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July 28, 2005

## When Judges Become Criminals

### Irwin Schiff Exposes DOJ & USDC Crimes Government Conspires To Secure His Conviction

#### Schiff *et al* Need Our Help

At 76 years of age, Irwin Schiff may be the most dangerous man in America.

Not dangerous to most Americans anyway, but *extremely* dangerous to those that run our government.

After decades of legal research and litigation against the U.S. Government, Irwin Schiff, the learned statesman of the Tax Honesty Movement, is preparing for what may well be his final legal battle – his third criminal prosecution – for alleged felony tax offenses against the United States of America.

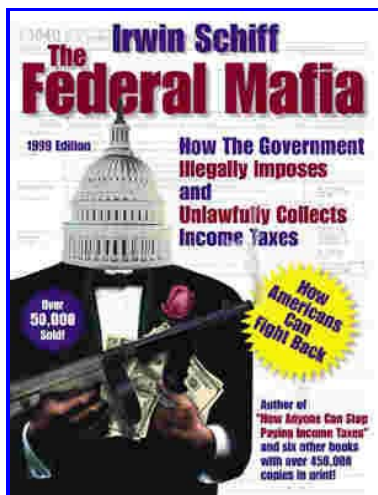
The government, however, has a problem.

The obstacle it faces in prosecuting Schiff -- and what makes him so dangerous, is that in his pleadings to the court Schiff has concisely documented, beyond credible rebuttal, that the income tax system is a complete legal fraud.

As he states in his July 5th Motion to Dismiss, "...no matter where we look, either in the Internal Revenue Code, the U.S. Criminal Code, or in the Code of Federal Regulations, we can not find: [a] **one statute**; or [b] **one regulation** (having the "force and effect" of law) or; [c] any **penalty provisions** (either civil or criminal) *that apply to income taxes*".

*(ed. See the links at the bottom of the article to access Schiff's legal pleadings)*

Schiff's recent legal problems have all evolved out of the publication of his successful 1990 book, "*The Federal Mafia – How the Government Illegally Imposes and Unlawfully Collects Income Taxes*".



In the book, which has sold almost 100,000 copies, Schiff provides a disturbing analysis of U.S. tax law and instructions, based directly on U.S. Supreme Court rulings and the federal statutes found in the Internal Revenue Code, on how to file a legitimate tax return showing all “income” as zero.

Schiff's assertions are based on irrefutable historical and legal evidence establishing that Congress knew that the wages and salaries of American workers, although commonly referred to as “income”, could not be taxed because they did not, and could not, fall within the *constitutional* meaning of the term “income.”

In fact, Schiff effectively argues (and provides the Supreme Court cases to back his position) that the constitutional definition of “income” is a “corporate profit or gain.”

In his recent judicial confrontations, Schiff also exposed the Ninth Circuit Court of Appeal's disdain for the First Amendment by its tortured ruling against Schiff when it upheld the censoring of *The Federal Mafia* on the doctrine of “false commercial speech” simply because the book contained references inducing sales of other books and tapes sold by Schiff.

Despite banning Schiff's book and directly accusing him of peddling “false commercial speech”, neither the government or the court ever identified, for the record, specifically which parts of Schiff's book are false – nor have they ever attempted to argue why the offending words are false.

What makes Schiff's prosecution worse – even *criminal* – is that the U.S. District Court in Las Vegas, specifically, Judge Kent J. Dawson, has refused to timely rule on the motions Schiff currently has before the court which directly challenge the legal jurisdiction of the IRS, the Department of Justice and the Court itself.

Judge Dawson has refused to order the DOJ to produce the two single legal documents formally requested by Schiff, (and also required by U.S. law), that would immediately settle the jurisdiction question before the Court and thereby establish whether Schiff can even be prosecuted as a criminal.

The two documents are, (per [26 USC 7701\(a\)\(12\)](#)) a Delegation Order from the Secretary of Treasury delegating to the Commissioner of Internal Revenue the authority to collect income taxes, and (per [44 USC 1505](#)) a copy its publication in the Federal Register.

