

CHAPTER 1

Don't Tax Me, Tax the Man behind the Tree

Don't tax you and don't tax me; tax the man behind the tree.

—Senator Russell Long

Tax protests have been part of the great American experience since the Boston Tea Party of December 6, 1773, when colonists protested a British tax on imported tea by throwing a ship's cargo into Boston harbor. This event led to the American Revolution. The Tea Party movement, which fielded candidates and influenced the midterm elections of 2010, is named for that original tax protest. The recent gathering of over 10,000 members of the Tea Party Movement sweeping across this great country met in Boston to resurrect the historic protests of the American colonists.

It doesn't matter if you're liberal, conservative, libertarian, or simply apathetic to politics, I'll wager my tax refund against yours that at some point you have protested, bitched, or bellyached about either the amount of money you were forced to pay in income taxes or how the system itself functions. It doesn't matter if you're rich or poor; we have all experienced the frustrations, stress, and amazement of how income taxation in the

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United States works and doesn't work. Many people pay no income taxes at all.

In today's pasteurized, homogenized, and franchised world, the word "radical" has been stolen and altered by the media. They have tried to redefine it sticking it on crazies who bomb buildings and flaunt crazy ideas. Those are not radicals. Here's how *Webster's* defines the term *radical*:

relating to, or proceeding from a root: as **a** (1) : of or growing from the root of a plant <≅ tubers> (2) : growing from the base of a stem, from a rootlike stem, or from a stem that does not rise above the ground <≅ leaves> **b** : of, relating to, or constituting a linguistic root **c** : of or relating to a mathematical root **d** : designed to remove the root of a disease or all diseased and potentially diseased tissue <≅ surgery> <≅ mastectomy>.

Radical has to do with getting to the root of the problem and solving the equation at that point. A radical does not sugar coat or put a Band-Aid on a problem. A radical seeks a permanent solution. *Webster's* adds:

. . . of or relating to the origin: FUNDAMENTAL **3 a** : marked by a considerable departure from the usual or traditional.

In other words, radicals upset the status quo. No wonder we are so vilified by the establishment and so critical to bringing about a better world. If you don't like the current state of our so-called "tax system," don't you want to get to the root cause of the mess and solve it there? Don't you want to go to the origin of the problem and shatter what is traditional in the tax quagmire that has sickened America?

If you, like me, believe we do have a tax obligation, but want it fair, limited, and comprehensible, then like me you are a tax radical willing to shatter tradition and fix the problem, fix it once and for all, by going to the root of the problem and solving it there.

The current system is neither fair nor easy to understand. Don't citizens deserve at least that from their lawmakers?

An editorial in the *Wall Street Journal* shows how rigged the system is against the little guy:

The House version of the stimulus already includes a bonus depreciation that lets businesses immediately write off 50% of their 2009 capital expenditures. But the Senate bill expands the definition of “qualifying property”—specifically to include “certain motion picture film or videotape.”¹

The motion picture business is big business and big time Hollywood moguls Steven Spielberg, David Geffen, George Lucas, and the like were big money guys behind President Obama’s candidacy. As you can see, the Democrats in Congress seemed to have found a way to return the favor. After all, this 50 percent write-off will benefit these large Hollywood donors. These are the same Democrats who object to cutting the U.S. corporate tax rate of 35 percent—which is higher than the Europe Union, undermines economic growth, and discourages job creation—for all companies on the grounds that it favors the rich and powerful. Yet Democrats carve out tax loopholes for businesses they like and that write them campaign checks.

While a little guy like me—who may or may not have owed much in taxes—was seemingly destined for three to five years in prison, the big guys are not treated the same way. Deutsche Bank AG recently agreed to pay \$553.6 million and admitted criminal wrongdoing to settle a long-running probe over fraudulent tax shelters that allowed their clients to skate on billions of dollars in U.S. taxes. Under a nonprosecution agreement with the IRS, the bank will not be prosecuted for setting up about 15 tax shelters involving more than 2,100 customers between 1996 and 2007, including shelters marketed by accounting firm KPMG LLP and defunct law firm Jenkins & Gilchrist PC.²

The scheme generated more than \$29 billion in bogus tax benefits, mainly losses, according to the agreement.

Too big to fail, or just too big to put in jail? Hard to say, but it’s clear that the little guy protesting the tax laws is not treated the same as someone who admitted to defrauding the government of \$29 billion dollars.

