THE FOLLOWING WILL PROVIDE EXTENSIVE AND IRREFUTABLE PROOF OF HOW FEDERAL JUDGES AND D.O.J. LAWYERS KNOWINGLY VIOLATE THE LAW IN ORDER TO CONVICT DEFENDANTS (ILLEGALLY) CHARGED WITH INCOME TAX CRIMES, AND WHY *ONLY* MISTATEMENTS OF LAW *EVER* "COMES FROM THE BENCH" AT SUCH TRIALS

Since the income tax was repealed in 1954 when Congress adopted the 1954 Code, it is clear that for 50 years federal judges in conspiracy with U. S. Department of Injustice prosecutors have been illegally and criminally prosecuting people for crimes that do not exist in connection with a tax that nobody owes. Therefore, the fact that Judge Dawson along with all of the Government's prosecutors in this case have been engaged in the same criminal conduct should surprise no one – except in this case, their criminal conduct was so blatant and Judge Dawson's charge to the jury was so outrageously false in so many areas, that changes in the way criminal trials are conducted in the U.S. of A. must inevitably follow from these disclosures.

Pursuant to the Supreme Court's definitive *Cheek* decision, 498 US at page 201, the government in a tax prosecution has a three- fold burden, it must prove: (1) The law imposed a duty upon the defendant; (2) The defendant knew of that duty; and (3) he deliberately and intentionally (willfully) violated that duty. Notice that the issue of "willfulness" only enters the picture in connection with the Government's third burden. Obviously, a defendant has a right during the government's presentation of its case, to establish that no law imposed any such "duty" upon him. However to do that, the defendant must be able to raise the law itself and show that no law imposed any such "duty' upon him, and that the IRS employees who testified for the Government, had no legal authority to do what they testified they did. If the defendant can establish these claims during the Government's presentation of its case, and knock out all of the Government's IRS witnesses (which can easily be done by introducing into evidence their job descriptions, the significance of section 7608, and the nature of their "pocket commissions"[1])

[1] The job description of Special Agents (Exhibit A) clearly reveals that they have no authority to investigate the alleged income tax liabilities of persons residing within the continental USA; Section 7608 (Exhibit B) reveals that the only IRS agents (subsection (b)) who might have authority to enforce the payment of income taxes [which falls into subtitle A] are those agents from the "Intelligence Division of the IRS whom the Secretary charges etc. etc. etc"; however, the public never comes in contact with such agents; while those agents whom the public deals with, Special Agents and Revenue Officers, must fall into section (a) and, therefore, can only have authority to enforce

the defendant would be entitled to a direct verdict of acquittal at the close of the Government's presentation of its case, without the defendant even having to put on a defense, largely based on the issue of "willfulness."

Therefore, how did Judge Dawson prevent me from proving that no income tax law imposed a "duty" upon me, and that I knew of such a "duty" – thereby sparing the government the need of having to prove these first two elements of its burden, while preventing me from proving that none of the Government's IRS witnesses had any legal authority to do what they testified they did. Judge Dawson sought to accomplished these tasks in a variety of ways. The first way was to prevent me from bringing up the law itself, by continually claiming that "the law will come from the bench."[2] How could I prove that no "law" imposed any "duty" upon me (and therefore I "knew" of such a "duty") if I could not bring up the law itself? In fact when I asked Judge Dawson, if the Government intended to put on a witness who would testify that the law imposed a "duty" upon me to pay income taxes, David Ignall, the Government's lead prosecutor, specifically stated that the Government had no such intention of doing so, but would rely on the Judge Dawson's jury instructions to establish these elements for the Government. However, since I would never be able to cross-examine Judge Dawson concerning his jury instructions, he would be free to misstate the law (he literally threw **all law** out the window as he misstated it at least two dozen times – and such examples will follow) as he fabricated a "duty" that did not exist. Later, at a hearing (conducted outside the presence of the jury) involving his proposed jury instructions, I specifically pointed out to him how numerous of his proposed jury instruction misstated the law - but he gave those instructions anyway, although he did change a few, while he refused to give jury instructions that correctly stated the law. Since my objections and corrections were recorded at that time, they will prove that Judge Dawson knew he was misstating the law to the jury, if my objections are not edited out of the transcript.

