains no definite description. It is merely an expression of respect." See also the unabridged Oxford English Dictionary for its entries on "esquire" and especially "esquiress". For the past three centuries (at least) there is no instance of the British monarch "bestowing" an Esquire on anyone, and the British courts have held that the title is altogether unregulated and anyone can adopt it at whim. Stephen's Commentaries on the Laws of England ranks it, emulating Blackstone's editors, between "gentleman" and "doctor", neither of those being either nobility nor bestowed by royalty. Apparently it became a mark of distinction for lawyers at a time when, and because, the lawyers had no academic titles or degrees to put either in front or after their names, and the Oxford English Dictionary notes that it is used only with the full name and without any other embellishments (e.g., Mr., Dr., Hon., Rev., LL.B., J.D., Ph.D.). Approximately the late 17th century in England it was taken up by "outer barristers", those trial lawyers who, being junior grade, were not entitled to put KC (Kings Counsel) or QC after their names, but there are a couple of 18th century British court decisions indicating that the use of 'Esquire" is expected or required of all grades of barristers, and evidently QCs still use "Esq." . Altho there is no law regulating the use of Esquire in the US, in several prosecutions for unauthorized practice of law the fact that the defendant was attaching "esq." to his name while doing whatever he was not supposed to do is treated as further evidence of holding himself out as a lawyer; e.g. In re contempt of Mittower (Ind.Supm 1998) 693 NE2d 555; Florida Bar v. Gordon (Fla.Supm 1995) 661 So.2d 295; In re Wm. Patton (ED Penn unpub 11/6/98); altho one defendant argued, and the court appeared willing to concede, that "esq." related to his graduation from law school and did not necessarily imply passing the bar exam or practicing law. In re Apollon (1997) 233 App.Div.2d 95, 662 NYS2d 815; and in allowing prison officials to examine letters from unknown persons whose return addresses include "esq" the court evidently conceded that the use of "esq" was unregulated. Deutsch v. US Dept of Justice (DDC 1995) 881 F.Supp 49 aff'd 320 US App DC 323, 93 F3d 986. In 1863 the Arkansas Supreme Court said that Esquire was applied "not infrequently to officers of all grades, to attorneys at law, and sometimes bestowed upon persons at pleasure as an expression of respect." Christian v. Ashley County (1863) 24 Ark 142 at 151, and quoted in the definition of Esquire in the old (1920) Corpus Juris. Bouvier's Law Dictionary says, "No one is entitled to it by law, and therefore it confers no distinction in law." -- and Bouvier's adds that the proposed 1810 amendment was never adopted. Adask and other have suggested, without the slightest evidence, that the founders of the Republic distrusted and detested the use of "esquire" and regarded it as indicative of ties to the British monarch, but in fact the Articles of Confederation of 1781 contained (Art. VI) a prohibition of titles of nobility, and while it was in force various of the founding fathers addressed each other in official documents and letters as "esquire". Instead of despising trained lawyers, the founders enacted laws requiring trained lawyers -- such as requiring the Attorney General to be "learned in the law", in the Judiciary Act of 1789, 1 Stat 93. In attempting to relate the American lawyer's use of "esquire" to a monarch, Adask and Dodge have concocted a fantasy that

all American lawyers are members of the International Bar Association, which they claim was established by King George III at an unspecified date before the American Revolution, but it is an undeniable fact that the International Bar Assn was not established until 1947 and that it consists of fewer than 18000 members, only a small portion of them American. They also assume that an individual's admission to the bar is controlled by the American Bar Association and that somehow each new lawyer gets a document or goes through a ceremony which confers the "esquire" on him. More recently this myth has been debunked in *The" Missing Thirteenth Amendment": Constitutional Nonsense and Titles of Nobility* by Jol A. Silversmith, 8 Southern Calif. Interdisciplinary Law Jrnl 577 (spring 1999)} Quibbling about absence of **OMB control number** on IRS forms or booklets: US v. Schweitzer (D Mt 1991) 775 F.Supp 1355 ("The flaw in Schweitzer's argument ...[is] in her premise that the Form 1040 and the accompanying instruction booklet constitute *separate* information requests which must display *different* OMB control numbers. ... Form 1040, as the defendant acknowledges, displays an OMB control number.") ; US v. J.R. White (9th Cir unpub 12/20/90) 921 F2d 282(t) (tried to argue that the Form 1040 has a different OMB number from the Treasury regulation imposing an income tax on US citizens; court pointed out that the OMB number was the same as the regulation requiring the filing of a Form 1040); US v. Foster [& Madge] (D Minn unpub 5/27/97); (tax court said that OMB numbers had been issued for various IRS forms and listed some of them) Hyde v. CIR (7/27/92) TC Memo 1992-419 aff'd (7th Cir unpub 10/15/93) 9 F3d 112(t) cert.den 513 US 893; US v. Hicks (9th Cir 1991) 947 F2d 1356; B. Jackson v. CIR (9th Cir unpub 4/7/93); US v. Crocker (D Del 1991) 753 F.Supp 1209; US v. R.W. Collins (10th Cir 1990) 920 F2d 619 cert.den 500 US 920; Wesselman v. CIR (2/28/96) TC Memo 1996-85; Allnutt v. CIR (1/14/91) TC Memo 1991-6 aff'd (4th Cir 1992) 956 F2d 1161(t) cert.den 506 US 816; In re Becraft (9th Cir 1989) 885 F2d 547; Olsen v. CIR (10/3/95) TC Memo 1995-471; ditto Baker v. CIR (10/16/95) TC Memo 1995-495 aff'd (5th Cir 1996) 98 F3d 1338; (the 1981 IRS forms did have OMB numbers and no OMB numbers are needed for IRS instruction booklets) US v. Karlin (D. Kan 1991) 762 F.Supp 911; ditto US v. Ryan (7th Cir 1992) 969 F2d 238; ditto US v. Wunder (6th Cir 1990) 919 F2d 34; US v. Gaumer (6th Cir unpub 6/17/94) 27 F3d 568(t); (argued they could ignore IRS summonses because the summons form lacked an OMB number! -- held that 44 USC sec. 3518(c)(1)(B) exempts "an administration action or investigation involving an agency against specific individuals or entities.") US v. Saunders (9th Cir 1991) 951 F2d 1065; (Paperwork Reduction Act does not apply to IRS forms and booklets, and even if it did that is not a defense for criminal tax evasion) US v. Burdette (EDNY 1991) 768 F.Supp 409; similarly US v. Stoecklin (MD Fla 1994) 848 F.Supp 1521; ditto J. Woods v. CIR (MD Fla 1998) 8 F.Supp.2d 1357; US v. Dawes (10th Cir 1991) 951 F2d 1189; ditto US v. Wunder (6th Cir 1990) 919 F2d 34; Brewer v. US (SDNY 1991) 764 F.Supp 309; US v. Justis (D Dela unpub 5/10/84) 54 AFTR2d 5455, 84 USTC para 9842 ("all the courts which considered this issue have so held [that IRS forms do not violate the Paperwork Reduction Act]"); ditto US v. O'Ferrall (D Dela unpub 5/4/84) 54 AFTR2d 5315, 84 USTC para 9843; ditto Aldrich v. CIR (7/6/93) TC Memo 1993-290; (or because IRS forms or delegations of authority not published in Federal Register) Lonsdale v. US (10th Cir 1990) 919 F2d 1440; Craig v. Lowe (ND Cal unpub 3/7/96) 78 AFTR2d 5488, 96 USTC para 50416 aff'd 108 F3d 1384; (it is sufficient under 5 USC sec. 552 that regs