Despite the fact that Schiff formally offered to plead guilty to all charges against him if the these two documents were produced by the government, the DOJ has not entered them into the court record and Judge Dawson has

not ordered the DOJ to produce them. Beyond not ruling on the motions, the judge has refused all of Schiff's requests for oral arguments before the court.

Most importantly, despite Schiff's lucid and compelling articulations establishing that under U.S law, the government simply has no legal authority to charge him (or any American) for any "income tax" related crime, Judge Dawson continues to deprive Schiff of his fundamental Right to Due Process by refusing Schiff timely rulings on his motions.

In his July 5<sup>th</sup> motion, using large bold letters, Schiff asks the court:

## **“WHY HASN’T THIS COURT RULED ON THE JURISDICTIONAL CHALLENGES I FILED OVER 15 MONTHS AGO?”**

Schiff then provides the disturbing answer:

“On March 30, 2004, or two weeks before my arraignment, I raised four issues which I claimed denied this court subject matter jurisdiction. I claimed the court lacked subject matter jurisdiction because, as covered above:

- 1) No statute confers criminal jurisdiction on federal courts to conduct criminal trials involving income taxes, and in addition, I claimed this court lacked subject matter jurisdiction because: and, in addition,
- 2) The income tax is not “directly traceable” to Congress’ constitutional power to “lay and collect taxes;”
- 3) No law made me “liable for income taxes; and
- 4) The government misled the grand jury concerning the legal meaning of “income” as that term is used in the Internal Revenue Code.

A fundamental principal of American jurisprudence is that the issue of jurisdiction must be addressed and decided before a court can move “one step further.” So why would this Court disregard such a fundamental issue for over 15 months? There can only be one reason.

The Court is convinced I am right with respect to each of those four issues, so it is obviously waiting to arbitrarily deny my four motions just prior to trial in order to prevent me from: 1) moving for “findings of fact and conclusions of law” (2) being able to file a motion for reconsideration in which I would obviously discredit and demolish any adverse ruling the Court might make; and (3) to prevent me from filing an interim appeal on any such adverse ruling.”

As Schiff documents conclusively, the government has violated any number of laws in its hunt to convict Schiff. For example, the government seized,

using an unlawful warrant, 14,000 files and original legal documents from the offices of his Las Vegas business Freedom Books – including documents and legal evidence that Schiff was using in several active civil litigation lawsuits against the government in which Schiff was directly challenging the authority of the IRS. Schiff's criminal court has yet to rule on his motion challenging the legitimacy of the search warrant.

To further back his claims, Schiff's latest motion includes a discussion about the “subject matter” index to the Internal Revenue Code (Title 26) as published by the Research Institute of America.

In that index, under the entries for the categories of federal alcohol, firearms and tobacco taxes, each contains sub-entries linking them to the specific US statutes enabling enforcement of such taxes by imposing legal sanctions for “failure to file or pay tax”, “penalties” “record keeping” etc. Related entries also show clear references to “liability”, “payment” and “tax on making”, etc. Amazingly, no such entries can be found in the index entries under the category for “Income taxes.”

More curiously, even though the index for Title 18 (the U.S. Criminal Code) lists crimes applicable to offenses involving firearms taxes, liquor taxes and tobacco taxes, no criminal offenses are listed for income taxes.

One exhibit Schiff included in his Motion is an excerpt from the Index to the Code of Federal Regulations (CFR). The function of the Index is to direct you to the regulations that implement the various statutes contained in all of the Titles comprising the U.S Code.

Schiff's exhibit reveals that all of the regulations that implement the *enforcement* provisions contained in Title 26 (The Internal Revenue Code) such as those statutes authorizing assessments, liens, levies, summonses, seizures, and authorizing demands for payment, are all shown as appearing in *CFR 27*, i.e., the federal regulations that apply to Alcohol, Tobacco, and Firearms taxes.

