

3. In paragraph 11(4) of plaintiff's complaint, plaintiff accuses defendant of an "intent to evade and defeat paying the federal taxes lawfully due and owing." (Emphasis added) Defendant assumes that the "federal taxes" plaintiff is referring to here is the income taxes at issue in this lawsuit.

Admit, therefore, that there is no provision anywhere in the Internal Revenue Code that *specifically* requires defendant "to pay" the income taxes that the United States claimed in paragraph 11(4) of its complaint that defendant sought to "evade and defeat."

Response to Request for Admission No. 3: The United States objects to this request on the ground that it contains argumentative, scandalous, indecent, and impertinent matter calculated to annoy, embarrass, and oppress the United States in the eyes of the Court, the ultimate fact finder at the trial of this matter, the news media, and the public, all in violation of the principles expressed in Federal Rules of Civil Procedure 7(b)(2), 11, 12(f), and 26. In particular, the request contains shopworn, tax-protestor rhetoric that has been unequivocally and repeatedly rejected by the courts. Without waiving or in any way limiting any objection the United States has or might have to this request, the United States denies the request.

4. In paragraph 11(3) of plaintiff's complaint, plaintiff accuses defendant, in part, of "failing to maintain adequate books and records as are necessary for the determination of his true and correct tax liability"

Admit that there is no provision in the Internal Revenue Code that specifically requires defendant to maintain books and records for income tax purposes as referred to in paragraph 11(3) in plaintiff's complaint.

Response to Request for Admission No. 4: The United States objects to this request on the ground that it contains argumentative, scandalous, indecent, and impertinent matter calculated to annoy, embarrass, and oppress the United States in the eyes of the Court, the ultimate fact finder at the trial of this matter, the news media, and the public, all in violation of the principles expressed in Federal Rules of Civil Procedure 7(b)(2), 11, 12(f), and 26. In particular, the request contains shopworn, tax-protestor rhetoric that has been unequivocally and repeatedly rejected by the courts. Without waiving or in any way limiting any objection the United States has or might have to this request, the United States denies the request.

5. In connection with the above reference to defendant's alleged income tax "liability" as referred to in paragraph 11(3) of plaintiff's complaint;

Admit that there is no statute in the Internal Revenue Code that specifically provides and makes defendant "liable" for income taxes as referred to in paragraph 11(3) of plaintiff's complaint.

Response to Request for Admission No. 5: The United States objects to this request on the ground that it contains argumentative, scandalous, indecent, and impertinent matter calculated to annoy, embarrass, and oppress the United States in the eyes of the Court, the ultimate fact finder at the trial of this matter, the news media, and the public, all in violation of the principles expressed in Federal Rules of Civil Procedure 7(b)(2), 11, 12(f), and 26. In particular, the request contains shopworn, tax-protestor rhetoric that has been unequivocally and repeatedly rejected by the courts. Without waiving or in any way limiting any objection the United States has or might have to this request, the United States denies the request.

Treasury Decision 1995 identifies an IRS Form 17 as being, among other things, the statutory Notice and Demand “to complete the Government’s lien on property belonging to the taxpayer” and is to be sent “before the delinquent taxpayer becomes chargeable with penalty and interest.”

180. **Admit** that Treasury Decision 1995 has never been revoked or repealed.

Response to Request for Admission No. 180: The United States objects to this request on the ground that it is not relevant to the issues in this case nor reasonably calculated to lead to the discovery of admissible evidence. The United States objects to this request on the ground that it improperly seeks an opinion, contention, or conclusion of law. The United States objects to this request on the ground that it asserts a frivolous legal position which is (1) unwarranted by existing law and (2) intended only to harass or delay the United States.

181. **Admit** that no other Treasury Decision or Treasury Regulation identifies any document other than a Form 17 as being the Notice and Demand called for by such statutes as Code Sections 6303, 6321, 6331 and 6215(a).

Response to Request for Admission No. 181: The United States objects to this request on the ground that it is not relevant to the issues in this case nor reasonably calculated to lead to the discovery of admissible evidence. The United States objects to this request on the ground that it improperly seeks an opinion, contention, or conclusion of law. The United States objects to this request on the ground that it asserts a frivolous legal position which is (1) unwarranted by existing law and (2) intended only to harass or delay the United States.