tells where forms can be obtained instead of reprinting them, and this is done with 26 CFR sec. 601.602) US v. Bowers (4th Cir 1990) 920 F2d 220; quibbling about the CFR authority lines and tables of authorities: Madge v. US (D Minn unpub 2/13/95) 75 AFTR2d 1374 aff'd 78 F3d 589, 77 AFTR2d 1441; similarly Russell v. US (WD Mich unpub 11/23/94) 75 AFTR2d 495, 95 USTC para 50029 ("This convoluted argument is wholly baseless."); quibbling that regulations(not statutes) must impose taxes: US v. Foster [& Madge] (D Minn unpub 5/27/97); US v. Langert (D Minn 1995) 902 F.Supp 999; US v. Hicks (9th Cir 1991) 947 F2d 1356; similarly Russell v. US (WD Mich unpub 11/23/94) 75 AFTR2d 495, 95 USTC para 50029 ("This convoluted argument is wholly baseless."); (sued unsuccessfully to compel tax-evasion organization, which had given him the instructions that landed him as a defendant in criminal court, to pay for his defense lawyer) US v. Condo (9th Cir 1984) 741 F2d 238 cert.den 469 US 1164; claiming that the court filing fee is some sort of "contract" to compel a particular outcome or procedure: Slangal v. Cassel (D Neb 1997) 962 F.Supp 1214; similarly Jones v. Watson (ND Ohio unpub 2/4/97); R. Jones v. T.G. Watson (ND Ohio unpub 9/29/97); Bell v. Agents for International Monetary Fund (ED Cal unpub 11/7/95) 76 AFTR2d 7543; Leistikow v. Mangerson (ED Wis 1997) 172 FRD 403 (refusing to accept court papers until the judge forms a "contract" with him); US v. Poole (CD IL 1996) 916 F.Supp 861; Poole v. Baker (CD IL 1994) 874 F.Supp 222; R. Jones v. Watson (ND Ohio unpub 2/4/97); R. Jones v. T.G. Watson (ND Ohio unpub 9/29/97); In re Shugrue (Bankr., ND Tex 1998) 221 Bankr.Rptr 394; R. Miller v. USA (ND Ohio unpub 2/6/98); US v. Kettler [& Van Skiver](10th Cir unpub 6/3/91) 934 F2d 326(t); suing the judge and prosecutor who convicted him for breach of contract on the pretext that their oaths to defend the Constitution was some sort of contract. Poole v. Baker (CD IL 1994) 874 F.Supp 222; ditto US v. Anderson (ND IL unpub 9/25/98); arguing that the "United States" is a fictitious entity unable to sue in its own name: US v. Scheumann (7th Cir unpub 12/16/97) 132 F3d 37(t); suing Clinton to force the Census Bureau to count fetuses: Slattery v. Clinton (SDNY unpub 3/28/97); suing NYC and prison authorities for implanting a computer chip in his body that manipulated him into writing unsuccessful jailhouse pleadings. Davis v. City of New York (SDNY unpub 1/26/98); suing all the members of the state legislature for not replying to his (nutty) letters on the grounds that their inaction violated his right to petition the govt. Gehring v. All Members of the State Legislature (1994) 269 Mont 373, 889 P2d 1164; demanding to be regarded as a "Prisoner of War": US v. Buck (SDNY 1988) 690 F.Supp 1291; or as a "political prisoner": US v. Fort (ND IL 1996) 921 F.Supp 523; or a prison inmate (armed bank robbery) filing a civil rights suit to obtain the immediate return of various items including his gun with ammunition. D.L. Bailey v. US (ND IL 8/27/96); suing the UN because it did not itself assist him but advised him to contact a well-respected charitable agency thereby violating "my right to choose the philanthropy agency I prefer". Klyumel v. United Nations (SDNY unpub 12/4/92) aff'd (SDNY unpub 2/17/93); claiming that their unfavorable decision in their previous suit was the result of UN scheme to set up a "New World Order". Cockrell v. City of Southaven (Miss.Supm unpub 12/31/98); claimed a "right" to have machine guns in violation of gun control laws because he was "preparing to repel an invasion of UN troops". US v. Kuehnoel (9th Cir unpub 7/15/99); trying to insist on "Christian common law" and being reminded by court that it would be a lot rougher than the prevailing statutes. Farm Credit Bank of Wichita v. Devous (WD Okl

1996) 933 F.Supp 1028; filing papers for the taking of judicial notice, when this is not of indisputable facts but of his interpretation of laws and cases. US v. Schiefen (D SD 1995) 926 F.Supp 877 aff'd 81 F3d 166 mand.denied 522 US 1074; and similarly the court in a tax fraud case refused to take judicial notice of what were alleged to be thousands of documents, none of them placed in evidence, which were supposedly filed in unspecified courts elsewhere which substatiated in some unspecified way that the Sixteenth Amendment had not been properly ratified. US v. Sugarman (4th Cir unpub 7/31/86) 21 Fed.R.Evid.Serv 379; -- this particular practice seems especially widespread among some militia-types, and is repeated in the various essays of arch-crank Dan Meador - in reality, judicial notice is a minor procedural shortcut by which the judge accepts certain very obvious and indisputable facts as true without requiring either side to present evidence or witnesses; similarly the term is much misused such as in C.W. Singer v. IRS (ED Penn unpub 8/10/98) 98 USTC para 50683, 82 AFTR2d 5995; and Stoecklin v. US (MD Fla unpub 11/7/97) 80 AFTR2d 8207; pointing realistic looking toy gun at Secret Service agents is sufficient for prosecution under 18 USC 111 for assaulting, intimidating or interfering with federal officers in performance of duties. US v. Carvin (5th Cir 1977) 555 F2d 1303 cert.den 434 US 971; brandishing a real assault firearm at an IRS agent enforcing a tax lien similarly prosecuted even if, arguendo, the tax lien were somehow invalid. US v. Streich (7th Cir 1984) cert.den 474 US 860; county recorder has authority and duty to refuse to accept a document which does not meet the criteria for filing: Leatherman v. Schwab (1929) 98 Fla 885, 124 So. 459; (tried to argue that since the official edition of the state code did not have enacting clauses nor bill titles that it was an invalid "collection of books") State v. L.L. Russell (Ohio App unpub 3/10/98);