This is far from an isolated example. Whether Republican or Democrat, conservative or liberal, the Internal Revenue Code seems to be

¹“Raiders of the Lost Taxpayer (opinion),” *Wall Street Journal*, January 30, 2009, A12.

²David Glovin, David Voreacos, and Bob Van Voris, “Deutsche Bank Agrees to Pay \$553.6 Million to Settle U.S. Tax Shelter Case,” *Bloomberg.com*, 12/21/10 (<http://www.bloomberg.com/news/2010-12-21/deutsche-bank-agrees-to-pay-553-6-million-to-settle-u-s-tax-shelter-case.html>).

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written more with campaign contributions and political affiliations in mind than being fair. Just recently General Electric found a way to get around paying its taxes while you and I paid ours. CNN's Jack Cafferty reported it this way:

Although GE earned lots of money last year—they did it overseas and not in the U.S.: General Electric's American operations lost about \$400 million, while its international businesses netted nearly \$11 billion in profit.

After deductions and adjustments—GE reported a negative 10.5 percent federal income tax rate . . . and wound up with a “tax benefit” of almost \$1 billion.

When it comes to income tax payments on the overseas profits, they defer those “indefinitely.”

Not bad. . . The rest of us need their accountants.³

Was that just smart accounting or a kind of protest? Should we applaud or be put off? While a jealous party might be upset that GE avoided taxes denied to most others, GE shareholders like myself should applaud the company's offshoring its profitability because that means GE can pay me and those other stockholders a better dividend. It also may factor in any rise in GE's stock price.

Mark Twain had a marvelous insight to the tax system when he wrote his 1870 autobiographical short story “A Mysterious Visit,” about an encounter with an agent from the Internal Revenue Department. In that meeting, the revenue agent cajoled Twain to admit to the large amount of revenue he had made as an author and speaker. Realizing that he had shown too much of his hand to the agent, and that a substantial tax bill would follow, he decided to call on a friend for advice to handle the situation:

I am acquainted with a very opulent man, whose house is a palace, whose table is regal, whose outlays are enormous, yet a man who has no income, as I have often noticed, by the revenue returns; and to him I went for advice in my distress. He took my dreadful exhibition of receipts, he put on his glasses, he took his pen, and presto!—I was a pauper! It was the neatest thing that ever was. He did it simply by deftly manipulating the bill of “DEDUCTIONS.” He set down

³Jack Cafferty, *Cafferty File*, *CNN Politics*, April 20, 2010, <http://caffertyfile.blogs.cnn.com/2010/04/20/g-e-and-bank-of-america-paid-no-federal-income-taxes-last-year/>.

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my “State, national, and municipal taxes” at so much; my “losses by shipwreck, fire, etc.” at so much; my “loss on sales of real estate”—on “live stock sold”—payments for rent of homestead”—on “repairs, improvements, interest”—on “previously taxed salary as an officer of the United States Army, Navy, Revenue Service, and other things. He got astonishing “deductions” out of each and every one of these matters—each and every one of them. And when he was done he handed me the paper, and I saw at a glance that during the year 1869 my income, in the way of profit, had been one thousand two hundred and fifty dollars and forty cents.⁴

A stroke of the pen is all it took, and for some that is how they protest—with deductions on their income tax forms. To me, that is the coward's way. It is not direct. It is not confrontational. It is hiding behind some form of accounting and never gets to the issue of changing the status quo. Accountants preserve the status quo for a fee. If the tax system is to change, I don't think it will come about by hiding behind deductions and fiddling with rules and regulations. A more in-your-face approach is needed when it comes to the U.S. government and that needs to be through political action.

Returning to Twain's story, one not familiar with the history of U.S. income taxation might be wondering what was going on back in 1870. The obvious question is: Didn't income taxes go into effect on February 25, 1913, with the passage of the sixteenth amendment to the U.S. Constitution? Far from it. The income tax bite began much earlier.

By an act of Congress on August 5, 1861, a tax of 3 percent on all incomes over \$800 became law, initially to pay for the cost of waging the Civil War. Not only was the modern income tax born, so was the modern tax deduction, many of which are still operative 150 years later. This tax, which continued on after the Civil War ended, is what Mark Twain finds so onerous, as well as the tax collector. He described that man as “Barring that natural expression of villainy which we all have, the man looked honest enough.”

Despite such honest looks and the supposedly low form of taxation, Americans were upset about a tax on income. The reason is simple; the Constitution had no provisions for a tax on income, only for a per capita

⁴Mark Twain, “A Mysterious Visit,” *Collected Tales, Sketches, Speeches & Essays: 1852–1890* (New York: *The Library of America*, 1992), 343–344.

