

An IRS Twilight Zone

by Frank Moorman

We regularly hear “horror stories” about the IRS routinely barging in, often unlawfully, and seizing the bank accounts and personal property of the alleged income tax violators. They are sad, often tragic stories, but at least we understand what’s going on: the IRS wants money and is not too particular how they get it.

But consider the bizarre plight of Frank Moorman who had a Dallas, Texas radio business called First Class Communications. Note that Mr. Moorman is not a “tax protester”. He is simply a small business owner in the radio communications industry trying his best to stay legal with the IRS. However, in 1991, the IRS informed Mr. Moorman that he was delinquent with regard to paying his taxes.

The resulting story seems incomprehensible and tragic, is often incoherent and at times almost hilarious because, according to Mr. Moorman, he’s tried to pay his taxes, cooperate with the IRS in every way possible, and even pay more than he believes he owes -- but the IRS has refused to take his money and instead continued harassing him.

I’ve met Mr. Moorman on several occasions and talked to

him on the phone several times over the past five years. He hyperventilates; he can’t stop talking; his adrenal glands must be supercharged with anxiety. He is bewildered and emotionally destabilized by the IRS’s persistent, seemingly incomprehensible behavior. What follows are a few letters from Mr. Moorman to judges and/or politicians asking their help to escape this governmental “twilight zone” and force the IRS to accept his money.

What does the IRS want? Moorman suspects the real motive behind his IRS problems was to eliminate his business from the radio-communications industry. But also, in another curious twist, Mr. Moorman had a girlfriend who worked for the IRS. She allegedly shared IRS secrets with Mr. Moorman that not only revealed some startling insights into IRS operations, but also inspired Mr. Moorman to initiate a “politically incorrect” investigation of government corruption involving drug dealing, bankruptcy courts, the CIA, and murder. Whatever the reason, it appears the IRS is more interested in Mr. Moorman’s silence than his money.

November 11, 1994

IRS Appeals
1331 Airprt Fwy. Suite 410
Euless, Texas 76040 4151
Attention: Mr. Steve Howard

Dear Mr. Howard:

Pursuant to our phone conversation, about Nov. 4th, I have enclosed my 1984 “1040” and attachments. Please return this to me after you have finished. Thank you.

As an affirmation of our conversation regarding the \$30k dollars now in the custody of attorney Phillippe, I have no problem with directing the withdrawal of the Chapter 11 bankruptcy and having the full \$30K going to IRS. Time is of the essence here because each day this attorney produces superfluous documents and is allowed to charge, from this \$30K, unscrupulous fees. Of course the judge approves and allows this.

Concurrent with the \$30K I will also pay my 1993 Tax Bill of about \$8K and \$1000.00/ month for 14 months. THIS IS MY OFFER IN COMPROMISE (OIC). I have received the forms (433 A&B and 656). Should you and the rest of IRS accept this, I will (it will take me two working days) complete the required (433 A&B and 656)

forms. I HEREBY STATE that I do not owe this additional tax. I am trying to implement a resolution and clear this matter (1984 thru 1990 tax audits). I have demonstrated previously where much assessed was in error and I am frustrated at not being able to disprove all. Please recall NO TWO WAY RADIO BUSINESSES HAVE EVER SURVIVED TAX AUDITS — AND IT'S NOT BECAUSE THEY WERE CHEATING. ALL CASES I STUDIED WERE CLOSED WITH SOME SORT OF AGREEMENT. LET'S AGREE.

Sincerely
Frank Moorman

Mr. Moorman's Office In Compromise (OIC) was refused. According to Mr. Moorman, rather than accept \$30,000 up front, plus \$8,000, plus another \$1,000 a month for 14 months, the IRS instead continued to issue threats.

February 6, 1995

Honorable Phil Gramm
United States Senator
2323 Bryan Street Suite 1500
Dallas, Texas 75201

Dear Senator Gramm:

This inquiry is a continuation of the previous inquiry dated January 31, 1995. Please examine the enclosed TRW report. As you can see, IRS filed a Tax Lien in Erath County. Since I have no property, real or otherwise, in Erath County I asked the Director why this Spurious Lien was filed. "You're goin' down, m. . . f. . . r", was the only response I got!

You can also see, liens were filed in Bosque County; I have NO equity in my Veterans land in Bosque. IRS rules specify that no liens will be filed on property that has no equity. My response from IRS was the same as above. I am asking that you inquire on my behalf.

On July 26, 1990, at 3:15 PM on a Thursday afternoon, five car-

loads of agents stormed my business in Irving, Texas. They kicked in my door, shot my dog (a pregnant Terrier), terrorized my secretary, and seized my bank account. I filed a Problem Resolution Officer (PRO) "911" to allow my employees to be paid. We received the same reply. PRO denied. These agents stated they were dispatched to "teach me a lesson". This was a Jeopardy Assessment for the reasons stated: "Taxpayer cashes checks at the bank" and "taxpayer is a pilot". This matter was taken to Federal Court where IRS attorneys opened with, "Since this is an informal hearing, we want the Court to know that Mr. Moorman is an escaped convict, his father is a gambler and his mother was a whore." OK, now, the judge addresses me as "defendant" (I was the plaintiff) and I have a substitute attorney (in order to throw the case) given me by Johnson and Gibbs at the last moment.

