

IRWIN A. SCHIFF, PRO PER
444 E. SAHARA AVE.
LAS VEGAS, NEVADA 89104
PHONE: 702-385-6920
FAX: 702-385-6917

**UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA**

UNITED STATES) CASE NO: CR-S-04-0119-KJD-LRL
)
Plaintiff)
)
V) SCHIFF'S *AMENDED* RESPONSE
) OPPOSING THE UNITED STATES'
IRWIN SCHIFF, CYNTHIA NEUN) "MOTION IN LIMINE"
And LAWRENCE N. COHEN,)
_____ Defendants _____)

Because my original Response to the United States' Motion in Limine contained numerous omissions and typographical errors, I am filing this "Amended Response."

I stated at the hearing held on Friday August 13, 2005 (to consider a postponement of the trial date, at which time the government handed me its Motion in Limine) that I would not need to file a written response, because I had apparently covered the subject in earlier pleadings. However, the government's Motion is so flagrantly egregious, it *demand*s a full, written response. Therefore, Defendant IRWIN SCHIFF opposes the United States "Motion in Limine" on the following grounds.

If the American public ever needed irrefutable, drop-dead proof of the devious and disreputable (actually criminal) nature of DOJ lawyers who represent the UNITED STATES in income tax trials, the UNITED STATES has now supplied that proof¹. It is contained in its five (5) pages "Motion in Limine." What the United States is essentially asking this Court to do is join with it in its attempt to obstruct justice by limiting Schiff's testimony as an expert witness.² The government is seeking to prevent me

¹ Also proving that the oath of DOJ lawyers "Not to gain convictions but to see Justice done," is a totally meaningless and worthless oath.

² Based upon *U.S. v Cheek* 498 US 192 and as amplified and supported by the 9th Circuit in *U.S. v Powell* (decided 6/13/1991 No. 90-10060) this Court can not limit Schiff's testimony as a defendant (and not as an *expert*) as to what he *believes* the law to be and why he *believes* that all of his actions have been in

from refuting the many false and fraudulent claims, statements, and innuendoes made to the grand jury concerning how my actions violated the law, as testified to by two IRS special agents (who were barred by law and their own job descriptions from even testifying before the grand jury) and by the U.S. attorneys who conducted those proceedings. The grand jury was misled by this conspiracy of federal employees (all of whom have a financial stake in the income tax) into believing that what it was being told about income tax laws and how I allegedly violated them was the truth – when, in reality, what they were being told was a conglomeration of lies concerning the legal nature of this tax, and my actions, statements, and beliefs with respect to it. Every charge against me in the indictment involves a false and fraudulent representation of the law and how I allegedly violated it.³ So to prevent me from exposing the many legal and factual falsehoods told to the grand jury by this conspiracy of federal employees,⁴ the government is seeking the Court’s help to restrict and limit my testimony as an expert witness. Would the government dare seek to limit the testimony of an alleged “expert” in any other setting? No. If it thought that what that expert would say was false, it would seek to discredit and impeach him/her while they were on the witness stand or get another expert to contradict their testimony. Since, in this case, the government knows **it can do neither**, its only recourse is to get the Court to **abuse its discretion** and *muzzle* me.

What specifically are the government’s reasons for asking this Court to muzzle me?

- (1) The first thing the government claims is that “Schiff may argue inaccurate and misleading legal interpretations to the jury.” Such an argument is nonsensical as already covered in my Notice filed on August 10, 2005, but based upon the government’s outrageous Motion in Limine some of it bears repeating.

conformity with those laws (as he *understands* those laws) - otherwise I would have no “good faith” defense, which is to say that I would have no *defense at all*, which, of course, is what the government is seeking, with the Court’s help, to achieve.

³ And this Court has denied me any pre-trial oral argument as to why my actions did not violate any law, nor has this Court issued **one written ruling** denying the many (probable fifteen) pre trial motions I have filed in this case, let alone citing findings of fact and conclusions of law as to why my motions were being denied - including at least five motions as to why this Court has no subject matter jurisdiction, despite four of them having been filed more than fifteen (15) months ago.

