



Liberty Tree

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Federal Judiciary — Oligarchy Hit-Men!!!

Part XI

By John Baptist Kotmair, Jr.

In the last ten issues of the *Liberty Tree*, we have been covering the tyrannical treatment of Patriots at the hands of seditionists in the federal government — in particular the Internal Revenue Service, Department of Justice and the federal courts, which I call the *Evil Trio*. Last month, we covered my release from incarceration and the formation of the Save-A-Patriot Fellowship.

We left off with a summation of the formation and growth of the Fellowship during its 32 years of continued operation, without covering how the *Evil Trio* kept trying to bring it to an end, but they did try several times. Beginning in this issue, we will start documenting their tyrannical efforts.

Using the Privacy Act, I obtained a copy of the computer file (the Individual Master File, or “IMF”) the IRS kept on me. According to a coded entry (transaction code (TC) 914, dated 110387) in that file, the Criminal Investigation Division (CID) started an investigation into my activities on November 3, 1987, just shy of 3 years after my release from the prison camp.

One day I thought I heard a knock on the door, and by the time I looked out of the window, I saw two men walking to their car. I went to the door and called to them “Are you looking for me?” as they were getting in their car. They turned and headed back to the house. Upon reaching the door, they identified themselves as IRS special agents (criminal investigators), and started

to read me my rights. I shut the door in their face as I told them to put it in writing. They stood there on the stoop for a couple of minutes looking at one another before returning to their car and leaving.

Not long after that I ran into the landlord of the apartment that Nancy and I were renting, while three of our grown children were living at our place with their families.

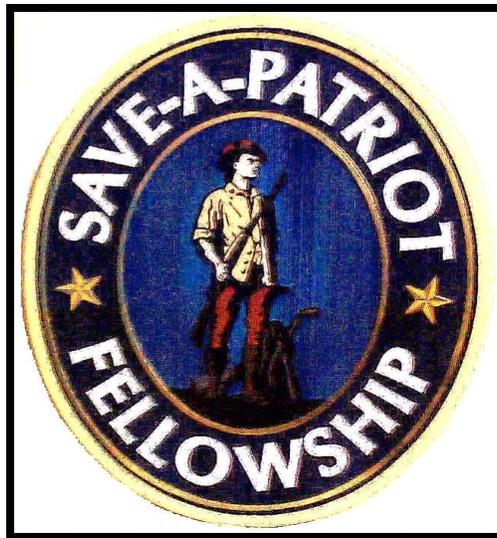
He informed me that two IRS agents came to his house inquiring about what I was doing in the apartment. He further stated that he informed them that if they wanted to know what I was doing, they should ask me, adding that I paid the rent on time, and that was all he cared about.

The way the Fellowship is structured, (get me once, OK — get me twice, shame on me), the seditionists had no way to monitor anything, and obviously it was getting to them.

After some time had passed, I wasn't getting any more feedback, and with things being so quiet, I decided to get an updated version of my IMF. On this later copy, I saw that the computer transaction code (TC) 914 (indicating the opening of a criminal investigation) on November 3, 1987 as I'd seen on the earlier copy, had been reversed on October 6, 1988 (my birthday), by the entry of a TC 912 (indicating the end of criminal investigation).

For the next few years, the Fellowship grew by leaps

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and bounds, so much so that the IRS silence was strange, and sort of eerie. Then in June of 1993, I received word from a source inside the IRS Baltimore District Office to be aware that something was in the works. Believing that a good offense is far better than unattainable defense, it was agreed among the SAPF Staff that we would take the initiative, and write to the Commissioner of Internal Revenue Service, holding out our “hand of friendship and understanding.”

I wrote to the Acting Commissioner of Internal Revenue, Michael Dolan, on July 19, 1993, expressing our concerns about the non-cooperation that existed between the IRS and SAPF. In that letter we extended an invitation to the Commissioner, or any of his designates, to visit our office and observe first-hand our activities. The same invitation was extended to all of the federal judges and magistrates in the Federal District Court of Maryland, and public notice of the invitation was printed in the Carroll County Times, a local newspaper, on three consecutive Mondays.

We were thrilled when local Federal Magistrate Paul M. Rosenberg responded to our invitation and commented that we were doing an “admirable job.” In fact, we were so encouraged by his reply, that on October 27, 1993, we wrote to the new Commissioner of Internal Revenue, Margaret Milner Richardson, and repeated our invitation. We even suggested a permanent IRS liaison for the office. But instead of any spirit of cooperation, their response was to notify us that the matter had been turned over to the Criminal Investigation Division in Baltimore, which we already knew.

On December 1, 1993, a U.S. Attorney in Sioux Falls, South Dakota subpoenaed me to testify before a federal grand jury there. Noticing blatant errors within the affidavit in support of the subpoena, made by an IRS special agent, I naturally notified the Court to inform them of the defects. Nevertheless, the Federal District Court of South Dakota insisted that I appear in Sioux Falls on December 9, 1993, to testify.

Smelling a dead rat, the SAPF paralegals put together a *habeas corpus* petition, just in case I was indicted and incarcerated so far from home. Paul Ripley, an SAPF paralegal at that time, accompanied me to Sioux Falls to prosecute the *habeas corpus*, if need be.

The grand jury investigation was looking into the affairs of one of the SAPF members — one whom I did not even know. My only involvement with this member had been through the Power-of-Attorney he gave to me to argue the IRS’ misuse of the assessment statutes and regulations in assessing a tax on his property. Wherefore, my knowledge of this member was only what was

contained in the file we kept of that correspondence between me and the IRS. I would not know who he was even if he was standing right in front of me.

Nevertheless, I appeared in Sioux Falls on December 9, 1993, to testify before the grand jury. After I was sworn in, the U.S. Attorney informed the jurors, supposedly, what this particular matter was about. He did a marvelous job of setting up the particulars of a possible criminal conspiracy between the SAPF member and myself.

When the U.S. Attorney finished, he asked me if I had anything to present to the grand jury. I looked at the jurors and while pointing at the U.S. Attorney, firmly stated, “This man is deliberately misrepresenting the facts to you. Knowing he was going to do this, I have brought with me the evidence to present to you.” I then passed out to the jurors copies of my inquires to the IRS concerning the member's assessment records, along with code sections and regulations that the IRS agents were violating. I also provided the Grand Jury with copies of the documentation showing the perjurious statements of the IRS Special Agent, thus providing evidence that the

US Attorney had conspired with the perjurious Special Agent in an obvious attempt to obtain the indictment against me.

The U.S. Attorney butted in and asked me, “Isn’t it true that anyone who disagrees with an IRS assessment can pay the tax and then sue for a refund in court?”

He did this to plant a



Margaret Milner Richardson

seed in the minds of the jurors that I was “selling” the public false information in the form of a “non-existent legal remedy.”

I responded by explaining to the jury that suing for a refund was only ONE option. I asked the jurors: “*If the IRS claimed you owed a million dollars, could you afford to pay the tax and then sue for a refund? How about \$250,000? What about \$25,000? Could you afford to pay \$25,000 and then sue for a refund?*”

I could tell by the looks on the juror's faces that I had their attention. The look on the U.S. Attorney's face showed that he had never had this happen before, that he was losing control of the jury, and didn't know what to do about it.

I then proceeded to give the jurors a brief history les-

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son, explaining that during the War Between the States, Congress passed the Anti-Injunction Act which prevented the courts from enjoining (stopping) the collection of a tax. I told them that because of this Anti-Injunction Act, a bureaucrat could literally pluck a figure out of thin air, (like a million dollars) claim you owe it, and there would no judicial remedy because the courts no longer had jurisdiction over such matters. Then I explained why the U.S. Attorney was wrong, and showed them “the other option under the IR Code.” This option is given in the section that the IRS does not like to talk about – Section 6404.

I explained that people with erroneous assessments have an administrative remedy that the IRS was ignoring and/or denying in violation of due process requirements. I went on to explain that I have assisted people in pursuing this administrative remedy and in requesting abatements, if and when they believed an assessment had been made in error. I showed them that through this remedy, there was no need to go through the expensive and often prohibitive process of appealing to a tax court. I added that I had helped thousands of people, and that at

“I explained that people with erroneous assessments have an administrative remedy that the IRS was ignoring and/or denying in violation of due process requirements.”



Justice Antonin Scalia

From 1986 until 2016, Antonin Scalia was an associate justice of the Supreme Court. He was declared dead in Texas on February 13, 2016, as has been widely reported. He was an articulate defender of textualism in statutory application (*i.e.*, the primacy of the statutory language) and originalism in constitutional application (*i.e.*, what did the founders mean?).

Scalia authored two key opinions upholding the Second Amendment and the limitations of federal power: *Printz v. United States*, 521 U.S. 898 (1997), and *District of Columbia v. Heller*, 554 U.S. 570 (2008).

On the other hand, Scalia joined the majority in holdings expanding police state powers at the expense of individual rights, *e.g.*, *Kentucky v. King*, 563 U.S. 452 (2011), which resulted in police given greater leeway to break into homes without warrants and use the fruits of those illegal searches, and *Florence v. Board of Chosen Freeholders*, 132 S. Ct. 1510 (2012), which held it constitutional to strip search a man wrongfully arrested for a traffic offense, because to hold police to a reasonable suspicion standard for strip searches was “unworkable.”

Even worse, in *Gonzales v. Raich*, 352 F.3d 1222 (2005), Scalia upheld federal prosecution of a Californian legally growing marijuana under California’s laws, and made this horrible statement: “Where necessary to make a regulation of interstate commerce effective, Congress may regulate even those intrastate activities that do not themselves substantially affect interstate commerce.” (!)

On the subject of grand juries, however, Scalia offered some eloquent observations in *United States v. Williams*, 112 S.Ct. 1735 (1992): ‘Rooted in long centuries of Anglo-American history,’ the grand jury is mentioned in the Bill of Rights, but not in the body of the Constitution. It has not been textually assigned, therefore, to any of the branches described in the first three Articles. It ‘is a constitutional fixture in its own right.’ In fact the whole theory of its function is that it belongs to no branch of the institutional government, serving as a kind of buffer or referee between the Government and the people. (internal citations omitted).

the present time, I was helping a 72 year old man in Alaska who had never even paid me or the Fellowship a dime.

The jurors started asking me questions about the income tax laws, and the indictment trap set by the *Evil Duo*, IRS and DOJ, ended up turning into an SAPF tax seminar. The look on the U.S. Attorney’s face revealed that he had no comeback, that he was hoisting the white flag in full surrender. After my appearance, outside of the grand jury room, he said to me, “Let me shake your hand on a job well done.” Paul Ripley was present, waiting for me to come out, and had a look of disbelief on his face. The grand jury evidently agreed with the information that I provided, and did *NOT* hand down the indictment that the IRS and the DOJ expected.

I grabbed a taxi, and rushed to the airport, getting there just in time to catch the last flight out of Sioux Falls to Baltimore. The following day, December 10, 1993, was a day of infamy for the *Evil Duo*, when their treacherous plans came into clear focus. By all intents and purposes, the grand jury proceeding should have held me up long enough to miss that last flight to Baltimore, thus leaving me in Sioux Falls during their scheduled raid on my home and the offices of the Fellowship at 9 AM on the 10th. Their plan appears to be nothing more than a ploy designed to make the IRS’ treacherous actions palatable to an increasingly suspicious

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public. They no doubt hoped to make a public spectacle out of an indictment against me, and subsequent raids on the Fellowship and my home.

Even though Federal Magistrate Paul M. Rosenberg had responded to our July 19, 1993, invitation, and commented that we were doing an “admirable job,” and that he was fully aware of our intent, he had to know that the Fellowship was not “concealing” anything. Nevertheless, on December 8, 1993, Magistrate Rosenberg signed a search warrant stating, among other things, that, “property is now concealed on the premises, ... and if the ... property be found there to seize same.” So, after making every effort to communicate our purpose and extending the above invitation, we were accused of “concealing” something — of what we are not sure. The affidavit in support of the warrant, further stated: “people come and go,” and “there may be contraband on the premises.”

And yet the Fourth Amendment to the United States Constitution states: “The right of the people to be secure in their persons, houses, papers, and effects, against unreasonable searches and seizures, shall not be violated, and no Warrants shall issue, but upon probable cause, supported by Oath or affirmation, and **particularly describing the place to be searched, and the persons or things to be seized.**” (Emphasis added.)

In the April 2016 issue of the *Liberty Tree*, in the next installment of *Federal Judiciary — Oligarchy Hit-Men!!!*, we will continue with the particular details of

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the raids on my home and the Save-A-Patriot Fellowship offices – continuing the never ending saga of our struggle, and the extreme lawlessness of the *Evil Trio*.



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She believes the time is short for a free people to share ideas in a free society.

Angeline Marie has worked in various behind-the-scenes roles in radio and television, and holds a Bachelor of Science Degree in Mass Communications.



A True Daughter of God and Liberty