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form of taxation. The only way a tax could be levied on income would be for the federal government to tell each state you need to go collect X dollars from each state citizen. Then each state would have to pluck that directly from their citizens. The Federal government could not take a penny from your income.

Citizens saw to it that the 1861 act was repealed in 1872. A subsequent income tax law was found unconstitutional by the Supreme Court in 1895. These struggles, which left their mark on Mark Twain and other American taxpayers, continued America's longstanding issue with government taxation. And Americans were very vociferous about what they saw as the pilfering of their personal income. Excise taxes and import duties seemed to work just fine in the early building of America. Revenues from those forms of taxation provided enough for the federal government.

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Why has the American experience been one of tax revolts, tax protests, tax reform, and the like that make lower taxes a priority, be it the Boston Tea Party, California's Proposition 13 of the 1970s, and Tea Party Movement that started in 2010? Why have people gone to jail over taxes, had their bank accounts levied, or committed suicide over taxes? I think I can answer that.

One of the foremost concepts of individual rights is the freedom to hold assets and properties. What you earn in the form of money is your property just as much as your house, car, and other tangible forms of property are. Earnings are indeed the most basic form of property. In fact, without earnings you could have no property, which gives rise to this question: How can you or I be truly free when we are denied the freedom of ownership and, ultimately, control we should have over our personal earnings? The answer is, of course, we are not free. That is why the tax protest movement is more about freedom than specific dollar amounts. It's the principle, and people have willingly died for this freedom to bring about a fair tax code. This battle, in my case, was never about saving money. It was about individual liberty and freedom—that is, changing the system. Was it in my personal interest to do so? You bet

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it was. But setting me free sets you free. What is good for the goose is good for the gander.

What is taking place is that the fruits of our labor have come to be seen not as something we own. Part of it belongs to a common pool of public wealth. A societal obligation has evolved with the supposition that whatever the government needs to run itself can be taken from our personal wealth. Our bank accounts can be tapped as the government sees fit.

That's why people resist taxes. Freedom-loving citizens resist the idea that government is entitled to take what they have rightfully earned. It is their money. They earned it fair and square and if it is to be taxed, it should be just as fair and square.

People are willing to pay taxes. I believe they are willing to pay handsomely for what government can offer them, as long as it is quid pro quo—something for something. It gets down to that argument of what is paying your “fair share.” And what is your fair share? Most think it's *more* fair that others pay more so that they don't have to pay as much. Therein lies the problem. It is the thinking behind that old adage: “Don't tax you, don't tax me, tax that man behind the tree.” It is finding someone else to tax that is the root cause of our chaotic tax system. It is why certain people lobby, influence, argue with, and even find ways to pay members of our government, to tilt the tax tables in their favor at the expense of that man behind the tree . . . who is you and me.

In 1960, middle-income Americans paid less than 30 percent of their earnings in local, state, and federal taxes. Today that figure is up to 40 percent. Furthermore, many middle- and upper-income families living in the states that have the highest taxes, such as New York and California, pay nearly half their incomes in taxes. High taxes reflect the growth of government, at all levels, in the United States since World War II.⁵

Has the exponential growth in government given us exponential gains in government services that contribute to our own welfare?

⁵George Nastas, “A Consumer's Guide to Taxes: How Much Do We Really Pay?,” *USA Today*, May 1993.

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Actually, taxes have made it more difficult to lead a pleasant life. Consider these facts from the Cato Institute:

- In an average-tax state, a middle-income worker with earnings of \$34,000 must earn an additional \$17,038 to purchase a \$10,000 car. That means the worker must earn \$10,000 to pay for the car and \$7,038 to pay the sales tax on the car and the income and payroll taxes on the earnings used to pay for the car.
- A worker with an income of \$34,000 must work three and a half months of the year to pay for the car, and then two and a half additional months to pay the taxes on the income used to purchase the car.
- For a self-employed middle-income worker, the true cost of the \$10,000 car is \$18,320 because the self-employed worker pays a 14.1 percent self-employment tax to cover the employee and the employer shares of Social Security and Medicare (FICA) payroll taxes on their incomes.
- In a high-tax state, such as California, the pre-tax cost of the car is \$18,776 for a wage earner and \$20,186 for a self-employed worker. In a low-tax state, such as New Hampshire, the car costs a middle-income wage earner \$15,540 in pre-tax income and a self-employed worker \$16,708.
- In the five states with the highest taxes, wage earners have to make roughly \$2,000 more to purchase a \$10,000 car than they do in the five states with the lowest taxes.⁶

The system is absolutely not fair.



