

Meet the IRS!

by Mosie Clark

If there's one lesson in tax resistance, it's this: don't go to court. The judge is seldom impartial and typically functions as a government-paid executioner. Although the percentage of court cases favoring the citizen-defendants is increasing, the odds in favor of conviction are prohibitively high.

So what do you do? You stop 'em administratively, long before anyone files paperwork necessary to precipitate a trial.

How do you stop them administratively? In general, you "reach out and touch someone." That is, you establish a personal relationship with one or more IRS agents and supervisors and in doing so, establish their personal liability in the event you are unlawfully prosecuted. You get in somebody's face, make him admit the law that favors you in front of witnesses, and if he proceeds to prosecute, you prosecute criminally, sue civilly, or lien the s.o.b. for every dime he'll ever have.

As the tax burden on Americans has grown, so has the tax resistance movement and, in turn, the quantity and then quality of

letters written to challenge IRS authority and procedures. Although letters well-grounded in law are rare, they were once sufficient to slow or even stop IRS enforcement procedures. That was an administrative victory.

However, as the number of effective letters and administrative victories, increased, the IRS countered the written challenges with generic "form letters" (which don't specifically respond to taxpayer challenges) or by simply ignoring the taxpayers' letters. As a result, writing intelligent letters to the IRS became largely futile and letter-based administrative victories became rare.

Frustrated by their inability to force the IRS to obey the law with letters, tax resisters realized the only way to compel lawful IRS procedure was through face-to-face meetings with IRS agents.

That's right. No more administrative letters written from the safety of your home. Instead, you march right into the IRS office and demand a face-to-face meeting with the IRS agent in charge of your case. Sounds scary, but folks with sufficient legal knowledge and courage to

request a meeting have been surprisingly successful in administratively nullifying IRS assessments, penalties, levies, seizures, and avoiding court action.

However, after about two years of administrative defeats by the "meeting strategy", some IRS districts began to counter by refusing to grant most taxpayer-requested meetings. And so, the unending battle between tax collector's and "collectees" continues to evolve.

The newest tax resistor strategy has now gone back to letter writing, except the letters are written and mailed by licensed attorneys on behalf of their tax-resistant clients. For the moment, the IRS is responding to letters from lawyers, but we can reasonably assume that within the next twelve to twenty-four months, the IRS will begin to ignore the lawyers' letters. Then, perhaps the lawyers will demand the face-to-face meetings with the IRS agents. Lawyer-requested meetings may work for another year or two, and then IRS will implement another counter-strategy that forces tax-resisters to devise yet another strategy to force gov-



The Electron 3 Water Machine™ is one of the Greatest Inventions in the Last 100 Years!

"A hospital INVIVO Model 4500 Oximeter shows high blood oxygen levels after over 7 hrs while breathing pure oxygen with a mask lasts only a short while!" * For athletes and others only? If you have a breathing problem see a doctor/read our DISCLAIMER!

Vit "O" Body electric purifiers have no effect!

Free Info: 800-433-9553

**FAX: 914-754-7866 johnellis.com or write:
Crystal Clear, Dept. 7 Westbrookville, NY 12785**

ernment to obey it's own law.

In the meantime, this article presents a sample of one group's "distilled wisdom" concerning taxpayer-requested meetings with the IRS to secure administrative victories. Although these recommendations may not work in IRS districts that refuse to grant taxpayer-requested meetings, they are still helpful to establish your own moral authority and personal convictions regarding tax laws. That is, if you learn enough law to challenge the IRS and ask for a face-to-face meeting, but the IRS refuses to face you - what can you conclude except that the IRS knows you are right?

This implicit validation of your challenge can be personally empowering. It's one thing to face the IRS hoping you're right (and fearing you're wrong), but quite another to KNOW that your arguments are so strong that the IRS fears to face you. Given government's reliance on fear to intimidate folks into "voluntary" compliance, any evidence of courage on the citizens' side and/or fear on the part of government reverses the balance of power, causing wolves to run from sheep, and sheep to remember they are men.

So the following recommendations deserve consideration. They may help pro se tax resisters in some IRS districts and may also be helpful in all IRS districts if employed with the aid of a "licensed" attorney.

