

***POLICY DOCUMENT:
WHO'S WHO IN THE FREEDOM
COMMUNITY***

Last revised: 5/3/2008



***“The righteous should choose his friends [and government protectors] carefully,
For the way of the wicked leads them astray.”
[Prov. 12:26, Bible, NKJV]***

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1 **1 Introduction**

2 Those who are new to the freedom and tax honesty movements could benefit from a little history explaining the evolution
3 of the movement and the people involved. Below is a succinct listing of all the key people that shaped the movement and
4 the value they added during their lifetimes.

5 This listing is a work in progress and as you can imagine, is difficult to keep accurate. If you find errors or omissions in this
6 list, please let us know but be prepared to present evidence of your belief, because we don't publish hearsay. We
7 deliberately omit personal contact information here because we don't want to make it easy for the IRS to go after these
8 individuals. Submit your inputs to the following location on the Internet.

[Family Guardian Forums, Forum 9.4: Errata](http://famguardian.org/forums/)
<http://famguardian.org/forums/>

9 You will need to sign up for a forum account in the upper right corner of the above link and become a member and post to
10 our forums. Membership is free, however. Unless and until we receive corrections on the information provided, we are
11 entitled to presume that the information indicated here is as accurate and truthful as we can make it based on all the
12 information available to us. Pursuant to Federal Rule of Civil Procedure 8(b)(6) , a failure to deny constitutes an admission
13 of all information contained herein.

14 This page does NOT address all the hundreds of [IDIOTS](#) who get in trouble mainly because they love money more than
15 they love God, their neighbor, or freedom generally. These people appear in droves on the [DOJ Press Releases website](#),
16 usually because they tried to make a business out of doing tax returns or asset protection for "[taxpayers](#)", and doing it
17 unscrupulously and dishonestly. Most but not all of these people deserve all the persecution they invite on themselves.
18 However, a large number of the people on the DOJ website illegally become targets of government persecution, and the
19 experience of one of our ministry members proves this. See the following link for a demonstration of the underhanded,
20 illegal, criminal conduct of DOJ attorneys and corrupt judges in the case of one of our members.

Federal District Court Rules on Hansen Injunction
<http://famguardian.org/Subjects/Taxes/News/CHRuling-060615.htm>

21 People and organizations appearing below are listed in alphabetical order. For additional biographies of other famous
22 personalities, visit the following:

Family Guardian [Getting Help](#) page
<http://famguardian.org/Subjects/Taxes/GettingHelp/GettingHelp.htm>

23 See the following if you would like to listen to audio recordings of various famous people in the tax honesty community.

<http://famguardian.org/Disks/TaxDVD/Multimedia/>

24 **NOTE:** The information presented here was provided either by the subject him or herself, by third parties who know the
subject, or by associates of the subject. These are not scientific facts that we accept any liability or obligation to prove, but
simply opinions and information related to us through third parties who appeared credible or from direct sources.

25 **2 Freedom Advocates**

26 **2.1 Adask, Alfred**

27 Website: <http://antishyster.net> (shut down in 2002)

28 Date range: 1990-Present

1 Biography: A Christian who went through a vicious divorce, which "woke him up" to a whole new perspective on life.
2 Lives in Texas and has been studying mainly government and legal corruption since he began in 1990. Published an
3 electronic news magazine called "Suspicious", which used to be called "Antishyster", that focuses on freedom and
4 government and legal profession corruption. You can get the magazine on his website. Hasn't published any new editions
5 of his magazine since his release from jail on trumped up charges. His articles are very interesting and he has a number of
6 connections within the freedom community. You can read some of his articles on the Internet at the address below:

<http://famguardian.org/PublishedAuthors/Media/Antishyster/Antishyster.htm>

7 Went through a big legal mess in 2003 relating to his vindictive ex-wife where he was extradited to Michigan to face
8 charges. They threw him in the slammer to try to get him to enter a plea and he refused, saying he wasn't the proper
9 defendant and that he did not represent the commercial "straw man" they were after so the court eventually had to let him
10 go! His story is very interesting. He has also been a regular speaker on "[Truth Radio](#)" following his release from jail in
11 2003.

12 **2.2 Banister, Joseph**

13 Website: <http://www.freedomabovefortune.com>

14 Date range: 1999-Present

15 [Audio recordings](#)

16 [Picture1](#), [Picture2](#)

17 Biography: Former IRS Criminal Investigator for 4.5 years, CPA. Quit the IRS when he discovered the truth and now
18 fights against the IRS. Affiliated with the We The People group. Visit the following to listen to his fascinating story.
19 Requires MS Media Player.

<http://familyguardian.nonfiler.org/familyguardian/PublishedAuthors/Indiv/BanisterJoe/03%20IRS%20Agent%20Speaks.mp3>

20 Very respectable and Godly man who we admire. Friend of ours. IRS began to persecute him in early 2004, by threatening
21 to pull his CPA license so he could not earn a living. They did this in hopes of silencing his criticism about their illegal
22 activities in mis-enforcing the income tax laws. Helped Al Thompson of Cencal Aviation, who was an employer that
23 stopped withholding. Appeared on 60 Minutes program in 2002 with Al Thompson on a segment about income taxes.

24 Joe was criminally indicted for conspiracy to interfere with the revenue laws in 2005, because of the tax returns that he
25 helped Al Thompson file. Robert Bernhoft was his attorney. He was acquitted by the jury.

26 **2.3 Becraft, Larry**

27 Website: Dixieland Law Journal, <http://fly.hiwaay.net/~becraft/>

28 Date range: Unknown

29 [Audio recordings](#)

30 [Picture](#)

31 Biography: Constitutional law attorney who teamed up with [Devyv Kidd](#) to found the [Wallace Institute](#). Has represented
32 several clients on tax charges. He has litigated using the nonresident alien position and lost. Was affiliated with the We
33 The People tax honesty group in 2001 but subsequently had a falling out with Bob Shulz because Bob made some of his
34 research available on the WTP website in what he claims was a violation of a written agreement between them. Appeared
35 in the [We The People Truth in Taxation Hearings](#). We heard rumors that as of about 2004, the State of Alabama and the
36 IRS both launched an attack on Mr. Becraft, and threatened to pull his license to practice law if he didn't pay income taxes.
37 They did this most likely so that he would tone down his rhetoric in court, because he was winning cases against the
38 government. We are told that he responded by paying all back taxes, which means he may have a conflict of interest if he
39 is representing "[nontaxpayer](#)" clients as a "[taxpayer](#)". This comment does not reflect a personal bias against Larry by any
40 means, because we like and respect him and his important contributions to the freedom movement over the years. We just
41 don't see how a "nontaxpayer" can get any justice if the *whole courtroom* is full of "tax consumers" and "[taxpayers](#)",
42 including one's own counsel, who are working for the very enemy they are fighting. The very foundation of [due process of](#)

1 [law](#), in fact, is impartial counsel, factfinders, decision makers, and jurists, which is nearly impossible in this day and age,
2 with so many people on the government doll and subsidizing the evils described on this website.

3 *"And **you shall take no bribe, for a bribe blinds the discerning and perverts the words of the righteous.**"*
4 [[Exodus 23:8](#), Bible, NKJV]

5 *"He who is greedy for gain troubles his own house,*
6 ***But he who hates bribes will live.**"*
7 [[Prov. 15:27](#), Bible, NKJV]

8 **2.4 Bell, Thurston**

9 Website: National Institute for Tax Education (NITE), <http://www.nite.org>. Website shut down January 2003 by court
10 order.

11 Date range: 1991-Jan 2003

12 Picture

13 Biography: Used to work for the Save-A-Patriot Fellowship and quit to start up Taxgate (<http://www.taxgate.com>).
14 Eventually left Taxgate and started his own tax consultancy called NITE-National Institute for Tax Education (NITE)
15 which was a membership website at <http://www.nite.org>. Claims to be a Christian but is verbally abusive and frequently
16 criticizes and alienates most of the people in the tax honesty movement. His website was eventually shut down by court
17 order on Jan 16, 2003 and he was ordered by the judge to post a slanderous order on the opening page of his website.
18 Because he was an 861 Position Proponent, his arguments were seriously flawed. The reasons why are detailed in Section
19 7.27 of the following:

Flawed Tax Arguments to Avoid, Form #08.004 http://sedm.org/Forms/FormIndex.htm
--

20 To his credit, his approach did focus on correcting false information returns, but he didn't seem to understand why they
21 were false, and that was his downfall.

22 He was ordered in January 2003 to stop organizing, promoting, or selling information about the 861 Argument. However,
23 if he would have just quit selling his information or services and made it into a First Amendment issue, they would have
24 left him alone. Has sent several inflammatory emails to Family Guardian over copyright issues and to criticize that
25 website.

26 **2.5 Benson, William**

27 Website: <http://www.thelawthatneverwas.com/>

28 Date range: Unknown

29 Picture

30 Biography: Former Illinois Dept. of Revenue Investigator. Devoted his life to uncovering the fraudulent ratification of the
31 Sixteenth Amendment. Coauthored a book with Red Beckman entitled *The Law That Never Was*. Affiliated with the We
32 The People group in 2001. His research is outstanding. A Congressmen Orin Hatch tried to buy all his research so it
33 wouldn't get in the hands of the public. Also featured in the [We The People Truth in Taxation Hearings](#) CD-ROMs.
34 Speaks regularly at the [Pinnacle Quest International \(PQI\)](#) seminars held outside the country annually.

35 On 1/10/2008, Bill was permanently enjoined from offering his "Reliance Defense Package". That package was not offered
36 directly through his website, but was offered through other third parties. Among those third parties was a fellow by the
37 name of "Judge Rizzo", who eventually was convicted of lying to a Grand Jury. However, Benson had to post the order on
38 his website, which unfairly impacted sales of his book *The Law That Never Was*.

39 **2.6 Bernhoft, Robert**

40 Website: None

1 Date range: 1999-Present

2 Biography: A practicing tax attorney. Has been influential in the tax community since 1999. He was among the three
3 attorneys who represented actor Wesley Snipes at his tax trial in February 2008. He was also among the three attorneys
4 hired to prepare questions for the Truth in Taxation Hearing held in Washington, D.C. in February 2002 by Bob Schulz of
5 We the People. You can read some of the questions Bernhoft submitted below:

Tax Deposition Questions, Form #03.016
<http://sedm.org/Forms/FormIndex.htm>

6 Actor Wesley Snipes used some of the materials off this website in his defense. You can read the entire court transcript at
7 the link below:

Actor Wesley Snipes Case Materials
<http://famguardian.org/Disks/TaxDVD/Cases/Snipes.Wesley/>

8 **2.7 Bossett, Dave**

9 Website: None
10 Date range: 1999-Present
11 Picture

12 Biography: Accountant with many years experience who lives in Florida. Was involved with the 861 Argument starting
13 back in about 1999. Got several thousand dollars in refunds from the IRS using it. Friends with Thurston Bell and Eddie
14 Kahn. Helped Thurston Bell start up the NITE website. At one point, the IRS sued him for the refund money back so they
15 wouldn't look stupid, and the corrupt judge then not only ordered the money returned, but had him stop promoting the 861
16 argument after that. Had a stroke in 2002 and has been paralyzed in one hand since then, but he is still fighting and
17 kicking. Semi-retired at this time. Appears in the "[How to Keep 100% of Your Earnings](#)" movie on this website.

18 **2.8 Bork, Brett**

19 Website: <http://www.pacinlaw.org>
20 Date range: 2000-Present

21 Biography: Runs a website focusing on the [Fourteenth Amendment](#). Sells a book called *The Red Amendment*, which we
22 have bought and read. Focuses on expatriation to escape federal jurisdiction and taxes. He says it works "very well". Our
23 process of becoming a "no-citizen [national](#)" accomplishes the same result as his "expatriation" process, but he refuses to
24 acknowledge that or debate it. Based on his Red Amendment book we obtained in 2001, he thinks those who remain
25 constitutional "citizens of the United States" under the [Fourteenth Amendment](#) are "traitors" and "communists", and the
26 proof he offers of this is very dubious and bigoted. Handles everything with the IRS administratively and has never
27 litigated. Is irrational and bigoted about his position and refuses to argue any aspect of it logically or to provide admissible
28 evidence supporting his position. Absolutely hates everything on this website and everyone connected with it, based not on
29 facts or evidence, but [presumption, which is a biblical sin](#).

30 Family Guardian used to agree with his interpretation of the [Fourteenth Amendment](#), but their research since meeting him
31 in 2002 confirms that his position on citizenship just does not hold water and *cannot* be supported with either law or
32 evidence. Consequently, his is a "religion" and a "cult", and not a "legal position". Anything that can't be supported with
33 facts and law is a religion. For instance, he thinks that constitutional "citizens of the United States" under the [Fourteenth](#)
34 [Amendment](#) are the same thing as statutory "citizens and nationals of the United States" under [8 U.S.C. §1401](#), and this is
35 absolutely false. Instead, the [Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form](#)
36 [#05.006](#) pamphlet plainly proves that a constitutional "citizen of the United States" under the Fourteenth Amendment is the
37 equivalent of a "national" or "state national" or a "non-citizen national" as defined in [8 U.S.C. §1452](#) and either [8 U.S.C.](#)
38 [§1101\(a\)\(21\)](#) or [8 U.S.C. §1101\(a\)\(22\)\(B\)](#). Family Guardian has presented and argued the research in the [Great IRS Hoax.](#)
39 [Form #11.302](#), Sections 4.11 through 4.11.11 with him repeatedly and demanded that he rebut it and rebut [Tax Deposition](#)
40 [Questions, Form #03.016, Section 14](#), and when they did this and showed him he was wrong, he turned on Family Guardian

1 and would not justify his position or talk to Family Guardian from that point. Since we would not join his "religion", then
2 we were "excommunicated". When he was why he refuses to put links to other freedom websites on his website, he
3 reported that he didn't want to advocate wrong information, even though he couldn't justify why it was wrong and refused
4 to prove with evidence why his information was right. He would rather be a "guru" and a religious idol to his people than
5 try to deal with justifying and proving the legitimacy of his arguments. He accuses the government of "brainwashing"
6 Americans, but he appears to do the same thing by limiting what others can see and read and refusing to acknowledge or
7 rebut the research of others.

8 He thinks this website is too confusing and needs to be simplified because it contains too much information. We think the
9 law, not this site, it confusing and that anyone who insists on learning and knowing the WHOLE law is going to confuse
10 anyone. This view was confirmed by our Founding Fathers in Federalist Paper #62:

11 *It poisons the blessing of liberty itself. It will be of little avail to the people, that the laws are made by men of
12 their own choice, if the laws be so voluminous that they cannot be read, or so incoherent that they cannot be
13 understood; if they be repealed or revised before they are promulgated, or undergo such incessant changes
14 that no man, who knows what the law is to-day, can guess what it will be to-morrow. Law is defined to be a
15 rule of action; but how can that be a rule, which is little known, and less fixed?*

16 *Another effect of public instability is the unreasonable advantage it gives to the sagacious, the enterprising, and
17 the moneyed few over the industrious and uniformed mass of the people. Every new regulation concerning
18 commerce or revenue, or in any way affecting the value of the different species of property, presents a new
19 harvest to those who watch the change, and can trace its consequences; a harvest, reared not by themselves, but
20 by the toils and cares of the great body of their fellow-citizens. This is a state of things in which it may be said
21 with some truth that laws are made for the FEW, not for the MANY.
22 [[Federalist Paper #62](#), James Madison]*

23 When he was called and asked for input that would improve this article, he declined and practically hung up on the caller.

24 **2.9 Champion, Dave**

25 Website(s): <http://nontaxpayer.org/> (defunct as of 2010); <http://www.americanradioshow.us/>;
26 <http://www.originalintent.org/> ; <http://www.davechampionshow.com>; <http://www.taxrevolt.us>

27 Date range: 2000-Present

28 [Picture](#)

29 [Biography](#):

30 Dave Champion is an independent businessman and paralegal living in Southern California. Mr. Champion is a former US
31 Army Airborne Ranger, with a law enforcement background. He has been a private sector entrepreneur since 1986. Mr.
32 Champion is currently a consultant in the fields of both telecommunications and legal research.

33 Mr. Champion began investigating federal and state tax laws in 1993 after being accosted by the Internal Revenue Service.
34 Mr. Champion used his legal skills and acumen to begin investigating the labyrinth of federal and state tax laws. Mr.
35 Champion quickly discovered that the government is not being forthright with the American people concerning what gives
36 rise to tax liability, and what does not. Mr. Champion found that the common wisdom, "If you earn money, you owe some
37 to the government" was legally inaccurate.

38 Mr. Champion has been a guest on radio and television, as well as being widely published on the Internet. Mr. Champion
39 has over 14,000 hours of advanced research in tax law and tax-related law. In 2001, We The People Foundation For
40 Constitutional Education named Mr. Champion as one of the top national experts in the field of the limits of federal taxing
41 jurisdiction. In association with We The People Foundation, Mr. Champion crafted 70 questions regarding the
42 constitutional limits of federal tax jurisdiction within the states of the Union. These questions were to be answered by the
43 US Department of Justice and the Internal Revenue Service in a hearing on Capital Hill in September 2001. After reading
44 the questions submitting by We The People Foundation, DOJ and IRS refused to attend the hearing.