There are really three reasons why we protest taxes today, especially the federal income tax:

1. What gives the IRS the power or right to tax all incomes
2. The amount of money being collected
3. The complexity of the system

⁶George Nastas and Stephen Moore, "A Consumer Guide to Taxes: How Much Do You Really Pay in Taxes?" Cato Institute, April 15, 1992.

The complexity has spawned an entire industry of tax lawyers, certified public accountants, H&R Block and other storefront income tax services, and a cast of nefarious characters who would fit well in a Broadway play. Some of these fellows can be trusted and quite a few, as I found out, cannot. The U.S. Supreme Court found the Internal Revenue Code confusing and stated as much in various legal decisions. In *Murdock*, the majority of the court ruled:

A good-faith misunderstanding of the law or a good-faith belief that one is not violating the law negates willfulness, whether or not the claimed belief or misunderstanding is objectively reasonable. Statutory willfulness, which protects the average citizen from prosecution for innocent mistakes made due to the complexity of the tax laws.⁷

In a later decision, the Supreme Court expanded on its previous ruling while citing other decisions in the matter of criminality and understanding the Internal Revenue Code:

[I]n “our complex tax system, uncertainty often arises even among taxpayers who earnestly wish to follow the law” and “[i]t is not the purpose of the law to penalize frank difference of opinion or innocent errors made despite the exercise of reasonable care.”⁸

Essentially, the Supreme Court is saying that if a taxpayer thinks the moon is made of cheese, and truly believes it to be so given what the government says on the matter, the government, in turn, cannot find that person criminally liable if the government really meant the moon is made of something else. The moon and cheese, of course, is a figurative demonstration that shows that the court will take into consideration that a taxpayer can misinterpret the Internal Revenue Code contrary to what the IRS interprets it to mean.

There is also the nature of the taxation system. Many individuals, including U.S. senators and presidential candidates, see the income tax as a confiscatory tax, that the Internal Revenue Code makes wealthy people poor and poor people wealthy—what individuals should do on their own. While we all have equal rights, which definitely need

⁷*United States v. Murdock*.

⁸*United States v. Bishop*, 412 U.S. 346, 360–361 (1973) (quoting *Spies v. United States*, 317 U.S. 492, 496 [1943]).

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government protection, there is currently no equal protection of your earnings. Citizens get upset about the government taking money from them and giving it to another person who did not earn it. Redistribution of wealth is not a new idea or problem. Thomas Jefferson felt this way over 200 years ago, writing, “The democracy will cease to exist when you take away from those who are willing to work and give to those who would not.”

Both political parties have sought to pick our pockets. Republicans and Democrats have been deceptive in their comments versus their actual actions regarding taxation. In 1954 both President Eisenhower and Senator Taft spoke of a tax reduction that would create a budget of approximately \$60 billion. Under Republican leadership, that \$60 billion budget became an \$80 billion budget, and if you added normal disbursements from trust funds and Social Security, the budget was closer to \$100 billion. The population then was 165 million people. In 2009, the population was 305 million while the budget was \$3.6 trillion—clearly government spending has outpaced the population. What makes this more interesting is that about 47 percent of Americans *paid no federal income taxes* for 2009. Either their incomes were too low or they qualified for enough credits, deductions, and exemptions to eliminate their liability. That’s according to projections by the Tax Policy Center, a Washington research organization.⁹

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Protesting taxes is not restricted to right-wing radicals or left-wing liberals. Joan Baez, for example, did not want her tax dollars being spent on the Vietnam War. In mid-April 1964, Baez sent the IRS a letter in which she refused to pay 60 percent of her taxes—the portion of the federal budget that was going to the Defense Department—because it violated her pacifist and Quaker principles “Weapons and wars,” she wrote, “have murdered, burned, distorted, crippled, and caused endless varieties of pain to men, women, and children for too long.” Her action

⁹Vincent Fernando, “Americans Love To Scream About Taxes Or Social Support, But Only Half Are Actually Paying Income Tax,” *Business Insider*, April 8, 2010, <http://www.businessinsider.com/only-half-americans-actually-pay-income-tax-2010-4#ixzz0ljOir3pO>.

shouldn't have come as a surprise. She had refused to sing "The Star-Spangled Banner" at a White House appearance and sang Bob Dylan's "The Times They Are A-Changin'" instead.