Senator, would you like these transcripts? I have them and they support the above! On a timely basis, the Director sent big 300 pound dudes out to my business to see if I had learned my lesson yet. These guys always came when there were customers present and the customers were literally horrified.

Regarding my 1988 thru 1990 audits, IRS threatened jail if they did not get the record ASAP. It cost me about a grand to get them the records (five boxes). They never even once looked at the records and made their "assessment" without looking at the records! Incredible! I appealed the assessment and the appeal was denied! Incredible! Oliver Stone's assessment, "we live in a Fascist Police State" understates the reality.

Hardly anyone knows what an IRS "enrolled agent" is. They are, for the most part, "rerolled" IRS agents. In theory, rerolled agents are one of three "profes-

sionals" who may assist a taxpayer. The other two are CPA's and attorneys. Rerolled agents are supposedly regulated by the Director of Practices - US Treasury.

Now for the rest of the story. These enrolled agents are the scum of the scum. They were terminated by IRS for REPEATED AND REPEATED Misconduct. When tax liens are filed and an unreal assessment is made, the rerolled agents get a copy and a phone number. The taxpayer is contacted and told that he pissed the IRS off and for a few thousand dollars — out front — all the wrong will be righted. The rerolled agents abscond with the money and if a complaint is filed with the Director of Practices, the result is that "You're going down, M.F." again.

What a racket. I asked enrolled agent W.T. Kendrick, who stole my \$6,000, how he could sleep at night knowing he was a thief. His reply was that attorneys and Bankruptcy Trustees stole more than he did (I have this on tape). Rerolled agents in Dallas County have the local DA taken care of so his office won't hear a complaint. Rerolled agents also have "funny" phone numbers. A "funny" phone number is an unlisted number that is not an unlisted number. IRS agents all have "funny" phone numbers. I am sure you are confused, so I will begin a simpler paragraph.

During one of the visits by IRS agent Bob Davis, the following occurred: "Wild Bill" Dodd, maker of Wild Bill's Hot Sauce (not available in stores), was working for me in sales and was present and spoke about something Agent Davis was doing as being unfair. At this point, Davis threatened him with, "If you don't shut up, I'll audit you and take you down too."

I had read in tax newsletters where it was considered good practice to use a cassette tape and record an audit. One day the

IRS arrived and I showed them the recorder, told them where I had read this practice. They threatened me, left immediately and reported that I had been uncooperative!

I have, in my closet, over *one thousand pounds* of records the IRS generated in reference to my small business. IRS also directed the Irving Police department to "get me". They did. IRS made repeated Criminal referrals to their CID. Since I did not know these were in the works, my efforts to "settle" were torpedoed. You can't "settle" when your file is in CID.

Would you like the file sent UPS Brown? You can read instructions from CID to Exams on how to trap me. This is *your* IRS, it needs to go. It is beyond mere corruption! I will send another inquiry as to why more of IRS's own rules and policy were ignored and abrogated.

August 4, 1995

United States Tax Court
Washington, D.C. 20217

Re: Docket No 30715-91,
28721-92
Attention: Hon. Judge L.W.
Hamblen, Jr

Honorable Judge Hamblen:

Regarding your order dated July, 31, 1995, I am hereby inquiring to you as to the feasibility of withdrawing the bankruptcy proceedings and bringing the Tax Litigation to your Court. I can assure you that the bankruptcy proceedings will *never, ever conclude*. These are only an aegis to line the attorneys' pockets with my money and IRS's money. I have been f . . . ed a thousand ways and a thousand times, and all the time only trying to resolve any tax debt. There are no other creditors. I had 30 thousand dollars on account with the Chapter 13 Trustee. The case was dismissed and IRS seized the money. However, alas,

the attorney I now have had the judge turn the \$30 K over to *him!!!* Now, on a daily basis, he files frivolous motions and makes thousands of copies of TOLSTOY'S ,WAR AND PEACE, and has the Judge approve payment from the 30K of *mine* and *your* (IRS's) money. Another and another case was filed. I am sure you don't know (and don't want to know) just how crooked the system is in South Texas.

Should you agree to resolve the debt I may owe IRS, you must agree to hear Tax Years's 1984 thru 1990. I have had my case prepared for years, but have been denied the forum. IRS, in Dallas, claims you will not hear the case and that I am stuck with what they say I owe. I have filed numerous Offers In Compromise (OIC's). I offered to pay them the \$30K that was on account with the Trustee. Their standard reply followed: "You're goin' down , m f . . . r". IRS, in Dallas, has a tremendous animus toward me because I had a social relationship with an IRS agent in Dallas. She spilled the beans and aired the dirty laundry to me. I wish I had never met her. IRS , in Dallas, made several CID referrals. I was harassed so bad I had to move.