"nonstatutory abatement": (term is meaningless and does not appear in any legal authority) Minn. Atty-Gen. Opinion 390a-21 (11/5/96); (apparently this term is used by the nitwits to describe some sort of claim that the court lacks jurisdiction) State v. Cella (Mo.App 1998) 976 SW2d 543; (not to be filed by registrars) Wash.Atty-Gen 1996 Opinion nr.12 (7/31/96); (used in futile attempt to evade law): Dees v. State (Tex.App unpub 3/19/97); Hedspeth v. McMeans (Tex.App unpub 3/18/96); Bixler v. CIR (7/23/96) TC Memo 1996-329; US v. J.F. Heard (ND WV 1996) 952 F.Supp 329 (court held that the abatement forms were so absurd and inappropriate that their use - to refuse to comply with a grand jury subpoena - could not be in good faith); (regretted having his "nonstatutory abatement" - his attempt to ignore a subpoena - used as evidence against him) US v. S.L. Heard (4th Cir unpub 2/23/98) 135 F3d 771(t), 81 AFTR2d 873; (perp who sent "Non-Statutory Abatement" and Demand papers to IRS agents and then sent them a summons from "Our One Supreme Court" severely punished according to the sentencing standards for a "terrorist") US v. J.V. Wells (4th Cir 1998) 163 F3d 889; (not to be accepted for filing by county recorder): Washington State Atty-Gen, Opinion AGO 1996 nr. 12, 7/31/96; (sheriffs are instructed not to deliver such documents because illegal) Minn. Atty-Gen. Opinion 390a-21 (11/5/96); (not an allowable pleading under the Fed Rules of Civil Procedure) US v. Gamble (ND IL unpub 12/3/96); (does not comply with Fed Rules and is of no legal force or effect) US v. Lyman (D Utah unpub 6/3/96); (county clerk ordered to remove such document from files or bulletin board) US v. Engles (ND Iowa unpub 9/6/96) 78 AFTR2d 6550, 97 USTC para 50215; (evidently

being churned out by the American Jural Society) US v. J.F. Heard (ND WV 1996) 952 F.Supp 329; Fed Rule of Civil Procedure 9 sets forth the rules for pleading fraud (mostly as a defense to a contract suit) but this is not to be used as a pretext for refusing court papers or pleadings or otherwise obstructing the proceedings. US v. G.D. Bell (ED Cal unpub 4/30/97) 79 AFTR2d 2784 recons.den 27 F.Supp.2d 1191; filed a lawsuit against multiple defendants and then refused to respond to motions, orders, or to questions asked in court ("Jones responded to virtually every piece of correspondence in the case with a notice of refusal for fraud. The plaintiff chose this forum yet he is unwilling to comply with the Federal Rules of Civil Procedure or to participate in a meaningful way in the proceedings. Time and agin the plaintiff's pleadings reflect a belief he can apply his own rules ... in this court.") R. Jones v. Watson (ND Ohio unpub 2/4/97); enjoined from filing any more suits or other proceedings on any pretext against any fed judges or any other fed employees without this court's permission and from advising or assisting anyone else to file such a suit. Hanson v. Goodwin (WD Wash 1977) 432 F.Supp 853 app.dism (9th Cir unpub 1977); (tax protester who was using a number of apparently incorporated businesses as his alter egos and his co-parties instructed that these business could only submit pleadings via bona fide lawyers and not thru his amateur self) US v. Klimek (ED Penn 1997) 952 F.Supp 1100; similarly (tax evasion defendant who purported that all his assets belonged to a church was sniffed out because he was the only person who showed up in court on behalf of that church and his pleadings written ostensibly for the church were all in the first person singular) A.W. Morris v. US (ED Mich 1985) 616 F.Supp 246; (not allowed to commence a lawsuit against govt employees by using a substituted service which is not authorized by the federal or state court rules) Salman v. Jameson (D Nev unpub 10/7/94); (not only challenging the IRC but demanding twenty-one million dollars damages for each of several plaintiffs) Graber v. US (SD Iowa 1997) 993 F.Supp 685; (**attempting to impose UCC provisions** about "presentment", refusal, demur, default, etc to correspondence with the IRS; "the UCC would be inapplicable because the operation of the IRS is a sovereign function and note a commercial operation....the Uniform Commercial Code ... is clearly not applicable to the IRS's summonses") Holling v. US (ED Mich unpub 11/27/95) 76 AFTR2d 6968, magistrate's recommendation (ED Mich unpub 2/6/96) 77 AFTR2d 1052, sanctions imposed (Ed Mich 5/17/96) 934 F.Supp 251; similarly US v. Andra (D Ida 1996) 923 F.Supp 157; similarly US v. Van Skiver (D Kan unpub 12/13/90) 71A AFTR2d 4063, 91 USTC para 50017 aff'd US v. Kettler [& Van Skiver](10th Cir unpub 6/3/91) 934 F2d 326(t); (held that IRS operations are not "commercial" nor are IRS documents or court documents "commercial paper" and therefore UCC provisions cannot be applied to them) US v. Trowbridge (D. Ida unpub 9/13/93) aff'd (9th Cir 12/13/94) 43 F3d 1480(t); similarly Wesselman v. CIR (2/28/96) TC Memo 1996-85; ditto (perp tried to impose UCC provisions about accord & satisfaction by partial payment upon debt to IRS; "However, the US Govt, as a sovereign, is not bound by such State statutes as the UCC.") Bear v. CIR (12/3/92) TC Memo 1992-690 aff'd (9th Cir 3/24/94) 19 F3d 26(t), 73 AFTR2d 1611; ditto US v. Stoecklin (MD Fla 1994) 848 F.Supp 1521; similarly Brandt v. CIR (9/7/93) TC Memo 1993-411; similarly (IRS tax liens are not "commercial" and therefore not subject to UCC requirements but are covered by the Uniform Federal Tax Lien Registration Act, adopted by about 40 states) In re Bertelt (Bankr. MD Fla 1996) 206 Bankr.Rptr 579; similarly Watts v. IRS (D NJ 1996) 925 F.Supp 271; similarly (court papers issued in an IRS case