The times may have been a-changing, but the IRS was not. It slapped a \$50,000-plus lien on Baez's house in Carmel Valley, California, and on her bank account. Unlike the military, which let some draft resisters claim the status of conscientious objector, the IRS offered no such option for tax protestors.

In a way, Baez was following Jefferson's words, which state that "To compel a man to subsidize with his taxes the propagation of ideas which he disbelieves and abhors is sinful and tyrannical." Thus, for the next 10 years, Baez refused to pay a portion of her taxes that she saw going to making war. "Sometimes a representative from the IRS would appear at my concert venue and take cash from the register before it even reached the promoter," she wrote in her autobiography, *And a Voice to Sing With*. "I was accused of being impractical, because, of course, the government got my money plus fines." Asked today if she would do it again, Baez declined to comment. But her spokeswoman assured *Entertainment Weekly* that Baez does pay her taxes—just like the rest of us.¹⁰

The list of famous Americans who have protested taxes is a "Who's Who" of the country, beginning with Henry David Thoreau, who refused to pay taxes during the Mexican-American War. Others simply had tax problems that haunted their lives, such as Ernest Hemingway, Buster Keaton, the boxer Joe Lewis, Willie Nelson. Judy Garland lost her fortune and home to the IRS in an extended legal battle, which may have given rise to her saying, "We cast away priceless time in dreams, born of imagination, fed upon illusion, and put to death by reality."



While the purpose of politics is to minimize conflict within a society and maintain an air of openness and equality, the opposite seems to be

¹⁰Nancy Ramsey, "When Baez Defied the IRS," *EW.com*, April 12, 1991, <http://www.ew.com/ew/article/0,,313918,00.html>.

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the reality regardless of party affiliation. Republicans clamor for tax cuts, but in fact the largest tax cut in history prior to President Reagan was initiated by President Kennedy as part of his effort to get government out of the way of people's lives and business successes as well as stimulating the economy. While the Democratic Party has lionized JFK, there are many parts of his politics they now distance themselves from. Besides taxes, they seem to have forgotten his statement that the American flag should fly free forever over the Panama Canal. It was the Democrats who led the battle to give the Canal zone back to Panama.

History has also shown that Republicans, too, have changed their tune. In his four terms as governor of New York, Nelson Rockefeller signed legislation for a state income tax and a sales tax, both of which have continuously increased under his and successive administrations. Ironically, the governor himself paid no income taxes. This came out during his 1974 congressional testimony for his confirmation as vice president. That's correct; one of the wealthiest men in the world, a man who began an income tax system in his state, paid no income tax.

It was all about taxing that man behind the tree.

No wonder people are frustrated with the system. When they see leaders, from Rockefeller to Tom Daschle to Tim Geithner, legally sidestepping tax payments, why can't they do the same? Of course, it is frustrating, to the point that one taxpayer flew a plane into an IRS office building to express his anger. Many people have taken their lives because of what the IRS did to their families and their businesses. I suppose it is the twisted logic these people use—a nightmarish way of taking Patrick Henry literally—"Give me liberty or give me death." These people chose to die over the lack of liberty imposed upon them by the Internal Revenue Service.

Wherever you turn, you find a great deal of frustration because the code is (1) too complex to follow (Albert Einstein said it best, "The hardest thing to understand in the entire world is the income tax"); (2) the taxes you pay support causes you disagree with (think Joan Baez); and (3) people resist the idea of the government taking their money (i.e., personal property) because they made more money than the next guy. How can it be fair to take more money—that is, a larger percentage of a person's income—just because he or she is successful? It is no more fair than taking points away from a winning football or baseball team and

giving them to the losing side to balance out the game. That doesn't seem very fair, especially if it's your favorite team giving up those points.



The enormity of the tax burden has worn on people to the point that the Ron Paul revolution, the Tea Party movement, and what follows in their footsteps is the sparkling new face of American politics. It is not about to go away. Just look at your tax burden.

Let's assume you have a combined income of \$100,000. How much of it do you really get to keep? Is there some fair share of the money you earned that is yours? Let's take a look at the numbers.

Assume for a moment, none of those wonderful deductions or magical accounting transactions, like those Mark Twain found to his relief in 1870, existed. On \$100,000 of income, you would pay \$28,000 to the federal government, leaving you with \$72,000. In other words, you work just about one day out of every three to pay your federal taxes.

And like they say in those infomercials on television, "But wait, there's more!"