Should I receive a docket date, I will withdraw the sham bankruptcy.

Sincerely,
Frank Moorman

January 4, 1996

Honorable Phil Gramm
United States Senator
2323 Bryan Street, Ste. 1500
Dallas, Texas 75201

Dear Senator Gramm:

Since you were negligent in responding to my inquiry of Feb. 6, 1995, the issues have only gone from bad to worse. Accordingly, I must make yet another inquiry, and inquire as to why the previous inquiries were ignored.

When a Democrat held your office, I always received a prompt response. The "Republican Revolution", as seen by a vast majority, is graded as a dismal failure, so far. My Repub. Congressman, Dick (the Nazi) Armeey, *refuses this constituent's mail!*

This inquiry is as to why my petitions to the Tax Court, have gone, like inquiries to your office, unanswered. Please just inform me that I don't have the right to have my tax issues heard in the tax court, and I will cease contact with your office. The tax court even has me on their docket! Yet they *won't respond*. Also, I still have those fraudulent liens that I asked you to investigate. The IRS has filed both *fraudulent* Liens and *fraudulent* Proofs of Claims. These are supposedly *criminal* acts. But, like the Federal murders of women and children, they go unchecked.

Senator Gramm, speaking of murder, I feel I must come forward with information provided

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me by IRS Agent Julie Bridgewater. According to her, Charles Ted Beckwith was murdered on October 18, 1982, as part of an IRS bribe cover up. Yes, I have the details, and forgive me, please, for not having the compassion to understand how cheap life is — to the Federal Government.

The *Wall Street Journal*, *New York Times*, and numerous other publications have branded Federal Bankruptcy Judge Richard Schmidt as a crooked Judge. Their analysis is on target. I spent four years and mucho dinero preparing my case (showing that I don't owe IRS \$500K) to be heard in his court. He has now, again, dismissed the case because my second set of interrogatories were four days late. This, of course, is incredible. However, this judge, according to the press, is a puppet for Justice and CIA. My right to due process was abrogated by an Ex Parte order from "Tax Justice". As you are aware, I can prove that I don't owe these taxes — therefore I am denied my day in Court — Bankruptcy Court and Tax Court. Senator Gramm, do you own up to this system?

Before I close, let's examine a couple of Judge Schmidt's cases, as were delineated in the press. He gave the Radison Hotel, here on South Padre Island, to a cocaine-using CIA attorney as part of a Bankruptcy. He gave several thousand acres of John Hamilton's land in Quero, Texas to his other buddies. There has been over a dozen unsolved murders — all having the commonality of his operation. Now, Senator Gram, why is he still on the bench? You will, I am sure, ignore this. But, it won't go away.

In closing, I will again ask why the IRS refuses to *take my money and settle*. I thought taxes was their mission. As has been shown so clearly, taxes aren't their mission. Leona Helmsley

also offered to pay, and they responded by jailing her.

Please send me my slave papers.

Frank Moorman

Again, Mr. Moorman is not a "tax protestor". He hasn't argued jurisdiction, unalienable constitutional rights, or gold-fringed flag issues. He may have mishandled things and even caused some of his own aggravation by antagonizing the IRS, but clearly, he's just trying to pay his taxes, and the IRS won't take his money! His Congressman and U.S. Senator offer little or no help. The bankruptcy court refuses to both hear or dismiss his case.

And if you talked to Frank, you might dismiss his allegation because he's beginning to act, write, and talk like a nut. He hyperventilates, exaggerates, leaps from one point to another without obvious logical connection, and looks at you with a wide-eyed, disoriented stare. His conversation becomes a kind of bizarre "stream of consciousness" concerning IRS, drugs, CIA, murder, and bankruptcy courts. And he won't shut up. But after five years of persistent, incomprehensible government harassment, you and I would probably start acting nuts too.

Regardless of how much taxes Frank Moorman does or does not owe, it's clear that government is causing not only financial ruin but even a degree of mental illness. And it's not just the IRS that drives us nuts; so the probate, bankruptcy, and divorce courts. We are being psychologically maimed by our own government.

And it's not just the alleged taxpayers, heirs, creditors, husbands, wives and similar common citizens who are being destabilized by government. Even government employees are starting to crack. Postal employees are

shooting each other on fairly regular basis. Policemen have unusually high suicide rates; a third of all policemen killed on the job are killed by fellow officers. The American Medical Association estimates that 30% of all lawyers have a substance abuse problem. Dead bodies are piling up around the White House as if it were the set for the last act of Hamlet. Moorman's not alone.

So what should we expect? What should government expect? Should we be surprised if we first see more suicides and later more insane attacks on government facilities and personnel?

First, for their own reasons, government made us fearful, intentionally terrorized the American people with tax audits, threats, and ruined lives (Leona Helmsley, Willie Nelson). But you can only stay scared for so long, and then you get mad, and later, some folks get even. ■

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