45 Mr. Champion's knowledge of the Constitutional and statutory issues pertaining to the status of "taxpayer" and
46 "nontaxpayer" are so well established that Mr. Champion has been retained by defense attorneys to review and evaluate
47 government evidence in federal income tax prosecutions.

1 Mr. Champion has served as the constitutional law and tax law advisor to three congressional campaigns. He is currently
2 the constitutional law and tax law advisor to the Presidential campaign of libertarian, Michael Badnarik.

3 Mr. Champion is currently the Executive Director of Original Intent, a political association of American Citizens dedicated
4 to restoring the country to its republican roots. Original Intent's website can be viewed at <http://www.originalintent.org>.

5 Additionally, Mr. Champion sits on the Board of Directors of Stirling Education; an internet-based home schooling
6 resource focused on providing our children with a "classical" education, similar to that received by this nation's Founding
7 Fathers.

8 In 2003, Mr. Champion founded "<http://Nontaxpayer.org>" in an effort to assist Americans without income tax liability in
9 structuring and maintaining their private affairs in such a way as to not run afoul of the overzealous or illegal conduct of tax
10 agencies.

11 Mr. Champion is also the host of American Radio, a weekly 2-hour talk radio show that exposes disturbing and at times
12 legally questionable actions of our state and federal governments. American Radio's website can be seen at
13 <http://www.americanradioshow.us>

14 Mr. Champion also wrote the following book on the fraudulent tax system. It is an interesting read:

<p><i>Income Tax: Shattering the Myths</i>, Dave Champion, 2010 http://www.taxrevolt.us/</p>

15 **2.10 Clarkson, Robert Dr.**

16 Website: <http://www.patriotnetwork.info/>

17 Date range: 1973-2010

18 Picture

19 Biography: An attorney from South Carolina who has been involved with fighting income taxes for 30 years. Presently
20 affiliated with Freedom Law School. Has started several "Freedom Clubs" throughout the southeast. Encourages return to
21 gold-backed currency. People in his group are big fans of this website.

22 Robert was a Tax Court commando. He didn't seem to realize that Tax Court isn't even a real court, but an administrative
23 agency in the Executive Branch. Those who go to Tax Court always lose. See:

<p><i>The Tax Court Scam</i>, Form #05.039 http://sedm.org/Forms/FormIndex.htm</p>
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24 Robert Clarkson died January 2010 of esophageal cancer. He was a fighter to the end. God bless his soul.

25 **2.11 Cohen, Jack**

26 Website: <http://taxax.com> (defunct)

27 Date range: 2002-Present

28 Biography: Very sharp legal researcher and very articulate. A history buff. Formerly affiliated with Dan Meador
29 Consulting, until it closed down in early 2004. Also part of other research groups. Very funny and good presenter. Good
30 at handling the IRS administratively but doesn't have a clue how to litigate. The IRS went after him with a IRC 6700
31 investigation and subsequent lawsuit in mid 2004 and he didn't even show up in court so the tyrants got a default judgment
32 against him. Subsequently, he shut his website down in 2005.

2.12 Conklin, William

Website: <http://www.anti-irs.com>

Date range: 1992-Present

Picture

Biography: Former schoolteacher. After he found out about the income tax fraud, quit his job to work full time as a tax consultant. At one time partnered with Peymon Mottahedeh of [Freedom Law School](#) but has since turned against Peymon and bitterly criticized him. Wrote book called *Why No One is Required to File Tax Returns* published by Davidson Press, which we bought and read. Makes no money from his book. Bill signed an agreement with the publisher, represented by Charles Welty at the time, so that all royalties go to the publisher. Very good speaker, funny, and passionate. Helps people litigate in federal court against the federal mafia.

2.13 Cryer, Tom

Website: <http://www.truthattack.org>; <http://www.gcstation.net/liefreezone/>

Date range: 2005-Present

Biography: A criminal defense attorney from Louisiana. After reading the Internal Revenue Code, he concluded that it didn't apply to him. Subsequently, in 2007, he was indicted for failure to file a tax return and was acquitted by the jury. You can read the Memorandum of Law upon which he based his defense below:

<http://famguardian.org/Subjects/Taxes/CaseStudies/CryerMemorandum.pdf>

After his acquittal, he went into partnership with Attorney Larry Becraft. He was forced to entertain tax cases after his acquittal because the IRS obtained his client list and slandered him with all of his clients prior to the trial for failure to file. They did so that he would be financially ruined and would not have resources to hire an attorney at his failure to file trial.

2.14 Dickstein, Jeffrey

Website: <http://jeffdickstein.com>

Date range: Unknown

Biography: Tax attorney. He has written several books on the tax subject. A vociferous and vexatious litigator who has represented several tax clients across the country. When the DOJ went after Bill Benson in 2004 in connection with his book on the Sixteenth Amendment fraud, Bill chose Dickstein to represent him. If you search the case histories on the federal level, you will see his name mentioned several times at the circuit level because federal judges don't like his tactics: they must work!

2.15 Family Guardian Website/Fellowship

Website: <http://famguardian.org>

Date range: 2000-Present

History: The Family Guardian website was created in Nov. 2000 as a method to disseminate freedom research by members of the fellowship. The Family Guardian Fellowship consists of researchers who contribute to the website. One of the members of the fellowship appeared with Bob Schulz as the person asking questions at the [Truth In Taxation Hearing held 27-28 Feb 2002 in Washington, D.C.](#) That person also wrote several of the questions. Members of the fellowship have worked closely with Bob Schulz in the past as part of the We The People Foundation for Constitutional Education but have since disassociated with the group because they have not progressed in their knowledge and application of the law nor have they learned from their mistakes since their founding and this is hurting them.

1 Members of the Family Guardian Fellowship have the goal of worshipping, serving, and glorifying God and not
2 themselves. Consequently, they prefer to remain anonymous but work in unison to effect political, legal, and government
3 reform through education and law enforcement.

4 The seminal work that got Family Guardian started in 2000 was Great IRS Hoax, Form #11.302 book, which is available
5 for free at:

[Great IRS Hoax, Form #11.302](http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm)
<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>

6 Great IRS Hoax, Form #11.302 has been through over 300 revisions and has been downloaded and reviewed by millions of
7 readers since it was first published in Nov. 27, 2000.

8 The mission of Family Guardian is described on their website at the link below:

[Family Guardian Website, About Us Page](http://famguardian.org/aboutus.htm)
<http://famguardian.org/aboutus.htm>

9 Family Guardian Fellowship and Website focus on lawful, non-violent political, legal, and religious activism and reform.
10 They are not a tax or law or government protest website. They are crime protesters, not tax protesters. They are not anti-
11 government but pro-self government. Family Guardian Fellowship is an educational and research ministry designed to
12 teach and enforce biblical and secular law with the goal of making people into responsible and good Americans who can
13 and do govern their own lives without any external interference or support from what they regard as a corrupted legal and
14 political profession. Everything that Family Guardian publishes and offer to the public is absolutely free and identifies
15 itself as lawful, NON-factual, NON-actionable religious beliefs and opinions that are inadmissible as evidence pursuant to
16 Federal Rule of Evidence 610. Consequently, their activities and speech are completely protected by the First Amendment.

17 Family Guardian Fellowship is closely affiliated with Sovereignty Education and Defense Ministry (SEDM). The SEDM
18 website is available below:

[Sovereignty Education and Defense Ministry \(SEDM\)](http://sedm.org)
<http://sedm.org>

19 Everything on the Family Guardian Website is completely consistent with the SEDM website. Family Guardian focuses on
20 research and reference materials while SEDM focuses more on application of the research to specific situations that people
21 most commonly find themselves in. Family Guardian Fellowship is open to all while SEDM is a membership only website.

22 If you would like a thorough rebuttal against all the false allegations and LIES hurled mainly by a corrupted government
23 and legal profession against the Family Guardian Website/Fellowship, we highly recommend the following:

[Policy Document: Rebutted Arguments Against This Website, Form #08.011](http://sedm.org/Forms/FormIndex.htm)
<http://sedm.org/Forms/FormIndex.htm>

24 **2.16 Feld, John**

25 Website: <http://taxgate.com> (shut down in mid 2003)

26 Date range: 1998-2002

27 Biography: Former truck driver. A Christian and now retired. Started up the Taxgate website in about 1998 and was close
28 friends Richard Hiraka (webmaster) and Thurston Bell (tax researcher). Also friends with Dan Meador before Dan passed
29 away in 2003. Very familiar with the history of the tax freedom movement and a walking encyclopedia on the subject.
30 Also a member of the Dan Meador Consulting group before it shut down in 2003 when Dan passed away.

2.17 Griffin, G. Edward

Website: <http://www.realityzone.com/>

Date range: 1994-Present

[Audio recordings](#)

[Picture](#)

Biography: Wrote a popular book called "[The Creature from Jekyll Island](#)" about the creation of the Federal Reserve. You can obtain his book from his Website. Was also featured as a witness in Aaron Russo's movie From Freedom to Fascism (<http://www.freedomtofascism.com/>).

2.18 Hart, Phil

Website: Constitutional Income, <http://constitutionalincome.com>

Date range: 1997-Present

Biography: Wrote a book called "Constitutional Income", featured on his website by the same name at: <http://www.constitutionalincome.com>. A structural engineer with an MBA from the Wharton School. Was sucked into the movement by accident when he met a guy in a tradeshow offering detaxing books. He was disappointed with the quality of research in the tax honesty movement so decided to write his own book. He went out and spent two years and hundreds of hours of his own time researching the history of the Sixteenth Amendment. His 500 page book demonstrates using his research that the legislative intent of the 16th Amendment *never* included a direct tax or taxes on individuals. His findings are based on the content of the Congressional Record. He appealed all the way up to the Supreme Court to get his research heard and ruled on, but was denied a hearing. A Christian and a good man.

2.19 Hendrickson, Pete

Website: Lost Horizons, <http://losthorizons.com>

Date range: 1990-Present

[Audio recording](#)

[Picture](#)

Biography: Works in the real estate industry. Advocates home schooling. Offers a book called "Cracking the Code" on his website. This book is a compilation of his research over the years into the tax fraud and it very lucidly explains using historical documents why I.R.C. Subtitle A describes an indirect excise tax upon privileged federal "public office". His argument centers on the meaning of words, due process, and the "includes" argument. This is also the position taken on this website as well.

1. See the following for an article agreeing with his findings:

The "Trade or Business" Scam, Form #05.001

<http://sedm.org/Forms/FormIndex.htm>

<http://famguardian.org/Subjects/Taxes/Articles/TradeOrBusinessScam.htm>

2. See the following for another article on the word "Includes" which is consistent with Pete's research on the subject

Meaning of the Words "includes" and "including", Form #05.014

<http://sedm.org/Forms/FormIndex.htm>

Mr. Hendrickson's approach is to file an IRS Form 1040 return asking for all the money back, and attaching IRS Form 4852's showing that the amounts reported by employers are in error because he is not engaged in a "[trade or business](#)". The technique has worked for several. In April 2006, IRS initiated a lawsuit against Hendrickson and six others, trying to recover monies they refunded to him. We agree with his research on the [trade or business scam](#). However, we disagree about the best technique for getting unlawfully withheld or paid earnings returned to the victim. We think the IRS form 1040 and 4852 are the WRONG forms because:

1. IRS Form 1040 is only for use by "[U.S. persons](#)" [domiciled](#) in the federal zone, which doesn't fit most Americans.

- 1 2. Everything that goes on IRS form 1040 is "[trade or business](#)" earnings subject to deductions under [26 U.S.C. §162](#).
2 That means the "person" filing the form is a "U.S. person", which is a public officer in the U.S. government working
3 for "U.S. Inc." and engaged in the "trade or business" franchise.
- 4 3. Everything that goes on the form which is referenced in 26 U.S.C. §1 is "trade or business" earnings because:
5 3.1. 26 U.S.C. §863(c)(3) implies that everything from "sources within the "U.S.", meaning the government, is
6 connected with a "trade or business". The only place that can be is the government, and not a geographical place.
7 3.2. 26 U.S.C. §871(b)(1) admits that everything in 26 U.S.C. §1 and therefore appearing on IRS Form 1040 is "trade
8 or business" income.
- 9 4. Form 4852 is the WRONG form to attach to the 1040. The top of the form says "Attach to form 1040, 1040A,
10 1040EZ, or 1040X". Therefore it is a "resident" (alien) form for use by "[U.S. persons](#)" [domiciled](#) in the federal zone,
11 which doesn't fit most Americans. You can't use it with a NON-resident tax form such as the 1040NR. That is why
12 the form can penalize the submitter: because the submitter is subject to the civil laws of the forum. See the following
13 article for details:

[Correcting Erroneous IRS Form W-2's, Form #04.006](#)
<http://sedm.org/Forms/FormIndex.htm>

14 Members of this fellowship have talked with him about the above problems, but doesn't seem inclined to change his
15 approach and thereby may be needlessly subjecting those who imitate his approach to federal jurisdiction that they wouldn't
16 otherwise be subject to.

17 In Pete's defense, he says it doesn't matter what form you file as long as you put "zero" for earnings. We disagree with
18 Pete, however, because a "[nonresident alien](#)" filing the 1040 form constitutes an "election" to become a "[resident alien](#)"
19 subject to the jurisdiction of the federal courts pursuant to [26 U.S.C. §6013\(g\)](#) and (h), [26 U.S.C. §7701\(b\)\(4\)\(B\)](#), and the
20 [IRS Published Products Catalog, Document 7130](#). All "[taxpayers](#)" within the I.R.C. Subtitle A are "aliens" per 26 CFR
21 §1.1-1(a)(2)(ii) and a "[nonresident alien](#)" as defined in [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) is NOT equivalent to an "alien" as defined
22 in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#). The IRS tries to deliberately confuse this issue in its [Publication 519](#) so that people will treat
23 "nonresident aliens" and "aliens" as equivalent, but they in fact are not statutorily. The ONLY way a "nonresident alien"
24 can become a "[resident alien](#)" [taxpayer](#) is to make a voluntary election to become one by filling out the WRONG form, the
25 1040 form. Folks, if you are going to use his approach, DON'T use the IRS form 1040, but the 1040NR-EZ or else you'll
26 eventually end up needlessly jeopardizing your [sovereign immunity](#) and becoming an effective "resident" of the federal
27 zone and your local federal judicial district.

- 28 1. See the following link to learn more about why the 1040NR and not the 1040 is the correct form.

[Nonresident Alien Position, Form #05.020](#)
<http://sedm.org/Forms/FormIndex.htm>

- 29 2. See the following link to learn why citizenship and domicile is HUGELY important to the jurisdiction and sovereignty
30 issue.

[Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006](#)
<http://sedm.org/Forms/FormIndex.htm>

31 In response to the above, Pete sent Family Guardian the following:

32 *In a technical sense, a non-federal-zone-located person could be characterized as a "[non-resident alien](#)" in the*
33 *context of the revenue law, [. . .] but this is absolutely immaterial to the fundamental application of the tax,*
34 *which has nothing to do with either citizenship or residency [. . .]. See*
35 <http://www.losthorizons.com/appendix.htm#RegardingNon-ResidentAliens>.

36 *As noted in the Appendix section indicated, the distinction between the use of a 1040 and a 1040NR is moot for*
37 *most-- that is, for anyone not needing to take advantage of provisions offering "income"-taxation*
38 *exclusions based on certain tax treaty structures. See*

39 <http://www.losthorizons.com/tax/Misunderstandings/snakeoilwarning.htm>,
40 <http://www.losthorizons.com/tax/Misunderstandings/praand1040s.htm> and
41 <http://www.losthorizons.com/tax/Misunderstandings/CitizenshipAndTheFourteenth.htm>,

42 *for a good deal more on this, and please read them through carefully.*

1 Based on the above, we agree with Pete that the I.R.C. Subtitle A income tax does not apply to someone ONLY because of
2 where they live, as he points out. Instead, liability is based on the COINCIDENCE of one's legal domicile AND the taxable
3 activities (e.g. "trade or business") they are involved in coincident with said legal domicile. We also add that even if you
4 are engaged in a "trade or business", you won't be a "taxpayer" or have a liability if your legal domicile is not within federal
5 territory, which the I.R.C. calls the "United States". In this regard, Pete has grossly oversimplified his argument. For
6 instance:

7 Title 26: Internal Revenue
8 PART 1—INCOME TAXES
9 nonresident alien individuals
10 § 1.872-2 Exclusions from gross income of nonresident alien individuals.

11 (f) Other exclusions.

12 *Income which is from sources without [outside] the United States [District of Columbia, see 26 U.S.C.*
13 *7701(a)(9) and (a)(10)], as determined under the provisions of sections 861 through 863, and the regulations*
14 *thereunder, is not included in the gross income of a nonresident alien individual unless such income is*
15 *effectively connected for the taxable year with the conduct of a trade or business in the United States by that*
16 *individual.* To determine specific exclusions in the case of other items which are from sources within the United
17 States, see the applicable sections of the Code. For special rules under a tax convention for determining the
18 sources of income and for excluding, from gross income, income from sources without the United States which
19 is effectively connected with the conduct of a trade or business in the United States, see the applicable tax
20 convention. For determining which income from sources without the United States is effectively connected with
21 the conduct of a trade or business in the United States, see section 864(c)(4) and §1.864-5.