are not commercial or negotiable instruments and the use of UCC formulae is inapplicable) US v. Andra (D Ida 1996) 923 F.Supp 157; (similarly the use by municipal police and courts of US currency does not turn the operations of the traffic court into a "commercial" activity subject to the UCC nor does it turn a traffic case into a federal case) Kimmell v. Leoffler (Tex.App 1990) 791 SW2d 648; (similarly, UCC is not applicable to traffic court; "First, the UCC is not applicable to criminal proceedings. .... Moreover, the regulation of speed limits is specifically authorized under [the State highway laws].") Barcroft v. State (Tex.App 1994) 881 SW2d 838; ditto (UCC does not apply to offenses of driving without a license, driving an unregistered vehicle, driving without insurance, carrying a concealed weapon) Theo. Jones v. City of Little Rock (1993) 314 Ark 383, 862 SW2d 273 cert.den 512 US 1237; (perp tried to require UCC formalities for traffic court case. "There is no way to review this argument. There is no way to understand this argument. More importantly, there is no way that this argument relates to the proceedings...") City of Kansas City v. Hayward (Mo.App 1997) 954 SW2d 399; (when scofflaw refused to participate in traffic court because it would not apply UCC provisions to his drunk driving case, the court entered a Not Guilty plea for him and and proceeded as if he were activing pro se, he eventually got the conviction overturned but it was a lot of trouble for him and he probably didn't do any better on retrial) State v. Bruch (So.Dak 1997) 565 NW2d 7898; (sent back numerous parking tickets marked "refused for cause without dishonor" and was thereafter surprised when the Highway Patrol towed his truck away) Fenili v. Calif. Dept of Motor Vehicles (ND Cal unpub 6/16/98); (perp demanded that court invoke the War Powers Act to prevent the IRS from operating, and wanted IRS employees "deported" as foreign agents) Green v. Winkler (SD Fla unpub 12/5/96) 78 AFTR2d 7630; (perp tried to bring in Latin teacher to testify that the words of the Sixteenth Amendment meant something exotic); Rowlee v. CIR (6/15/83) 80 TC 1111; (in litigation filed pleadings titled "Asseveration" as if this was a proper procedure) United States Govt v. "People of the United States" [J.A. Course] (ND IL unpub 7/8/87) 87 USTC para 9553, 60 AFTR2d 5479; Vos v. Boyle (WD Mich unpub 4/11/95); J. Napier v. Jonas (WD Mich unpub 2/10/95); Pottorf v. Bryan (D Kan unpub 5/18/87); Huebner v. US (D Ariz 1990) 731 F.Supp 1441; US v. Genger (9th Cir unpub 3/21/88) 842 F2d 1295(t); -- or filed such an "Asseveration" with the county registrar or another govt office. Texas Atty-Gen Letter Op. 98-16 (3/13/98); In re Hovind (Bankr. ND Fla 1996) 197 Bankr.Rptr 157; -- even though an "asseveration" is merely an "allegation" not made under oath and therefore of little legal weight. Vos v. Boyle (WD Mich unpub 4/11/95); J. Napier v. Jonas (WD Mich unpub 2/10/95); Huebner v. US (D Ariz 1990) 731 F.Supp 1441; (county recorders instructed not to accept this document for filing) Texas Atty-Gen Letter Op. 98-16 (3/13/98); (tried to claim to be "civilly dead" and thereby immune from prosecution) US v. Verlin (D Kan 1997) 979 F.Supp 1334; (tried to insist that traffic policemen must be "elected officials" to give out tickets or else his right to a "republican form of govt" was violated) Endsley v. State (1987) 184 Ga.App 797, 363 SE2d 1; bringing a "class action" against the US Supreme Court, "Janice" Reno, the foreman of the fed grand jury, the ABA, et al, demanding "a full investigation of the federal govt" because this nitwit's attempt to get backpay from a former employer was unsuccessful. Hotchkiss v. Supreme Court of the US (9th Cir unpub 8/28/97) 122 F3d 1071(t) cert.den 522 US 1149; (suing the local Unitarian Church and its pastor as well as NASA, alleging an enormous conspiracy whereby the Unitarian

congregants are praying for the arrival of flying saucers which will abduct and torture earthlings) Khan v. Unitarian Church of Kensington (ND Cal unpub 10/26/94); (sued a federal judge alleging a govt cover-up of flying saucer crashes) US v. Barker (SD Ga 1998) 182 FRD 661; (sued former Pres. Carter, current Pres. Clinton and never-president Perot and others alleging that Carter is Clinton's biological father and that Clinton and Perot together are responsible for the deaths of over ten million black women in secret concentration camps, for which the plaintiff wanted only 5.6 Billion dollars in compensatory and punitive damages and an accounting of every black woman born in the US since 1940, as well as an end to NASA's cyborg conspiracy) T.S. Tyler v. Carter et al (SDNY 1993) 151 FRD 537; (crank's adherence to the views of the John Birch Society and of a Trilateral Commission plot to take over his town, and that "the United States Constitution gave him the right to shoot and kill anyone trespassing on his land", while evidence of serious psychosis, was not indicative of insanity sufficient to excuse him for killing a policeman). State v. Ulm (Minn.Supm 1982) 326 NW2d 159; (mountebanks convicted in lengthy trial in Wyoming federal court of numerous frauds arising from their scam of selling "investments" whereby suckers paid for the privilege of supposedly filching from an enormous - $157 Trillion - bank account held jointly by the Mafia, CIA, Illuminati and the Vatican, and well over a million dollars was extracted from more than 3000 victims, some of whom were understandably reluctant to come forward) US v. McAleer (10th Cir 1998) 138 F3d 852 cert.den 119 S.Ct 132-133; [by the way, in a criminal prosecution the defendant successfully established his insanity plea, one important bit of evidence being his belief that the Illuminati controlled the US, England, and some other countries, and were in turn controlled by the Rothschild family, and that the Rockefeller family controlled Russia, China, and some other countries. State v. Jeppesen (1989) 55 Wash.App 231, 776 P2d 1372 revw.den 113 Wash.2d 1024, 782 P2d 1070]; (it is often claimed, in militia-type literature including magazines and internet, that the Civil War, or the War Between the States, never ended, and therefore the state of war and an attendant state of martial law still exists, - this is demonstrably false, as the Civil War was officially declared ended by a Proclamation by Pres. Andrew Johnson on 20 August 1866 [14 Stat 814], and this proclamation was treated as dispositive in various Acts of Congress, as in McElrath v. US (1880) 102 US (12 Otto) 426 at 438); **an unscientific note about "unconstitutional" laws:** Quite a bit of militia/scofflaw propaganda quotes court decisions, or sometimes from a legal encyclopedia called American Jurisprudence (Second), to the effect that an unconstitutional law is unenforceable and nobody can be punished for violating an unconstitutional law. This is, of course, a true statement of constitutional law. (Oddly enough, all the propaganda that quotes this from American Jurisprudence (Second) do so from an obsolete edition; the same statements appear in the current edition at 16 Am.Jur.2d "Constitutional Law" sec. 203 (1998).) This legal principle is trotted out to persuade people not to obey certain laws, such as tax or traffic laws, but the propagandists conveniently overlook a closely related legal principle: The courts will always presume that a law is a valid; US v. Harris (1883) 106 US 629 at 635; Fletcher v. Peck (1810) 10 US (6 Cranch) 87 at 128; and the burden of proving its unconstitutionality (or the invalidity of its adoption) rests entirely on the litigant who is challenging the law; Brown v. Maryland (1827) 25 US (12 Wheat.) 419 at 436; Chicago, Milwaukee & St. Paul Railway Co. v. Tompkins (1900) 176 US 167 at 173; and many many other places; and this principle is stated in the very same volume

of Am.Jur.2d at sec. 166. The person who tries to deny the validity of a law takes on the entire burden of proving that the law is invalid, and if he fails to make that proof then he also takes on all the penalties for disobeying that law. Occasionally it has been indicated that a good faith doubt about the meaning or validity of a law is enough of an excuse to lighten the actual punishment (especially if the law is new and confusing) but a court is unlikely to see good faith when such an excuse is attempted involving such long-established and long-upheld laws such as taxation or traffic laws.