⁴ Which in turn would also expose the fact that Justice Department lawyers have used **these same lies** to *illegally* convict and incarcerate untold thousands of Americans over the last fifty (50) years.

(a) First of all, the government has used expert testimony at trial (as it did at the Dentices' trial, as I have already covered) to argue to the jury that what I advised the Dentices they could put on their amended returns was *false* **as a matter of law**. So why can't I argue to the jury (and conclusively prove) that what I advised the Dentices to put on those returns **was correct as a matter of law** - since this Court will not instruct the jury **any such thing**, but - in the absence of my testimony - will allow the jury to believe that what the Dentices' put on their amended returns was **false** as a matter of law, when in reality, all of the claims they put on their returns **complied with the law in every respect**. And if my expert testimony is false on this matter, how difficult would it be for the government's lawyers to impeach and discredit such testimony?

In addition, the government's attempt to limit my testimony as an expert witness even before I give it, would amount to "prior restraint" which is largely forbidden except in very rare instances, which I do not have the time to research, but which appears to my pro se understanding as not applying here.

(b) The government's further claim that my expert testimony might "invade the province of the Court to instruct the jury on the law" is utter nonsense. The Court is free to instruct the jury on the law in any manner it wishes, no matter what I say, and it is free to instruct the jury that my "expert" legal beliefs are incorrect.⁵

(2) Next the government states that "Schiff already filed numerous motions making frivolous and groundless statements of law." The hypocritical nature of that claim is obvious. If the government really believed that - it would not have continually opposed oral argument. If my arguments were as "frivolous and groundless" as the government pretends, one would imagine that the government **would have relished** refuting them at oral argument. Or better yet, why not expose and demolish them (and expose me as a charlatan) while I am on the

⁵ However, since a criminal trial is supposed to be an "adversarial proceeding" I don't believe that a judge (who is supposed to be neutral), should make the case for the government if it cannot do so on its own. I believe that if the testimony of an expert witness is wrong, it is up to the government to discredit it, and not for the court to do so by way of jury instructions. However, I profess to not having the time to research this question and I am relying on common sense and my limited understanding of how criminal trials are supposed to be conducted. I also realize that there might be *unusual* exceptions to this principle, which I cannot see applying here.

witness stand **for all the world to see**? No, instead of doing that, the government's lawyers go running to the Court supplicating it for protection so that they should not have to suffer such a hopeless and embarrassing ordeal. But in any case, this Court has not issued any findings or fact and conclusions of law, regarding any of the pre-trial motions referred to by the government. So how can the government claim that my arguments are "frivolous and groundless"- the court itself has not made any such claim - so the government's statement constitutes nothing more than a self-serving, conclusionary allegation. I - with equal **right** and **authority** – can claim that the government's arguments on all these issues are **also** "frivolous and groundless" ***but with the added proviso that they also constitute criminal violations of 18 USC 241.***⁶ And the other difference between my allegations and the government's is that **I can prove my allegations** while the government has not a **scintilla** of a chance of proving theirs. I dare the government to put on the witness stand a bone fide government "expert" (such as one of its many tax lawyers) and I will demolish **any claim** such an "expert" might make **concerning any aspect** of the federal income tax.