---

the payment of subtitle E taxes, such as liquor, tobacco and firearms. With respect to "pocket commissions" (Exhibit C): the IRS issues two types, "enforcement" and "non-enforcement" commissions. All IRS seizures are done by Revenue Officers who are only issued "non-enforcement" pocket commissions, which again proves that they have no legal authority to seize anything, such as: bank accounts, wages, automobiles, stock portfolios, etc. etc. etc., which they seize every day. Thus all IRS Revenue Officers are essentially thieves operating under color of law whose thievery is protected by their partners in crime, the federal judiciary and DOJ lawyers.

[2] However, as the following will show, only misstatements of law come from the bench.

Apart from already explaining why the actions of Judge Dawson and the prosecutors constituted criminal violations of 18 U.S.C 241 in the 12 page motion I filed on July 5, 2005 (and which is posted immediately above this document) their criminal culpability was substantially extended at trial and would now include the crime of obstruction of justice – as the following will demonstrate.

1) Judge Dawson would not allow me to bring up the law, especially when it would impeach the testimony of government witnesses. For example:

a) A government witness, with a very impressive title, was introduced as being in charge of the frivolous penalty program in the 9th Circuit area. She testified that the IRS imposed the $500 frivolous penalty based upon guidelines established by the legal counsel for the IRS, and when the IRS received a tax return that fell within those guidelines, they imposed the $500 frivolous penalty. I objected to her testimony as hearsay, since she was not the one who determined whether a return was frivolous or not, and what she was told by the IRS District Counsel constituted hearsay. I stated that it was the IRS District Counsel who should be testifying concerning what constituted a "frivolous" return, since he was apparently the one who made that determination and not the witness who was now testifying. But my objection was overruled. When I cross-examined her, I specifically asked her whether or not any IRS agent took specific responsibility for imposing the frivolous penalty. And she again elaborated on how the penalty was imposed pursuant to guidelines set up by the IRS District Counsel. Therefore, I again asked her if she was sure that the frivolous penalty was not imposed by IRS employees taking specific responsibility for imposing the penalty. [3] She said "No," that was not how it was done. I then asked her if she was familiar with Code section 6751. I forgot whether she said "Yes" or "No." In any case I asked her, "If you saw a copy of IR Code Section 6751, would that refresh your recollection?" She must have said, "Yes," since I now moved to admit Section 6751 into evidence. I handed a copy of section 6751 to the U.S. attorney who was sitting right in back of me. He read it, but appeared to have a puzzled look on his face, when he said,

[3] Since I could not get expedited transcripts of the actual testimony (even though I was willing to pay extra for them) , these statements represent my best recollection of what was actually testified to, since I do not, as yet, have actual transcripts.

"No objection." I then handed the document to the clerk, so it could be marked as an Exhibit, and she handed it up to Judge Dawson, who proceeded to read it. He read: "No penalty under this title shall be assessed unless the initial determination of such assessment is personally approved (in writing) by the immediate supervisor of the individual making such determination or such higher level official as the Secretary may designate." Judge Dawson, of course, realized that section 6751 (which provided that a document containing at least two signatures was required in order for the frivolous penalty to be imposed) totally impeached the testimony of the Government's witness then sitting before him. Therefore, he sought to save the government's witness from being totally discredited by saying: "Well, courts have held (of course, he never named what courts) that this provision is not really binding on the IRS (or words to that effect), so this document is irrelevant and will not be admitted." So, Judge Dawson would not allow the law, section 6751, to be admitted, since it would allow me to use it to discredit the entire testimony of this impressively titled, government witness. Since she also stated (in order to establish her alleged credentials, even though the government would not qualify her as an "expert")[4] that she had testified extensively at both civil and criminal trials. It is, therefore,