Get a Preliminary Meeting with the IRS (Basic Principles)

Meeting Control

1. IRS Agents are trained in meeting control.
2. *We must control the meeting.*
 - a. Ask pertinent questions.
 - b. Do not proceed until each question is answered.
 - c. Discuss issues in this meeting. Try to discover their basic arguments.

Conducting the interview

1. Goals of meeting.
 - a. Make an appointment to examine documents;
 - b. Get a name of IRS agent/employee to write to for an appointment.
 - c. Get assurances the name they give you has authority to correct your problem(s).
2. *Do not discuss what they want to discuss.* You are not required to follow their script!

NOTE: Since the purpose of this preliminary meeting is to secure a later meeting which can be recorded, it is not a formal meeting, so do not make the opening statement. Just introduce your witness(es):

"My name is _____ and these are my witnesses. My purpose in being here today is to obtain an appointment to discuss this (notice of) levy. I an

requesting a formal meeting to challenge the accuracy of this (levy, assessment, requirement file a return) with someone who has authority to correct any mistakes that have been made by the IRS in connection with this matter. I am also requiring that in this meeting I be allowed to examine all determination documents, including but not limited to forms 5546 or AMDIS which ever has been used, as required by 26 USC Sect. 6110."

1. "Can you make this appointment for me now?"

2. "Since I am required to give ten days written notice to record this meeting, to whom do I write the confirming letter?"

"I also demand the levy be released until a final determination is made as required by law. In *Bothke v. Fluor Engineers*, 713, F2.d 1405 (1983) the U.S. Court of Appeals ruled that if a taxpayer has informed an IRS agent that he believes that there is an error in the assessment and the agent continues levy action without first determining if the taxpayer's argument has merit, such agent *loses his immunity from suit.*"

Second (Formal) Meeting Focusing on Lien/ Levy/ Seizure Agenda Basic Principles

Meeting Control.

1. IRS Agents are trained in meeting control.
2. *We must control the meeting.*
 - a. Ask pertinent questions.
 - b. Do not proceed until question is answered.
 - c. Demand that documents be produced to back up any claims agents make (26 USC sec 6110).
 - d. Make an opening statement.
 - e. Have copies of all documents you intend to make the agents discuss.
 - f. Focus on your Goals:

- (1) Lift a lien or release a levy.
- (2) Remove assessments

Opening statement

Start both tape recorders (make a recording for yourself and another for the IRS agent). Make your opening statement (modify to meet the situation):

“This is (your name) speaking. Present at this meeting are myself, my witnesses (their names), and Agent (agent’s name) (also supervisors name if present). This meeting is taking place at the IRS offices at (address of office). The time is (time) and the date is (date). The meeting is being recorded by (your name) with two tape recorders. One tape will be given to Agent (agent’s name) at the conclusion of the meeting. I claim all my rights protected by the 4th and 5th amendments to the Constitution for The United States of America. I do not waive any rights. The purpose of this meeting with the IRS is to challenge the lien(s)/ levy(ies)/ seizure by the IRS. To clarify any positions I may take, I am reading excerpts from three Supreme Court Cases. They are very short:

“An individual may be under no obligation to do a particular thing, and his failure to act creates no liability, but if he voluntarily attempts to act and do the particular thing, he comes under an implied obligation in respect to the manner in which he does it . . .” *Guardian T&D Co. vs Fisher* (1906) 26 S.Ct. 186, 188.

“Whatever form in which the Government functions, anyone entering into an arrangement with the Government takes the risk of having accurately ascertained that he who purports to act for the Government stays within the bounds of his authority . . . and this is so even though as here, the agent himself may have been unaware of the limitations upon

his authority.” *Federal Crop Insurance Corp. vs Merrill* 332 U.S. at 364 (1947), 68 S.Ct. 1; 92 L.Ed. 10.

“We think it important to note the Act’s civil and criminal penalties attach only on violation of the regulations promulgated by the Secretary; if the Secretary were to do nothing, the act itself would impose no penalties on anyone.” *California Bankers Association v. Schultz*, cited as 39 L.ed.2d 812. (1974)

“In order for me to ascertain the agent’s authority it is necessary for them to provide me with the statute(s) and regulation(s) that gives them authority to do what they are proposing to do. If I do not ascertain these limits, I may grant you authority which you do not have and give up my protection by the Constitution which I will not do knowingly. IRS Publication One states the agent will explain the law and protect my rights at all times.”