22 The above is based on 26 U.S.C. §871, which imposes a tax upon nonresident aliens ONLY in connection with sources of
23 income within the federal "United States" or "federal zone". Note that based on the above, the requirement for "in the
24 United States" would not be satisfied if the income was earned OUTSIDE the federal "United States" by the nonresident
25 alien.

26 We also disagree that residency is NOT a criteria for the tax. All income taxes are based on legal "domicile", and domicile
27 is synonymous with "residency" as Mr. Hendrickson uses it above. This is confirmed by carefully reading 26 U.S.C. §911
28 and by reading Cook v. Tait, 265 U.S. 47 (1924). Domicile is also the source of jurisdiction for all civil matters in federal
29 court, and therefore it IS very important, especially if or when the IRS attempts enforcement actions. See:

Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002
<http://sedm.org/Forms/FormIndex.htm>

30 All statutory, but not constitutional, citizens maintain a legal domicile on federal territory, based on the above article about
31 domicile.

32 Pete also points out that some are advocating that people NOT register to serve as jurists based on mistaken notions about
33 citizenship. We are not among the persons to whom he refers. HOWEVER, we also advise our fellowship members that
34 they are required to do all the following to remain members in good standing. These steps ensure that they do not
35 compromise their sovereign immunity and are NOT mistaken for a statutory "U.S. citizen" as defined in 8 U.S.C. §1401 or
36 a "resident alien" as defined in 26 U.S.C. §7701(b)(1)(A), both of whom have a domicile on federal territory as "U.S.
37 persons" and "taxpayers":

- 38 1. Attach the following to all tax forms they are COMPELLED to fill out:.
 - 39 1.1. Tax Form Attachment, Form #04.201 (OFFSITE LINK)
40 <http://sedm.org/Forms/FormIndex.htm>
 - 41 1.2. Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001 (OFFSITE LINK)
42 <http://sedm.org/Forms/FormIndex.htm>
- 43 2. Attach the following to their voter registration.

Voter Registration Attachment, Form #06.003
<http://sedm.org/Forms/FormIndex.htm>

- 44 3. Attach the following to their Jury Summons Response:
Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001
<http://sedm.org/Forms/FormIndex.htm>

2.20 Jackson, Sherry

Website: None

Date range: 1999-Present

Audio recording

Picture1, Picture2

Biography: Former IRS Examination Officer for four years. CPA and certified fraud examiner. Speaks vociferously against the IRS. Highly respectable and quite a powerful speaker. A friend of ours. Appeared as a witness in the We The People Truth in Taxation Hearings in Washington, D.C. on February 27-28, 2002. Her home was raided in June 2004, and IRS could not produce an affidavit of probable cause that justified the raid. The raid was the rabid IRS response to the video done by Larken Rose entitled "861 Evidence". They apparently wanted to retaliate against her for appearing in and promoting the distribution of this free video on "mini CDs". They seized two computers without probable cause or proper warrant and held her entire family at gunpoint in their own house for a whole day while they ransacked her place.

In 2008, Sherry Jackson was indicted for four counts of failure to file income tax returns. She was defended by Larry Becraft and Jeffrey Dickstein. She was found guilty and sentenced to four years in jail. Lindsey Springer helped prepare some of her pleadings at sentencing and beyond.

2.21 Jones, Alex

Website: <http://www.infowars.com/>; <http://prisonplanet.com>

Date range: Unknown

Picture

Biography: Alex Jones makes his living exposing and sensationalizing government corruption with the goal of polarizing the American Public to join the fight to fight it. He is frequently seen on the news, regularly posts videos on [YouTube](#), and has contributed to several movies such as "[The Obama Deception](#)". You can read his biography on Wikipedia by [clicking here](#). His favorite media topics are:

1. The Federal Reserve
2. America becoming a police state
3. Gun control laws
4. Political corruption

Jones seems to think highly of Jeff Rense and links to his articles a lot (<http://www.rense.com/>). His approach is rather abrasive but certainly gets a lot of attention. He isn't a researcher, but a political demagogue who foments and appeals to the prejudices of the people. We agree in general with his stance on the subjects that he covers, but what he offers on his website is more hype than substance. We wish he would spend a lot more time researching and publishing hard evidence people can use to fight the problems he frequently complains about in court instead of appealing to and exploiting the prejudices and passions of the people with questionable sources of so-called "evidence" that could and often does embarrass his followers.

2.22 Kahn, Eddie

Website: <http://www.eddiekahn.com>; <http://glgm.org> (both shut down in early 2004)

Date range: 1990-2004

Picture

Biography: A Christian and a friend. Runs a website at <http://www.eddiekahn.com>. Also wrote a book which we bought entitled *No Enforcement Statutes/IRS Regulations Applicable for Individual Income Tax*. Had a Christian detaxing ministry. Provided IRS response letters for a minimum \$50/letter donation. Very good and had a staff of attorneys and accountants. Contributed to several of the pieces of evidence found on this website and some of the ideas in chapter 8. Family Guardian talked to him on the phone and his expatriation process is based on a modified version of their forms, but we don't recommend it because it is unnecessary. He originally had a business trust named American Rights Litigators

1 (ARL). IRS attacked the bank accounts of the business trust but refused to provide proof of liability. He converted
2 everything to a Corporation Sole that is named Guiding Light of God Ministries (GLGM) in August 2003 and then began
3 selling Corporation Soles to his members. His ministry relied on the use of IRS Form 2848, which is the Power of Attorney
4 form. When he inducted new members, they signed the 2848, which in effect notifies the IRS of all of his clients. This has
5 proved to be a weak spot, because the IRS has used this information to find disgruntled clients and prosecute him using
6 their testimony. He has also allegedly been canceling tax debts using the UCC and Bills of Exchange, and this has gotten
7 him in trouble and resulted in the Department of INjustice filing a lawsuit against him on December 8, 2003. Read the
8 article at: http://www.usdoj.gov/tax/03_tax_672.htm. We're not sure how true all the government allegations are.

9 In about mid 2004, Eddie left the country and went to Panama. Apparently, he was tired of fighting the thieves who run our
10 government and their lawless actions and felt his chances were slim to help people with an injunction against him. There
11 was a warrant out for his arrest because he would not turn over client lists, but he claimed he was never notified of it.
12 When he departed the U.S., he left all his clients hanging with no help or place to turn. He did send out an email to all his
13 clients referring them to the Learning Tree study group, but he would not refer them to any other organization that might
14 have competed with what he was trying to do. Based on this, it appears that he was more worried about the money than
15 doing right by his clients.

16 In 2006, the government illegally kidnapped Eddie Kahn and extradited him back to Ocala, Florida so he could be tried for
17 conspiring to defraud the United States government pursuant to [18 U.S.C. §371](#) and [18 U.S.C. §287](#). He was codefendant
18 along with Milton Baxley and Wesley Snipes (the movie star). The government extradited him so he could be a witness
19 against Snipes and Baxley. They put him in jail and denied bail in two bail hearings. The prison would also not allow him
20 access to the law library for more than an hour a week and the judge commanded him to accept a public pretender, but he
21 refused and insisted on access to the law library, which they would not give him. Apparently, they want him to be ill-
22 prepared and defenseless at the trial by denying him the means to defend himself criminally. They are doing this so they
23 can take out Wesley Snipes and make a HUGE media splash to scare all the sheep into "volunteering" (through FEAR
24 originating from legal ignorance) to engage in a "[trade or business](#)" and become federal serfs.

25 Eddie Kahn's trial for defrauding the government was held in conjunction with Wesley Snipes starting in January 2008.
26 The trial lasted two weeks.

27 **2.23 Kellems, Vivian**

28 Website: <http://vivienkellems.com>

29 Date range: 1940's

30 Picture

31 Biography: One of the very first tax rebels. She wrote a book called "Death, Toil, and Taxes", which is now sold on the
32 internet at <http://vivienkellems.com>. That site has link to ours. The book was published by Davidson Press. Davidson
33 press also publishes another book entitled *Why No One is Required to File Tax Returns* written by Bill Conklin at
34 <http://www.anti-irs.com>.

35 **2.24 Kidd, Devvy**

36 Website: <http://www.devvy.com> ; <http://www.devvy.net>

37 Date range: Unknown

38 Picture

39 Biography: Freedom fighter and radio personality. Affiliated with the We The People group. Speaks frequently in the San
40 Francisco Bay area about freedom, government corruption, and tax honesty, including on the radio. Participated in the We
41 The People Truth in Taxation Hearings in Washington, D.C. 27-28Feb 2002. She partnered with Larry Becraft to found the
42 Wallace Institute in about 2000. They were a charitable organization which focused on bringing lawsuits to court over
43 freedom issues. Effective Sept. 1, 2002, the Wallace Institute ceased operations. She has also been featured on several
44 radio programs in the San Francisco area. She was the person who first got Joe Banister, the IRS Criminal Investigator,
45 interested in investigating the legality of the federal income tax. As of August 2003, Devvy took on the role of the
46 Washington, D.C. Public Relations manager for We The People.

2.25 Kotmair, John

Website(s): <http://www.save-a-patriot.org/>; <http://www.libertyworksradionetwork.com/>

Date range: 1963-Present

Picture

Biography: Former Baltimore, Maryland police officer. Chairman and fiduciary of the [Save-A-Patriot Fellowship](#) organization. SAPF was founded by John in 1984. IRS litigated extensively against him in 1987 and lost. They haven't messed with him legally since then, but they have raided his facility twice and had their butts kicked in court both times thereafter. At one time, affiliated with the Inform America website run by Gordon Philips at <http://www.informamerica.com>, which closed in late 2002, who was their national sales representative. SAPF is a membership organization that costs \$925 to join and \$70/year thereafter. Publish a monthly newsletter entitled "Reasonable Action". Members sign a power of attorney (not on an IRS Form 2848) delegating authority to SAPF to handle their interactions with IRS. From that point on, every letter they write to the IRS on your behalf costs \$40. They also represent you at Collection Due Process (CDP) Hearings but do not give legal advice. Like us, the people who join their ministry are Christians and have spiritual motives.

Kotmair and SAPF think it is a waste of time to decode IRS IMF files. SAPF does not endorse or support and vigorously argues against the [Nonresident Alien Position](#). Like Frank Kowalik, John Kotmair can't prove the [Nonresident Alien Position](#) wrong with evidence and logic, but he will irrationally attack anyone who uses it. That means, indirectly, that he admits he is a "[U.S. person](#)", a "[U.S. citizen](#)", a person [domiciled on federal territory](#) in the "[United States](#)", and ultimately a "[taxpayer](#)", which makes his ultimate approach towards taxation irrational and inconsistent with the definitions in the I.R.C., the [rules of statutory construction](#), and with itself. John's heart is in the right place and we like him as a person, though. Unfortunately, John is a victim of the same bigotry, ignorance, and [presumption](#) as his government opponent on the subject of the [Nonresident Alien Position](#). Minds are like parachutes: They only work when they are OPEN. As demonstrated by Kotmair and SAPF, the government has done a great job using "cognitive dissonance" to scare Americans away from the truth about the limits upon their authority. The average American cringes at being called a nonresident alien in relation to a "foreign" national government that has no jurisdiction over them or within a state of the Union.

SAPF members indemnify each other. Whenever anyone loses property to the IRS, the other members reimburse them. Dues to reimburse other members don't exceed about \$20/month. SAPF does not have an EIN. The SAPF is mentioned in [In Re Charles Weatherly](#). John worked hand in hand with Gordon Phillips for several years, but Gordon ducked out of the picture in late 2002. Their marketing website was at <http://www.taxfreedom101.com>, but this website shut down when the Dept. of INjustice launched a malicious attack against them in May 2005.

The Dept. of Justice filed a Complaint for Permanent Injunction against SAPF in May 2005. This is their third attempt at such an injunction. Ultimately, the judge granted the injunction on 11/29/2006 and SAPF was enjoined from offering tax shelter materials, which ironically they never did to begin with. They posted the injunction on their website and no longer mention taxes at their regular meetings in Maryland. Following the injunction in 11/2006, Kotmair started up the Liberty Works Radio Network (<http://www.libertyworksradionetwork.com/>) and shifted their emphasis to that.

2.26 Kowalik, Frank

Website: None

Date range: Unknown

Biography: Author of the book *IRS Humbug: IRS Weapons of Enslavement*. His book is available at Amazon.com. This is an *excellent* book on the history and nature of the federal income tax fraud based on the real-life experiences of a concerned American who desperately and courageously tried to right the injustice of attempts by the IRS to illegally enforce and administer our tax laws. The book has copious notes and examines not only the law, but the history of how the fraud was perpetrated on the American people. Much of his work is very original, and we have not seen his conclusions mentioned on any other tax honesty website or book. His work is not well-known, but it certainly deserves to be. We could find absolutely nothing wrong with his research and conclusions, so we highly recommend purchasing his book. Family Guardian mentions what they think about his excellent book and his research in the [Great IRS Hoax, Form #11.302](#),

1 Section 5.6.13, and they also mention his book on the Family Guardian [Recommended Reading page](#). Here are the details
2 of his book:

3 *IRS Humbug: IRS Weapons of Enslavement*
4 1991
5 Author: Frank Kowalik
6 Publisher: Universalistic Publishers, P.O. Box 70486, Oakland Park, Florida 33307-0486
7 ISBN 0-9626552-0-1

8 **2.27 MacPherson, Donald**

9 Website: <http://www.beatirs.com>
10 Date range: 1988-Present
11 Picture

12 Biography: Tax attorney with a practice in Arizona. Also spends time in San Diego during the summer. A patriot, a
13 Vietnam veteran, and a Christian. Has been fighting the IRS as a “taxpayer” longer than anyone in the business. Has two
14 sons who he brought into his practice as junior tax attorneys. Takes on very high profile patriot cases, many in a pro bono
15 status. Wrote at least two books:

- 16 1. Tax Fraud and Evasion: The War Stories;
- 17 2. April 15th.

18 His books are very interesting and engaging. Runs a website at <http://www.beatirs.com>. Used to advertise in the
19 Antishyster News Magazine, a famous patriot magazine that is defunct as of 2002 (see Alfred Adask, earlier).

20 Donald employs his sons in his family law practice. They are all mainly tax attorneys.

21 **2.28 Meredith, Lynn**

22 Website: <http://www.freedommall.com> (defunct, shut down early 2003)
23 Date range: 1991-2003

24 Biography: Featured in [the movie on the Family Guardian website](#) in the context of the word "includes". Proponent of the
25 [Nonresident Alien Position](#) and Income = Corporate Profit position. Friend of Paul Mitchell (a pen name for Mitch
26 Modeleski), who runs the website at <http://www.supremelaw.org>. Wrote two books: *Vultures in Eagles Clothing* and *How*
27 *to Cook a Vulture*. We bought both of her books and found that the research was good but not verified. Her books were
28 disorganized but useful. We found several errors but none major.

29 Sold seminars to people and reportedly made \$6 Million over a ten year period. Said she never paid taxes ever in her life.
30 A working single mother. Got into selling trusts in 2001 for \$895 each. That was the biggest reason the IRS went after her,
31 we think, because she was acting as the trustee for the trusts she prepared, and that's a conflict of interest. Raided illegally
32 by the IRS in 1999. Subsequently, she sued 40 IRS agents pro se and just before her case against the IRS came to trial, IRS
33 indicted her for selling trusts so that she wouldn't be able to finish her prosecution of the agents. The IRS then used the
34 evidence illegally gathered during the 1999 raid to later indict her in 2002 of a bunch of little things like a false social
35 security number on a passport. Simultaneously, all of her employees were charged with Willful failure to file ([26 U.S.C.](#)
36 [7201](#)) so that IRS could get leverage to use her own employees to testify against her. Through a consent decree, she
37 temporarily stopped selling her Vulture books and shut down her website while the case was being tried in 2002 and 2003.
38 She also had to walk around with an electronic monitoring ankle bracelet during the litigation.

39 Featured on 20/20 show on 1/17/2003. The media made her look bad by showcasing her affluent lifestyle but didn't let her
40 even discuss her legal position or the evidence supporting it. Then they put Jay Adkisson of <http://www.quatloos.com> up
41 there to slander her, also without evidence. He was such a snake on that program, wearing sunglasses to disguise his
42 disingenuousness. It was brutal and unfair. Story about her legal tangles also featured in the Los Angeles Times. Read
43 about her case at: <http://www.supremelaw.org/cc/meredith/>.

1 Meredith was eventually convicted unfairly by a jury of socialists for fraud on a passport in connection with social security
2 numbers. Attorney Joe Izen of Texas defended her. She will be behind bars for about ten years mainly because of the
3 passport infractions. Her conviction, as we understand it:

- 4 1. Had nothing to do with preparing tax returns.
- 5 2. Had nothing to do with the content of her advocacy of the Nonresident Alien Position.
- 6 3. Was mainly motivated by her efforts at asset protection, preparing trusts, and administering them.
- 7 4. Was initiated because of complaints by her clients about the trusts she was selling.