[4] The Government never qualifies any of its witnesses as "experts" in tax law. The Government does this deliberately, so that none of its witnesses can be cross-examined on the law itself. However, their witnesses continually testify about the law without appearing to do so and without their being subject to cross-examination on the "laws" they testify about. The government accomplishes this in the following manner. Government witnesses continually refer to such things as: "income," "liability," "deficiencies," "levies," "seizures" as well as "CDP hearings" " books and records," "concealment" and even the failure of the defendant "to cooperate with the IRS, " as if the IRS did all of these things **legally** and the defendant was **legally obligated** and **subject to** what these terms imply. However, all such terms involve **a basis in law**, such as: **a statute** (or the **lack** of a statute) or, as in the case of "income," a **legal conclusion**. However, defendants are prevented from cross-examining Government witnesses concerning: (1) their use of these terms; (2) the **legal basis** of such terms ; and (3) the substance of the **statutes** in which these terms appear – because both the court and the Government will contend that since such witnesses "have not been qualified as 'experts' in tax law, they cannot be cross-examined on the law." In this manner, the Government deliberately and disingenuously has created a situation where it is able to use Government witnesses to casually (but effectively) testify about the "law," but make it impossible for defendants to impeach their testimony by cross-examining them on the "laws" they raise and refer to. This diabolic scheme allows Government witnesses to infer that: (1) the actions and activities of the defendant **are illegal** (when they generally are not); (2) that the actions and activities of the IRS **are legal** (when they generally are not); and (3) allows Government witnesses (as well as the prosecutor and the court itself) to use such terms as "income" and "liability" against defendants, when such terms cannot apply to defendants **on any basis.**

It should be noted that even in this case, the Government's summary witness was not offered as an "expert" in tax law. He was offered only as an "expert in tax calculations, " (whatever that means). However, the

apparent that at all such trials her testimony was in direct conflict with the law – unfortunately defendants at such trials would probably be unaware of that fact.

b) One of the Government's first witnesses was retired Special Agent Ted Wethje. He is mentioned in the Federal Mafia on pages 221, 222, and 224 . The Government largely relied on his perjured testimony to gain my indictment and conviction in 1985 and therefore sought to use this experienced and unconscionable liar at this trial. He had absolutely no legal authority to testify at either my 1985 trial or at this trial, since he has no more authority to enforce the payment of income taxes than the man in the moon. He is precluded from doing so by his own job description (Exhibit A) and because he falls into subsection (a) of provision 7608 (Exhibit C). Any IRS agent who claims he is legally authorized to carry a firearm must fall into subsection (a) of section 7608, since agents who fall into subsection (b) are not authorized to "carry firearms." So, if Special Agent Wethje was authorized to "carry firearms" during his employment with the IRS, he could only have been authorized to enforce the payment of liquor, tobacco, and firearms taxes and such other taxes as fall within the provisions of subtitle E of the IR Code – and not income taxes, which fall within subtitle A of the IR Code.

So when I cross-examined him, the first thing I said to him was, "Isn't it a fact Mr. Wethje, that when you worked at the IRS you carried a firearm?" The government immediately objected to the question (probably citing "relevance") and its objection was immediately sustained by Judge Dawson in the following manner, "Sustained - move on." However, I tried to argue that weather or not Wethje carried a firearm was relevant as to whether or not he was authorized to give testimony at this trial since it involved income taxes. However, Judge Dawson would hear none of it. He supposedly had warned me that when he sustained an objection, I was not to argue any further but had to "Move on." However, I was also under the impression, that one had a right to argue the validity and necessity of the question you asked, before it was ruled upon, and in this case (as well as in numerous other cases) Judge Dawson ruled upon the Government's objection without giving me an opportunity to argue why the

---

Government subsequently sought to sneak in his testimony as coming from an expert in "income tax law." However, I prevented this from happening. I am sure the Government gets away with this at other tax trials.