182. **Admit** that the IRS never sent defendant an IRS Form 17 for any of the years at issue.

Response to Request for Admission No. 182: The United States objects to this request on the ground that it is not relevant to the issues in this case nor reasonably calculated to lead to the discovery of admissible evidence. The United States objects to this request on the ground that it improperly seeks an opinion, contention, or conclusion of law. The United States objects to this request on the ground that it asserts a frivolous

legal position which is (1) unwarranted by existing law and (2) intended only to harass or delay the United States.

183. Based on Admissions 180-182, **Admit** that plaintiff's claim (as contained in paragraph 8 of its complaint) that defendant "refused, or failed to fully pay the assessments" – "despite" his allegedly being sent "A proper notice and demand for payment" was a false claim, and no such statutory notice and demand for taxes was ever sent to defendant for any of the years at issue.

Response to Request for Admission No. 183: The United States admits that Irwin A. Schiff failed to fully pay the assessments at issue in this case after proper notice and demand. The United States denies the remaining allegations of Request No. 183.

184. **Admit** that in their letters to "Taxpayers" (that were included in the 1040 booklets for the years 1991, 1993, and 1994 as shown in Exhibit O) former IRS Commissioners Margaret Milner Richardson and Fred T. Goldberg both indicated that "compliance" in connection with the provisions of the Code dealing with income taxes is "voluntary."

Response to Request for Admission No. 184: The United States objects to this request on the ground that it is not relevant to the issues in this case nor reasonably calculated to lead to the discovery of admissible evidence. The United States objects to this request on the ground that it improperly seeks an opinion, contention, or conclusion of law and the request seeks an opinion based on false assumptions of fact and/or law.

185. **Admit** that the IRS issues many such official documents claiming that the income tax is based on "voluntary" compliance.

Response to Request for Admission No. 185: The United States objects to this request on the ground that it is not relevant to the issues in this case nor reasonably calculated to lead to the discovery of admissible evidence. The United States objects to this request on the ground that it improperly seeks an opinion, contention, or conclusion of law and the request seeks an opinion based on false assumptions of fact and/or law.

186. **Admit** that the instant District Court could have subject matter jurisdiction to compel defendant to pay the taxes at issue **only** if such payment was based on compliance that was "compulsory", but would not have subject matter jurisdiction to compel their payment if compliance was merely "voluntary."

Response to Request for Admission No. 186: The United States admits that the District Court has subject matter jurisdiction over this case. The United States objects to the remainder of the request on the ground that it seeks to require the United States to engage in speculation, to assume hypothetical facts, and to provide mere guesses constituting neither opinions nor contentions that would serve any substantial proper purpose. The United States objects to this request on the ground that it improperly seeks an opinion, contention, or conclusion of law and the request seeks an opinion based on

false assumptions of fact and/or law.

187. **Admit** that the B.A.T.F. never claims and/or issues statements or documents claiming that the tax laws it enforces are based on “voluntary” compliance.

Response to Request for Admission No. 187: The United States objects to this request on the ground that it is not relevant to the issues in this case nor reasonably calculated to lead to the discovery of admissible evidence. The United States objects to this request on the ground that it improperly seeks an opinion, contention, or conclusion of law and the request seeks an opinion based on false assumptions of fact and/or law.

188. **Admit** that if the State of California stated in its Motor Vehicle manual that California traffic laws were based on “voluntary compliance,” this would indicate to California drivers that they were free to comply or not comply with such traffic “laws” as they saw fit.

Response to Request for Admission No. 188: The United States objects to this request on the ground that it is not relevant to the issues in this case nor reasonably calculated to lead to the discovery of admissible evidence. The United States objects to this request on the ground that it improperly seeks an opinion, contention, or conclusion of law and the request seeks an opinion based on false assumptions of fact and/or law.

189. **Admit** that neither the F.B.I. nor the Justice Department ever claim that the drug laws they enforce are based on “voluntary” compliance.

Response to Request for Admission No. 189: The United States objects to this request on the ground that it is not relevant to the issues in this case nor reasonably calculated to lead to the discovery of admissible evidence. The United States objects to this request on the ground that it improperly seeks an opinion, contention, or conclusion of law and the request seeks an opinion based on false assumptions of fact and/or law.

