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Feds arrest ex-Valley judge, wife in tax-rebel program

Dennis Wagner
The Arizona Republic
Apr. 5, 2003 12:00 AM

A former county judge and his wife were arrested Thursday by federal agents on felony charges in a tax-rebel program that they say cost the government \$70 million in revenues.

John J. Rizzo, 51, and Carol A. Rizzo, 57, both of Scottsdale, were being held on complaints filed in U.S. District Court by the Department of Justice.

John Rizzo is a nationally known tax protester who once served as an assistant magistrate in Tolleson and who touts his former judicial position in promotional literature and seminars.

According to the U.S. Attorney's Office, charges against Rizzo stem from testimony he gave before a federal grand jury. He faces up to 10 years in prison. His wife is accused of conspiring to defraud the government, and she faces a maximum five-year penalty.

IRS agents seized nine weapons and body armor from the couple's home Thursday.

A criminal complaint says the Rizzos market a tax-resistance package known as the "Millennium 2000 Reliance Defense," which claims U.S. income tax laws are invalid because the 16th Amendment to the Constitution was never ratified. Rizzo conducted seminars in judicial robes and told clients that his anti-tax campaign thwarted the IRS from collecting \$70 million, authorities say. Millennium 2000 packages purportedly sell for about \$2,000, but authorities were unable to say how many customers purchased them.

Jim McCormick, an IRS spokesman in Phoenix, said federal courts have repeatedly thrown out tax-protester claims based on challenges to the

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16th Amendment.

"This case underscores the need for taxpayers to seek legitimate and reasonable advice when paying your taxes," added Paul Charlton, U.S. attorney for Arizona.

The criminal complaint says that John Rizzo appeared before a grand jury on Jan. 29 and lied about whether he had filed personal income tax returns. The conspiracy count against Carol Rizzo stems from the alleged use of a false Social Security number on a bank account, the failure to file income tax returns and the shipment of more than \$300,000 to a bank account in Nassau, Bahamas.

The Rizzos could not be reached for comment Friday, and several Web sites touting their product were inaccessible.

However, a John Rizzo home page (at www.geocities.com/CapitolHill/Lobby/8269/) headlines his former position as a judge and features pictures of the scales of justice, a gavel and flashing dollar signs. An introductory paragraph claims Rizzo learned about IRS abuses and tax-law loopholes while serving on the bench. It promotes a 28-page "professional opinion letter," which explains that "no statute or regulation I have found in 13 years makes you specifically liable under the law for a federal income tax."

Quatloos, an Internet site dedicated to exposing tax scams and frauds, says Rizzo's tax-rebel followers are known as "Codebusters." It claims that Rizzo "has no formal legal education, has never been admitted to the Bar of any state, has never had any formal training in federal income taxation, and in fact was just a non-attorney who heard traffic-ticket disputes and small-claims matters in some small town in Arizona."

A state Bar spokeswoman confirmed that Rizzo is not a member of the attorney organization.

The Rizzos are being held without bail pending a detention hearing Tuesday.

Reach the reporter at dennis.wagner@arizonarepublic.com or (602) 444-8874.



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