question was relevant to my defense. Also I am hard of hearing, and so I might not have heard him say "Sustained," but believed I still had a right to argue the validity of my question – and so might have raised arguments after he had stated "Sustained." At such times Judge Dawson would bark, "Sanction," which meant I had just been held in contempt of court, which carried a jail sentence that was double to that meted out by the previous sanction. Judge Dawson started the sanctions at one day in jail, which were then doubled for each succeeding sanction. I must have received at least a dozen sanctions. In any case, he also would not allow me to me bring up Wethje's job description, which also showed that Wethje had no authority to investigate anybody living within the continental U.S.A. in connection with income taxes, and so he had no authority to be testifying at this trial. In this manner Judge Dawson knowingly allowed the Government to use witnesses against me who he knew had absolutely no authority to testify at my trial.

c. Another Government witness, Revenue Officer Luddie Talley testified that he was involved (at various times) in seizing numerous items from me including: an automobile, monies taken from me which were being held for me at the Clark County Jail, and 100% of my monthly Social Security benefit. He had sent the Social Security Administration a fraudulent, IRS notice-of- levy (which he had no authority to send out, and which is totally benign and can be immediately thrown into the nearest trash can) on which he had added, in his own handwriting, "full levy"; a term that appears no place in the law governing "notices-of-levy."

When I asked Talley, "Are you aware of IRS pocket commissions?," the Government cried out, "Objection," which Judge Dawson "Sustained" as usual. However, had I been permitted to proceed with this line of questioning, it would have proceeded as follows. Talley would have had to answer, "Yes" to my initial question. Based on that answer, I would then have said, "And they consist of enforcement and non-enforcement commissions, do they not?" And he would have had to say, "Yes." And then I would have said, "And what kind of a pocket commission do you have?" And he would have had to say, "A non-enforcement pocket commission." And then I would have said, "Therefore, you have no enforcement authority with respect to income taxes, isn't that correct?" In order not to commit perjury, he would have had to answer, "Correct." "Therefore," I would have said, "you had no lawful authority to seize my

automobile, the money being held for me at the Clark County Jail, or my monthly Social Security check, isn't that correct?" And he would have had to answer, "Correct." And then I would have said, "So you are no better than an ordinary thief, except you operate under color of law, isn't that correct?" And he would have had to answer, "Correct." Except I would have corrected him, by saying. "No, you are worse than an ordinary thief. Ordinary thieves at least don't have the gall to pretend that their stealing is legal, and they, at least, take some risk. They don't have federal judges and U.S. attorneys protecting them. Because of the hypocrisy in your brand of thievery, and because it receives the protection of the courts and the DOJ, it must be regarded as a lower form of thievery then that committed by ordinary criminals." However, I never got the chance to proceed along those lines, since I was prevented from doing so by Judge Dawson.

In addition, when I asked Talley, "When you seize property do you do it legally or illegally?" he responded by saying, "I do it legally." This laid the foundation for my next question, which was, "Did you ever see a statute that allowed the IRS to seize property?" However, before he could answer, the Government objected and Judge Dawson gave his usual "Sustained." If Talley had said "Yes," to that question, I would have handed him the Code and asked him to show me the statute that allowed him to seize property legally, and he would not have been able to find such a statute, because it doesn't exist. If he said "No," I would have asked, "Then how do you know you seize property legally?" So no matter how Talley answered, I would have been able to expose the fact that IRS agents have no authority to seize property. But, again, the Government's prosecutors and Judge Dawson interceded in order to prevent me from proving that all IRS seizures are illegal, and not provided for by law.

In addition, I produced a document sent out by the Social Security Administration that showed that the seizure of Social Security benefits by the IRS is limited to 15% (assuming they have any seizure authority at all, which they do not have.) However based upon erroneous representations made by the Government, Judge Dawson instructed the jury that the law allowed the IRS to seize 100% of my monthly benefit. That was dead wrong, but explaining it to the jury would have been too complicated, besides I had a better way to do it. I was calling as a

witness Dr. Raymond Hartman of Beaver Falls, Pennsylvania. His involvement in the movement even predates mine (See page 59 of "The Federal Mafia."). When he told me the IRS was taking 100% of his Social Security, I provided him with information which he sent to the Social Security Administration. Shortly thereafter they sent him a refund of approximately $9,000 and restored 100% of his monthly benefit. Since I had to supply Judge Dawson with an outline of what my witnesses were going to testify about, he informed me that he would not permit Dr. Hartman to testify about getting his Social Security benefits restored. When I asked him why, he said that such testimony had nothing to do with income taxes. I am sure that the fact that Dr. Hartman's testimony would also refute what Judge Dawson had told the jury concerning the IRS's legal authority to seize 100% of my Social Security benefits had nothing to do with his decision..