(3) What are the specific "groundless legal arguments" the government claims I will make. They are:

(a) **"The Constitution does not grant Congress the power to impose the federal income tax."** That claim the government knows is a **total** fabrication. In none of my numerous pre trial motions did I **ever suggest** any such thing. I **acknowledge** Congress' power "to impose a federal income tax." However I also acknowledge that the Constitution limits Congress's power to do so in at least two ways. It must impose **any** federal tax (including an income tax) *either* as an indirect tax (i.e. as a duty, impost or excise) subject to the rule of uniformity, or as a direct tax, subject to the rule of apportionment.⁷

⁶ And all those who have read those motions and the government's responses (as are now posted on the Internet) are of **one conclusion** – **the government has not a legal leg to stand on.**

⁷ If the government's lawyers do not understand what apportionment means and how it works, I recommend that they read pages 439-460 of ***The Great Income Tax Hoax*** where they will find reproduced the entire, apportioned, direct tax imposed by Congress on July 9, 1798. Also reproduced there are: the Tax Acts of 1813 and 1861 where federal taxes were again imposed on the basis of apportionment. I do believe that my book is the **only book in the entire U.S. law literature** which reproduces **any** of those Acts (let alone **all three**) and where they are further analyzed and explained.

The government *criminally* refuses to acknowledge that the Constitution limits Congress' power to tax in this manner, and that Congress rewrote our tax laws (as contained in the 1954 Code) so that the statutes contained therein would conform to the limitations placed upon its taxing powers by the Constitution. In essence, federal courts in conspiracy with the DOJ, seek to illegally enforce the income tax based on the provisions contained in the 1939 Code and not on the provisions contained in the 1954 Code. Therefore, it is my claim (as the government well knows) not that Congress does not have the power to impose an income tax, but that the current income tax is not "traceable" to any of Congress' power to tax, which Congress acknowledged by not making the payment of income taxes (in the 1954 Code) mandatory. If the government wants to claim - that because of the 16th Amendment - the income tax does not have to be "traceable" to either rule (as held by the Supreme Court in *United States v. Hill*, 123 U.S. 681) let them make that argument at trial and see how far they get on cross-examination. In any case, I wasn't planning to raise this issue anyway, since "apportionment" is not mentioned in any statute in Title 26, and is, therefore not directly related to any statute at issue. ⁸ Therefore, it is unnecessary for me to raise this issue at trial for the purposes of this case. I have much simpler arguments to raise that establish that all of my actions with respect to income taxes were done in conformity with all of the statutes contained in Title 26. If the government wants to raise this issue (since I do cover it at my seminars) and claim that I mislead people at my seminars on this issue and in the documents I pass out at my seminars (copies of which the government has) that cover this issue, the government is certainly free to make that claim, since such a claim is made in the indictment.

(b) **"No statute makes them (i.e. people) 'liable' for income taxes."**

However the issue of the statutory existence of an income tax "liability" is directly material to numerous charges contained in the indictment, such as: (1)

⁸ Of course, it is related to why the statutes in the 1954 Code were worded the way they are and, in my view, it was the apportionment provisions of the Constitution that were largely responsible for the changes that Congress wrote into the 1954 Code as opposed to how the statutes read in the 1939 Code.

the allegation that I misled people concerning their legal right to claim “exempt” on their W-4’s; (2) that I encouraged Dr. and Mrs. Dentice to falsely claim they had no “statutory liability” on their amended returns; (3) that the issue of the lack of an income “liability” is falsely raised on my “zero” returns;⁹ and (4) I attempted to hide and conceal assets in a variety of ways in order to avoid having to pay such a tax “liability.” In all of these issues it was – and is - my claim that no such statutory “liability” **exists** that would **legally** justify any of these charges.

¹⁰ Suffice it to say that in its Motion in Limine **the government has now clearly conceded that no such “liability” statute exists.**¹¹ In footnote No. 2 appended to its statement as shown above, the government states: “Title 26 imposes tax on the taxable income of ‘every individual’ 26 U.S.C. § 1(c).” So the government concedes in its Motion in Limine that there is no statute that makes anyone “liable” for income taxes, but that the “imposition” of the income tax in Section 1 of the Code is the equivalent of a statute that makes persons “liable” for income taxes. Fine. Let them make that argument in court as to why I am guilty in all those four areas (as described above, where the existence of a tax “liability” is a *material* and *vital* issue) and see how far they get with this argument on cross-examination.¹² And if the Court wants to instruct the jury that I am wrong and the government is right on this issue, it is certainly free to do so.