In fact, there is **no** cross reference indicating that any of the enforcement statutes related to income taxes are implemented by regulations appearing in CFR 26 -- the regulations for income taxes. This means that none of the enforcement provisions of the Internal Revenue Code apply to *income* taxes, but only to Alcohol, Tobacco, and Firearms, and to such other taxes that are implemented by the regulations contained in CFR 27.

The implications of this are daunting, yet Schiff's motion contains the evidence for these assertions.

Beyond this, Schiff points out to the Court itself, that no U.S. law actually authorizes a United States District Court to hear *criminal* matters arising out of the Internal Revenue Code (Title 26). Incredibly, the relevant statute, [26 USC 7402\(f\)](#) only authorizes the courts to hear *civil* tax cases.

In short, Schiff, who is perhaps the premier expert on the content of the Internal Revenue Code, stands poised to expose the heart, and dark soul of the income tax fraud.

Schiff has brought before the bench legal arguments that his own attorneys have outright refused to assert before the court out of fear of judicial sanction. At one such District Court hearing, Schiff was forced to fire -- on the spot, his attorney Noel Spade because she openly admitted before the court that she could not argue the merits of Schiff's legal defense before the court out of fear of court-ordered punishment.

Schiff's recent pleadings are exemplary legal documents and succinctly crafted so that even laypeople can fully grasp the legal issues and understand the deception.

And now, Schiff has outright accused, and provided argument and evidence, that in their prosecution of him, both the U.S. District Court and the Department of Justice have committed criminal acts.

In responding to Schiff's recent Motion to Dismiss, the Department of Justice simply characterized the pleading as "frivolous" and completely ignored both Schiff's legal arguments and his request for the two legal documents that would conclusively establish the jurisdiction of the government.

In short, with this handful of pleadings Schiff has artfully exposed the most important details of the income tax fraud as well as the lengths to which our public officials will go to suppress the truth and perpetuate the fraud.

With this understanding, it is no wonder that the Court, by its inaction, has essentially decreed that Schiff is unworthy of Due Process or Justice.

And this is exactly why we must help Irwin Schiff.

## **Schiff Needs Our Support**

Irwin Schiff's trial is currently scheduled to begin on **August 29, 2005** in the federal courthouse in Las Vegas.

First, the We the People Foundation urges everyone to study Schiff's most recent legal pleadings. The links are provided below. While Schiff's July 5<sup>th</sup> Motion to Dismiss and the evidence (attached Exhibit) provide an essential overview of the injuries and crimes being committed, Schiff's other pleadings provide many more details about the tax fraud.

The Foundation would also encourage everyone to distribute copies of these documents and this article to as many people and media outlets as possible. The grave injustices being committed against Schiff, his patriotic co-defendants Cindy Neun and Larry Cohen, and against all the People, must be halted.

In addition, perhaps it is also time for the Court to hear directly from America.

In the interest of Justice, we would ask you to consider sending a short and respectful letter expressing your thoughts about the Schiff prosecution to Judge Dawson in Las Vegas.

Judge Dawson needs to know that Americans everywhere are closely watching the Schiff prosecution and that the Judiciary's actions, in respect, or lack thereof, for the Constitution and the unalienable Rights of the Defendants, will not go unwitnessed.

So that the letters are not viewed as personally "threatening" (and thereby potentially constituting a criminal act) it is very important to express your opinions carefully and with proper dignity and restraint.

Please address your letters to:

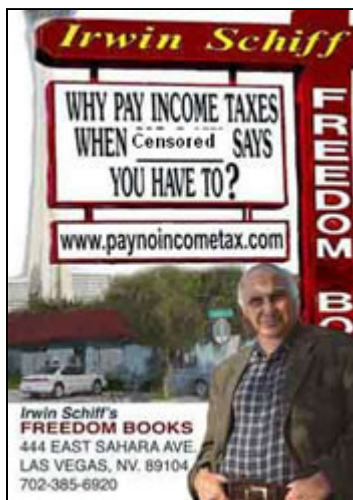
The Honorable Judge Kent J. Dawson  
United States District Court  
333 South Las Vegas Blvd.  
Las Vegas, NV 89101

Finally, as is true with most of the major battles for Freedom, Schiff and his worthy co-defendants also need our financial support. Despite years of running a successful patriot business (Freedom Books), Schiff's entire operation has been virtually shut down and ruined by the IRS and the injunctive prohibitions against Free Speech imposed by the Ninth Circuit Court of Appeals.