(d) Along the same lines, the Government's summary "expert," IRS Agent Clinton Lowder testified extensively concerning deposits to my bank accounts which he claimed revealed that substantial amounts of money had been deposited to my "eight bank accounts" in connection with the years at issue. [5] When I had previously inquired about the relevance of all his testimony regarding these bank deposits, the Government claimed that it was related to how much "income" I had received during this period. I said, no it didn't. I pointed out that it merely indicated how much money I had deposited to my bank accounts and nothing more, and depositing money to ones bank account is not a crime – nor had I been charged with any such

[5] The Government sought to mislead the jury concerning the purpose and nature of my bank accounts – seeking to create the impression that I used eight bank accounts to make my receipts less traceable. Mr. Lowder continually referred to "transfers" between my "eight bank accounts." Actually I only had four accounts (plus my PILL account) at any one time. When the IRS illegally seized my bank accounts with Bank of America (and ATM withdrawals from my PILL account saved the day, because it allowed me to pay my employees and other creditors) I opened up accounts with the Nevada State Bank because their Deposit Agreement said they would only turn over depositor funds "pursuant to legal process" which eliminated IRS notices-of-levy (if their differences were pointed out to them.) However, they have since changed their Deposit Agreement to make it more compatible for them to illegally honor IRS notices -of -levy, which doing so, is still a violation of Nevada State law. In any case, two of the four accounts were for the Freedom Foundation. One account was interest bearing, the other was not. I kept funds not immediately needed in the interest bearing account, and transferred funds to the non interest bearing checking account as needed. The two accounts I had for Freedom Books consisted of a merchant account and my general checking account. The merchant account is where credit card receipts are automatically deposited by the company handling those funds, while checks and other receipts are deposited directly into the checking account. So there was nothing devious or shady about having these four accounts (or the eight the Government kept referring to) as the Government sought to depict.

crime. Such deposits might be related to a crime if I had been charged with money laundering, or selling products that were illegal. I further pointed out that such bank deposits could not be considered as being indicative of the receipt of "income" unless the Government put on an "expert" in the law, who would testify (and be subject to cross-examination) that deposits to ones bank accounts constituted the receipt of "income" within the meaning of Code Section 61. Since the Government had not put on any such "expert" witness (since they knew I would have eaten them up alive) they could not legally claim that mere bank deposits constituted – **to <u>any</u> degree**- the receipt of "income" within the meaning of Code section 61. But Judge Dawson (illegally) did so anyway.

In addition, when I cross-examined Mr. Lowder I asked him, "Isn't the purpose of your analysis of my bank deposits an attempt on your part to estimate the amount of income taxes you believe I omitted from the tax returns I filed for the years at issue?" I actually had to repeat that question three or four times before I got a straight answer from him. When he finally admitted that was the purpose of his activity, I asked: "Isn't it a fact that section 6201(2) (A) gives the Secretary the authority to estimate the amount of taxes that have been omitted to be paid **<u>by stamp</u>**, but no law authorizes the Secretary (or the IRS) to estimate the amount of taxes that has been omitted from an **<u>income tax return?</u>**" "Objection! He is raising the law, your Honor." "Sustained. Move on." "But your Honor, I asked that question merely to show that the law does not allow Mr. Lowder to do what he claims he was doing." "Mr. Schiff: you have deliberately violated my order that you are not to raise issues of law, nor argue with me when I sustain a Government objection; therefore, you will be sanctioned for doing so."