Part Ten

By Bernard J. Sussman, JD, MLS, CP

Fingerprinting: Occasionally militia-types taken into custody will resist fingerprinting and photographing, even when specifically ordered by a judge, and even complain that there fingerprints were "stolen", as happened in the Montana Freemen trial. It has been held, repeatedly, that the taking of fingerprints, photos, and other identifying descriptions of the arrestee is a proper and lawful part of the arrest procedure and the identification of arrestees. US v. G.R. Thompson (2d Cir 1965) 356 F2d 216 cert.den 384 US 964; Hendricks v. Swenson (8th Cir 1972) 456 F2d 503; Downs v. Swann (1909) 111 Md 53, 73 Atl 653, 23 LRA,ns 739, 134 Am.St.Rep 586; (even without a statute explicitly requiring fingerprints) US v. Kelly (2d Cir 1932) 55 F2d 67, 83 ALR 122; even if the arrestee is subsequently acquitted or released. Bradford v. State (1979) 149 Ga.App 839, 256 SE2d 84 cert.den 444 US 936; State ex rel Mavity v. Tyndall (1947) 225 Ind 360, 74 NE2d 914 app.dism 333 US 834; US v. Kalish (D PR 1967) 271 F.Supp 968; that the police or jailers are entitled to compel arrestees to submit to fingerprinting and to use such force as is necessary to accomplish that task. Downs v. Swann (1909) 111 Md 53, 73 Atl 653, 23 LRA,ns 739, 134 Am.St.Rep 586; that the fingerprinting, even when involuntary, is not a form of self-incrimination nor search and seizure. Wyche v. State (Fla.App 1989) 536 So.2d 272 revw.den (Fla.Supm. 1989) 544 So.2d 201; US v. Kelly (2d Cir 1932) 55 F2d 67, 83 ALR 122; People v. Cooper (1996) 220 Mich.App 368, 559 NW2d 90 app.den 456 Mich 904, 572 NW2d 14; In re Grand Jury Proceeding (5th Cir 1977) 558 F2d 1177; nor does the taking of fingerprints or photographs infringe any other right. Downs v. Swann (1909) 111 Md 53, 73 Atl 653, 23 LRA,ns 739, 134 Am.St.Rep 586; State ex rel Mavity v. Tyndall (1947) 225 Ind 360, 74 NE2d 914 app.dism 333 US 834; US v. Kalish (D PR 1967) 271 F.Supp 968; in fact, it is considered so necessary to identifying suspects, that a police department that failed to take fingerprints of arrestees could be criminally (or perhaps civilly) liable. State v. McGovern (1947) 136 N.J. Law. 115, 54 A2d 812. With reference to the Montana Freemen, who were so violently resistant to fingerprinting that both police and defendants suffered injuries, several of the defendants had been somewhat less than candid, at various times, about using their real names and some of the defendants were already wanted in other states when the siege in Montana began.

relating to traffic laws: state govt can restrict driving on the public roads to drivers with valid current **licenses**, and restrict drivers to vehicles registered as having passed inspection, notwithstanding argument about a "right to travel". Hendrick v. Maryland

(1915) 235 US 610 (a state may restrict the use of its highways to drivers who have complied with the license, insurance and vehicle registration laws of this state or, if the driver is a non-resident, of his home state); Bell v. Burson (1971) 402 US 535 (state statute which denies or suspends drivers license for failure to carry insurance or comparable financial responsibility does not violate constitution); (this authority to prescribe reasonable requisites for the "privilege" of driving on the public highways is inherent in state and local govts) State v. Booher (Tenn.Crim.App 1997) 978 SW2d 953 ("the appellant asserts that the state ... has unduly infringed upon his 'right to travel' by requiring licensing and registarion .... However, contrary to his assertions, at no time did the State of Tennessee place constraints upon the appellant's exercise of this right. His right to travel ... remains unimpeded.... Rather, based upon the context of his argument, the appellant asserts an infringement upon his right to operate a motor vehicle on the public highways of this state. This notion is wholly separate from the right to travel. The ability to drive a motor vehicle on a public highway is not a fundamental 'right'. Instead, it is a revocable 'privilege' that is granted upon compliance with statutory licensing procedures."); Quackenbush v. Superior Court (1997) 60 Cal.App.4th 454, 70 Cal.Rptr.2d 271 (state can require insurance for drivers licenses); ditto (state has legitimate interest in requiring financial responsibility of drivers) Berberian v. Lussier (1958) 87 RI 226, 139 A2d 869 (this crank, a lawyer who was evidently his own favorite client and eventually got himself disbarred for threatening to bomb the courthouse, Carter v. Berberian (RI 1981) 442 A2d 1263, later got his 13 year old son to sue over the age requirement for learners permits, see below); see generally essay, *Validity of Motor Vehicle Financial Responsibility Act*, 35 ALR2d 1011 & suppl.; Guerrero v. Ryan (1995) 272 IL.App.3d 945, 209 IL.Dec 408, 651 NE2d 586 app.denied 163 IL.2d 556, 657 NE2d 621 cert.den 516 US 1180 (state can suspend license already issued if lack of insurance is discovered, drivers license not a basic constitutional right); similarly State v. Turk (1982) 197 Mont 311, 643 P2d 224; ditto Berberian v. Lussier (1958) 87 RI 226, 139 A2d 869; (cannot evade insurance requirement by religious objections) State v. Cosgrove (So.Dak. 1989) 439 NW2d 119 cert.den 493 US 846; similarly State v. Skurdal (1988) 235 Mont 291, 767 P2d 304 ("This is obviously a growing school of thought which had been misguided.... The notion of right to travel remains wholly separate from the right or privilege to operate a motor vehicle on the public highways." The court made a point of discussing many of the crank arguments against requiring drivers licenses; evidently the crank notion is not only are the licensing requirements inapplicable to them but also speed limits); similarly City of Bismarck v. Stuart (No.Dak 1996) 546 NW2d 366 ("No court has ever held that it is an impermissible infringement upon a citizen's constitutional Right to Travel for the legislature to decree that ... every person who operates a motor vehicle on public roads must have a valid operator's license.... The legislature has the constitutional police power to ensure safe drivers and safe roads."); similarly City of Salina v. Wisden (Utah 1987) 737 P2d 981 ("Mr. Wisden's assertion that the right to travel encompasses 'the unrestrained use of the highway' is wrong. The right to travel granted by the state and federal constitutions does not include the ability to ignore laws governing the use of public roadways. The motor vehicle code was promulgated to increase the safety and efficiency of our public roads. It enhances rather than infringes on the right to travel. The ability to drive a motor vehicle on a public roadway is not a fundamental right; it is a privilege that is granted upon the compliance with the statutory