Schiff and the co-defendants who worked for him, Cindy Neun and Larry Cohen, have been forced to literally become full-time legal scholars to prepare their criminal defense and repel the onslaught of civil and criminal actions brought against them (simultaneously) by our government.

Please note that Schiff is representing himself without an attorney and Neun and Cohen are being represented by court appointed attorneys.

It cannot be understated, as was true in Joe Banister's case, just how important acquittals in this case will mean for our battle for Constitutional Order and Freedom.



We need to help Schiff, Neun and Cohen defeat the government and force it to publicly explain to the media, their own employees, and this nation, how

once *again*, (as with the prosecutions of Fed-Ex pilot Vernice Kuglin and former IRS Special Agent Joseph Banister), our government failed to prove in a federal court that any U.S. law requires any American to pay or file income taxes.

While we acknowledge that many of our supporters currently face administrative and civil skirmishes with the IRS, and for many lucky souls, their families have been mercifully untouched -- as yet -- by the strong arm of the tax collector, we must rally together to help those that currently face the gauntlet of tyranny.

We ask each of you to consider a donation so that Irwin, Cindy and Larry can fully devote these final precious weeks preparing for the trial that without doubt will affect the future of our Republic – *for good or for bad*.

Let's give them a gift of helping with some of their living expenses and alleviating some of their financial concerns so they can fully prepare for their day in court and stand for all of us in the ongoing war for Liberty.

Please consider an on-line [donation](#). The battle for Freedom is now being fought in Nevada – and *right now* is when your help is needed. The Foundation will forward your (tax deductible) gifts to our Las Vegas friends. After making your donation on-line, please send us a quick e-mail at [info@givemeliberty.org](mailto:info@givemeliberty.org) to note that your donation is for Irwin, Cindy and Larry.

We urge everyone to visit Schiff's website, [www.paynoincome.com](http://www.paynoincome.com).

He has additional legal documents, an on-line Internet store and links to his weekly radio show (Sundays) and radio archives. Please note that due to the censorship injunction imposed on Irwin, he (as well as Cindy and Larry) are prohibited from selling books and speaking in public or conducting any seminars about the income tax fraud.

They are fighting for Freedom and all of us -- and they need our support. Let's help.

## Story Related Links:

***Please note some of these documents are large .pdf files. Please RIGHT-click to save them to your computer before attempting to open them.***

[Schiff Motion to Dismiss Jul-05](#) 52 KB

[Schiff EXHIBITS for Motion to Dismiss Jul-05](#) 1.8 MB

[Govt/DOJ Response to Schiff's MTD Jul-05.pdf](#) 262 KB

[Schiff Motion to Dismiss May-05.pdf](#) 35 KB

[IRS's Response to Schiff's May-05 MTD](#) 106 KB

[Schiff's Reply to IRS Opposition May-05](#) 25 KB

[2003 Injunction Order banning Schiff's book and free speech](#) 4.1 MB

For more of Schiff's legal documents and to access his audio archives, please visit his website:

[www.PayNoIncomeTax.com](http://www.PayNoIncomeTax.com)

To Help Irwin, Cindy and Larry by making a secure on-line donation, **Please [Click Here](#)**


After making your donation on-line, please send us a quick e-mail at [info@givemeliberty.org](mailto:info@givemeliberty.org) to note that your donation is for Irwin, Cindy and Larry. Please also note the donation amount and time/date of the donation.

Read [our June 2003 article](#) about Schiff's book banning and to listen to audio of the initial Injunction Hearing where Schiff's attorney tells the court she cannot present Schiff's arguments before the District Court.

**Please remember -- It is *only* your generous gifts that enable the Foundation to sustain its engagement in this fight.**

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