Of course, no law authorizes the IRS (nor the Government at criminal tax trials) to attribute to anyone more in income taxes than what they reported on their tax returns. Therefore, seeking to pursue another tack, I said, "Mr. Lowder, when you attempt to analyze a persons various sources of income and possible deductions and seek to calculate a tax that is different from what that taxpayer reported on his return, do you do that legally or illegally?" "I do it legally" he immediately replied. I was therefore poised for my follow up question. "Mr. Lawder, have you ever seen a statute that authorized you to calculate a tax that is different from

what a taxpayer reported on his return?" "Objection" "Sustained" " But your Honor, I was only….." Sanction. You are deliberately doing it again."

In this way, Judge Dawson in criminal collusion with the Government, sought to prevent me from proving that no law authorized either the IRS, Secretary of the Treasury (or his delegate), or the Justice Department in this prosecution, to claim that I owed more in income taxes than what I had reported on my "zero" returns for all of the years at issue.

(f) Therefore, during the presentation of its case the Government did not put on one witness who would testify that I had any "income" or income tax "liability" for any of the years at issue, or that anything (not one word, sentence, or phrase) in any of my books and tapes (including my "zero" return) violated any law or encouraged anyone to violate any law – though such allegations were contained throughout the indictment. And though they had undercover agents at both of my last seminars (a two day seminar held in Las Vegas and a one day Seminar held in New York City) they played no excerpts from either seminar as showing I had advocated violations of law at either seminar – though such allegations were contained in indictment.[6] And no less than six government witnesses testified that they could find no law that made them "liable" for income taxes, or required them "to pay" income taxes, and at least four of them testified that they believed "income," within the meaning of the IR Code, meant "corporate profit." In addition, all three of my former employees who were witnesses for the prosecution testified that ***at no time*** did they, nor any of my other employees, ever believe that any of the material sold and sent out by Freedom Books encouraged anyone to violate any law, nor did I ever give them any reason to believe that I did not hold my beliefs on taxes other than sincerely and honestly. In short, the Government did not present a scintilla of evidence to support any of allegations contained in its indictment and we should have gotten a direct verdict of acquittal at the close of the government's case.

HOW JUDGE DAWSON SOUGHT TO OBSTRUCT JUSTICE BY PREVENTING ME FROM PUTTING ON A DEFENSE

[6] In addition, throughout the indictment I am accused of "knowing and believing" that practically everything I teach and write about the income tax I know to be false. Can you believe it?

Judge Dawson sought to prevent me from putting on an effective defense, by:

(1) preventing me from calling witnesses whose testimony was crucial to my defense;

(2) preventing me from testifying in the most effective manner;

(3) by blatantly misstating the law in his jury instructions, and

(4) by refusing to give a proper jury instruction on the meaning of "income" and by refusing to give a jury instruction that was extremely favorable to my defense.

The fact that Judge Dawson would actually prevent me from calling witnesses whose testimony was material to my defense was totally shocking to many of those who attended my trial, as well as the witnesses who would not be allowed to testify in the manner we had intended. For example, a key theme that was repeated throughout the indictment was that I had prepared "false and fraudulent documents" and gave tax advice to people which I "well knew and believed" was false. Such claims made to the grand jury D.O.J. prosecutors knew were false, but they wanted to get an in indictment and didn't care how many lies they had to tell to the grand jury to get it. Proof of this is that at trial, no government witness testified that anything I said or wrote about was untrue – let alone that I believed it was untrue

At trial, I called as an adverse witness Special Agent Sam Holland, who was the man most responsible for generating the indictment. He was the one who illegally got the search warrant which was supported by his sealed affidavit that accussed me of everything but kidnapping the Lindberg baby. In his sealed affidavit Mr. Holland accused me of filing "false and fraudulent income tax returns," and of "encouraging" others to do the same, and "instructing" and "assisting" others to file…fraudulent Forms W-4." In ***The Federal Mafia*** I explain how to do both. So, if my instruction were false, that could easily be established by turning to where such documents are discussed in ***The Federal Mafia.*** However, when I called Sam Holland to the stand as an adverse witness and I asked him if he had read ***The Federal Mafia***, he said "No." I had to ask him that question before I could ask him any question about that book. If he had answered "yes," my next question would have been, "Can you turn to any statement in that book that misstates the law or encourages anyone to violate the law?" However, I couldn't ask him that question, because he now claimed ***he had never read that book!*** Here is the Government's lead investigator supposedly gathering evidence to support all of the charges in the indictment, and he claims not to have read a book of mine that the Government enjoined me from selling because it promoted violations of our tax laws – and he claims not to have that book??!!! He undoubtedly ***poured over it***, but couldn't find anything in it that was untrue or encouraged people to violate the law. Therefore, he had to give that absurd and unbelievable answer in order to avoid his total embarrassment if he were forced to answer what he knew was going to be my follow up question.