8 Of all the freedom advocates we have met and studied, Meredith's work comes the closest to our position on his website.
9 However, even Meredith's books, including *Vultures in Eagles Clothing* and *How to Cook a Vulture*:

- 10 1. Did not take the Nonresident Alien Position as far down the road as we have. She spent very little effort on citizenship,
11 whereas we have focused over seven years studying this one subject. See:
 - 12 1.1. *Nonresident Alien Position*, Form #05.020
13 <http://sedm.org/Forms/FormIndex.htm>
 - 14 1.2. *Why You are a "national", "state national", and Constitutional but not Statutory Citizen*, Form #05.006
15 <http://sedm.org/Forms/FormIndex.htm>
- 16 2. Did not focus enough effort on the "trade or business" scam and or domicile, and we think this made her position
17 comparatively weak compared to the treatment on our website. See:
 - 18 2.1. *The "Trade or Business" Scam*, Form #05.001
19 <http://sedm.org/Forms/FormIndex.htm>
 - 20 2.2. *Why Domicile and Becoming a "Taxpayer" Require Your Consent*, Form #05.002
21 <http://sedm.org/Forms/FormIndex.htm>
- 22 3. Did not analyze or suggest how to correct false information returns, which is a major component of properly rebutting
23 the usually false presumption that one is a "taxpayer". See:
 - 24 3.1. *Correcting Erroneous Information Returns*, Form #04.001
25 <http://sedm.org/Forms/FormIndex.htm>
 - 26 3.2. *Correcting Erroneous IRS Form 1042's*, Form #04.003
27 <http://sedm.org/Forms/FormIndex.htm>
 - 28 3.3. *Correcting Erroneous IRS Form 1098's*, Form #04.004
29 <http://sedm.org/Forms/FormIndex.htm>
 - 30 3.4. *Correcting Erroneous IRS Form 1099's*, Form #04.005
31 <http://sedm.org/Forms/FormIndex.htm>
 - 32 3.5. *Correcting Erroneous IRS Form W-2's*, Form #04.006
33 <http://sedm.org/Forms/FormIndex.htm>

34 **2.29 Modeleski, Mitch (a.k.a. Paul Andrew Mitchell)**

35 Website: <http://www.supremelaw.org>

36 Date range: 1990-Present

37 Picture

38 Biography: A former systems analyst contractor for the government. Lived in the San Francisco Bay Area and later moved
39 down to San Diego. Main claim to fame is his free book entitled *The Federal Zone*, featured for free downloading on his
40 website. The main focus of the book is the *Nonresident Alien Position*, which we also advocate and explain in the
41 following form:

<p><u><i>Nonresident Alien Position</i></u>, Form #05.020 http://sedm.org/Forms/FormIndex.htm</p>

42 His *The Federal Zone* book is lucid and organized. By email and personally, he can be very accusatory and irrational.
43 According to people whose house he stayed at and who provided his picture, he suffers from mental illness and possibly
44 paranoia. They agreed that the assessment of him here was "very accurate". He seldom gives out his phone number or
45 contact information, even to his closest friends, and is difficult to locate. He uses PO boxes and forwarding agents instead
46 of providing his real physical address, which is consistent with someone who is paranoid. He also appears to have

"ownership myopia" and is very possessive of his research and his book. He uses the legal system to terrorize his political enemies rather than put all of his energy into helping the less fortunate like we do. He has litigated against over 200 people who made his [Federal Zone](#) book available on the internet, even though ironically he makes it available for free on the Internet on his website and the people who he litigated against were doing exactly the same thing. The first lawsuit he filed in northern California U.S. District Court against those who he accused of copyright infringement was dismissed with prejudice. Some people in the Family Guardian Fellowship have asked him about this crazy contradiction, and he has nothing to say in his defense, so we have to conclude the only rational motivation can be either craving for public attention (arrogance) or mental illness. He has vindictively tried to litigate against some of the authors on this website but never successfully or properly served them, and yet continues to send them threatening emails, probably because he views them as a competitor. This kind of conflict only hurts the tax honesty movement because it diverts attention from solutions and onto conflict that dissipates needless energy on pointless pursuits. When we pointed this out to him, he had nothing to say in his defense. Supportive of Lynn Meredith's work, who learned much of what she knows from Mitch in regards to the [Nonresident Alien Position](#). Meredith's books, as a matter of fact, use a lot of the materials from Mitch's website. However, when Meredith began to commercialize his work, this alienated him from her. Below are some words describing him from a person who claims to have helped him and knew him well. We don't know if this is truthful or not, but this is what they sent someone at Family Guardian:

Like everyone who has ever met this guy, I have nothing good to say about him. Well ok, one thing...when he is in his manic state he's a hard worker. He is all the experience I ever want with manic depressive folks.

Paul loves intrigue, and has fantasies of the FBI hunting him down. He fled Tucson with the help of a friend (in Dec 97), and using his hat for ID and some code words, I picked him up in El Paso. According to him the FBI wants to incarcerate him and inject him with the AIDs virus to shut him up. The story keys in nicely with his ravings about "them" kidnapping children and flying plane loads of them to unknown locations to harvest their organs.

At first he thanked me profusely for "saving my life". In the end I dumped him out in town with his few things, and some money he claimed I owed for all his work. On his way out of town he filed a mechanic's lien on my place. The lien has since expired. By his own admissions he has treated others the same way. I was just too stupid at the time to listen to his stories and know that I'd soon be treated the same. He complained endlessly about the deplorable conditions the Montana Freeman 'forced' him to endure and how they cheated him out of money for his work etc etc.

When he was considering filing suit against AOL, the University of So. Cal., and a dozen others for copyright violations re "The Federal Zone", he wanted his hero lawyer (can't remember who that was) to take the case on a contingency basis. He stewed about it for 2 weeks but never picked up the phone to call the guy, thinking he would be rejected. One morning we headed to town to get some things at the lumber yard, and he was moaning over this lawyer and his fear of calling. I said "So the great Paul Mitchell is a fucking wuss?". He just looked at me and didn't speak the rest of the day. I didn't see him for 2 days until I got to wondering where he could be. I checked his quarters and found him in bed. From the looks of him at first I thought he was dead. Finally I was able to rouse him enough to at least know he was alive. He remained like that for 3 more days. When he finally got up he raged about the children's organ thefts, the injustice of it all, etc. It was frightening for me.

Paul files suits and liens, to get even with those who have wronged him. He's a spiteful person. . . . He lives in poverty and depends on the good will of a long string of people that he can convince to feel sorry for him.

I have had no contact with him since Feb 98, and I hope that is the last of that. His lawsuit against _____ will wither on the vine. His lifestyle forces him to move frequently, which makes it hard for him to get anything done.

Thanks so much for all your work.

2.30 Mottahedeh, Peymon

Website: <http://www.livefreenow.com>

Date range: 1991-Present

Picture

Biography: Founded [Freedom Law School](#). A Jewish Iranian who immigrated to this country. Lives outside of LA in the desert. Publishes and teaches courses on freedom. Sponsors two or three annual Freedom Rallies that talk about subjects of interest to freedom fighters, such as tax freedom. Very charismatic and a strong supporter of the We The People

1 organization. Has incorrect and incomplete views about citizenship and cannot defend them with evidence. Has many
2 friends.

3 Mr. Mottahedeh believes that the answer to litigating against the IRS is to sue them in Tax Court, which we believe is a
4 severely flawed approach, because U.S. Tax Court is a franchise court that you can't even litigate in without FIRST being a
5 "taxpayer" with an admitted liability. This is exhaustively explained below:

The Tax Court Scam, Form #05.039
<http://sedm.org/Forms/FormIndex.htm>

6 **2.31 Myrland, David**

7 Website(s): <http://tocongress.com/> ; ; <http://www.jurisinformatics.com/>; <http://www.yourremedyinthelaw.com/>
8 Date range: Unknown

9 Biography: A former bartender who has been helping people with political reform and tax law enforcement for several
10 years. Very prolific litigator. Self-taught in law. Very possessive of his research and not inclined to share it. He limits his
11 litigation primarily to two arguments:

- 12 1. The deductibility of the market value of labor from gross income on tax returns. This is documented at the link below:
13 *How The Government Defrauds You Out of Legitimate Deductions for the Market Value of Your Labor*, Form
14 #05.026
<http://sedm.org/Forms/MemLaw/DefraudLabor.pdf>
- 15 2. The fact that the Subtitle A is a tax upon "public offices" and 4 U.S.C. §72 limits all public offices to the District of
16 Columbia and NO elsewhere. See:
17 *Secretary's Authority in the Several States Pursuant to 4 U.S.C. §72*
18 <http://famguardian.org/Subjects/Taxes/ChallJurisdiction/BriefRegardingSecretary-4usc72.pdf>

19 In 2008, David teamed up with Randy Kelton from Texas, who runs the Juris Imprudence website
20 (<http://www.jurisimprudence.com/>). As a result of their associations, the Juris Informatics site
21 (<http://www.jurisinformatics.com/>) was born. The approach he is advocating is using grand juries to get corrupted
22 government employees indicted using his research.

23 **2.32 Osborne, Victoria**

24 Website: <http://tpirsrelief.com>
25 Date range: 2001-Present

26 Biography: Accountant who investigates IRS falsification or Individual Master Files. Appeared at the [We The People](#)
27 [Truth in Taxation Hearings](#) to testify of her findings. Only helps "taxpayers" and not "nontaxpayers".

28 As of July 2008, she shut her website down.

29 **2.33 Prader, Chad**

30 Website: <http://www.taxinformer.com> (closed early 2003)
31 Date range: 1989-Present

32 Biography: Was ordered in December 2002 to quit promoting the 861 argument. At that point, he took his website down
33 for a while for reformatting. A showman. Has helped thousands of people. Using 861 = no liability, and no jurisdiction
34 arguments. Uses administrative default judgments against the IRS similar to the [Notary Certificate of Default Method](#) and
claims they are very successful. In ten years, an assistant of his claims the IRS has never gone after any of his clients.
Thousands of clients. When he visits an area, he advertises in the newspaper bigtime and even invites IRS to his seminars
but they never show up. Demands IRS to respond and show up and they don't so he uses default judgments against them.
Files the judgments as [nihil dicit judgments](#) in the state superior courthouse and mails them directly to the IRS. IRS says he

1 has no right to take judgment and his actions are a legal nullity, but they don't mess with him or any of his clients. One of
2 Prader's employees, Rich Cantwell, was a codefendant with him in the Dec. 2002 trial.

3 **2.34 Phillips, Gordon**

4 Old Website: <http://www.informamerica.com> (deactivated January, 2003)

5 Current Website: <http://www.privateadvantageclub.org>

6 Date range: 1991-Present

7 Picture

8 Biography: Started up the InformAmerica website at <http://www.informamerica.com>. Very witty and funny, but also
9 sarcastic. A loner. Doesn't team with others. Quit the freedom movement and terminated his InformAmerica website in
10 January 2003, because he said "America is informed and they don't need me anymore". He wanted to focus on helping
11 people instead. Early into his foray into income tax freedom, he affiliated with the Save-A-Patriot organization as their
12 president for several years (see <http://www.save-a-patriot.org/>) but has since disconnected from them in 2003. While he
13 was shutting down his InformAmerica, he started up an organization called "Private Arena", <http://www.privatearena.com/>,
14 which has regular email subscriber lists. That organization is an educational and referral organization to help people with
15 estate planning, business structuring, and privacy protection. They don't do the work themselves, but they refer the work to
16 others and consult with clients to help them maintain the structures setup by others. Private Arena doesn't deal with
17 taxation issues directly. Two partners run the company and Gordon is one of them. Their phone number is: (800) 368-
18 5231. Late in 2003, the Private Arena organization was renamed to "Private Advantage Club" and they removed their
19 phone number from their website and emails. Now they only talk to "members". Why we don't know.

20 • Website: <http://embassyofheaven.com>

21 • Date range: Unknown

22 • Picture (OFFSITE LINK)

23 • Biography: Paul Revere is the pen name of the fellow who runs the Embassy of Heaven
24 website, which is a Christian Ministry intended to enable Christians to be self-governing and
25 live freely, responsibly, and in strict accordance with the Bible. They want to disassociate both
26 commercially and legally from the corrupted government we are plagued by and their website
27 provides the major tools for doing that, including passports, marriage licenses, and drivers
28 licenses that are not subject to state/government law. The goal of their offerings are similar to
29 those of Family Guardian. They don't get directly involved in the administrative activities of
30 their members but rather let their members handle their own battles with help from their forums
31 and each other.

32
33 They have, in the past, taken a stand against property taxes at their compound in Oregon, and
34 we are told that their land was illegally confiscated and raided by the local city government.
35 The story of their clashes with corrupted governments are found on their website.

36 **2.35 Revere,Paul**

37
38 Website: <http://embassyofheaven.com>

39 Date range: Unknown

40 Picture (OFFSITE LINK)

41 Biography: Paul Revere is the pen name of the fellow who runs the Embassy of Heaven website, which is a Christian
42 Ministry intended to enable Christians to be self-governing and live freely, responsibly, and in strict accordance with the
43 Bible. They want to disassociate both commercially and legally from the corrupted government we are plagued by and

1 their website provides the major tools for doing that, including passports, marriage licenses, and drivers licenses that are not
2 subject to state/government law. The goal of their offerings are similar to those of Family Guardian. They don't get
3 directly involved in the administrative activities of their members but rather let their members handle their own battles with
4 help from their forums and each other.

5 They have, in the past, taken a stand against property taxes at their compound in Oregon, and we are told that their land was
6 illegally confiscated and raided by the local city government. The story of their clashes with corrupted governments are
7 found on their website.

8 **2.36 Rivera, Ed**

9 Website: <http://www.edrivera.com> (closed in early 2003)

10 Date range: 1998-Present

11 Picture

12 Biography: Former immigration attorney (30 years) who got into the tax honesty movement in 1998 after being exposed to
13 tax freedom via Otto Skinner's materials. Studied Otto Skinner's books and materials for over two years before deciding to
14 enter the tax honesty movement and offering legal help to freedom advocates. Lives in Long Beach. Avoids litigation and
15 mainly does administrative help. Featured on the "[How to Keep 100% of Your Earnings](#)" video on the Family Guardian
16 website. Very well read and authoritative. Quiet and private and does not make a lot of public appearances or do
17 seminars. Had a default judgment entered against him in federal district court in Long Beach, Calif on July 18, 2003,
18 consisting of an injunction to stop him from promoting abusive tax shelters under 26 U.S.C. §6700. He posted the
19 injunction on his website voluntarily but never showed up in federal court to defend himself. When asked why he didn't
20 show up in court, he said he didn't want to confer jurisdiction on the court by making a personal appearance.

21 Subsequent to the injunction, he stopped helping tax clients. The DOJ vindictively went after him in 2006 to take away his
22 license to practice law, which was granted. Then in April 2006 the DOJ prosecuted him under the bogus injunction order
23 for contempt. Judge King in Long Beach heard the case, and acted as the judge, jury, and executioner. It was a military
24 style court martial against a "public officer", which is what licensed attorneys are. The predictable result was that he ended
25 up in club fed for 60 days and had to do public service after that. Subsequently, he was vindicated on appeal and his
26 conviction for criminal contempt of the injunction order was reversed by a public defender.

27 **2.37 Rose, Larken**

28 Website: <http://www.taxableincome.net>

29 Date range: 1999-Present

30 Picture

31 Biography: Proponent of the "861 position". Runs a website at <http://www.taxableincome.net> which publishes his report
32 documenting his research on the 861 position. He was investigated by the IRS in Oct. 2001 along with several other 861
33 promoters, but he nailed them to the wall so they left him alone. Good job, Larken! He started selling a video called Theft
34 By Deception in about October 2002. See <http://www.theft-by-deception.com>. Also affiliated with the We The People
35 group up until about December 2001 but isn't involved now. Chad Prader of the Tax Informer organization was a loyal
36 follower of Larken. Larken even appeared at Prader's trial in Dec. 2002, but the judge would not allow his evidence to be
37 admitted into the record (presumably because of a conflict of interest as a "taxpayer", in violation of 18 U.S.C. §208 and 28
38 U.S.C. §144). Larken was later indicted for five counts of Willful Failure to File in October 2005. His wife Tessa, who
39 was subsequently tried, was convicted of 5 counts of Willful Failure to File in November 2005. That's going to be a tough
40 one, because he either doesn't understand federal jurisdiction or is too proud to admit he has been wrong all these years.

41 Larken Rose's latest work is the following book:

Kicking the Dragon: Confessions of a Tax Heretic http://www.kickingthedragon.com/

2.38 Saladino, Joseph

Website: <http://www.freedomcommittee.com/>

Date range: 1999-Present

Biography: A former pastor and computer programmer. Has served with several other ministries over the years. IRS went after him for an injunction against preparation of "claim of right" tax returns in 2004 and the injunction was eventually granted. He stopped offering the "claim of right" tax returns and switched to "tax statements". Offers a legal defense service where people pay a flat fee and get paralegal help preparing legal pleadings for use in their tax litigation. Teamed up with David Myrland and a former federal judge in 2006 to expand his paralegal assistance services. Like David Myrland, limits his legal arguments to the following specific arguments:

1. The deductibility of the market value of labor from gross income on tax returns. This is documented at the link below;

How The Government Defrauds You Out of Legitimate Deductions for the Market Value of Your Labor, Form #05.026

<http://sedm.org/Forms/MemLaw/DefraudLabor.pdf>

2. The fact that the Subtitle A is a tax upon "public offices" and [4 U.S.C. §72](#) limits all public offices to the District of Columbia and NO elsewhere. See:

Secretary's Authority in the Several States Pursuant to 4 U.S.C. §72

<http://famguardian.org/Subjects/Taxes/ChallJurisdiction/BriefRegardingSecretary-4usc72.pdf>

In Dec. 2007, Mr. Saladino along with Richard Fuselier (Louisiana) and Mike Mungovan were indicted by a grand jury for trying to defraud the government in the course of filing several Claim of Right tax returns he had helped members prepare for a fee. He submitted 1800 such returns, according to press reports. These returns were also the subject of a previous I.R.C. §6700 injunction issued against Freedom and Privacy Committee in which FPC and Joe Saladino were ordered to stop preparing the returns on January 20, 2005.