Questions

Do not proceed to next question until each question is fully answered.

1. What statute makes me liable for any tax? When he answers, stop and carefully read and analyze the specific statute from the IRC. If possible, refute his contention that that particular statute makes *you* liable.

2. “What is the implementing regulation?”

3. (For Levy and Seizure) “What Statute gives the authority to the IRS to seize my property?” If they say “Section 6331” (which does grant the IRS authority to file levies), read subsection 6331(a) to them which says in part, “Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia . . .”

Then ask:

Got Freedom? Need Sovereignty?

SOVEREIGN’S LEGAL NETWORK

Estate Planning, Sovereign Entity Structuring, Banking Assistance, Transactional and Litigation Law Support, NEW DEAL Replacement Procedures, Power of Attorney, Employment Contracts, Bankruptcy, Wills, Citizenship and Expatriation Services, and Land Patent and Real Estate Title Search

**Strategic Sovereignty Training to live the life of the Sovereign
Through FULL FEDERAL DISCLOSURE**

PMB 106 * 1810 W. Northern Ave., Suite A9

Phoenix [85021] * Arizona

Phone: 602-242-1070

Fax: 602-242-8876

E-mail: Seychelles@earthlink.net

Formerly VOLITION’s Legal Department serviced by BAR Attorney’s, Paralegals, Law Students, and TeamLaw’s Trustee

Volcano Cook Stoves

Low Tech – Weather Proof – Emergency Stove

300 lbs. of Charcoal provide enough fuel to cook 2 meals per day for an entire year.

- Starts Fast, Uses Little Fuel
- Portable, Stores Easily, Only 18 lbs.
- Low Exterior Heat • Can't Tip Over
- Works Great in ALL Weather
- Made in USA – 5 year Warrantee

Toll Free Order Line: **800-480-5226**

P.O. Box 27764 Richmond, Virginia 23261



4. “How does Section 6331 apply to me?” (That is, since I am not an “officer, employee, or elected official of the United States or District of Columbia”, it appears that you have no authority to file a levy on me.)

5. “What is the implementing regulation?” Compare his answer to the Parallel Table of Authorities.

6. “What excise taxable activity code do you show on the AMDIS or 5546 you have generated for me?”

7. (For Levy) “Since there is no implementing regulation in 26 CFR, but only in 27 CFR, unless I am engaged in one of the privileged occupations (alcohol, tobacco, or firearms), there is no authority to levy my property — is that not correct?”

Do not proceed until he/she answers.

8. “What privileged occupation do you show I am engaged in on my Form 5546 or AMDIS?”

9. “Who has the authority to correct this error and return my property, since I deny I am engaged in any privileged activity?”

Now insist on a release of levy immediately!

Agenda for Summons Meeting (IRS has summonsed you to appear)

- Some agents will show their ID without you asking. If they do not, ask them for it on tape.

- Some agents will make an opening statement. You always make one also repeating the information on date, time, people present, and the location.

- If a second party is present for the meeting find out who they are and what their title is. If the agent does not satisfactorily identify his *job title*, ask until he/she does.

Opening statement

(Turn on both recorders!).

“This is (your name) speaking. I AM HERE IN RESPONSE TO YOUR SUMMONS. Since this is a summons proceeding, I am claiming all my rights protected by the Fourth and Fifth Amendments to the Constitution for The United States of America. IRS Publication One assures me that the IRS agents will explain the law to me and protect my rights at all times. Present at this meeting are/is (Agent and any other IRS person). Also present as my witnesses are (witnesses names). The meeting is taking place at (the IRS location). The time is _____ and the date is _____.

“To clarify any positions I may take I am reading short excerpts from three United States Supreme Court Cases:”

[Insert the three case quotes (*Guardian T&D*, *Federal Crop Insurance Corp.*, and *California Bankers.*) previously cited in “Second (Formal) Meeting Focusing on Lien / Levy / Seizure

Agenda.”]

“In order for me to ascertain the agent’s authority it is necessary for them to provide me with the statute(s) and regulation(s) that gives them authority to do what they are proposing to do. If I do not ascertain these limits I may grant you authority which you do not have.”