licensing procedures."); similarly ("The right to operate a motor vehicle is wholly a creation of state law; it certainly is not explicitly guaranteed by the Constitution, and nothing in that document or in our state constitution has even the slightest appearance or an implicit guarantee of that right. The plaintiff's argument that the right to operate a motor vehicle is fundamental because of its relation to the fundamental right of interstate travel ... is utterly frivolous. The plaintiff is not being prevented from traveling interstate by public transportation, by common carrier, or in a motor vehicle driven by someone with a license to drive it. What is at issue here is not his right to travel interstate, but his right to operate a motor vehicle on the public highways, and we have no hesitation in holding that this is not a fundamental right.") Berberian v. Petit (RI 1977) 374 A2d 791, 86 ALR3d 468 (this case was a 13-year-old boy challenging the age requirement for learners permits, the court quoted from a 1958 decision involving his father's challenge to the requirement for motorists insurance); similarly Jones v. City of Newport (1989) 29 Ark.App 42, 780 SW2d 338; similarly Azubuko v. Registrar of Motor Vehicles (1st Cir unpub 9/3/96) cert.den 520 US 1157; ditto (state can require drivers license, vehicle registration, display of license plate, etc., notwithstanding argument about "right to travel") State v. Weisman (Minn.App unpub 11/1/88) cert.den 489 US 1080; ditto Maxfield v. Corwin (WD Mich unpub 3/17/87); ditto ("While there exists a fundamental right to travel, neither this court, nor our [state] supreme court, nor the US Supreme Court has ever held that there exists a fundamental right to drive a moter vehicle." State can require display of official registration tag, and that driver present police with valid license and car registration, even against purported religious objections, and can punish for use of homemade license plate) Terpstra v. State (Ind.App 1988) 529 NE2d 839; ditto City of Spokane v. Port (1986) 43 Wash.App 273, 716 P2d 945 revw.den 106 Wash.2d 1010; State v. Patterson (Kan.App unpub 2/14/92) review den (Kan. Supm 1992) 250 Kan 807; ditto US ex rel Verdone v. Circuit Court for Taylor County (7th Cir 1995) 73 F3d 669; similarly Commonwealth v. Levy (1961) 194 Penn.Super 390, 169 A2d 596; see especially essay, *Validity of statute making it a criminal offense for operator of motor vehicle not to carry or display his license or registration*, 6 ALR3d 506 & suppl.); similarly (right to "property" does not enable perp to drive his car despite its lack of registration, safety inspection, license plate, drivers license, etc., nor to prevent it from being impounded until he complies with the licensing laws) Wisden v. City of Salina (Utah 1985) 709 P2d 371; similarly (perp already had an SSN but refused, supposedly on religious grounds, to provide it to apply for drivers license and thereby refused to renew or carry drivers license on religious grounds; "The appellant advised [the policewoman] that he could not be arrested because her God was not as big as his God. He referred to her as 'an agent of the socialist govt ...", court held the state had sufficient reasons to require SSNs for drivers licenses and that, since driving without a license is a crime, religious fastidiousness could not excuse a criminal act) State v. Loudon (Tenn.Crim.App 1993) 857 SW2d 878; similarly (when cranks already have SSNs but refuse to reveal them for drivers licenses applications, supposedly on religious grounds) Penner v. King (Mo.Supm 1985) 695 SW2d 887; similarly (refused to reveal SSNs for drivers license on privacy grounds, citing various laws on non-disclosure of SSNs, court held that state could require disclosure of SSN on license application) Nowlin v DMV (1997) 53 Cal.App.4th 1529, 62 Cal.Rptr.2d 409; if state law requires the SSN on the license application then the use of the SSN is not optional and an applicant who fails to provide

his SSN will thereby be refused a license. Schmidt v. Powell (IL App 1972) 4 IL.App.3d 34, 280 NE2d 236; Ostric v. Board of Appeals on Motor Vehicle Policies (Mass 1972) 361 Mass 459, 280 NE2d 692; similarly (crank claimed to have unilaterally revoked his SSN and tried to invoke state law that would permit an individual without an SSN to obtain a drivers license upon submission of a federal govt document attesting to the lack of a Soc.Sec. number or account for that person, at least the individual's own assertion without the federal documentation was insufficient; the court noted that driving on the public roads is a privilege, not a right nor a contract, and the state may impose reasonable conditions upon that privilege and someone too fastidious to meet those conditions would not obtain the privilege) Hershey v. Commonwealth Dept of Transportation (Penn.Commonw.Ct 1995) 669 A2d 517 app.den 544 Penn 664, 676 A2d 1202; ditto Kocher v. Bickley (Penn.Commonw.Ct 1999) 722 A2d 756; similarly (state can insist on SSN to obtain a drivers license and apparently not required to offer alternatives to someone with religious objections to having an SSN) McDonald v. Alabama Dept of Public Safety (Alab.Civ.App unpub 4/9/99); ditto Miller v. Reed (9th Cir 1999) 176 F3d 1202 (and quoting from Bowen v. Roy, 1986, 476 US 693, which upheld an AFDC requirement that welfare payments would not be paid for children whose parents did not provide the child's SSN, notwithstanding the parents' religious objections to SSNs, and without offering an alternative); requirement of SSN to obtain a drivers license did not infringe on religious rights, because the "plaintiffs may preserve their religious scruples intact by foregoing this privilege [of driving on the public roads]. It is for them to balance the resulting inconvenience." Penner v. King (Mo. 1985) 695 SW2d 887; similarly, "The state of Missouri, by making the licensing requirements in question, is not prohibiting Davis from expressing or practicing his religious beliefs or from traveling throughout this land. If he wishes, he may walk, ride a bicycle or horse, or travel as a passenger in an automobile, bus, airplane or helicopter. He cannot, however, operate a moto vehicle on the public highways without ... a valid operator's license." State v. Davis (Mo.App 1988) 745 SW2d 249; (on the other hand, some states have made provision for issuing drivers licenses in special circumstances in which an SSN is unavailable, such as lawfully admitted aliens, with their green cards, who are ineligible for Soc.Sec.) Lauderbach v. Zolin (Cal.App 1995) 35 Cal.App.4th 578, 41 Cal.Rptr.2d 434; similarly (accepting the IRS's Taxpayer Identification Number [TIN] as a substitute for the SSN) Devon Inc. v. State Bureau (Ohio App 1986) 31 Ohio App.3d 130, 508 NE2d 984; ditto (state would accept TIN as a substitute for the SSN and not obliged to create any more alternatives) Kocher v. Bickley (Penn.Commonw.Ct 1999) 722 A2d 756; [the state may also give applicants the option of not having their SSNs appear on their drivers license and the public registry but may stil require the SSN on the applications. Doe v. Registrar of Motor Vehicles (Mass.Super unpub 6/8/93) 1 Mass.L.Rptr 156, 21 Media L.Rptr 2041; and if the drivers license does not display the SSN, a policeman stopping the driver may insist on seeing the driver's Soc.Sec. card when the SSN is required on traffic citations. State v. T.N. Hill (Ohio App. unpub 2/6/92)]; neither right to migrate nor right to a job implies a right to unlicensed driving. Maher v. State (Ind.App 1993) 612 NE2d 1063; (ditto, when crank sent the state letters "rescinding his signature" to all drivers license papers assenting to the state's statutory consent to breathalyzer test this had the effect of cancelling his drivers license, and he was charged with unlicensed driving; moreover, the state's refusal to return his car until he presented a valid license

and registration was not a taking without due process) Maxfield v. Corwin (WD Mich unpub 3/17/87); {**Note:** There are reasons, other than dangerous driving, that a court may use to suspend or revoke drivers licenses; e.g. non-payment of taxes; Wells v. Malloy (D Vt 1975) 402 F.Supp 856 aff'd 538 F2d 317; failure to pay court fines; City of Milwaukee v. Kilgore (Wis.App 1994) 185 Wis.2d 499, 517 NW2d 689; failure to pay child support; Richey v. Richey (La.App 1997) 704 So.2d 343; generally essay, *Revocation or Suspension of Drivers License for Reason Unrelated to Motor Vehicle*, 18 ALR5th 542 & suppl. Another essay deals with putting conditions upon the reinstatement of a suspended license, such as requiring proof of financial responsibility. 2 ALR5th 725.} ("The right to travel on public highways is not absolute. It is subject to reasonable regulation by the state, pursuant to the police power granted by the Constitution. We have previously held that the motor vehicle codes are a valid use of police power. We have also previously held that requiring automobile insurance coverage and the registration of vehicles is a valid use of the police power and does not violate the due process requirements of the US Constitution.") State v. R.E. Wilson (Mont.Supm unpub 12/3/98); {The references to the "right to travel" in this propaganda turn out to refer to court cases that dealt with restrictions on passports, or on restrictions on out-of-state visitors or newcomers to a state obtaining employment or benefits such as food stamps; cf. G.B. Hartch, *Wrong Turns: A critique of the Supreme Court's right to travel cases*, 21 Wm. Mitchell Law Rev. 457 (1995). The exercise of state and municipal police powers to regulate and restrict traffic on public roads predates the automobile by at least a half-century, when bicycle riding was restricted to avoid frightening horses; cf. R.D. Perry, *The Impact of the Sport of Bicycle Riding on Safety Law*, 35 Amer. Business Law Jrnl 185 (1998). In France, the registration of automobiles goes back to 1893, before the first US automobile factory, and in the US, registration of cars dates back to 1901 and the licensing of drivers to 1916, and by the mid-1920s there were, in almost every state, age requirements and other limitations on who could be licensed to operate an automobile, even for personal use; for example, see J. Simon, *Driving Governmentality: Automobile accidents, insurance, and the challenge to social order in the inter-war years, 1919 to 1941*, 4 Conn. Insur. Law Jrnl 521 (1998). As the US Supreme Court noted in 1915, "The movement of motor vehicles over the highways is attended by constant and serious dangers to the public, and is also abnormally destructive to the [high]ways themselves. ... [A] state may rightfully prescribe uniform regulations necessary for public safety and order in respect to the operation upon its highways of all motor vehicles - those moving in interstate commerce as well as others. ... This is but an exercise of the police power uniformly recognized as belonging to the states and essential to the preservation of the health, safety, and comfort of their citizens." Hendrick v. Maryland (1915) 235 US 610; and in 1927, "Motor vehicles are dangerous machines, and even when skillfully and carefully operated, their use is attended by serious dangers to persons and property. In the public interest the state may make and enforce regulations reasonably calculated to promote care on the part of all, residents and non-residents alike, who use its highways. ... The state's power to regulate the use of its highways extends to their use by non-residents as well as by residents." Hess v. Pawloski (1927) 274 US 352. There is nothing in the cranks' reliance on a "right to travel" to try to exempt themselves from driver license and traffic laws that limits their theory to wheeled vehicles and they might eventually claim an unregulated right to pilot aircraft over cities! Courts have

already held that driving without a license or registration is, by itself, indicative of reckless driving; see essay, 29 ALR2d 963 & suppl.} ; (enforcement of traffic laws is not governed by the UCC; speed limits and their enforcement is not a violation of the "right to travel") Barcroft v. State (Tex.App 1994) 881 SW2d 838; ditto (UCC inapplicable to case involving driving unregistered vehicle) Gipson v. Callahan (WD Tex 1997) 18 F.Supp.2d 662; (state can require that vehicle be maintained with current inspection and registration stickers and tags) State v. Kuball (Minn.App unpub 8/15/89); state can require that drivers carry a drivers license, vehicle registration and proof of insurance. City of Billings v. Skurdal (1986) 224 Mont 84, 730 P2d 371 cert.den 481 US 1020; Nowlin v. Dept of Motor Vehicles (1997) 53 Cal.App.4th 1529, 62 Cal.Rptr.2d 409 (state can require applicants for new or renewed license to provide their Soc.Sec numbers and refuse licenses until applicant obtains a Soc.Sec number); ditto Miller v. Reed (9th Cir 1999) 176 F3d 1202; ditto McDonald v. Alabama Dept of Public Safety (Alab.Civ.App unpub 4/9/99); ditto Hersshey v. Commonwealth (Commonw.Ct of Penn 1996) 669 A2d 517 app.denied (Penn Supm unpub 6/4/96) 544 Pa 664, 676 A2d 1202; ditto (and also pretending that accepting a benefit from the state, in the form of a license, is against his religion) Terpstra v. State (Ind.App 1988) 529 NE2d 839; ditto State v. Clifford (1990) 57 Wash.App 127, 787 P2d 571 review denied 114 Wash.2d 1025, 792 P2d 535; ditto State v. Booher (Tenn.Crim.App 1997) 978 SW2d 953; ditto (claiming that his religious beliefs were against registering for a drivers lic) Schmidt v. Powell (IL App 1972) 4 IL.App.3d 34, 280 NE2d 236; ditto (and also pretending that violation of license and registration laws is a victimless crime) State v. Yoder (Ohio App unpub 6/7/95); (police request that driver show them his license and registration and proof of insurance is not a "search" under the Fourth Amendment, the law requires a driver to keep these documents, and driver cannot insist on search warrant) State v. Reed (1984) 107 Ida 162, 686 P2d 842; (ditto, does not violate Fifth Amendment) Sherman v. Babbitt (9th Cir 1985) 772 F2d 1476; (ditto, does not violate First Amendment religious rights) Terpstra v. State (Ind.App 1988) 529 NE2d 839; (as part of a justifiable traffic stop, the police can instruct the driver to step out of his car) Pennsylvania v. Mimms (1977) 434 US 106; (thought that posting No Trespassing notices on his truck was a sufficient substitute for having license plates - and was surprised when the police had his truck towed away) Fenili v. Calif. Dept of Motor Vehicles (ND Cal unpub 6/16/98); (homemade license plate, saying "Freeman", not acceptable, and state may impound car until perp presents current and valid license, registration, etc.) Maxfield v. Corwin (WD Mich unpub 3/17/87); (mere use of homemade license plates is indicative that car is not properly registered and is sufficient to justify police stop) Granse v. State (Minn.App unpub 7/1/97); State v. French (1994) 77 Haw 222, 883 P2d 644 (required to comply with license and traffic laws event though perp believes that Hawaii is still an independent kingdom, there is no federal legislation that overrides the state's authority to regulate driving); driving is a privilege not an inherent right and may be regulated by the state for public safety reasons: Jones v. City of Newport (1989) 29 Ark.App 42, 780 SW2d 338; (driving not synonymous with "right to travel") Azubuko v. Registrar of Motor Vehicles (1st Cir unpub 9/3/96) cert.den 520 US 1157; ditto City of Spokane v. Port (1986) 43 Wash.App 273, 716 P2d 945 revw.den 106 Wash.2d 1010; similarly (including driver license laws and requirement for vehicle registration and insurance) Goode v. Foster (D. Kan unpub 10/21/96); ditto Gordon v. State (1985) 108 Ida 178, 697