(c) ***“Income is only corporate profit.”*** The claim that I would make on this issue, as an expert, is that in adopting the 1954 Code, Congress in House Report 1337 and Senate Report 1622 (83 Congress 2nd session) clearly stated that

⁹ Such as my claim in paragraph one (1) of the attachment incorporated in that return, that while a tax “liability” is specifically provided for such federal taxes as wagering, alcohol and tobacco taxes (as in Code sections 4401, 5005 and 5703 to offer merely three such examples), no such tax “liability” is provided in the IR Code in connection with income taxes.

¹⁰ Indeed, I made the absence of any such **statutory** “liability” the very basis for claiming (as to one issue) that this Court lacked subject matter jurisdiction in connection with a tax for which no statute made me liable. Therefore I have no need to argue the merits of that claim here, since I have already covered it at great length in connection with that motion. However, the government has now **clearly conceded** the validity of my jurisdictional claim on this issue in its Motion in Limine.

¹¹ It actually conceded that in its Response to my Motion on jurisdiction, but it did so in its Motion in Limine without bothering to camouflage its concession, as it did before, with a lot of extraneous legal double-talk.

¹² If anybody is seeking to confuse the jury with “misleading legal interpretations” it is obviously the government. My position is that when a statute refers to “liability” the statute **means** “liability.” The government’s position is that when a statute refers to a “liability” the statute means “imposes.” Who is trying to “mislead” who?

“income” as used in Section 61 of the 1954 Code is used in its “constitutional sense.” And those Congressional Reports (which the government’s lawyers **refuse to even acknowledge** much less consider) constitute *precisely* what the law is as regard to the legal meaning of income – and those Reports **cannot** be overridden by *any* of the sources cited by the government. Does the government, therefore, claim that it used the term “income” in its “constitutional sense” before the grand jury in accordance with the will of Congress as expressed in these Congressional Reports? Schiff merely maintains that “income” in its “constitutional sense” is “income *separated* from its source” And if this does not mean corporate “profit” then what does it mean? If the government wants to claim that “income” in its “constitutional sense” means the same thing as income received in the “ordinary” (i.e. dictionary) sense of the word - which is obviously how it used that term¹³ before the grand jury - let their “expert” make that claim at trial, and see how far he gets on cross - examination.

As far as the *Glenshaw Glass* decision is concerned, that case involved the 1939 Code and therefore it was unrelated to the meaning of “income” given to the term (as it appears in section 61 of the 1954 Code) by those Congressional Reports. Besides, that case involved corporate profit (so it essentially was about “income” separated from its source) and it was not about “income” *directly* received and sought to be *directly taxed*, as is the case here.¹⁴ As far as the *Wilcox* decision is concerned, how can a lower court decision override the will of Congress as expressed in Congressional Reports? In addition such a decision by an appellate court is not even binding on the IRS or on other courts (outside the 9th Circuit) so how can such an obviously erroneous lower court decision override: two Congressional Reports and; (2) all of the Supreme Court decisions (that I cited when I argued this issue in my Motion to Dismiss) that held that “The

¹³ “Income” of course is not defined in the IR Code, as confirmed in *Conner v. U.S.*, 303 F.Supp1187 and *U.S. v. Ballard*, 535 F.2d 404.

¹⁴ Of course, I explained all of this in the pleadings I filed in connection with my claim that the Court had no jurisdiction because of the fraud committed by the DOJ lawyers who engineered my indictment by misleading the grand jury as to the meaning of income – as is now *further* verified by the government’s Motion in Limine.

word (income) must be given the same meaning in all the Income Tax Acts of Congress that was given to it in the Corporation Excise Tax Act of 1909.” (As in *Merchant’s Loan & Trust v. Smietanka*, 255 U.S. 509)¹⁵ So, true to form, the government’s lawyers misstated my position on this issue in its Motion in Limine.