Joe accepted a public pretender as his defense attorney. A precondition of him having the attorney was that he wasn't allowed to raise his main defence. This ultimately resulted in his conviction in July 2010. He was sentenced to 60 months in federal prison. His companions Michael Mungovan and Richard Fuselier were also convicted and received a sentence of 48 months and 21 months respectively.

2.39 Scambos, Tom

Website: <http://www.tax-freedom.com> ; <http://irszoom.com>

Date range: Unknown

Biography: Sells CD-ROMs and trust materials. He's a Christian and his views are very similar to ours. We bought his CD-ROM and were disappointed. His website is pretty but there isn't much there for those who want to dig deep on the subject of government corruption. He lives in the District of Columbia. His irszoom website is an imitation of the legalzoom concept in which he offers response letters. The DOJ tried to attack him once for tax shelters, but it never elevated to the pursuit of an injunction.

2.40 Schiff, Irwin

Website: <http://www.paynoincometax.com>

Date range: 1985-Present

[Audio recording](#)

[Picture](#)

Biography: The most famous detaxing personality in the tax honesty movement during the 1990's. Very vocal atheist Jewish New Yorker. Has been to federal prison at least once for his approach towards taxation. Wrote a book entitled *The Federal Mafia* which describes his legal tangles with the government relating to taxation. Based on that book and his own personal anecdotes, he was brutalized and mistreated and slandered by the government. Traveled around the country giving tax seminars. Has a degree in Economics and is very entertaining and funny to listen to. He testified at the [We The People](#)

1 [Truth in Taxation Hearings](#). His position is simply wrong or seriously deficient on several points, but much of his research
2 is still good. Below are some examples of deficiencies in his approach, which ironically are the same deficiencies that
3 Larken Rose and most other freedom fighters suffer from.

- 4 1. He thinks everyone is unavoidably a statutory "[U.S. citizen](#)" and can't change it, which we prove is simply WRONG.
5 See the following for details:

Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006
<http://sedm.org/Forms/FormIndex.htm>

- 6 2. He also uses IRS form 1040, which is only for "[U.S. persons](#)" domiciled in the federal zone, which we also prove is
7 simply WRONG. See the following for details:

Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002
<http://sedm.org/Forms/FormIndex.htm>

- 8 3. He also doesn't understand the significance of the term "[trade or business](#)" within the I.R.C., which we show is a
9 HUGE oversight on his part that is the reason for most of his persecution by the federal mafia. See the following for
10 details:

The "Trade or Business" Scam, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>

- 11 4. Even during the trial, he admitted in the transcript to accepting Social Security checks while he was receiving millions
12 of dollars helping people avoid taxes. He was participating in federal franchises, which we strongly discourage on this
13 website, because all who do are "taxpayers". He just didn't know he was a "taxpayer" and for that, he invited all the
14 trouble he eventually got into. You can't even use this website or be a member without quitting Social Security, in
15 fact. See the following for details:

Resignation of Compelled Social Security Trustee, Form #06.002
<http://sedm.org/Forms/FormIndex.htm>

- 16 5. He, like Larken Rose and Thurston Bell, is a Jewish atheist who is doing everything out of his own strength and spiting
17 the Lord. This is a HUGE mistake.
18 6. He has a HUGE ego and doesn't know how to listen to people. This interferes with further learning and antagonizes
19 the very people who could help him.

20 *"Pride goes before destruction, and a haughty spirit before a fall."*
21 [[Prov. 16:18](#), Bible, NKJV]

22 Had an office in Las Vegas, Nevada. Has appeared on Fox News at night during tax season at least once, including in
23 2002. Family Guardian describes what they think about his approach in section 5.6.10 of the [Great IRS Hoax, Form](#)
24 [#11.302](#) book.

25 Irwin appeared in the [America: From Freedom to Fascism](#) movie that was released in 2006 and subsequently, was framed
26 with a criminal tax prosecution and placed in club fed for at least twenty years. He was mistreated in prison. After he was
27 put in jail, someone volunteered to run his former storefront and his website and sell off his old books. Eventually, his two
28 most famous books were posted on his website for free: [The Federal Mafia](#) and the [Great Income Tax Hoax](#).

29 Irwin Schiff was indicted on preparing false returns. He was convicted of criminal violations of the tax laws in three
30 separate trials over the last thirty years, and has served time in prison following each conviction. His latest conviction, on
31 October 24, 2005, was for conspiracy to defraud the United States, five counts of aiding and assisting in the filing of false
32 federal income tax returns (i.e., the "zero returns" he prepared for his clients), attempting to evade and defeat the payment
33 of tax, and six counts of filing false federal income tax returns, for which he was sentenced to 9 years and 7 months in
34 prison and 36 months of supervised release, and ordered to pay \$4,256,249.78 in restitution. United States v. Irwin A.
35 Schiff, No. 2:04-CR-00119-1 (D.C. Nev. 3/14/2006), aff'd No. 06-10199 (9th Cir. 12/26/2007) (unpublished opinion).

36 Schiff has also been enjoined from preparing tax returns, promoting his tax schemes, or selling additional copies of his
37 book, [The Federal Mafia](#). United States v. Irwin A. Schiff, KTC 2003-238, No. CV-S-03-0281-LDG (RDF) (U.S.D.C. Nev.
38 6/16/2003), aff'd 379 F.3d 621, KTC 2004-224, No. 03-16319 (9th Cir. 8/9/2004), cert. den. No. 04-1383 (10/3/2005).

39 **2.41 Schulz, Robert**

40 Website: <http://www.givemeliberty.org>

1 Date range: 1998-Present
2 [Audio recording](#)
3 [Picture1](#), [Picture2](#)

4 Biography: Founder of [We The People](#), a grass-roots organization that focuses on government reform and especially
5 constitutional rights. Masters Degree in Public Administration. Very charismatic and an excellent public speaker and
6 political tactician. Worked as an environmental engineer for several years. Started fighting government in court at age 40
7 as a pro per and has personally litigated 149 cases against the government and won a large percentage of them. Also hosted
8 a drive-time radio talk show in New York for several years. This talk show became the springboard for starting the We The
9 People group. The We The People website has several links to the [Great IRS Hoax, Form #11.302](#) book.

10 Bob's We The People organization held a Truth in Taxation Hearing in 27-28 Feb. 2002 in which the DOJ and the IRS were
11 invited and agreed to appear to answer questions about their illegal enforcement of the Internal Revenue Code. They later
12 withdrew, so ex IRS employees appeared to answer the questions on their behalf. Those questions and the answers are
13 posted on the Family Guardian website below:

Tax Deposition Questions, Form #03.016
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>

14 Bob has also sponsored several other political events, such as his class action Right to Petition Lawsuit, in which he
15 challenged the government in court to admit that we have a right to withhold payment of taxes until they answer our
16 petition for redress concerning the unlawful enforcement of the Internal Revenue Code. The case was litigated all the way
17 up to the U.S. Supreme Court and in 12/07, the Supreme Court denied the cert and refused to hear the appeal.

18 We applaud WTP and Bob Schulz for their tireless efforts to fight the corrupted IRS and U.S. Government, and have long
19 admired his personal courage in bringing important Constitutional issues into the public domain and challenging the status
20 quo. Bravo, Bob!!!

21 However, at the same time we are greatly disappointed that WTP and Bob Schulz have not availed themselves of the wealth
22 of knowledge that has been discovered these past 8 years, nor have they shown any indication that they have even the
23 faintest of inklings of grasping the teachings of Ed Rivera and Dave Champion on federal jurisdiction, or the extensive and
24 solid research on the Family Guardian or the SEDM websites.

25 1. He had people on his class action lawsuit who admitted they were were statutory "U.S. citizens" with social security
26 numbers and who were participating in federal franchises, and yet who were hypocritically demanding "their rights".
27 He still doesn't understand that the income tax is a franchise tax and how franchises enforced outside of federal
28 territory are the main threat to rights and the separation of powers, not taxes. See:

Government Instituted Slavery Using Franchises, Form #05.030
<http://sedm.org/Forms/FormIndex.htm>

29 2. In 2008, WTP, led by Bob Schulz sent out an email asking for 11 volunteers who reside in each of the 11 federal
30 judicial districts.!! This means that all his followers are "U.S. persons" domiciled on federal territory. What a joke!
31 See:

Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002
<http://sedm.org/Forms/FormIndex.htm>

32 3. At one time in 2000, Bob Schulz had Larry Becraft in his fold and they were appearing at widely heard press
33 conferences. However, since then he has alienated Larry Becraft by taking research Larry provided to him and selling
34 it on the WTP website without authorization and in violation of a verbal agreement between them.

35 4. He has spent far too much of his time focusing on people and personalities and far too little on the law itself. Most of
36 the ills we face result from ignorance of the law and the lack of legal education in the public schools. Bob needs to
37 focus far more energy on legal education or at least on associations and people who have a demonstrated commitment
38 to it such as SEDM and Family Guardian. All the political hot air in the world won't solve this ignorance problem:

39 *"My [God's] people are destroyed [and enslaved] for lack of knowledge [and the lack of education that*
40 *produces it]."*
41 *[Hosea 4:6, Bible, NKJV]*

1 These strategic missteps are far beyond troubling. One thing has become very clear these past few years, WTP is not an
2 organization that learns from their mistakes nor does it care to learn from others.

3 Also, Bob Schulz and WTP have done a much better job building alliances with like-minded organizations. And when they
4 finally do reach out to the ACLU, they do so 7 years too late, and they waste valuable political capital by sending ACLU's
5 top honcho an arrogant, insulting letter that belittles and insults ACLU's past accomplishments and prior history. It
6 absolutely boggles our mind. It is beyond surreal.

7 Granted, we are a nobody and have accomplished nothing in life, but one thing we do know is strategy. And here is our
8 take.

9 It was a strategic and tactical blunder for Bob Schulz and WTP to write a letter to the top dude at the ACLU, and then
10 simultaneously publish and broadcast the contents of said invitation letter to the entire masses via the internet. We mean,
11 why in the world would the ACLU want to form an alliance with WTP when Bob Schulz has demonstrated zero capability
12 to act with discretion?

13 Lets say, for example, that Anthony Romero, the dude who runs the ACLU's day-to-day operations, actually wanted to
14 form an alliance with WTP, but he was quietly working on persuading his internal constituency of the merits of same,
15 before acting without their buy-in. And lets say Romero needed time to sell the idea of a strategic partnership with WTP
16 internally, before he was ready to blab it to the world.

17 Well Schulz and WTP & Company never gave Romero that chance because WTP preemptively published the invitation
18 letter to the world before Romero even had a chance to reply.

19 Well, Bob Schulz's propensity to press the "SEND" button whenever he writes what he perceives to be an important letter
20 to someone who has power, pretty much assures that yet one more well publicized WTP initiative will fail before it ever has
21 a chance of seeing the light of day. We have seen this time and time again over the years.

22 Bob Schulz has single handily built WTP. But we will also posit that Bob Schulz and the docile WTP Board of Directors
23 are WTP's own worst enemy. We mean, if one is sincere in trying to form a strategic alliance with a prospective partner, is
24 it not more prudent to work quietly behind the scenes and lay the basic ground work?

25 Would it not have been wiser and more prudent to quietly strive to build personal relationships with the key decision
26 makers at the ACLU first, instead of insulting them with a letter that essentially insults the organization, their web content,
27 and everything that they do?

28 From our distant vantage point, it almost seems as if when any decent interval goes by and Bob Schulz does not see his
29 name on the internet, he gets these ideas to do something, anything, just to let everyone know that he is not sitting idly by
30 playing with his petitions of redress, but is actually WORKING HARD at WTP. And presto, another well publicized WTP
31 blunder is born!!!

32 We don't hate Bob Schulz or WTP. Not at all. But we are greatly disappointed that Bob Schulz seems bent on destroying
33 WTP and has destroyed WTP with his continuing tactical, managerial and operational mistakes. If Schulz had a Board of
34 Directors that did their oversight job better and were serious about honoring their stewardship duties, perhaps WTP would
35 not be so isolated as it is today, who knows.

36 Bob's inability to attract, retain, and surround himself with strategic advisors, and Bob's failure over the past 8 years in
37 building effective alliances and strategic partnerships with other organizations, such as the ACLU (<http://aclu.org/>) and the
38 CATO Institute (<http://cato.org/>), is the origin of WTP's demise as it now finds itself isolated and alone and has few
39 organizational allies.

40 **2.42 Skinner, Otto**

41 Website: <http://www.ottoskinner.com/>

42 Date range: 1986-Present

1 [Picture](#)

2 **Biography:** The first guy we know of to come up with the "taxpayer v. nontaxpayer" argument in his book entitled *The*
3 *Best Kept Secret: Taxpayer v. Nontaxpayer*. Thinks income taxes are indirect excise taxes. Lives in northern California
4 and has been publishing educational tax materials since about 1991. Smokes like a chimney and has a southern accent.
5 Has written three books on the income tax which he offers on his website and which you can only get via postal mail: 1.
6 *The Biggest "Tax Loophole" of All*; 2. *If You Are the Defendant*; 3. *The Best Kept Secret*. His books are well written and
7 organized. His research is mostly accurate but incomplete. However, his research and conclusions about the "includes
8 argument" are simply WRONG. See the pamphlet [Meaning of the Words "includes" and "including", Form #05.014](#) for
9 details of why they are wrong. He seems to have stopped putting out new material back in 1996 and it appears the IRS has
10 left him alone since then. He doesn't address the [trade or business scam](#), the Nonresident alien position ([Great IRS Hoax, Form #11.302](#),
11 [Form #11.302](#), Section 5.6.15), federal employee kickback position ([Great IRS Hoax, Form #11.302](#), section 5.6.11),
12 federal jurisdiction, the requirement for implementing regulations, citizenship ([Great IRS Hoax, Form #11.302](#), sections
13 4.11 thru 4.11.13), or proper filing status in his publications, and this is a serious shortcoming in our opinion that severely
14 limits the usefulness of his materials. What he does talk about is mostly accurate. Recommends that people defend
15 themselves instead of hiring lawyers, as we do. Bitterly criticizes several other tax freedom advocates so has few allies.
16 Doesn't speak publicly or give seminars. Doesn't help people directly or offer services, but only educational materials. His
17 antagonism towards other freedom fighters and his ego have interfered with the dissemination of his mostly accurate but
18 incomplete research and the broadening of his support base.

19 Starting in 2006, Mr. Skinner began to develop severe health problems related to his smoking. Others stepped in to help
20 run his website and continue selling his books. Eventually, he died in 2008 from complications related to smoking. His
21 website was shut down within a year after he died.

22 **2.43 Smith, Barry**

23 **Website:** <http://legalbears.com>; <http://www.irslieenrelease.net/>; <http://www.legal-research-video.com/>;
24 <http://freedivorceforms.net/>; <http://www.irs-armory.com/> ; <http://legalbearsblog.com/>

25 **Date range:** 2001 to present

26 [Picture](#)

27 **Background:** Barry is a very spiritual person who approaches everything spritually. He lives in Colorado and stays
28 completely out of the Beast system as the Bible requires. His website offerings relate to legal education and dealing
29 administratively with the IRS. Very little is available on his website that is free and we haven't ever obtained anything from
30 his website store, so we aren't qualified to comment on the quality of his work.

31 Traffic on Barry's websites doesn't even register on <http://quantcast.net>, so they don't seem to be all that popular. The
32 solutions he offers on his website are rather vaguely worded, so it's hard to discern exactly what they deliver or promise.

33 **2.44 Sovereignty Education and Defense Ministry (SEDM)**

34 **Website:** <http://sedm.org>

35 **Date range:** 2003 to present

36 **History:** The Sovereignty Education and Defense Ministry (SEDM) is a christian ministry created in 2003. SEDM
37 identifies its mission on the opening page of their website as follows:

38 *Welcome to our Christian ministry. We are a [First Amendment](#), not-for-profit, unincorporated, unregistered,*
39 *non-privileged, non-denominational religious fellowship and ministry. Our [Mission](#) is to honor, to love, and to*
40 *obey our Lord and God by reading, learning, and obeying [His Holy Law and Word](#), putting Him first, and*
41 *loving our neighbor by keeping the government as our servant and His steward for truth and justice.*

42 *Our goal is to inspire and motivate and educate our Members in how to love, honor, obey, glorify, and lift up*
43 *our Sovereign Lord above every king, ruler, government, and earthly law at a personal and very practical level*

1 and in every area of our lives. This is the essence of our religious worship and the essence, according to the
2 Bible, of how we love our God. Our ministry accomplishes the above goals by emphasizing:

- 3 1. [Legal education](#) focused on both [God's law](#) and [man's law](#).
- 4 2. [Religious liberty, faith and worship](#).
- 5 3. [Personal responsibility](#), good citizenship, [individual sovereignty](#).
- 6 4. Nonviolent, lawful exercise of non-partisan [political activism](#) and [legal activism](#).
- 7 5. A return of a lawful, limited, accountable, and Constitutional government which is God's servant, rather
8 than His enemy or His competitor for the affections and worship of the Sovereign People, "We The
9 People"
- 10 6. Exposing, publicizing, opposing, and prosecuting [socialism, corruption, and violations of the Constitution](#)
11 and the law by government employees and officials.
- 12 7. [Exercising our First Amendment right of self-government exclusively under the civil laws of our God](#)
- 13 8. Protecting and expanding the [separation of powers doctrine](#), and especially the [separation of church,](#)
14 [which is believers](#), from state, which is the unbelieving people and governments around them.

