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**littlehammer's**  
**Weekly Tax Exempt Newsletter**  
**with**  
**Questions and Answers**  
**and**  
**Conference Call Reminder**

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Tuesday, May 15, 2001

- [1] Welcome:                               Secrets. Lies & Legal Flaws
- [2] Questions and Answers:            How Do I Know? Are You LEGALLY Flawed?  
  Will You Tell Me the SECRET of Your Success?
- [4] Conference Call Reminder:       Wed, May 16th, 9pm EST, 1-305-503-1874, Pin 940
- [5] Contact Information, Legal Notice & Notice of Copyright explanation.

In this section (below), I explain why I use the bracketed phrases [THE COMPANY] and [THE FOUNDER] to refer to the founder and his company, who achieve the money-back-guaranteed results of having the IRS change their internal records to reflect the fact that each client is exempt from income taxes on any income, regardless of amount or source, unless the source of the income is the federal government itself or a trade or business under the sovereign jurisdiction of the government. [THE COMPANY] accomplishes this fully (and only) in accord with the Internal Revenue Code, and thus, none of their clients ever experience adverse IRS confrontation or court proceedings. (I also explain how to "unsubscribe" to this newsletter in this section).

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[1] Welcome

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Hi Friends!

The first thing this morning, I received a phone call from a friend, who was wanting to apprise me of the fact that a person he knows (who has received information from me), was speaking negatively about [THE COMPANY] after having recently been "burned" by another company with the same "initials" as [THE COMPANY] whose voice I represent in this newsletter - a company that was raided by the IRS last year, who had their computers and records confiscated, and whose owner has since been indicted. I believe the gentleman doing the negative speaking was on one of Joe Lansing's conference calls, and, in spite of Joe's excellent presentation and Q&A session (in fact, I thought it was one of the best calls we've ever had), the gentleman failed to perceive the fine distinctions that make the difference between 100% success we enjoy and the obvious 100% failure that the "other" company (I assume) did not enjoy.

I admit, folks, it can get really confusing with all the mixture of information and dis-information out there. It's primarily because of that mixture of contrasting information - some of it "sounding" so close to what [THE COMPANY] says and does - and yet I don't know of anyone else in the great field of confusion who offers 100% money-back-guaranteed-successful-and-satisfactory results. That doesn't mean there aren't any other companies offering money-back guarantees. I just don't know any other company who accomplishes the promised results FOR their clients, as well as doing so on a results-guaranteed basis.

In the meanwhile, that OTHER company, that went defunct, really "sounded", in some of what they said, so close to what we do. I don't know how much money this (negative speaking) gentleman "spent" with that company, but I know of one person who ended up with the same results as he did with that company, who spent over \$12,000 over a four year period; and, I don't care how you cut it, that's a lot of money to spend for "no results", don't you think? I don't blame the gentleman for not quickly being able to trust that what [THE COMPANY] does that I talk about simply does not fail. But how is he to know that, particularly when there are so many "others" out there? And, there's no question about it, most individuals and companies who are "charging money" for their information, except for a rare few, are charging LESS than [THE COMPANY] charges for their guaranteed results. So, who wants to spend another couple or three thousand dollars only to find the same "no results"?

MOST of what is available in this confusing world of taxes and taxation - specifically speaking here of income taxes - is, as you know, companies and individuals providing reading, research and study information, regarding which any interested person must read and study and be prepared to handle most of the details herself. Most companies charge for their information; fewer provide it for free, or on an "at cost" basis. The end result, either way, is that the purchaser, or client, is left pretty much on her own, although there are some companies who promise to provide expert help in letter writing or handling correspondence from the IRS (for a price, of course), and who even claim they have attorneys on staff in case the client gets in real trouble. (Although one would be hard pressed to actually find real hard "court case" evidence of their success). Many of these individuals and companies talk about being able to handle the IRS at the administrative level, but when it comes right down to it, most of their administrative level "arguments" are, in fact, just that: arguments derived from, and in preparation for, dealing with the IRS in the Judicial arena - in the arena of the courts, with most folks I know who are engaged therein, hoping they'll never have to go that far.

As you probably know, [THE COMPANY] communicates and deals with the IRS solely on the Administrative level. WHY? Because the IRS has made it quite clear that EVERY ISSUE and EVERY PROBLEM can be dealt with AT THAT LEVEL; in fact, if it's not dealt with at that level, there is a slim-to-nothing chance of being successful beyond that level, going into either Tax Court (which some people claim is part of the Administrative level, but which [THE COMPANY] never touches) or some District or Federal Court, even up to the Supreme Court. When you get into that arena, I think estimating a 5% success rate is probably generous.