Read Section 342.12 (Books and Records of An Individual) from IRS *Handbook for Special Agent* (which reads *in part*: “(1) An individual taxpayer may refuse to exhibit his/her books and records for examination on the ground that compelling him/her to do so might violate his/her right against self-incrimination under the Fifth Amendment and constitute and illegal search and seizure under the 4th Amendment. . . .”)

“I am now *refusing* to exhibit my books and records. However, I do have questions which your IRS Publication One assures me you will answer”

Questions

1. “What is the statute that makes me liable for any tax?”

DO NOT PROCEED UNTIL THIS QUESTION IS ANSWERED! Whatever statute they say, read the statute to them from your copy of the Internal Revenue Code and remind them what it says! If it does not establish liability, ask them again. KEEP ON POINT. Do not allow the agent to shift the topic to some other question or issue. Our recent experience is that the agent will not answer this question and will probably attempt to terminate the meeting at this point. Remind the agent that according to IRS Publication One, it is the agent’s responsibility to inform you of the law. Then demand to see his supervisor. If you do not get the proper action then demand the supervisor’s supervisor.

If they answer “26 USC Sec.

1”, ask:

2. “What is the implementing regulation?”

If they answer 26 CFR 1.1-1, ask:

3. “What form is prescribed by the Code of Federal Regulations (CFR)?”

If they say “form 1040”, show them 26 CFR 602.101 which shows form OMB number 15450067 as the correct form for CFR 1.1-1.

4. “The 1040 form you are telling me I must file is OMB number 15450074 -- not 15450067. Are you trying to induce me to file an improper form? Isn’t that fraud?”

If they say no, Ask “Why not?” (Remember, their answers are being tape recorded and witnessed. Since their answers “can and will be used against them in a court of law”, that potential liability should compel them to tell the truth or terminate the meeting rather than expose themselves to civil or criminal liabilities.)

If there is a lien or levy against you, all levy and/or seizure action must cease until a determination is made. You are entitled to see the determination papers per Sec. 6110. If you are challenging a seizure or levy then ask:

5. “What statute gives you authority to levy or seize my property or money?”

If they say “Section 6331” (which does grant the IRS authority to file levies), read subsection 6331(a) to them which says in part, “Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia” Then ask:

6. “How does Section 6331 apply to me?” (That is, since I am not an “officer, employee, or elected official of the United

States or District of Columbia”, it appears that you have no authority to file a levy on me.)

7. “What is your implementing regulation to implement Sec. 6331?” (Without an implementing regulation, they have no authority to proceed.) Show them the Parallel Table of Authorities. (Correct answer: 27 CFR part 70).

8. “What kind of excise taxable activity do you show me engaged in on the form 5546 or AMDIS?”

9. “Who has the authority to return my money/property to me and issue a Form 2358C letter?”

Purpose

Remember, your purpose for this summons meeting is to get a Form 2358C letter declaring you are not required to file a return, get back any money they have levied, get an agreement to return any property they have seized and/or get a statement you owe no tax!

If you are dealing with the first level agent at the determination level, you must first try to get past him and get an appointment with a Problem Resolution Officer (PRO). If you are unsuccessful in resolving the matter at any meeting level, file a written complaint to the next two levels of IRS hierarchy. Then write complaint letters to your Congressman and both Senators stating you are attempting to follow the IRS’s own procedures and they are not cooperating.

Obviously, this article is not “complete”. That is, before you can use any portion of the suggested strategy, you’ll have to thoroughly study some of the article’s references. For example, at one point the article recommends, “If they say, ‘Form 1040’, show them 26 CFR strategy which shows form OMB 15450067 as the correct form for

CFR 1.1-1.” It would be a good idea to have a copy of 26 CFR (Code of Federal Regulations) Section strategy on hand when you “meet the IRS” and also have thorough understanding of what that Section means.

But suppose you’ve got copies of all the referenced statutes and regulations, understand them thoroughly, and commit each step of the proposed strategy to your photographic memory. Are you ready to “meet the IRS” and certain to win the confrontation? Of course not.

Remember, this strategy includes a number of presumptions. For example:

“Question five: ‘What statute gives you authority to levy or seize my property or money?’” If they say “Section 6331”, then read 6331(a) to them. . . .”