You still have to pay state taxes. In California, the state tax on the \$100,000 would be \$7,278. That means your net income is now down to \$64,712. (This is why people have moved to Nevada, Tennessee, and Florida, where there is effectively no tax on your income.)

But wait, there's more!

Let's assume you're going to do something with the leftover money. If you save 10 percent of what you have left, about \$6,471, that leaves you with a net spendable income of \$58,241. Now, most people spend almost everything they earn. You know better, you put money aside for a rainy day.

When you spend that money, in California, you have at least an 8.25 percent sales tax, which in many California cities will be 10 percent given the local sales tax. In fact, on many of the items you buy, regardless of what state you live in, there will also be a federal excise tax—essentially a sales tax—on jewelry, high-priced cars, boats, airplanes, gasoline, tobacco, even tanning salon treatments, intended to pay for a national health care system. Let's not forget the war tax from 1940,

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which is still on your phone bill and myriad other taxes you pay when you purchase or use things—the government actually gets about 10 percent of what you spend whether that be local state or federal. Of course, you don't even have to be a resident of the state to be a taxpayer. It is not unusual for someone staying in a hotel room in New York City to pay over \$50 a night in taxes that go into the coffers of the Empire State for providing nothing of value to the nonresident taxpayer—a poor chap who has paid taxes without representation.

So what does that mean to our hard-working citizen making \$100,000 a year? It means another \$5,824 must be deducted from disposable or net income before spending taxes on purchases. There is no freedom of choice; you must pay those taxes. Of course, you could go off the grid to escape taxes. You might get involved in the illegal smuggling of high-taxed items such as tobacco. Much criminal activity has been fostered by the government through punitive taxes on specific products.

The bottom line is the net money earned on \$100,000, which, in this example, is \$52,417. In other words, the average citizen is actually paying almost half of what he earns to one government entity or another. All the money you make, every other day of the work week, goes into the kitty either as city, state, or federal taxes. This cannot last.

Let's not forget that when you die your family does not get what you worked so hard for in life. The government will take much of it through its inheritance tax scheme. Whoever thought up this idea, that the government owns a healthy chunk of what you earned during the course of your life, was one sicko. The same could be said of hundreds of congress members and senators who support this wacky notion. What planet do these people live on? Politicians of this kind either have never had children or never had parents.

We have reached a critical mass point and that is the real reason for the Tea Party, the real reason so many people want to “throw the bums out.” It has nothing to do with talk radio, Rush Limbaugh, and like political agitators. They are a symptom of what is taking place.

I believe that over the next few years we will see a true political change in campaign strategies as well as what legislation is passed in Congress. We have not seen a grassroots movement of this magnitude since the Civil Rights movement of the early 1960s. That movement

was also based on personal liberty, equal treatment, and freedom. The bell of today's tax resolution rings the same notes, which means it is just as valid, just as enduring and will not go away.

I was proud to march with Dick Gregory and sing the Freedom Song in 1962, just as I am proud to call myself a tax protestor now. The goal is the same—equal treatment and personal freedom.

However, *and this is crucial*, there are good ways and bad ways to protest. There are good leaders and bad leaders within any protest movement. The tax protest movement of recent history, unfortunately, has had a charred record of its leaders tossing people under the bus of the Department of Justice's criminal prosecution unit. As you read my story, along with stories of other people who thought they were fighting to change the tax system, you will see I was led not by a band of modern-day Thomas Paynes or leaders seeking real change, but rather by leaders who fleeced their followers. Instead of working through the political process, they charged massive amounts of money to show the average person how to sidestep paying federal taxes like, say, a Nelson Rockefeller.

In each instance, these promoters claimed that the programs they advocated were legal and would withstand the iron fist of the Internal Revenue Service. They backed up those claims with court cases, opinion letters from lawyers, certified public accountants, and even law enforcement officers. In reality, they were dead wrong and their followers were misled. Many of their followers ended up serving prison sentences. It is the purpose of this book to expose these false prophets, to educate you about the falsehood of their statements and services, and prepare you for the next wave of false prophets to come along. Many more are coming because of the frustrating federal system of taxation. They will be coming out of the woodwork. They will be getting many people in more trouble than you can imagine.

That is my goal and purpose for writing this book. Sit back, listen to my story. Learn what it's like being tossed in jail, fighting extradition, and going to trial. Learn, vicariously, what happened to me so it doesn't happen to you. If I can save even *one* person from getting sucked into the scam of the tax resistance movement, all of the pain, pressures, and stress I went through were worth it.

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