I have to laud the few individuals (and it's probably less than a few) who provide their information FREE. I'm going to point out one of those individuals, and his web site in this newsletter (in Section 2). The owner of that web site has written a book - I believe I should more properly call it a "Opus Magnum" - which contains more

information about some of these matters relating to the income tax than I think I've ever seen assembled in one place. You can download the book, FREE, in PDF format. (I'll give you the web page later). Be forewarned, however; it is not for the faint of heart. Of course, for those who choose to have [THE COMPANY] achieve the results for them, the book would not be necessary; but sometimes, people like myself enjoy delving into the mass of information that is available, although since I got introduced to [THE COMPANY] and had them produce the results for me, I more often enjoy that mass of information for the opportunity it provides me for the greater clarity I now enjoy, rather than for the feeling of overwhelmed confusion I used to experience.

Someone apparently passed the author a copy of my newsletter, and in his quest for the "secret" of [THE COMPANY's] 100% success, which you'll see reflected in our dialogue together, he provides me the opportunity to write, for everyone's further clarification, the distinctions at law which make so powerfully efficient what [THE COMPANY] does for every client.

I've also included some further dialogue with the gentleman who champion's the work and research of Otto Skinner, who many of you know, was one of my first "tax guru's", and the primary one I used in my own five to six year correspondence "battle" with the IRS.

And finally, a lot of people want to know "How Do I Know This Is Working?" or "How Do I Know [THE COMPANY] is Actually Handling the Results For Me?" I take on this question, too. In fact, in the next section, I'll take these issues in reverse order to what I've listed them here.

I trust this will prove fun and enlightening in your reading.

Your friend,

**Paul Leinthall**  
**661-822-7889, Noon-8pm Mon-Fri EASTERN time**  
**email: [littlehammer@primemail.com](mailto:littlehammer@primemail.com)**

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[2] Questions and Answers  
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This first dialogue addresses one of the primary concerns that many people have, particularly new clients of [THE COMPANY], which is: "HOW DOES ONE KNOW that things with the IRS are being handled properly? Do I get some kind of status report?"

Although this dialogue occurred last month, just as the intensely busy tax season had come to a close, and just after the rush of new clients coming to [THE COMPANY] was at its peak, I thought you might get value from this interchange. This is my reply to the questions and comments by one of [THE COMPANY's] clients who didn't hear anything from [THE COMPANY] or get any kind of status report for over ten weeks, who had obviously anticipated a quicker process in his case.

To: pxxx hxxx  
From: Paul Leinthall  
Subject: Re: Feed back from [THE COMPANY].  
DESIRE some kind of STATUS report!

Hi Pxxx,

Here's what you wrote on Friday, April 20. I'll reply afterwards:

Dear Paul [Leinthall]

I became part of [THE COMPANY] the first part of the year, and returned all the items and this years 1099 and w-4.

It was approximately 10 weeks later and I had received nothing from [THE COMPANY]. I sent e-mails, still nothing. I than sent e-mail to XXX, who did e-mail back and forth that I did get a response concerning a back IRS bill which has been taken care of.

My point is this, We are paying for a service and feel it would be in the best interest of [THE COMPANY] and relations to give us a status of some sort. Due to at least the fact that we are new and when you do not get response you start to wonder, is this real.

I know I am about to hear all kind of reasons why not, but you know we deserve to have time tables that things are going to happen. When those times pass as in my case I did not hear any thing, e-mails only take a very short time.

thank you

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Pxxx Hxxx

...While you're not my client, and while I realize that folks would naturally assume, because of my newsletter, that I speak "for" [THE COMPANY]; and since I am a representative for [THE COMPANY], I'll do my best to respond to your message.

I realize that it's difficult for some people who become [THE COMPANY's] clients to realize how truly effective the results are which [THE COMPANY] accomplishes. I'm sure if YOU absolutely knew that, your mind would be at ease. However, given the fear that most people have (in varying degrees) of the IRS, especially in the context of what often appears to be an over ruling voice by the news media and even the "legal" and "CPA" professions to the contrary of what [THE COMPANY] proclaims, it's difficult to grasp the simplicity of the fact that what all the IRS ruckus and "fear" is about (especially every year at "tax time") really concerns the IRS' going after the people who they perceive are NOT operating in accord with the law. Have you ever known a case of the IRS going after someone they thought was NOT breaking their law?