(c) **“Congress did not give federal courts jurisdiction over violations of Title 26 of the United States Code.”** Like all of its other claims, this one *too* is false. I never said, “Congress did not give federal courts jurisdiction over violations of Title 26 of the United States Code.” What I said was, Congress, in Section 7402(f), only gave federal courts civil jurisdiction in connection with alleged violations of Title 26, but did not give federal courts criminal jurisdiction. I never said Congress did not give federal courts any jurisdiction at all. And I explained how, if Congress had intended federal courts to have criminal jurisdiction, it would have done so. In any case, it is not my intention to raise this issue at trial since it is not *directly* related to any of the charges contained in the indictment. The Court already knows it has no subject matter jurisdiction, despite its verbal claim that it has such jurisdiction made in open court on August 12, 2005 in connection with a hearing on another matter.¹⁶ If this Court wants to proceed with a trial for which it knows full well it has no subject matter jurisdiction (based on the clear provisions of 7602(f) and a variety of other grounds, as I argued in pre trial motions filed over 15 months ago), that is something this Court has to live with. I wouldn’t waste my time explaining the Court’s lack of subject matter jurisdiction to the jury.¹⁷

¹⁵ Therefore, since I briefed both the government and the Court thoroughly on this issue in my prior pleadings, the government’s lawyers had to know that their representations on this issue here were false and, therefore, Rule 11 sanctions should apply.

¹⁶ In that instance, the Court ruled that it had jurisdiction merely so it could set a trial date. Its claim that it had jurisdiction came in response to my objection and (pro se) observation that: “How can this Court logically and legally set a trial date in connection with a trial for which this Court has not yet ruled it even has the jurisdiction to conduct?” (Or words to that effect). So purely in the interest of expediency – which would allow the Court to set a trial date – it arbitrarily “assumed” jurisdiction, but without the Court addressing any of the five fundamental and constitutional issues I raised as to why the Court had no such jurisdiction (and without its having allowed for oral argument on any of these issues).

¹⁷ The government attempts to further support its claim by again claiming (in its footnote No. 4) that somehow Section 3221 of Title 18 (sic. The government obviously meant 3231) provides the government with such criminal jurisdiction. I have already disposed of this fallacious argument in prior pleadings on this issue, so there is no need for me to do so again here.

(c) **“The Internal Revenue Service lacks authority to investigate tax offenses”** That statement is, of course, 100% accurate if the government means by “tax offenses” “income tax offenses.”¹⁸ In addition, the Internal Revenue Service (which was never established by any act of Congress, so **legally** the IRS doesn’t even exist as an agency of the government) is not even mentioned in Subtitle A. So if the IRS is not mentioned in subtitle A (as the IRS Commissioner was continually mentioned throughout the 1939 Code), how could it have been given any authority to do anything with respect to income taxes in the 1954 Code? If Congress intended for the IRS to have the “authority to investigate (income) tax offenses” why were all references to the IRS removed from subtitle A of the 1954 Code? The fact is the IRS **does not have any** “authority” to investigate **anything** in connection with income taxes. To further support its false claim regarding the alleged authority of the IRS, the government (in footnote No. 5) proceeds to make a number of blatantly false claims with respect to Code Sections 7601 and 7608(b). The government states: “ Congress gave the IRS a broad mandate to investigate all persons who may be *liable* for any internal revenue tax.” First of all, the IRS is **not even mentioned** in Section 7601, so how could that Section have given the IRS *anything*, much less a “broad mandate” ? In addition, even if the IRS were given such a “broad mandate” in Section 7601, it could only apply to persons “*liable* for any internal revenue tax.” Since the government has already conceded that there is no law making anyone “liable” for income taxes (but that the “imposition” of that tax in Section 1 of the Code is the “law” that makes persons “liable” for the income tax), in order for Section 7601 to apply to income taxes the government would have had to claim that in section 7601 “Congress gave the IRS a broad mandate to investigate all persons against whom an internal revenue tax is **imposed**.” Is that what section 7601 says?