15 Members of the Sovereignty Education and Defense Ministry have the goal of worshipping, serving, and glorifying God
16 and not themselves. Consequently, they prefer to remain anonymous but work in unison to effect political, legal, and
17 government reform through education and law enforcement.

18 The mission of SEDM described on their website at the link below:

19 SEDM Website, About Us Page
<http://sedm.org/AboutUs.htm>

20 SEDM focuses on lawful, non-violent political, legal, and religious activism and reform. They are not a tax or law or
21 government protest website. They are crime protesters, not tax protesters. They are not anti-government but pro-self
22 government. SEDM is an educational and research ministry designed to teach and enforce biblical and secular law with the
23 goal of making people into responsible and good Americans who can and do govern their own lives without any external
24 interference or support from what they regard as a corrupted legal and political profession. Everything that SEDM
25 publishes and offers to the public identifies itself as lawful, NON-factual, NON-actionable religious beliefs and opinions
26 that are inadmissible as evidence pursuant to Federal Rule of Evidence 610. Consequently, their activities and speech are
completely protected by the First Amendment.

27 Sovereignty Education and Defense Ministry (SEDM) and Family Guardian Fellowship are closely affiliated. Family
28 Guardian has many links to the SEDM website, and vice versa. The Family Guardian Fellowship/Website is available
29 below:

30 Family Guardian Website
<http://famguardian.org>

31 Everything on the SEDM Website is completely consistent with the Family Guardian website. Family Guardian focuses on
32 research and reference materials while SEDM focuses more on application of the research to specific situations that people
33 most commonly find themselves in. SEDM is a membership only website. It costs nothing to be a member. Their
membership agreement is available at:

34 SEDM Member Agreement
<http://www.sedm.org/MemberAgreement/MemberAgreement.htm>

35 If you would like a thorough rebuttal against all the false allegations and LIES hurled mainly by a corrupted government
36 and legal profession against the Sovereignty Education and Defense Ministry (SEDM), we highly recommend the
following:

[Policy Document: Rebutted Arguments Against This Website](http://sedm.org/Forms/FormIndex.htm), Form #08.011
<http://sedm.org/Forms/FormIndex.htm>

2.45 Springer, Lindsey

Website: <http://penaltyprotester.com>

Date range: 1992 to present

Video Presentation

Biography: A Christian who has a religious ministry to eliminate the Internal Revenue Service. He focuses on the illegal imposition of penalties, rather than taxes. His approach is very well researched and his materials are excellent. His website has some really interesting pleadings and videos on it. We encourage you to visit it. His research on penalties is completely consistent with what appears on this website. He focuses on OMB control numbers and the Paperwork Reduction Act. Much of this is discussed on the Family Guardian website and SEDM sister site at the links below:

1. Policy Document: Paperwork Reduction Act Violations by the IRS, Form #08.014
<http://sedm.org/Forms/FormIndex.htm>
2. OMB Control Numbers
<http://famguardian.org/TaxFreedom/Forms/IRS/OMBFormInfo.htm>
3. Federal Enforcement Authority Within States of the Union, Form #05.032
<http://sedm.org/Forms/FormIndex.htm>
4. IRS Due Process Meeting Handout, Form #03.008
<http://sedm.org/Forms/FormIndex.htm>
5. Why Penalties are Illegal for Anything but Federal Employees, Contractors, and Agents, Form #05.010- summarizes our position but is provided by a third party.
<http://sedm.org/Forms/FormIndex.htm>

We suspect that the reason springer drew such a long sentence was because he spoke out so vociferously against the government, claiming publicly that he "hated the IRS". He seemed somewhat arrogant about it. Unfortunately, he put all his eggs in the "no penalty" basket and lived inside the I.R.C. code as a "taxpayer" by filing in U.S. Tax Court. That was a big mistake. Only after he was convicted did he really start looking at the jurisdiction issue, but it was too late by then.

2.46 Standring, Richard

Website: None (formerly <http://www.vipsales.com>, which is now closed down)

Date range: 1996-Present

Audio recording

Biography: A Mormon pastor who helps people as a ministry. Worked in county government for over 15 years. Lives in Cincinnati. His specialty is decoding IRS Individual Master Files. Some people refer to him as "the grandfather of IMF decoding". The organization he affiliates with, VIP Sales, offers IRS reference materials useful for decoding IMF files. Gives Continuing Legal Education (CLE) Seminars to lawyers and accountants throughout the country on how to decode IMF files. Does not prepare tax returns or give legal advice or promise anything to his clients, but instead simply educates them. He shut down his website in late 2003 and went exclusively mail and phone order. The IRS has tried twice to shut him down by claiming that he is involved in abusive tax shelters under 26 U.S.C. §6700, which is patently ridiculous, because he doesn't help or represent "taxpayers". He was poisoned surreptitiously, probably by the government, in the late 90's and suffered severe liver damage because of it. He is on the liver transplant list and has almost died more than once. He still doesn't know how he was poisoned. A cease and desist order was issued against Standring in October 2005, and after that, he went underground and was difficult to contact. His health problems have interfered with continued participation in the tax honesty movement since he was poisoned.

2.47 Thomas, Harold

Website: None (formerly <http://ice.com>)

Date range: 1999-Present

Biography: A piano teacher who made a hobby out of investigating government corruption. He posted his research originally on his website called "Investigating Curious Evidence", or "ICE" for short. Was affiliated with the We The

1 People Group at one time. Very pleasant Christian man. Shut his website down in 2004 and gave rights to it to a man in
2 Alaska, Jeff Bowman, who then began marketing a CD containing the data on the website. Subsequently, Harold came out
3 with a book entitled "The Myth of the Innocent Civilian", which you can read at the address below:

<http://www.proliberty.com/observer/MOTIC/welcome.htm>

4 Apparently, Harold underwent the same metamorphosis as we did, and changed from blaming the government, to blaming
5 the ignorance, fear, and apathy of the common man as the root of most of the evils we witness in today's society.

6 **2.48 Turner, John**

7 Website: None
8 Date range: 1999-Present
9 [Picture1](#), [Picture2](#)

10 Biography: Former IRS collection officer for 10 years. His father in law retired as a collection manager for the IRS. Quit
11 the IRS immediately when he discovered the truth about income taxes. Contributes to a website at:
12 <http://www.showmethelaw.net>. A highly respectable and Godly man. Featured on the "[How to Keep 100% of Your](#)
13 [Earnings](#)" video on the Family Guardian website. Functioned as an independent under the IRS "Enrolled Agent" program
14 after he left the IRS in 1999.

15 Was one of three former IRS agents who worked with Bob Schulz of We The People to expose the illegal enforcement of
16 the Internal Revenue Code. Those agents included Sherry Jackson, Joe Banister, and John Turner.

17 After former IRS Criminal Investigator Joe Bannister was indicted in approximately 2005, John went into hiding and
18 stopped appearing at freedom events, answering the phone, or answering mail of even his closets friends and clients. He
19 probably had his life or commercial existence unlawfully threatened in some way by the IRS because he was such an
20 effective whistleblower. His father in law also worked for the IRS as a collector.

21 **2.49 VanHove, John (a.k.a. Johnny Liberty)**

22 Website: <http://www.icresource.com>
23 Date range: 1995-Present
24 [Picture](#)

25 Biography: Also called "Johnny Liberty". A former construction contractor and private businessman. Was the chief
26 curriculum developer contractor for the Institute of Global Prosperity (IGP), which is now defunct. I've read and listened to
27 his materials and they are excellent and could find no errors in them. Left the IGP in 2001 when it folded. Had his house
28 raided and his business effectively confiscated in Hawaii by the IRS because of his affiliation with IGP. Started his own
29 organization called the Institute for Communications Research (ICR) in 2001. His website had several links to Family
30 Guardian and he even featured a copy of the [Great IRS Hoax, Form #11.302](#) book on his website. Had more links to
31 Family Guardian than any other website. Doesn't do much with taxes after about 2003. This may be because he leaves that
32 to Family Guardian now. Now he focuses mainly on sovereignty, business development, and education. Has some good
33 research available on his website regarding sovereignty and right to travel. His audio course is good. Focuses his offerings
34 on practical application, and has a lot of sample forms and procedures.

35 In November, 2005, John Vanhove plead guilty to charges of wire fraud surrounding over \$280K he accepted from clients
36 of the Institute for Global Prosperity during the period 1997 to 2001. The Complaint states that the wire fraud was
37 associated with his efforts to protect the assets of his clients and thereby interfere with the administration of the tax code.
38 You can read more about his story by visiting his website link above. He was sentenced to 27 months in prison and ordered
39 to pay over \$400,000 in restitution for investments that he never returned to the investors. He was released in Sept. 2007.

40 Starting in Sept. 2007, he is on a three year supervised release. He had to shut down the ICR website and stop publishing
41 his books as a condition of his supervised release. The judge said he was "inciting imminent lawless behavior". In Sept.
42 2007, he told us that his books are now public domain and will not be available for sale, and that he has no intention of

1 returning to freedom subjects. He is disillusioned with the freedom community because when he was under the gun, all his
2 "fair weather friends" deserted him.

3 **2.50 Wall, Lynda**

4 Website(s): <http://www.preferredservices.org>; <http://archive.mail-list.com/paycheck-piracy/>

5 Date range: Unknown-Present

6 Biography: Lynda is a paralegal, Notary Public, mediator and arbitrator. Preferred Services encourages people to mediate
7 instead of litigate.

8 The Paycheck Piracy e-letter is fantastic. All the correspondence generated by the list comes from third party researchers.

9 <http://archive.mail-list.com/paycheck-piracy/>

10 **2.51 Winterrowd, Ralph**

11 Website: <http://jusbelli.com/>

12 Date range: 1999-Present

13 Biography: Owned a telecom company in Alaska and had it stolen out from under him. Started doing freedom research
14 and offering paralegal services to others. Uses Westlaw to do most of his research. Has an email list and insists on a
15 \$100/year fee to subscribe. Takes the flawed position that regulations are required in order to enforce the Internal Revenue
16 Code in all cases. This was the same flawed argument held by Eddie Kahn. This view is thoroughly rebutted in the
17 following document, which concludes that they are NOT required in the case of government instrumentalities listed in [5](#)
18 [U.S.C. §553\(a\)](#) and [44 U.S.C. §1505](#). Attorney Larry Becraft also agrees that Ralph's view towards implementing
19 regulations is flawed.

Federal Enforcement Authority Within States of the Union, Form #05.032

<http://sedm.org/Forms/FormIndex.htm>

20 **3 Anti-Freedom and Government Slavery Advocates**

21 The personalities listed in the following subsections advocate slavery and idolatry toward the government. They should be
22 avoided and discredited.

23 **3.1 JJ McNab**

24 Websites: <http://www.thesnipestrial.com/>; <http://www.deathandtaxes.com/>

25 Phone: 301-767-1085

26 Email: jj@DeathAndTaxes.com

27 Genet "JJ" MacNab is the pseudonym for a financial consultant who leads a secret double life as a cybersleuth on tax
28 scams. This was revealed by a Wall Street Journal article published on February 10, 2004. By day, she analyzes financial
29 plans for rich clients -- and at times provides expert testimony on Capitol Hill. At night, she assumes phony online
30 identities to lure promoters of legally questionable tax shelters into revealing details of schemes that rob the government of
31 billions of dollars in revenue.

32 McNabb was instrumental in the prosecution of Irwin Schiff, the famous freedom advocate mentioned here. When Irwin
33 Schiff, a high-profile promoter of tax avoidance, was sued for back taxes and fraud penalties early in 2004, his followers
34 ridiculed the government on the Internet. A regular in one online discussion group -- "Libertarian Party Patriot," who
35 described himself as a 44-year-old mechanic from Maine -- sympathized with Mr. Schiff's dilemma and asked about the
36 civil suit and a related criminal case: "Is it true that Irwin is submitting an insanity plea?"

1 Cindy Neun, Mr. Schiff's girlfriend and co-defendant in the criminal case, responded: "We are sick about having to use this
2 defense. It's ridiculous." Unbeknownst to Ms. Neun, Patriot was no blue-collar tax protester -- but the assumed identity of
3 Genet "JJ" MacNab, a financial consultant. In the Schiff case, Ms. MacNab quickly alerted government officials of the e-
4 mail exchange, raising serious doubts about Mr. Schiff's insanity defense. And the co-defendants soon publicly broke up on
5 the same chat room over Ms. Neun's disclosure to Patriot. "I guess [Mr. Schiff] believes that I was his slave for five years
6 just to set him up to destroy his life by writing you," Ms. Neun lamented in one posting.

7 Ms. MacNab's hobby is roiling the controversial tax-shelter business and the federal agency charged with stopping it. She
8 has proved instrumental in shutting down a variety of illegal tax shelters, from high-end estate-planning techniques to low-
9 end tax-protester scams, according to current and former officials of the Treasury and Justice departments.

10 By exposing tax-scam artists, she also has revealed Internal Revenue Service shortcomings. Critics say the IRS, known
11 primarily for scrutinizing tax returns, initially was slow to stop the explosive growth of tax shelters and tax protesters fueled
12 by the Internet. Ms. MacNab is "an early-warning device about tax scams," says Sen. Charles Grassley, chairman of the
13 Senate Finance Committee. She "often seems to know about them before the IRS does."

14 MacNab's husband, Tim Hanford, clearly supports her patriotic activities. In fact, his job puts him in a position to assist the
15 carriage of justice in such cases, given his nine-to-five life as a tax attorney. Does Monsieur MacNab stand to benefit
16 financially from his wife's vigilance, say, in the form of additional clientele? After all, the wife certainly would not pursue
17 the tax evasion schemes of her husband's clients. (Please don't try to tell me that her husband, a TAX lawyer, does not
18 spend the majority of his time assisting clients in avoiding taxes.)

19 IRS officials agree. "We don't have the resources . . . so we've had to rely on tax professionals like JJ MacNab to be our
20 eyes and ears," says IRS spokesman Terry Lemons. Based partly on Ms. MacNab's input, Pamela Olson, former Treasury
21 assistant secretary for tax policy, who had oversight of the IRS until recently, recommended that the tax agency direct more
22 resources to "looking outward -- at what the tax returns are missing completely."

23 Still, even those who are ostensibly on Ms. MacNab's side aren't always comfortable with her methods. "She's a cross
24 between a gadfly and a whistleblower," says former IRS Commissioner Donald Alexander. "The IRS likes her and resents
25 her." Adds Jay Adkisson, founder of the Web site Quatloos, a tax-scheme watchdog: "If these actions were done by the
26 IRS, it would be entrapment."

27 Worried about "white supremacists, anarchists, militia and other paranoid and angry types," Ms. MacNab says she assumed
28 the name of a character from a favorite book: Andrew Wiggin, hero of the science-fiction cult hit *Enders Game*. Taking
29 steps to protect her real Web address, Ms. MacNab joined a few dozen Internet discussion groups.

30 Nestled in a large sunroom in her home in suburban Washington, with her computer, three cats and tanks of exotic fish, she
31 immersed herself in the intricacies of the tax shelters, as well as the "quirks, personalities, dances and rituals" of its players.

32 As Wiggin, Ms. MacNab began asking tough questions ("Are you prepared to go to jail for following this program?") and
33 made sarcastic quips ("Aren't you all a bunch of tax cheaters?"). Soon, Wiggin was thrown out of many of the Internet
34 discussion groups.

35 The setback led to the creation of "Libertarian Party Patriot," with a bogus profile "that fit into their right-wing-leaning
36 groups," Ms. MacNab says. When several bulletin boards asked for specifics, she reinvented herself as a 44-year-old
37 married man in a blue-collar automotive job in Maine. Patriot's hobby? Politics. More important, Patriot demonstrated his
38 affinity with the antitax groups by calling IRS agents "jackboot thugs" and referring to the "evil government persecuting
39 freedom-loving Americans."

40 Her new identity was soon paying off. In 2001, "Patriot" logged onto a Web site for the Joy Foundation, a tax-protest
41 group. For a fee, Joy provided consumers information on how to have their employers stop withholding taxes. Its Web site
42 argued that paying federal income taxes is "voluntary" and that wages are not income. Patriot received data on the program
43 -- then passed it to the IRS's criminal division. "Justice is interested," an IRS agent e-mailed back.