Very nice. The folks who designed this strategy have anticipated the IRS response to their question. But what if the IRS doesn’t say, “Section 6331”? What if they answer “Section 4007”, “Public Law 93-549”, or “the 16th Amendment”? What will you do? Your brilliant sequential strategy has just been diverted, maybe derailed, and you will have no recourse except to improvise. First you want to see and read the relevant Section of statute. Then you want to think, analyze, consider. Maybe you want to ask for the meeting to be continued to another time so you can study the relevant Section/ statute at home before you make a decision.

Whatever you do, don’t allow the IRS to rattle you, divert you from your goal, or bamboozle you into signing or agreeing to something contrary to your interests. Therefore, while a number of “strategies” are possible, one of the most important attributes for a man challenging the IRS is his personal ability to think on his feet.

But the most important at-

tribute is the ability to work with others. As individuals reluctant to “volunteer” over half of our income to government, we are somewhat like laboratory rats being run through a government operated maze. Historically, not one rat in 100,000 successfully negotiated the IRS maze.

Ahh, but thanks to the stress imposed by government, we are evolving into a new-and-improved breed of lab rats. Where we used to function as “loners” (every rat for himself), today we are more socialized (willing to work with other rats to ensure that all escape the maze, not just me). By working together, we share information on how to run the maze. As a result, where once only one rat in 100,000 could successfully run the maze, now the figure is more like one in a hundred, maybe even one in twenty.

Moreover, where we used to go into the tax maze essentially “nekkid”, today we go in armed with knowledge, witnesses, and technology (tape recorders). By bringing witnesses and especially tape recorders, even if we lose, we are able to walk out of the maze with a map (tape recording) of the design, tricks, traps, and proper choices within the maze.

Sure, you might not win in your attempt to negotiate the maze. The IRS may stop you temporarily or even permanently. But if you leave the maze with a tape recording and witnesses of what transpired, you can sit down with other tax resisters and analyze the tape, your performance, and the IRS’ performance. With a little effort and insight, you’ll be able to discern the point in the maze where you made the wrong turn.

Better yet, with the aid of your tape recording and witnesses watching for the look of sudden fear in the IRS agent’s eyes, you may inadvertently ask

a question you never intended to ask, that makes the IRS scurry out of the room like cockroaches when somebody turns on a light. At the moment it happens, you might not understand why the IRS ran. But on reexamination of the tape, you may discover that when you posed seemingly unremarkable question, THAT was the trigger that shot the IRS out of the meeting.

If so, you’ve just discovered another critical question (or statement) to be added to the strategy previously outlined in this article. By dumb luck or the grace of God, you’ve just uncovered another “secret passage” in the IRS maze that will let others, maybe thousands of others run the maze more quickly, efficiently, even safely.

By recording, witnessing, analyzing, and then sharing the information gleaned from each meeting with the IRS, the tax resisters’ knowledge base is growing faster than the that of the IRS. As a result, something extraordinary is happening: we have be-

gun to reverse the IRS-taxpayer roles. Formerly, IRS agents were the “lab technicians” who ran us citizen-rats through their tax maze, studied us, and kept track of how far we ran before we collapsed, how long we lasted til we surrendered. However, today we alleged taxpayers are evolving into the lab technicians, and the IRS has become the rats. Now we run the IRS through the same tax maze to see how far IRS agents can go before they quit, how long they will last before they run out of the room. The monstrous, mysterious tax code that once empowered the IRS has now ensnared them.

Of course, this battle is a long ways from over. I believe the IRS is on the way out, but it’s not gone yet. But if we work together, recording and witnessing our IRS meetings, increasing our knowledge base, sharing our information in books, magazines, and over the internet – we are going to run the IRS and their criminal maze right off the face of North America. ■

Erwin Rommel School of Law 2000 “Bivens” & R.I.C.O. Seminar

Learn to sue Federal Actors – U.S. Attorneys, “Alphabet Soup Agency” workers, even Federal judges – Under “Bivens” & R.I.C.O. when they violate the law and your rights.

Two Day, 12-hour Seminar

**All videos, audios & copies of the course workbook =
\$400.00 PPD.**

Free Info-Pak

**Erwin Rommel School of Law
Peter Jon Simpson**

c/o P.O. Box 211 Atwater, Minnesota 56209-0211

320-857-2400

fax: -2401

<http://members.aol.com/rommellaw>

rommlaw@aol.com