The government also states, in footnote No. 5: “Under U.S.C. § 7608(b), Congress granted police powers to IRS criminal investigators.” Such a claim by the government is both false and fraudulent on a variety of grounds. First of all,

¹⁸ It was by no means *accidental* that the government left out of that statements the word “income” Both the government and the courts do this continually, for obvious reasons.

Section 7608(b) does not grant any police powers to “IRS criminal investigators,” it only grants such power (providing other conditions are met) to “criminal investigators of the *Intelligence Division* of the Internal Revenue Service” – a limiting phrase the government managed to leave out of its quote. Since IRS special agents are ***not*** part of the “Intelligence Division” of the IRS, this Code section does not apply to such alleged “criminal investigators” at all. In addition, the section states that such authority can only apply to investigators whom “The Secretary charged with the duty of enforcing any of the criminal provisions of the internal revenue laws...” ; (another phrase contained in this statute that the government managed to leave out of its quotation). And no IRS agent will be able to produce any such “charge” or Delegation of authority from the Secretary that would allow them to do ***anything*** in connection with income taxes.¹⁹ In addition, Section 7608(b) does not authorize IRS agents who fall within that Code section to “carry firearms,” as does Code section 7608(a) (1) with respect to agents who fall within ***that*** Code section. So what kind of “police powers” are provided to those who fall into section 7608(b) if that statute does not authorize the carrying of firearms? In addition, the claim here by the government that special agents (CID agents) fall into section 7608(b) is contrary to Magistrate-Judge Leavitt’s claim (as contained in Doc. #43) that CID agents fall into Section 7608(a). However since the government: (1) now claims that Special Agents fall into 7608(b) and (2) since agents who fall into section 7608 (b) are not authorized to “carry firearms,” and (3) since all of the agents who participated in the search and seizure raid conducted against me and Freedom Books were all carrying “firearms”; the government has here ***acknowledged*** that raid was conducted by special agents all of whom were ***illegally armed.***²⁰

¹⁹ Based on all of these repeated falsehoods in their Motion in Limine I would ask the Court to take judicial notice that it is obviously ***impossible*** for government lawyers to say ***anything*** truthful about ***any*** aspect of the federal income tax.

²⁰ And, of course, the raid was illegal on a ***variety of other grounds*** as covered in my Motion to Suppress which this Court has yet to rule on.

In addition, Code Section 7608 (a) and (b) taken together **specifically bar** all IRS agents from enforcing **any** aspect of the income tax.²¹ Certainly Code Section 7701(11) explains why this is so. All enforcement powers throughout the Code are **only** given to the Secretary of the Treasury – who is also authorized (by § 26 USC 7701 (11) and (12)) to delegate any of those powers to any other government agency where such power could be “redelegated” to lower echelon personnel. However if he were to make such a delegation of his authority he would have to notify the American public of that fact - so that the public would be aware that some federal agency (such as the IRS) has been authorized by the Secretary to enforce the payment of income taxes. Such notification to the public would have to be made by the Secretary publishing his Order in the Federal Register, as provided by 44 USC 1505. However no such Delegation Order nor proof of its publication **exist** – and without such documentation neither the government nor the Court can claim that the IRS has **any authority** to enforce the payment of income taxes. **What can be clearer than that?**

And as I have already explained in my Motion of July 5, 2005, any such claim by either the government or the Court – absent such documentation – would represent a clear-cut, criminal violation of 18 USC 241.