In addition while he was on the witness stand I place a "zero" return in front of him and asked him to identify one statement on it that was false, and he was unable to do so. I believe the Government objected to my even asking him to so.

The point is, a claim that is fundamental to the government's entire case was its claim that I am essentially a liar and a charlatan and simply do not believe what I say, write and teach in connection with income taxes. To refute such a claim, I was prepared to call no less than five attorneys who have known me over the years and most of whom had represented me in various matters in connection with my stand on income taxes. All of them were prepared to testify that overlooking the legal validity of my beliefs on the income tax , they all believed beyond any question that I held those beliefs honestly and sincerely. Their testimony alone would have knocked the Governments case into a cocked hat. But Judge Dawson would not let them testify. Since California attorney Noel Spaid had already flown in, I put her on as a character witness, but told the other lawyers they need not show up, since they would not be allowed to testify.

Also Judge Dawson would not allow the following persons to testify concerning how they relied on my material and how I relied on research and in formation they supplied to me:

1) Former IRS Special Agent Joe Bannister
2) Former IRS Revenue Officer John Turner
3) Bob Schultz , Chairman of "We the People"
4) The Government's own clinical psychologist, Danial S. Hayes, Ph.D. L.L.C. whose analysis of me included the following:

> … the research and documentation he believes to be in support of his beliefs, and the commitment and passion with which he holds his beliefs to be true. He appears to have extremely rigid, fixed, inflexible, doggedly, determined opinions and beliefs **that cannot be changed by others'** reasoning. And, in this case, even punishment has not had a corrective impact in his thinking or behaviors. He appears impervious to any suggestion that he reconsider his conclusions or his actions, in part **because of the thorough research he has conducted which has yielded evidence and facts to support his conclusions**, coupled with the fact that he considers himself to be an "expert" with knowledge that supersedes that of any other individual claiming to have expertise in this subject area. Most people have beliefs that have a greater degree of flexibility and openness to change than does Mr. Schiff. Although some may have beliefs that parallel Mr. Schiff's, they differ from him in that they are unwilling to jeopardize

their freedom and suffer the consequences of their beliefs to the degree that Mr. Schiff has. As a result, it would be **almost impossible at this point in his life to persuade him that he is wrong,** particularly since he feels that there are few if any individuals who could **match the breath and depth of knowledge he appears to have as a result of the time, effort, focus, and intellect he has devoted to the subject.** Any arguments against him are likely o be seen by him as naïve and sophomoric, and he is likely to dismantle any such arguments quickly and handily by quick reference to materials his opponent is unlikely to have at the ready for consideration and rebuttal.

He holds these beliefs with such conviction that even the severe consequences of incarceration for the rest of his natural life **fails to shake his resolve**. This does tend to set him apart from the average individual…He adamantly feels that he has discovered something that is very important to the American people regarding this nation's economic and taxation practices, and whereas others who are not driven by a Mood Disorder might be more open minded to arguments, weigh personal consequences and elect not to pursue their campaign, Irwin Schiff has chosen a route fraught with significant and possible disastrous consequences."

His analysis alone eliminated any claim of "willfulness" or that my past convictions were "notice to me" that wiped out "willfulness" which is what the Government continually repeated in its final argument to the jury. Both the prosecutors and Judge Dawson knew that Judge Hayes's report made such a claim totally spurious.

MORE TO FOLLOW: