

My detractors on the internet, of which I have many, – largely made up of tax lawyers who try to discredit me because I represent a threat their livelihood, and certain people whose ideas on the income tax I have exposed as erroneous, such as Larkin Rose’s 861 argument (for an analysis go to <http://paynoincometax.com/861.htm>) - have attempted to portray that I raised an “insanity defence” in connection with my current income tax battles with the government. Thus they try to make it appear as if I claimed that my beliefs on taxes were the result of “insanity” on my part, which I even admitted to. All that is not true. No such “insanity defence” was ever raised by me or my lawyer at that time. For example Larkin Rose has a web site <http://irwinschiffbs.blogspot.com/> in which he really blows up my alleged “insanity defence,” which never happened. The document shown below is a Reply I filed in my criminal case and explains what actually happened to generate this erroneous “insanity defence” claim being made by my detractors and even the “New York Times” and the “Wall Street Journal.” -

The issue, as explained in that court document, was never one of “insanity” but an apparent “delusion” on my part, because of my beliefs that; (1) no one is required to pay income taxes; (2) the entire federal judiciary is involved in a monumental, criminal conspiracy to collect income taxes in violation of law. Both of these statements are true of course, but how many physicians and tax lawyers would believe it (or claim to believe it)? Of course, when I told my family and friends 30 years ago that I was no longer going to pay income taxes because there was no law that said I had to, what did they tell me? I was crazy. Right? In any case, my alleged “delusion” was actually advanced by a tax lawyer, not as a “defence” - but as an “issue” - to be raised in order to prevent Judge Pro from giving the government a summary judgment, and thus denying me the jury trial to which I was entitled (as my Rule 59 Reply explains). A court is not supposed to grant a summary judgment if there is a *contested issue of fact*. And whether or not I was “delusional” because of those beliefs (and thus not guilty of the 1 million in tax fraud and related interest penalties) was a factual issue for the jury, and an issue that alone should have stopped the summary judgment, and given me the jury trial I wanted and was entitled to. But even that didn’t stop the summary judgment as it should have.

But to further show how little Larkin Rose knows about income taxes, he lists some 20 criminal and civil trials I was involved against the government, and lost! From this he wants the public to conclude that I must have been wrong all those times and the government right. In other words Larkin Rose still hasn’t figured out that: (1) No one earns income in a “constitutional sense” which is made taxable under our revenue laws; (2) no law requires anyone to pay income taxes or (3) makes anyone “liable” for such a tax. Anybody who has ever been prosecuted for an income tax crime was prosecuted illegally. Larkin Rose still doesn’t know that. My pleadings, now posted on this web site, show why the government has no jurisdiction to proceed against anybody, either criminally or civilly. I only lost those trials because of the corruption of the courts and the DOJ, which is another thing that apparently Larkin Rose knows nothing about. In addition, as shown by those cases, I was fighting the government’s illegal collection of income taxes (and writing books about it) while Rose was still in grammar school. If it weren’t for me, my books and my court battles, Larkin Rose would not even have had a audience that he could mislead and confuse with his 861 argument.

Please scroll down and continue reading for my response to the government’s motion that I be examined by a government “expert”

Irwin Schiff, pro per

**UNITED STATES DISTRICT COURT  
DISTRICT OF NEVADA**

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
vs.	)	CR-S-04-0119-KJD(LRL)
	)	
IRWIN SCHIFF,	)	DEFENDANT IRWIN SCHIFF'S
CYNTHIA NEUN, and	)	RESPONSE TO PLAINTIFF'S MOTION
LAWRENCE COHEN,	)	THAT SCHIFF SUBMIT TO
	)	EXAMINATION BY GOVERNMENT
Defendants.	)	EXPERT
	)	

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Defendant Irwin Schiff responds as follows to the Government’s request that he submit to an examination by Government experts with respect to his alleged “Delusional Disorder.”

First of all, Defendant Schiff has no objection whatsoever to such an examination, and will make himself available to a whole battery of government experts. All the Government has to do is tell Schiff the time and place, and he will be there.

Secondly, the alleged “Delusional Disorder” at issue has absolutely nothing to do with an “insanity defense” as alluded to in the Government’s Memorandum. Schiff has no intention of raising an “insanity defense,” since he regards himself as being perfectly sane.<sup>1</sup> This also has nothing to do with a claim “that Schiff lacks the mental competence to choose self-representation.” While Schiff may not be fully knowledgeable of Court procedure, he is more capable of defending himself than any lawyer. As a matter of fact, Schiff is compelled to represent himself, since more than one lawyer has told Schiff that they could not argue the merits of Schiff’s tax beliefs to any court, or they would be “sanctioned.” So, who else can represent Schiff and argue the merits of his beliefs? In addition, Schiff’s defense will not be based on a “proposed psychiatric defense.”

Schiff also does not believe he is “delusional.” However, his belief that the entire federal judiciary (in collusion with the tax division of the Justice Department) is involved in a criminal conspiracy to collect income taxes in violation of law and the limitations placed on the Government’s taxing powers by the Constitution, was regarded as “delusional” by certain professionals Schiff had to

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<sup>1</sup> None of the statements and declarations Schiff submitted said anything about Schiff being “insane” or intending to raise an “insanity defense.”

consult in connection with a bi-polar depression. The depression was caused by psychological pressures brought about by the Government simultaneously bringing against Schiff a number of legal actions.