(d) And finally the government states that I should be barred from claiming that **“The filing of income tax returns is voluntary and not mandatory.”**

I have attached to this Response (as Exhibit A) merely two government documents (as indicative of the hundreds that are available, all of which claim the same thing). Exhibit A is an excerpt from Chapter 1 of the IRS “Penalty Handbook”²² Note that this **one** page states no less then **ten (10) times** that the income tax is based on “voluntary compliance” or that taxpayers pay the tax “voluntarily.” In addition, Exhibit A-2 is a letter from the Deputy Assistant

²¹ Code section 7608(a) only authorizes IRS agents (assuming other conditions are met) to enforce alcohol, tobacco, and firearms taxes and such other taxes as might fall into Subtitle E. Income taxes, of course, fall into Subtitle A.

²² This was returned to me with about 10 boxes of discovery material, so the government was aware of the document. The fact that there is no “discovery number” on the document is due to the fact that such numbers were missing from a number of documents returned to me as part of discovery, as I showed to both Special Agents Holland and Steiner when they delivered such material to me.

Secretary of the Treasury Department acknowledging that the income tax is based on “voluntary compliance.” Based on such government documents (and numerous others), I have concluded that the income tax is *indeed* based on “voluntary compliance.” If the government wants to argue that despite all of these IRS and Treasury Department claims, the income tax is **not based** on “voluntary compliance,” but that the tax is *really* based on “compulsory compliance” the government is free to do so.²³ However, neither claim has anything to do with any statute – it has to do with a factual issue. Can the public believe and rely on all the IRS and Treasury Department (factual) claims and pronouncements that the income tax is based on “voluntary compliance”? Or is the government correct that the public has a mistaken perception of the meaning of the word “voluntary”; that it **does not** *mean* “something done of one’s own free will and without compulsion,” but that it means (taking a page out of George Orwell’s “Newspeak” and “Double Think”) something entirely **opposite** of what that word generally connotes? Okay. Let the government put on a witness and let them argue that theory to the jury, and let’s see how far they get on cross-examination.

IN SUMMATION

It is clear that the government’s Motion in Limine is a tissue of lies from start to finish and designed to **obstruct justice** and deny Schiff his right to a fair trial as guaranteed to him by the 5th and 6th Amendments to the U.S. Constitution. The government knows that unless it can persuade this Court to **ILLEGALLY and UNCONSTITUTIONALLY** *muzzle* Schiff, it has no chance whatsoever of framing him²⁴ with respect to: (1) crimes he didn’t commit; (2) in connection with crimes and laws that do not exist; and (3) pursuant to a criminal jurisdiction that this Court does not have.

Based on all of the above, Schiff requests that the Court deny the United States’ Motion in Limine and to impose Rule 11 sanctions on the government’s attorneys for

²³ It is my belief that when official IRS documents say income taxes are based on “voluntary compliance” those documents mean what they say. The government, on the other hand, wants to argue that such official IRS documents don’t mean what they say. So who is trying to confuse the jury?

²⁴ As he was framed in 1985 by Connecticut District Court Judge Peter J. Dorsey who instructed Schiff’s jury that it could find Schiff guilty of income tax evasion even if the government did not prove the act of tax evasion he was charged with committing.

having the effrontery and chutzpa to submit such an egregious, fraudulent and lawless motion to this Court.

ORAL ARGUMENT REQUESTED

Dated: August 16, 2005

Irwin Schiff, pro per

CERTIFICATE OF SERVICE

I certify that I have this date hand delivered a copy of the foregoing Amended Objection to the Government's Motion in Limine to.:

MELISSA SCHRAIBMAN
LARRY J. WSZALEK
JEFFREY A. NEIMAN
Trial Attorneys, Tax Division
US Department of Justice
333 Las Vegas Blvd., South, Suite 5000
Las Vegas, Nevada 89101

And that I have this day mailed a copy of this Amended Motion by first class mail, to the following Attorneys of record.

CHAD BOWERS, Esq.
Counsel for Defendant Cohen
3202 W. Charleston Blvd.
Las Vegas, Nevada 89102

MICHAEL CRISTALLI, Esq.
Counsel for Defendant Neun
732 S. 6th St. Suite 100
Las Vegas, Nevada 89109

Date: August 16, 2005

Irwin Schiff