190. **Admit** there has to be a legal difference between “voluntary compliance” and “compulsory compliance.”

Response to Request for Admission No. 190: The United States objects to this request on the ground that it is not relevant to the issues in this case nor reasonably calculated to lead to the discovery of admissible evidence. The United States objects to this request on the ground that it improperly seeks an opinion, contention, or conclusion of law and the request seeks an opinion based on false assumptions of fact and/or law.

191. **Admit** that “compulsory compliance” and “voluntary compliance” cannot both mean the same thing.

Response to Request for Admission No. 191: The United States objects to this request on the ground that it is not relevant to the issues in this case nor reasonably calculated to lead to the discovery of admissible evidence. The United States objects to this request on the ground that it improperly seeks an opinion, contention, or conclusion

of law and the request seeks an opinion based on false assumptions of fact and/or law. (*Note by Irwin Schiff. While all of the Government's responses as shown above are ridiculous and obviously designed to avoid having to correctly answer the admission, since a correct*

answer would undermine the government's position. The answer here is particularly ridiculous. The government could have answered the same way if I had asked, "Admit that murder and bank robbery cannot both mean the same thing," or "Admit that black and white cannot both mean the same thing.")

192. **Admit** that, in English, the word “voluntary” generally means “without legal obligation”: something that is done “of one’s own free will.”

Response to Request for Admission No. 192: The United States objects to this request on the ground that it is not relevant to the issues in this case nor reasonably calculated to lead to the discovery of admissible evidence. The United States objects to this request on the ground that it improperly seeks an opinion, contention, or conclusion of law and the request seeks an opinion based on false assumptions of fact and/or law.

193. **Admit**, therefore, that all IRS references to the “voluntary compliance” nature of the federal income tax, **must mean** that one is free to pay or not pay this “tax” based upon one’s own free will and that the payment of income taxes is not – by law - based on legal compulsion.

Response to Request for Admission No. 193: The United States objects to this request on the ground that it is not relevant to the issues in this case nor reasonably calculated to lead to the discovery of admissible evidence. The United States objects to this request on the ground that it improperly seeks an opinion, contention, or conclusion of law and the request seeks an opinion based on false assumptions of fact and/or law.

194. **Admit** that if there were laws requiring the public to pay income taxes, it would make no sense *whatsoever* for the Government to claim that compliance with such laws is “voluntary.”

Response to Request for Admission No. 194: The United States objects to this request on the ground that it is not relevant to the issues in this case nor reasonably calculated to lead to the discovery of admissible evidence. The United States objects to this request on the ground that it improperly seeks an opinion, contention, or conclusion of law and the request seeks an opinion based on false assumptions of fact and/or law.

195. **Admit** that the reason the Government claims that income taxes are based on “voluntary compliance” is because there are no laws making persons “liable” for such a “tax” and/or requiring them “to pay” such an alleged tax.

Response to Request for Admission No. 195: The United States objects to this request on the ground that it improperly seeks an opinion, contention, or conclusion of law and the request seeks an opinion based on false assumptions of fact and/or law. The United States objects to this request on the ground that it is compound, too complex, too lengthy, or otherwise too confusing to be answered. The United States objects to this request on the ground that it asserts a frivolous legal position which is (1) unwarranted by existing law and (2) intended only to harass or delay the United States. The United States admits that the Internal Revenue Code imposes a legal duty on persons earning more than

minimal income to report and pay individual income tax annually. The United States denies the remaining allegations of Request No. 195.

196. Code Section 6201(a)(2) provides that the Secretary can estimate the amount of tax that has been omitted to be paid ***by stamp***. Since there is no comparable statute that authorizes the Secretary to “estimate the amount of tax that has been omitted to be paid” ***on the basis of a return***. ***Admit*** that no IRS employee or Tax Court judge can have any authority to “estimate” the amount of tax defendant might have omitted from any income tax return he filed.

Response to Request for Admission No. 196: The United States objects to this request on the ground that it is not relevant to the issues in this case nor reasonably calculated to lead to the discovery of admissible evidence. The United States objects to this request on the ground that it improperly seeks an opinion, contention, or conclusion of law and the request seeks an opinion based on false assumptions of fact and/or law. The United States asserts that the Internal Revenue Service has statutory authority to estimate and determine unreported income.