When the Government filed for summary judgment in connection with its civil action to reduce to judgment its specious \$2.4 claim for taxes and penalties for the years 1979 – 1985, Schiff sought to answer the Government’s claim pro se. Since the Government’s claim involved extensive Declarations by three IRS agents and a U.S. attorney, and 61 alleged “Undisputed Facts “ ( of which Schiff disputed all but 8) involving documents that were approximately 20 years old, including tax returns that were coerced during the course of an illegally contrived series of probation-violation hearings, Defendant sought to answer the Government’s Motion on his own. Just going over all of the Government’s documents with a lawyer (and having to explain why they were fallacious) would have cost a fortune. However the consequences of losing such a Motion, coupled with the enormity of having to effectively respond to it (coupled with certain other legal and medical problems Defendant was experiencing at this time) combined to cause Defendant to fall into a bi-polar depression, which rendered him incapable of dealing further with the Government’s motion.

In order to be able to continue dealing with the Government’s motion for summary judgment, Defendant had to get anti-depression medication. To do this he had to go to a psychiatrist, which led him to Dr. (name withheld). In trying to find out the immediate cause of Defendant’s depression (which had caused Defendant to lose 20 pounds in two weeks and his ability to sleep), Dr. \_\_\_\_\_ asked Defendant why he had suddenly become depressed. Defendant explained that the Government was illegally seeking a judgment to require Defendant to pay \$2.4 million in income taxes and penalties (now increased to \$2.6 million by interest). When Dr. \_\_\_\_\_ asked Defendant why he didn’t owe this amount, Defendant explained that there was no law that required Americans to pay income taxes, and that Defendant wrote books on the subject. When Dr. \_\_\_\_\_ asked, “If there are no laws requiring people to pay income taxes, why do people go to jail for tax evasion?” Defendant explained that was because, “There is a criminal conspiracy involving the entire federal judiciary to put people in jail illegally, in order to intimidate the American public into paying a tax that nobody owes.” Apparently Dr. \_\_\_\_\_ attributed such atypical beliefs (as did Ph.D. psychologist, (name withheld) to a “delusional disorder” when, in fact, they are true.

Since filing deadlines were approaching in connection with the Government’s lawsuit, and since Defendant’s depression made it impossible for him to prepare pleadings to meet these deadlines, Defendant was compelled to seek the assistance of counsel in connection with this lawsuit. In this connection, he consulted with a tax lawyer, Mr. (name withheld), who Defendant has known for approximately 15 years. Defendant informed Mr. \_\_\_\_\_ that he was awaiting a hospital bed so he could be treated for his depression. Defendant also related to Mr. \_\_\_\_\_ that Dr. \_\_\_\_\_ obviously thought

defendant was “delusional” in connection with what Defendant told him about the income tax and the federal judiciary. It was then that Mr. \_\_\_\_\_ told Defendant that he would agree with any such diagnoses.

Defendant has known Mr. \_\_\_\_\_ for many years and has argued with him concerning his beliefs about the income tax, with which Mr. \_\_\_\_\_ disagrees. Mr. \_\_\_\_\_ said, that while he disagreed with Defendant’s beliefs, he had no doubt that Defendant held those beliefs in good faith, and was not willfully trying to evade income taxes that he believed were due and owing, which would negate the fraud penalties included in the Government’s \$2.6 million lawsuit, and that this factual issue, he believed, should be raised in opposing the Government’s motion for summary judgment. He also said he would send Defendant to another psychologist, who had experience in this area, to get a second opinion.

The point is, it is the Government’s claim in this prosecution that Defendant *knows* that his alleged belief and claim that no law requires anyone to pay income taxes **is false**. Well, here are a psychiatrist, a Ph.D. psychologist, and a tax expert who have examined Defendant’s mental state and/or who have known Defendant for a number of years who are prepared to testify that, based upon their mental examinations of Defendant and conversation with him, they believe that Defendant holds these beliefs in good faith, but that these beliefs – which admittedly few people are prepared to accept – are due to a “delusional disorder” on Defendant’s part. If this is so, than Defendant is not “willful” as charged in the indictment. Therefore, Defendant has not put his mental state “at issue” as claimed by the Government. The Government has put Schiff’s mental state “at issue,” by claiming that Schiff does not *believe* what he says he *believes*. The Government is claiming that Schiff writes books containing extensive material, none of which he *believes*. That certainly goes to Schiff’s “mental state.” The testimony of these witnesses simply has a factual bearing on the “mental state” of Schiff that the Government has made a material issue in its indictment.

Ms. \_\_\_\_\_ was even able to connect this “delusion” to a traumatic psychological experience involving income taxes and “tax shelters” that resulted in Defendant losing a considerable amount of his own money (and that of a number of other investors), and which severely damaged his reputation and credibility, and caused him to be hospitalized for depression some 30 years ago.

In any case, Defendant does not believe he is “delusional.” However, a person who is “delusional” certainly doesn’t believe he is “delusional.” Defendant believes – with every fiber of his being – that, for a variety of reasons, (1) no law requires him nor anyone else to pay income taxes, and (2) the entire federal judiciary, along with the entire tax division of the Justice Department, are involved in a monumental, mind-boggling criminal conspiracy to collect income taxes in violation of law. This will be Defendant’s primary defense – as reflected in a number of his pre-trial motions, none of which suggest that he intends to use a “psychiatric defense.” However, maybe Defendant is “delusional” with respect to

his unconventional beliefs. He is perfectly willing to submit to a mental examination by Government experts to get an additional opinion.

Executed this 1<sup>st</sup> day of November, 2004.

Respectfully submitted

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Irwin A. Schiff, proper

**CERTIFICATE OF SERVICE**

I certify that I have this date hand delivered a copy of the foregoing Response to the Government's Request for a Mental Exam of Defendant Irwin Schiff. to:

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