1 Eight months later, the Justice Department sued the Joy Foundation, its founder and others to halt what it called a
2 "fraudulent income tax scheme," and sought fines for the promoters. Last year, a federal court permanently enjoined the
3 defendants from promoting and selling their plans. The Web site now says it's "temporarily unavailable."

4 That April, Ms. MacNab worked with the Senate Finance Committee to put together a hearing called "Taxpayer Beware:
5 Schemes, Scams and Cons." Ms. MacNab was a leading witness, as lawmakers dubbed her the "scam lady."

6 Ms. MacNab finally had gone public, but she never revealed her use of sleuthing aliases. She embarrassed the IRS by
7 pointing out that most of the scams could be found with a "simple two-hour search on the Internet." Sen. Grassley strongly
8 suggested the tax agency meet with her.

9 "Her testimony was very helpful," says Mr. Lemons of the IRS. "Tax scams quickly became an emphasis for us in
10 enforcement and public outreach." Indeed, the IRS soon placed on its Web site warnings and technical advice about many
11 of the tax abuses identified by Ms. MacNab.

12 The following month, Ms. MacNab handed the IRS two more leads. With her phony Internet identities, she had
13 electronically infiltrated violent, antigovernment tax protesters and promoters -- and had found that some of them had
14 identified undercover IRS agents charged with tracking the groups. She alerted the IRS to the names of the groups. Soon
15 after, a Web site displaying what it called "Criminals in Government Clothing" disappeared.

16 SOURCE: http://alina.stefanescu.typepad.com/totalitarianism_today/2004/12/beware_of_helpf.html

17

18 Mcnab has has appeared as an expert witness before committees of Congress such as the Senate Finance Committee. She is,
19 therefore, a lobbyist. Is she there as an expert witness as a private citizen, or for the insurance industry or for the I. R.S.?
20 This is an important question, because the New York Times story reveals that she drafted a law passed by Congress last
21 year allowing the I.R.S. to impose a fine of \$5000 without going to court on anyone who makes a claim denying the
22 validity of the income tax to the I.R.S This is important first of all because it is another proof of the claim that our
23 Congressmen are failing in the duty and allowing the lobbyists to write our laws. The law mentioned would seem to be
24 unconstitutional on its face since it allows the imposition of a fine without due process of law.

25 The "McNab Act", as we shall call it, is important because of the reason it was passed and the nature of the law. The Times
26 article says that federal prosecutors sometimes have difficulty in getting convictions in tax denier cases, as they did in the
27 Snipes case, because juries either have sympathy for the argument or regard the defendants as victims of bad advice. The
28 I.R.S. fine is a way for the government to avoid having to face a judge and jury.

29 But the law is important also because it raises the question of due process. The Supreme Court has regularly held that "due
30 process of law" requires a review by a court. Even a parking ticket requires a judicial hearing. The fact that the I.R.S. gives
31 the tax denier ten days to withdraw his objection before the fine is imposed is not at all the same thing. The due process
32 might be just a hearing before an administrative law judge, but this law does not even allow for that.

33 The "McNab Act", is our own facetious name for this law. I do not know whether it was passed as a free standing bill (I
34 doubt it) or tucked away in some larger piece of legislation. But the fact is that the Congress passed it. Find out whether
35 your congressman was one of those voting for it. If he was, find out whether it was deliberation or carelessness which led
36 him to do so. Let him know your position on the law.

37 SOURCE: <http://www.nolanchart.com/article2400.html>

38 **3.2 Kershaw, Peter**

39 Website: <http://hushmoney.org>

40 Date range: Unknown

41 Peter has authored several books:

- 1 1. Economic Solutions. A short pamphlet that briefly describes damage to our economy caused by the Federal Reserve
2 and the IRS.
3 2. In Caesar's Grip. Describes how churches sacrifice the headship of Christ by becoming 501(c)(3).

4 Peter also runs a ministry to free churches from 501(c)(3) status. He is a vocal critic of nearly every freedom advocate out
5 there but doesn't offer any solutions of his own. Our view of flaws in his approach is documented below:

Policy Document: Peter Kershaw's Tax Approach, Form #08.010
<http://sedm.org/Forms/FormIndex.htm>

6 Because he is so biased against other freedom advocates, he has been influential in causing the churches he helps to be
7 afraid of and avoid political involvement or preaching of freedom subjects from the pulpit. This has put churches in the
8 dark and impeded progress of the freedom movement. The approach we advocate of churches toward the government is
9 summarized below:

What Pastors and Clergy Need to Know About Government and Taxation, Form #12.006
<http://sedm.org/Forms/FormIndex.htm>

10 **3.3 Quatloos Website¹**

11 Website: <http://www.quatloos.com>

12 Beware, freedom advocates! There is a lot of snake oil out there, and the most prominent source of anti-tax protester snake
13 oil is the Quatloos website at <http://www.quatloos.com>. This website is run by a verbally abusive and arrogant lawyer
14 named Jay Adkisson. Below is the picture of him submitted by one of our readers:



15
16 That website has been around for at least the last three years and has been in existence ever since this website stood up. It
17 has become famous for trashing absolutely EVERYONE who wants an accountable and law-abiding government so far as
18 taxation is concerned. From now on, we will refer to Mr. Adkisson in this article as AssKisser (or Ass Kisser's Son, in its
19 long rendition), and the favorite Asses he kisses and brown noses are those of the [Senate Finance Committee](#) and the
20 [Internal Revenue Service \(IRS\)](#). We use the derogatory term "AssKisser" only because we think Divine Justice ought to
21 operate on him, where he reaps exactly what he sows. His whole website slanders people so he, and only he, definitely
22 ought to get a BIG dose of his own medicine. We don't, however, have to tell untruths in order to discredit him, because
23 the truth about his misdeeds is more damaging than the kinds of deception and lies that he practices. If it's truth, it isn't
24 slander, but simply "news". He is among the few people who deserve this kind of negative attention.

25 ***"God resists the proud, but gives grace to the humble...."***

26 *Be sober, be vigilant; because your adversary the devil [and the [Quatloos Website](#)] walks about like a roaring*
27 *lion, seeking whom he may devour. **Resist him, steadfast in the faith, knowing that the same sufferings are***
28 ***experienced by your brotherhood in the world.***
29 *[1 Peter 5:5-9, Bible, NKJV]*

¹ Source: <http://famguardian.org/Subjects/Taxes/FalseRhetoric/JayAdkissonQuatloos.htm>.

1 AssKisser has appeared at the [Senate Finance Committee](#) hearings several times over the past few years, held usually in
2 April right around tax return time. These meetings have turned into a favorite method of tax terrorism of the American
3 public by the greedy politicians, because they talk about shutting down people's free speech rights and tax honesty websites
4 in violation of the First Amendment, and they like quoting statistics on all the people who have gone to jail for "not paying
5 their fair share". Imagine that: Snake Oil salesmen in Congress trying to figure out a way to eliminate their competition!

6 AssKisser is the favorite fair-haired boy of Senator Charles Grassley, who chairs the [Senate Finance Committee](#).
7 Politicians love him up on Capital\$ Hill because he's so gifted at propaganda, verbal abuse, and slander. You could search
8 his website for days and not find a single reliable fact. The only thing he is interested in is:

- 9 • [Court rulings below the Supreme Court](#). He cherry-picks the few rulings that DIDN'T go unpublished and which
10 favored the government and then says these are the "gospel", in spite of the fact that the IRS' own [Internal
11 Revenue Manual says in section 4.10.7.2.9.8](#) that rulings below the Supreme Court cannot be cited as applying to
12 more than the specific "taxpayer" in question.
- 13 • [Tax protesters who trash their fellow colleagues](#). Thurston Bell's nite.org website has been shut down for quite
14 some time and Thurston himself has been discredited by AssKisser's own admission, but the AssKisser still loves
15 quoting mainly Mr. Bell's criticisms of his other fellow tax honesty advocates.

16 AssKissers Method of Operation (MO) is as follows:

- 17 1. Quote irrelevant caselaw if it proves the point you want. Federal district and circuit courts only have jurisdiction over
18 federal property and federal contracts under Article 4, Section 3, Clause 2 of the Constitution. They are legislative
19 courts that have no jurisdiction over citizens in the states unless these citizens are STUPID enough to give away all
20 their rights and sovereignty by signing a government form under penalty of perjury that misrepresents their status.
- 21 2. Refuse to acknowledge the I.R.C. as "contract law" and "private law" and "[special law](#)" that only affects those who
22 consent to be bound by it. Those who engage in a "[trade or business](#)" become privileged and subject to the contract.
23 See [Great IRS Hoax, Form #11.302](#), Sections 5.4 through 5.4.3.6 and 5.6.13.
- 24 3. Promote and exploit ignorance and the false presumption of the people, rather than try to educate or help them. Be a
25 PREDATOR instead of a PROTECTOR.
- 26 4. Ignore the source of jurisdiction in each case he quotes. For instance, ignore the citizenship or "taxpayer" status of the
27 litigant. This helps reinforce the false notion that ALL AMERICANS are "taxpayers", when in fact they aren't.
- 28 5. Print the first rumor that comes along so that people can never latch onto any substantive or truthful.
- 29 6. Ignore [unpublished cases](#), which are the majority of cases and all of the cases where people won against the
30 government.
- 31 7. Refuse to acknowledge or talk about the trend to make federal tax cases [unpublished](#). Never mind that the federal
32 judiciary is covering up their own wrongdoing in what amounts to obstruction of justice and conspiracy against rights
33 in violation of [18 U.S.C. §241](#). See the following for details:
34 <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/WhyCourtsCantAddressQuestions.htm>
- 35 8. If you don't understand the arguments or they are too prejudicial to the government, then just call them "[frivolous](#)",
36 which is the intellectually easy and lazy way and verbally abusive way to win any argument.
- 37 9. When any argument gets too close to the truth, personalize it by slandering the messenger to divert attention away from
38 the facts and the law. That way you never have to admit that you heard the truth. That's EVIL.
- 39 10. Disregard the fact that the federal government has no jurisdiction inside states of the Union by default and that
40 jurisdiction can only be conferred by a ceding of state jurisdiction under the authority of [40 U.S.C. §255](#). Yes, the
41 federal government does have very limited subject matter jurisdiction within states of the Union for certain very
42 specific things, like mail fraud and counterfeiting, but direct taxation is *not* an authority delegated to them under the
43 [Constitution](#). The only taxing authority they have inside states of the union is on foreign commerce under 1:8:3 of the
44 Constitution. See Chapter 5 of the [Great IRS Hoax, Form #11.302](#) for a very thorough explanation of why this is the
45 case, which is un rebutted by anyone.
- 46 11. Since you know that everything you say is lies anyway, don't ever put your name on anything, and ignore the fact that
47 the IRS does the same thing with their own publication called "[The Truth About Frivolous Tax Arguments](#)". If it's not
48 official and there is no formal author, then you can't be held liable for misrepresentation because no one can prove you
49 wrote it. That's the key to what we call "plausible deniability" and its the only way to avoid having your license to
50 practice law pulled if the lid ever blows on the huge Pozzi Scheme our government is pulling.
- 51 12. Ignore the definition of "[person](#)" used for the criminal provisions of the Internal Revenue Code, which means an
52 officer of a federal corporation or partnership. See also [Great IRS Hoax, Form #11.302](#), Section 5.4.8 and 26 U.S.C.
53 sections [6671\(b\)](#) and [7343](#). Refuse to acknowledge the link between being engaged in a "trade or business" and the

fact that those who are engaged in this taxable activity are all officers of the federal corporation called the United States government (see [28 U.S.C. §3002\(15\)\(A\)](#))

13. Refuse to acknowledge the fact that there are no implementing regulations under Part of of the CFR authorizing any kind of enforcement actions on Americans living in the 50 states, which by the way are MANDATORY for all enforcement authority. See [Great IRS Hoax, Form #11.302](#), Sections 5.4.6, and 5.4.7. Also refuse to acknowledge the fact that the only parties against whom the federal government can enforce absent implementing regulations published in the Federal Register are federal "employees", which exactly describes those who are engaged in a "trade or business". See the following for details:

The "Trade or Business" Scam

<http://famguardian.org/Subjects/Taxes/Articles/TradeOrBusinessScam.htm>

14. Confuse people about the meaning of the word "includes". Make it into a "rubber word" that allows definitions to expand to fill any space at the whim of whatever judge is hearing the case. This provides a convenient vehicle to deceive people, to abuse Due Process, to deny justice, and transform our country from a society of laws (see *Marbury v. Madison*) into a society of men. It also provides a convenient way for judges and the IRS to violate the [separation of powers doctrine](#) and commit TREASON. See the following for details:
<http://famguardian.org/Subjects/Taxes/Evidence/HowScCorruptOurRepubGovt.htm>
15. Ignore the massive conflicts of interest created by the corruption of our tax system. See the following for details:
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/WhyCourtsCantAddressQuestions.htm>
16. When tax honesty advocates post anything in his Tax Protester Forum that he doesn't agree with or he can't argue with, deletes it from the forum rather than responding to it. The forum we started on the Quatloos website was locked so that no one could post to it, because he quite frankly doesn't want the truth getting out. He is a *coward* and a *Communist!*
17. Look at the IP addresses that protesters use when posting to the Quatloos forums and turn them over to the DOJ and IRS to become targets of persecution. AssKisser is a spy and a coward.

.....THIS LIST GOES ON FOREVER. See the following for more items to add to this infinite list.

<http://famguardian.org/SovImmunity.htm>

AssKisser is deaf to nearly everything and everyone else. He *worships* the federal judiciary and probably hasn't cracked open a copy of the Internal Revenue Code or the Treasury Regulations in decades. His website features the most imbalanced and illogical view of federal taxation out there.

AssKisser also happens to be the most evasive person we've met in regards to debating tax honesty issues. We have written this fool on several occasions to determine whether he is capable of rational thought on the subject of taxation. We didn't contact him to ask questions or ask for legal advice, but *only* to ask him to rebut the overwhelming evidence of government wrongdoing right out of the government's own mouth as reflected in the following publications:

- [Great IRS Hoax, Form #11.302](#)-book
- Rebutted version of the IRS' ["The Truth About Frivolous Tax Arguments"](#)
- Rebutted version of the [Congressional Research Report 97-59A entitled "Frequently Asked Questions Concerning the Federal Income Tax"](#).
- [Tax Deposition Questions, Form #03.016](#)-expanded version of the We The People Truth in Taxation Hearing

On each and every occasion, instead of sticking to the facts and issues addressed above, he simply returns our inquiry with insults, verbal abuse, and the frequent word "frivolous" without ever explaining why. Remember, the legal definition of the word "[frivolous](#)" is "without legal foundation or intended to harass". We were polite and logical and simply asked for a rebuttal, and we got insults back, because AssKisser knows he would blow up the whole tax system if he told the truth. If he rebutted even one issue in any of the above publications, then he would obligate himself to explain all the contradictions and illegalities he then introduces into all of the other facts in the same document, and so he doesn't dare respond to any of our materials. Never start an argument that you can't win, and never tangle with a legal opponent who has all the evidence.

AssKisser's sponsors in the [Senate Finance Committee](#) are just as evasive as he is. We've sent at least one polite letter to Mr. Grassley asking him to rebut the rebutted version of the Congressional Research Report 97-59A entitled "[Frequently Asked Questions Concerning the Federal Income Tax](#)" and we got complete silence in return. That is what we call a "Fifth Amendment Response". [Read the letter we wrote for yourself.](#)

1 AssKisser's attitude certainly doesn't help anyone come to the truth of the matter, and we suspect he doesn't want
2 Americans to know the truth, quite frankly. He is like every other lawyer in the tax profession: His main goal is to keep
3 the Truth about taxation OUT of the courtroom and out of the hands of the American public. As long as confusion and
4 uncertainty and fear prevail in federal courtrooms all over the country in regards to taxation, then the [Feudal system of](#)
5 [Taxation](#) that we have can continue unabated, and maintaining the status quo on federal taxation is where most of his bread
6 and butter comes from.

7 We wrote AssKisser several emails. Most recently, we asked him where he gets his funding. I'm sure you realize that
8 lawyers don't work for free, and in most cases, they entered the profession so they could get rich quick. Here was the
9 interchange:

10 **QUESTION:**

11 *Name: John*
12 *City: Los Angeles*
13 *State: CA*
14 *Country: US*

15 *Question: Since your site focuses on tax, trust, and money scams and is political in nature, its entirely*
16 *appropriate as a nonprofit organization that you fully disclose where your contributions come from. This kind*
17 *of full disclosure would bolster your credibility. I would like to donate but I refuse to do so without a full*
18 *disclosure of your recipients and/or donating organizations. In particular, I would also like to know how much*
19 *of the money comes either directly or indirectly from the following organizations:*

- 20 *1. The U.S. government*
21 *2. State governments*
22 *3. The American Bar Association*
23 *4. Trial lawyers.*
24 *5. Individuals not connected directly or indirectly with any of the above (as a percentage). I don't want to know*
25 *individual names.*

26 *John*

27
28 **ANSWER:**

29 *Sure! The percentage of funding we receive is below:*

- 30 *1. The U.S. government*

31 *NONE.*

- 32 *2. State governments*

33 *NONE.*

- 34 *3. The American Bar Association*

35 *NONE.*

- 36 *4. Trial lawyers.*

37 *NONE.*

- 38 *5. Individuals not connected directly or indirectly with any of the above (as a percentage).*

39 *100% (mostly from mug sales -- people love our mugs, but our caps are cool too!).*

40 *Also, we are not a political group and do not advocate the election of any candidate of any party whatsoever.*

41 *Hope this helps!*

1 *Quatloos!*

2 He has only been selling mugs for about one of the last three years. How many of you believe that a tax lawyer, most of
3 whom earn \$300 or more per hour, is going to work basically for charity. And how many of you believe that the the very
4 uncharitable things he says about tax honesty advocates have a charitable motive? See the following to read a few
5 samples.