P2d 1192; ditto State v. Von Schmidt (1985) 109 Ida 736, 710 P2d 646; ditto Endsley v. State (1987) 184 Ga.App 797, 363 SE2d 1; similarly Lebrun v. State (1986) 255 Ga 406, 339 SE2d 227; ditto Humphreys v. State (Okla. Crim. App 1987) 738 P2d 188; ditto State v. Booher (Tenn.Crim.App 1997) 978 SW2d 953 (privilege of operation a motor vehicle on the public streets is "wholly separate from the right to travel"; perp refused to identify himself to police, tried to present policeman with his own version of "Miranda warning"; claims to be immune to license & registration requirement as an "unenfranchised citizen of Tennessee", etc.; held "No person in the State of Tennessee may exempt himself or herself from any law simply by declaring that he or she does not consent to its applying to them"); ditto State v. D.R. Gibson (1985) 108 Ida. 202, 697 P2d 1216 (perp claimed that as a "free man" who had not "accepted" a drivers license, he is exempt from all traffic laws); similarly Terpstra v. State (Ind.App 1988) 529 NE2d 839; similarly State v. Stuart (No.Dak 1996) 544 NW2d 158; similarly (including argument that his driving is not "commercial" or not connected to govt activity and therefore not susceptible to any state controls) State v. Skurdal (1988) 235 Mont 291, 767 P2d 304 ("That claim is baseless in Montana and we find no law in any other jurisdiction to support it either."); ditto (tried to argue that registration and licensing laws only apply if the vehicle is "for extraordinary use"; "We see no reason why we should place any limitations on the application of the registration statute when the legislature decided not to.") Slye-Nelson v. State (Tex.App 1993) 862 SW2d 628; ditto ("completely frivolous and meritless") J.M. Anderson v. State of Michigan (WD Mich unpub 3/18/93); ditto City of Spokane v. Port (1986) 43 Wash.App 273, 716 P2d 945 revw.den 106 Wash.2d 1010; ditto City of Belton v Horton (Mo.App 1997) 947 SW2d 104; ditto Humphreys v. State (Okla. Crim. App 1987) 738 P2d 188; ditto (claimed "it is a legal impossibility for the state or anyone to collect a civil penalty for non-registration of a private vehicle" and wanted $2.5M in damages; "completely frivolous and meritless") J.M. Anderson v. State of Michigan (WD Mich unpub 3/18/93); ditto (also that this was a "victimless crime") City of South Euclid v. Carroll (Ohio App unpub 10/6/88) app.dism 42 Oh.St.3d 706, 537 NE2d 225; similarly (tried to argue that limiting driving to those able to afford car insurance was discriminatory) Maher v. State (Ind.App 1993) 612 NE2d 1063; ditto State v. J.S. Smith (Minn.App unpub 6/11/96); (tried to argue that he could not be required to pay a fine nor pay for a license nor for registration in the absence of gold and silver coiage) Lowry v. State (Alask.App 1982) 655 P2d 780; (tried to argue that a traffic ticket required the same tedious red tape, such as notarization or accompanying papers, as a formal indictment or a complaint in a lawsuit) State v. Gibson (Ohio App unpub 6/19/95); (seemed to think that by denying US citizenship could immunize himself from drunk driving laws and from traffic court) T.J. Johnson v. State (Ark.App unpub 10/7/92); ditto (as "a ‘free’ man who is no longer a 14th Amendment citizen, he is not required to register his vehicle, wear a seatbelt or maintain liability insurance, ... also asserts that he is not required to abide by any state or federal laws.") State v. Folda (Mont 1994) 267 Mont 523, 51 Mont St.Rep 1149, 885 P2d 426; ditto State v. Skurdal (1988) 235 Mont 291, 767 P2d 304; ditto (argued that his unregistered truck was not a vehicle but a "religious conveyance" and as a "natural citizen" rather than an enfranchised citizen he was exempt from licensing law) Terpstra v. State (Ind.App 1988) 529 NE2d 839; ditto (also tried to argue that his unregistered automobile was not a "motor vehicle" unless and until it was registered) State v. Booher (Tenn.Crim.App 1997) 978 SW2d 953; similarly

(altho alone in his truck, tried to deny that he was "driving a motor vehicle" but rather "traveling in a conveyance". "His reasoning for this premise ... is not based on any relevant statute or case precedent, and has no merit. [State law] defines an operator as a person ... 'who is in actual physical control of a motor vehicle upon a highway.' ... Since Davis was in actual physical control of the pickup truck, he was operating a motor vehicle.") State v. Davis (Mo.App 1988) 745 SW2d 249; similarly (argued that traffic laws, even against driving the wrong way down a one-way street, violated the 10th Amendment ... and sent the traffic judge letters on the letterhead of "The Committee to Save the Judges from Hanging Even Though They Deserve It" with the printed marginalia that "oppressed people have never once regained their freedom until they had hung the judges and stoned the tax collectors to death.") Freeman v. Town of Lusk (Wyo.Supm 1986) 717 P2d 331; similarly (awarded himself, as "a first class judicial citizen", a permanent lifetime "travelers authorization" ... "it also means that never again will he have to wait in line at the Dept of Motor Vehicles for a renewal") Estes-El v. Town of Indian Lake (ND NY unpub 5/11/98); (an international driving permit is not, alone, a sufficient substitute for a drivers license, and requires additionally a drivers license from that person's country or state of residence) Schofield v. Hertz Corp. (1991) 201 Ga.App 830, 412 SE2d 853; Dwyer v. Margono (1997) 128 N.C.App 122, 493 SE2d 763 review den (1998) 347 NC 670, 500 SE2d 85; Eskew v. Young (SD IL 1998) 992 F.Supp 1049; someone whose drivers license had been deliberately suspended or revoked here cannot resume driving by obtaining an international drivers permit. People v. Platts (1995) 274 Ill.App.3d 753, 655 NE2d 300; where an arrestee has an international drivers permit in a false name that is a strong indication of an inclination and ability to flee and adopt false identities for which a high bail may be demanded. US v. Himler (3d Cir 1986) 797 F2d 156; having organized a small mob to resist law enforcement efforts to arrest him, having denied his citizenship and denied being susceptible to the laws or courts, and having threatened the judge, all justify the court refusing to allow him bail or pre-trial release. US v. Kanahele (D Haw 1995) 951 F.Supp 921; {The international driving permit is issued under the authority of the UN Convention on International Road Traffic, and it serves as an authoritative multi-lingual translation and verification of the person's home drivers license, which means that it has no legal weight without that home drivers license (and, also, a driver's international permit has no weight inside the driver's home country). It is good for not more than 12 months (less in some countries) and the driver is still subject to all the traffic laws. In the US, they are available from AAA for $10. Apparently there is a lively Internet scam of selling unauthorized or fake permits and at prices up to $300; cf. USA Today, 5 March 1999; Business Wire, 20 Jan 1999; Toronto Star, 5 Sept 1998}.

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(as of: August, 11, 1999)