

Attorney Challenges Income Tax Law Constitutional History in the Making

Longtime Shreveport, Louisiana, attorney, Tommy K. Cryer, is no stranger to conflict and controversy. The Hall of Fame attorney, an honor graduate of LSU Law School and member of the prestigious Order of the Coif, has a reputation for taking on issues no one else would and, on a number of occasions, he has made new inroads in the legal world. But now he has thrown down the gauntlet in front of the mother of all 800 pound gorillas, the Internal Revenue Service, and the mama gorilla has picked it up. The only thing certain now is that someone is going to be hurt.

The story began over a decade ago when a friend told Cryer that the income tax was a sham. Cryer did not believe a word of it and thought his friend had gone off the deep end. Learning that his friend had decided to stop filing tax returns, Cryer determined to research the matter, show his friend where he was wrong, and keep him from getting in trouble with the IRS. That is how a two-year research project began, but it did not turn out the way Cryer expected. Sporting a wry grin, Cryer said "That just goes to show you that no good deed goes unpunished."

His research not only included the tax laws themselves, but went past the first income tax in 1861 to the drafting of the Constitution and included reading hundreds of cases, Congressional archives and tax laws from 1913 to present. Cryer learned that although his friend had only a piece of the picture, he was right. "The Tax Code and its regulations are carefully and," he adds, "ingeniously crafted to deceive," said Cryer. He explains that the answer is not in what the laws say, but rather in what they do not say, and those provisions that are revealing are either hidden within tons of verbiage or behind double and triple negatives. And, more importantly, he says, he knows why.

So Cryer decided he would also stop filing returns and would challenge the IRS if and when it came to call. Cryer said "Once you've taken an oath to uphold the Constitution and the law, obeying the law is only half the job. You also have to be willing to fight for it. I've not only sworn to fight for the Constitution as an attorney, as a former officer in the Army I've sworn to die for it."

In 2001 they came, demanding information and returns. Cryer advised them that if they could show him any law making him liable or making his revenues taxable he would file any tax returns required by the law. They could not show him any law.

Instead, the IRS began to pelt Cryer with a series of summonses, gathering up all banking records. It even subpoenaed Cryer's secretary into the office for interrogation. But Cryer did not budge. Frustrated, the IRS called in their criminal investigations division, CID, and Cryer told them the same thing, "Show me the law that makes me liable or my revenue taxable and I will file." They could not show him any law.

CID began the summons pelting all over again, but Cryer filed a petition to quash the summonses, which even included summoning his college and law school records from almost forty years ago. "I suppose they thought the records would show I was some kind of kook or an idiot, but all they would have found is that I graduated from college in only three years and that I graduated from law school in the top of my class." Cryer said.

So, CID called in the Justice Department (DOJ) and the sabers began to rattle. Cryer met with the Assistant U. S. Attorney and an official of the IRS and reminded them that all they need do is show him the law. They could not show him any law, either.

"The CID and DOJ both responded only with 'your position is frivolous.' I had never stated a position, so how could they know whether it was frivolous?" Cryer said, "Imagine my sending you a bill for \$1,000 and when you call me and ask what the bill was for I simply said, 'that position is frivolous, just write the check and send it in.' What would you say? Would you write the check?"

"After that they circled for awhile, apparently not sure what to do with or to me," he continues, "but when I went public with a book I'm writing, LIBERTY LOST, A Treasure Map to Buried Freedom, about how the federal government has escaped its constitutional limits and how to put it back, that broke the impasse. Within two

months they accused me of tax evasion. Do I look like Al Capone? Well, I am a bit overweight and he was kind of chubby, too."

The two count indictment accuses Cryer of concealing income in a trust in 2000 and 2001, keeping himself "below the radar." But in 2001 he was not only on the radar, he was in the cross-hairs. Cryer, whose wife, Carolyn, was severely disabled, was worried that if anything happened to him Carolyn's son would have her destitute before the grass grew over his grave. He set up the trust in 1993 and opened brokerage accounts in hopes of parlaying the seed money he could muster up into a fund to provide for her and safeguard the money. Carolyn died in 1999, but he continued to trade in the accounts.

"They subpoenaed every record on me you could imagine, they even got into my dry cleaner's account, but they did not subpoena the brokerage account records. They did not want the facts, just an indictment. If they had they would have known that the trust not only had no income for those two years, it lost money both years, but they did not want to know the truth because that would prevent them from accusing me." he said.

Cryer says that it has already been an eye-opening experience for him, "It's been revealing. I've had agents tell me the law did not apply to them, so I suppose they think they are above the law. Another, challenged with having failed to follow IRS procedures explained that the procedures are binding on us (the peasants?), but that the IRS does not have to follow its own procedures unless it wants to. After effecting a legal stay on the CID summonses, a CID investigator called the banks he had summonsed and when they pointed out that they were stayed and not allowed to release records until the court ruled, he demanded they send him the records anyway, law or no law. After I made full disclosure of all records, saying show me where any of this is taxed, they sent agents out to 'visit' with my clients, and you can imagine what effect that has had on my practice. But the ride is going to get a lot bumpier from here on. I'm threatening a lot of rice bowls. Someone may actually have to go get a job and work like the rest of us."

Well, now the worm has turned. Cryer filed a motion to dismiss both counts against him, showing that the law, as it is written, does not make him liable nor tax his revenue from his law practice. The motion takes another bold step, however, revealing that the income tax, as applied to wages, salaries and fees personally earned, is unconstitutional, citing four separate grounds for the unconstitutionality of the law as to almost every citizen's revenue personally earned.

According to Cryer, the law, which is carefully drawn to stay inside the Constitution, does not actually tax personal earnings, but the IRS publications, no more law than Time Magazine, say it does and by collecting taxes on personal earnings it has violated several fundamental constitutional restrictions. He says that nearly a trillion dollars is siphoned, illegally, away from families and households every year, although their wages and salaries, including bonuses, are exempt from taxation under the Constitution. "I wish there were some way I could have taken this case on a 1/3 contingency," he joked.

Due to the adverse publicity and clients' fear of being targeted if they get too close to a target, Cryer says his practice has suffered immensely, placing him in a severe financial strain. "Getting the government off everyone's back and out of their pockets is going to be expensive and, frankly, I don't have the means," Cryer said, "but somehow I am going to finish this. I am totally convinced that this is why I am here on this Earth, this is why I am a lawyer, and since it's meant to be, it will be."

This man has devoted his life and practice to helping people. He left the big firm road over thirty years ago and opened a storefront solo practice because he did not become a lawyer to run up billable hours and stack up money. He wanted to solve people's problems and make the system work as it was intended. He is not a fat cat lawyer and deals with the same problems we all do every day. Now, he's put his freedom and future on the line for all of us.

The government has destroyed Tom Cryer's practice in order to impede his ability to fight this battle and he needs your help. If you are tired of being afraid of your own government and can help, please send whatever you can to the Tom Cryer Defense Fund and then forward this message to everyone you know.

Make checks payable to "C. L. Mitchell" with "Cryer Defense" on the memo line and mail to:

C. L. Mitchell
Cryer Defense Fund
11190 General Bradley Ave.

Shreveport , LA 71106

(and for a free copy of the 104 page memorandum Mr. Cryer filed explaining the law and the reasons the Constitution makes your paycheck exempt, include your email)

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God bless you and God bless the USA .