<http://www.quatloos.com/quatloosers.htm#taxprot>

6 We don't believe that his efforts are charitable in any sense of the word. Charitable causes *don't* trash people. We don't
7 trash people, we criticize bad (sinful) behavior, but no people. We don't hate AssKisser, but we hate the evil that he does to
8 people by misinforming them and by lying to them about what the tax laws say. AssKisser also contradicted his own words
9 above in a posting on his Tax Protester's forum on July 28, 2003, in which he said:

10 *I'm tempted to have the non-profit that sponsors Quatloos!, i.e., Financial and Tax Fraud Education Associates,*
11 *Inc., apply for leave to join the suit as Amicus Curiae, and then immediately file a motion for Rule 11 sanctions*
12 *against WTP and all involved. Those possibly interested in helping out with a such a lawsuit, contact me offline.*

13 Wait a minute! First he says all his revenues come from coffee mugs, and then he turns around and says that he instead is
14 sponsored by a nonprofit group. You can't have it both ways. Either coffee mugs or an external organization sponsor the
15 costs, but he only mentioned one of the two so AssKisser must be a liar. Right after we posted this article, Mr. AssKisser
16 trumped himself again in response to it. We found the above quote by searching his online forums using the "Search"
17 button. Well, apparently when Mr. AssKisser read this article, he responded by removing the "Search" button from his Tax
18 Protester Forum to make it more difficult to find postings made by him that would further expose his fraudulent dealings!
19 See the following and visit his tax protester forums and try to locate a "search" button for yourself if you don't believe us!

<http://www.quatloos.com/tax-protestors-forum.htm>

20 Below is how the Apostle Paul responded to people like AssKisser, which is consistent with how we view him:

21 **“For there are many unruly and vain talkers and deceivers** [at
22 the IRS], specially they of the circumcision:

23 **Whose mouths must be stopped, who subvert whole houses**
24 **[and families], teaching [and saying] things [about the tax**
25 **laws] which they ought not, for filthy lucre's [money's] sake.**

26 One of themselves, [even] a prophet of their own [Senator Grassley of the Senate Finance Committee], said,
27 The Cretians [tax protesters are] always liars, evil beasts, slow bellies.

28 This witness is true. Wherefore **rebuke them [IRS and government and**
29 **AssKisser] sharply**, that they may be sound in the faith;

30 Not giving heed to Jewish fables [[in this case, the Internal Revenue Manual or the IRS Publications](#)], and
31 commandments of men [their 800 telephone support service, that gives wrong advice over 60% of the time by
32 the IRS' own admission], that turn from the truth.

33 Unto the pure all things [are] pure: but unto them that are defiled and unbelieving [is] nothing pure [the IRS and
34 the Congress and AssKisser]; but even their mind and conscience is defiled [their conscience has been warped
35 because they took a bribe [by being a consultant, in the case of AssKisser, in violation of Exodus 23:8].

36 They profess that they know God [and at least PRETEND that they love their brother and the people they
37 serve]; but in [EVIL] works they deny [Him], **being abominable, and disobedient,**
38 **and unto every good work reprobate.”**
39 [[Titus 1:10-16](#), Bible, NKJV]

4 Recurrent Causes of Government Criminal Prosecution of Freedom Advocates

The following subsections:

1. Document the main reasons why freedom advocates became targets for criminal prosecution by the state or federal governments.
2. Point to further resources that document why engaging in the activities indicated are a bad idea.

4.1 Preparing tax returns for others

Those who prepare tax returns for “taxpayers” as “tax preparers” are subject to the provisions of the Internal Revenue Code if they are domiciled on federal territory.

4.2 Creating or administering asset protection vehicles or “tax shelters” for “taxpayers”

Those who engage in “tax shelters” registered under state or federal law as required by 26 U.S.C. §461(i)(3)(A), 26 U.S.C. §6111(c)(1)(B)(i), or 26 U.S.C. §6111(a) become subject to the Internal Revenue code.

For further information on what the IRS regards as a “tax shelter”, see:

Abusive Tax Promotions Training Manual, Training 3118b-002
<http://famguardian.org/PublishedAuthors/Govt/IRS/Training3118b-002-AbusiveTaxPromotions.pdf>

5 Flawed Tax Arguments Which Cause Freedom Fighters to be Attacked

Those who wish to avoid becoming targets like some of the persons described above are strongly encouraged to read the following form on our website:

Flawed Tax Arguments to Avoid, Form #08.004
<http://sedm.org/Forms/FormIndex.htm>

6 Conclusions

After reading through the histories of the individuals earlier, we hope you will learn the following valuable lessons about how to stay out of trouble as a person who expects a law-abiding, accountable, and limited government that obeys the Constitution:

1. Do not challenge the lawfulness of the Internal Revenue Code. It is entirely Constitutional. What is unconstitutional and illegal is how it is misrepresented and enforced by IRS employees.
 - 1.1. The income tax is routinely misrepresented as a "direct, unapportioned tax", when in fact it is an excise tax upon a voluntary "[trade or business](#)". This deception is why most people falsely believe it is mandatory. See the following for an article on this deception.

The “Trade or Business” Scam, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>

- 1.2. It is misrepresented as "public law" when in fact it is "private law" that only applies to those who explicitly or implicitly consent in some form by either their action or inaction. See the following link for details.

Requirement for Consent, Form #05.003
<http://sedm.org/Forms/FormIndex.htm>

- 1.3. It is illegally mis-enforced outside of the federal territory, domiciliaries, and franchises that it is limited to. See the following link for details:

Nonresident Alien Position, Form #05.020
<http://sedm.org/Forms/FormIndex.htm>

- 1.4. Most people comply with what they "think" the law requires based not on their reading of the law, but on what someone in authority with a conflict of interest told them. Their compliance is based on "best industry practices",

ignorance, superstition, and "political correctness" rather than what the law actually says. America was founded as "a society of law and not men", but our tax system functions the exact opposite of this.

- 1.5. The IRS routinely deceives the Americans public about what the I.R.C. requires of them and does so with impunity. The lies and omissions in their publications and their manipulation and regulation of the tax preparation and legal communities is what keeps most people in bondage to their unlawful enforcement. See the following for an article on this subject.

Federal Courts and the IRS' Own IRM Say IRS is NOT RESPONSIBLE for Its Actions or its Words or For Following Its Own Written Procedures

<http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>

- 1.6. Presumption is illegally, prejudicially, and routinely used in order to compel "nontaxpayers" to become "taxpayers". See the following for an article on this subject.

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017

<http://sedm.org/Forms/FormIndex.htm>

- 1.7. Penalties are routinely applied *unlawfully* against those who are not subject, in order to encourage more "voluntary compliance". See the following for an article on this subject.

Why Penalties are Illegal for Anything but Federal Employees, Contractors, and Agents, Form #05.010

<http://sedm.org/Forms/FormIndex.htm>

2. Everyone you help must agree in writing that they are

2.1. "[nontaxpayers](#)".

2.2. "[nonresident aliens](#)".

2.3. Not statutory "individuals" or "persons".

2.4. Not statutory "citizens" or "residents", meaning people domiciled on federal territory outside of any state of the Union.

2.5. Not engaged in any excise taxable activities such as a "[trade or business](#)".

2.6. Not consenting to any government franchise and submitted forms to quit any and all franchises. Franchises include Social Security, Medicare, Income tax, etc.

2.7. Not eligible to apply for or use a Social Security Number or Taxpayer Identification Number.

3. Don't personalize your discussion by attacking specific personalities within the government or freedom community. This only makes enemies.

3.1. Find something you like and something you have in common with your opponent and focus on that. You should try to learn from, help, and benefit from everyone you come in contact with, including your enemy.

*"When a man's ways please the LORD, He makes even his enemies to be at peace with him."
[Prov. 16:7, Bible, NKJV]*

- 3.2. Focus on objective, scientifically verifiable facts and [reasonable sources of belief](#) . See

Reasonable Belief About Income Tax Liability, Form #05.007

<http://sedm.org/Forms/FormIndex.htm>

3.3. Leave your ego at home when you talk with these people. The fight isn't about YOU, but about helping and protecting your neighbor, which requires the SUPPORT, participation, and consent of your neighbor.

4. Do not get involved in preparing statutory tax returns, and especially don't sign returns as a tax preparer. All forms the IRS publishes are ONLY for statutory "taxpayers". They have no "nontaxpayer" forms and those who are "nontaxpayers" have to either modify existing forms to prevent perjury or make their own forms when compelled to submit forms.

5. Do not get involved in asset protection or "[tax shelters](#)", including preparing or administering trusts, corporation soles, etc.

6. Do not accept "[taxpayers](#)", [domiciliaries](#) of the federal zone, federal "[employees](#)", or [federal benefit recipients](#) as clients. All of these people are the only proper subject of the Internal Revenue Code.

7. Do not advise associates or clients of anything and provide a [disclaimer such as ours](#) for everything you say.

8. Do not sign IRS Form 2848 power of attorney forms on behalf of clients. This simply:

8.1. Helps the IRS by informing them of all the people you help, so they can find them and pressure them into becoming witnesses against you in an offer in compromise or plea bargain to reduce their tax liability.

8.2. Subjects you to federal jurisdiction and the internal revenue code by availing yourself of a federal privilege.

9. Do not invest or become a fiduciary over money from associates or clients. This may eventually implicate you in wire fraud or money laundering charges.

10. Learn the law, so you can competently protect yourself. Otherwise, in addition to being bilked by the government, your legal ignorance will cause you to be bilked by the attorney you will have to hire to defend yourself.

1 11. Do not trust anything that anyone, including us, tells you. Another way of saying this is don't [presume](#) anything. The
2 Bible says that presumption is a very serious sin. [Numbers 15:30](#). Verify absolutely everything for yourself that you
3 have time to verify, and apply the standards of truth found in the pamphlet [Reasonable Belief About Income Tax](#)
4 [Liability, Form #05.007](#) .

5 *"Keep back Your servant also from presumptuous sins; Let them not have dominion over me. Then I shall be*
6 *blameless, And I shall be innocent of great transgression."*
7 [[Psalm 19:13](#), Bible, NKJV]

8 12. Do not become so absorbed in your own pride and ego that you ever get to the point that you won't listen to and learn
9 from others. This kind of irrational pride is the cause of injurious presumption. Always be willing to entertain that you
10 could be wrong, and investigate everything people say about you when they accuse you of being wrong. Refusal to
11 listen to the criticisms of others or admit one is wrong is a fatal flaw that has damaged many who had good intentions,
12 but who were stubborn and arrogant to their own injury: Pride is one of the seven deadly sins that the Lord absolutely
13 HATES. See [Prov. 6:17](#).

14 13. Study your enemy carefully and learn from his tactics and mistakes. Prepare for them in advance. Most of the people
15 described above did not know how to do legal research or litigate to defend their rights in court, and that skill is the
16 chief weapon of the enemy. See the following link to start your own odyssey in learning how to do legal research.
17 <http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>

18 14. Do not put all your eggs into one or even a hand full of silver bullet arguments. All you do is make your opponents
19 approach easier this way. Make the mountain of evidence they will have to produce to prove you wrong so
20 voluminous that they don't dare confront you, and make sure that everything you understand is documented somewhere
21 in your administrative record with the agency you are interacting with so that they can't avoid admitting it into
22 evidence if they ever do go after you criminally.

23 15. Emulate the techniques of your enemy to advantage yourself in any battle with them:

24 15.1. Insist on equity and equality in all dealings with the government. They assert sovereign immunity and a
25 requirement for their express statutory consent to be civilly sued in a form that they define, so you must have the
26 same EQUAL right as them. They therefore have the burden of showing YOUR express consent in the form you
27 prescribe before you can become liable for any civil liability they assert.

28 15.2. Insist that their failure to deny constitutes an admission to the thing not denied per Federal Rule of Civil
29 Procedure 8(b)(6). They use this same tactic in their collection correspondence, and FRAUDULENTLY put you
30 in default by destroying or refusing to respond to your rebuttal to their claims. They can't enforce defaults unless
31 you can also, or else they aren't a government, but the object of worship with supernatural powers no possessed
32 by natural beings such as yourself.

33 15.3. Use pseudonyms instead of your real name. The IRS uses pseudonyms for all its agents so use a pseudonym for
34 your name. See the following for an example.

[Notice of Pseudonym Use and Unreliable Tax Records](#), Form #04.206
<http://sedm.org/Forms/FormIndex.htm>

35 15.4. Disclaim responsibility for everything you say and insist that the only thing people can rely upon is what the law
36 actually says. See the following for details:

Federal Courts and the IRS' Own IRM Say IRS is NOT RESPONSIBLE for Its Actions or its Words or For
Following Its Own Written Procedures
<http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>

37 15.5. Use anti-[franchises](#) to protect your position and ensure superiority over your opponent. The income tax is a
38 franchise/excise tax that puts everyone who participates at a severe legal disadvantage in any federal court. Our
39 [Disclaimer](#) makes use of this website into a voluntary franchise which puts anyone in the government who uses
40 the materials here as evidence at a severe disadvantage in court and makes them into the substitute defendant and
41 forces them to stipulate to admit everything on this website into evidence and that it is truthful and accurate.
42 Basically, they agree by contract to lose any court battle before it even begins. Visit the link below to read or
43 disclaimer.

SEDM Disclaimer
<http://sedm.org/disclaimer.htm>

44 15.6. Define or redefine all the words the enemy uses to describe you in order to prevent them from creating false
45 presumptions about you. See the following for an example.

[Tax Form Attachment](#), Form #04.201
<http://sedm.org/Forms/FormIndex.htm>

46 15.7. Emphasize that you reserve all your rights and do not consent to any proposition of the enemy whenever you
47 communicate with him in court. See the following for an example.

Federal Pleading/Motion/Petition Attachment, Litigation Tool #01.002
<http://sedm.org/Litigation/LitIndex.htm>

15.8. Insist in any battle that the government plays by the same rules as they impose upon you. See the following for details.

Requirement for Equal Protection and Equal Treatment, Form #05.033
<http://sedm.org/Forms/FormIndex.htm>

16. If you establish a website or ministry, expect many moles who will frequently come out of the woodwork with flattering lips intent on sinking your ship. Complete strangers will magically and disingenuously show up and offer uninvited encouragement or help. They will usually name you by name, even though you never published your real name, as an inducement to destroy your privacy and anonymity. They will try to flatter and befriend you, usually disingenuously, pump you for information, infiltrate your ministry, and then use everything you told them to destroy and discredit you. Do not share personal details about yourself, especially in interacting through the public website, phone, or email or you will have a long time to regret it from a prison cell you were put into by false LIES of your opponent.

"May the LORD cut off all flattering lips, and the tongue that speaks proud things,"
[Psalm 12:3, Bible, NKJV]

"A lying tongue hates those who are crushed by it, and a flattering mouth works ruin."
[Prov. 26.:28, Bible, NKJV]

"A man who flatters his neighbor spreads a net for his feet."
[Prov. 29:5, Bible, NKJV]

"Those who do wickedly against the covenant he shall corrupt with flattery; but the people who know their God shall be strong, and carry out great exploits."
[Dan. 11:23, Bible, NKJV]

17. If you want to get involved to oppose government lawlessness, don't do it with the goal of money or profit in mind and ensure that you emphasize this in a mandatory member agreement or disclaimer. Morality, truth, justice, law enforcement, and religious faith ought to be your main motivations. Remember that:

17.1. The main thing that the federal government has jurisdiction over in a state is inter-state commerce. If you don't engage in commerce, they can't get to you, no matter how much they hate you or how much "selective enforcement" they pursue against you.

17.2. Greed and covetousness are the chief causes for the government lawlessness we observe today, and two wrongs DO NOT make a right. Never forget that the Bible says that the love of money is the root of ALL evil:

"For the love of money is a root of all kinds of evil, for which some have strayed from the faith in their greediness, and pierced themselves through with many sorrows."
[1 Tim. 1:10, Bible, NKJV]

This website scrupulously and diligently follows the above guidelines, as reflected in our [About Us page, section 8](#), and it is the *only* reason we have been able to stay out of trouble and continue to educate people like you. If you want further information about how NOT to do the above, please see:

1. *Persecution of Tax Honesty Advocates*
<http://famguardian.org/PublishedAuthors/Govt/TaxHonestyPersecution/TaxHonPersec.htm>
2. *Department of Justice Press Releases*
<http://www.usdoj.gov/tax/TEN.htm>

If you want an excellent example of a client agreement that properly does all the above, see the following:

SEDM Member Agreement, Form #01.001
<http://www.sedm.org/MemberAgreement/MemberAgreement.htm>