Having said that, let me address your concerns. I agree with you when you say, "... it would be in the best interest of [THE COMPANY] and relations to give us a status of some sort..." It would have been nice, wouldn't it, if you had AT LEAST

received an acknowledgement that your application had been received, and that it was being processed, instead of having to wait nearly ten weeks with no word (as you did in your case), and then to have to "chase after them" for a status report? I agree with you, and I have voiced this to [THE COMPANY] several times, and I know they are making efforts to handle this. And I will keep "bugging" them until I see some semblance of their actually accomplishing what they agree is a "good idea", especially if their first contact with the client is going to take longer than two or three weeks. Also, keep in mind, however, that every client "signs" a contract, in which they understand they have ten business days to change their mind and cancel the contract; so, in most instances, [THE COMPANY] is not going to start doing any actual "work" of performing its services until that two week time period has passed. (Ten business days is Two Calendar Weeks).

Also, in all fairness to [THE COMPANY], you became a client at the busiest time of year - the "tax season", where almost every client might notice an apparent slowing down of the process.

To reassure people is one of the reasons why I started my newsletter. I know, from personal experience with the IRS (I was a "former" 23 year "Non filer/Tax Protester") that not only is [THE COMPANY] 100% in accord with the IRS' own law, but the IRS does not even challenge the work they do; and they do not challenge it for lack of the opportunity, because [THE COMPANY] always, in almost every communication, gives them the "lawful" opportunity to challenge or point out anything that might be out of line at the time of any filing; and if the IRS had some ground within their own Code to challenge it, by law, they must respond in a timely manner, otherwise they give up (or greatly weaken) their ability to do it later. So, one of my motives for my newsletter, was to communicate this reassurance to my contacts and clients, that in spite of not hearing anything, all is well. You see, with the IRS, the old saying quite aptly applies: "No news is good news".

Do you realize the position the IRS is in, when they receive a communication from [THE FOUNDER], with HIS name signed on the bottom of your return (not like the CPA, who fills out your return for you and than has YOU sign your name), and the communication says, in essence, "Hey, look, guys. We're doing everything we know in the law to be in absolute accord with your own law. But, just in case you see something here, where you think we're out of line, let us know. If we don't hear anything from you in 30 days, we'll assume that you see nothing out of line."

Is that not the same way the IRS communicates to people when they are communicating with them or pursuing them after noticing something is lacking from the "taxpayer"? Do you realize, that after only three or four of those communications, where [THE COMPANY] provides them the opportunity to challenge or rebut, how difficult it would be for the IRS to then LATER try to challenge something they did not challenge in a timely manner in the first place? And [THE COMPANY] hasn't just said what they say to the IRS only three or four times. In the last two years alone, there have been more than 1100 clients go through this process.

Do you see what I'm saying here? Here you have a process, which [THE FOUNDER] has been using since the mid-eighties (with some evolvments and changes over the years as they became necessary to stay in accord with the law), and which he knows the person who passed it on to him used since the early seventies - and NEVER, during that entire time, has it been ultimately unsuccessful for any client in fully

and totally resolving ALL IRS issues at the administrative level of the IRS. In other words, the IRS knows their own law, and they know we know the law, as it REALLY is; and because we're doing everything in accord with their law and their procedures and their forms, etc. they simply do not challenge. They have no ground to do so. They know it, and we know it. We know they know we know; and they know we know they know. In other words, nothing is hidden between [THE COMPANY] and the IRS.

You'll also notice that we - and by "we" I mean [THE COMPANY] and [THE FOUNDER] and everyone I know who represents [THE COMPANY] - we are not "giving the IRS the finger" (or the fist); we are not calling them "wrong" or saying that the tax laws don't apply to people; we are not arguing about whether the 16th amendment was properly ratified, or not; we are not saying "No American Citizen" is required to file tax returns (because we know that most American Citizen's have already volunteered to file their first tax return, after which there is absolutely NO voluntariness about it); we are not saying the income tax is unconstitutional; in other words, we are not "using" the kinds of arguments with the IRS that most protesters are using. Fact is, we are not arguing against the IRS, period. We are also not "challenging" or "taunting" them, or asking them to "prove" anything to us. On the contrary, we say, "Long live the IRS!" Why? Because if it were not for the IRS's Code, exactly the way it is (and our understanding the Code properly and having proven that our understanding "works") - if it were not exactly the way it is, we could not be seeing the unfailing results we see.

However, back to your concerns. As I said, I agree with you that it would certainly be nice if [THE COMPANY] would give you some kind of "status" report. But here's the problem they face. How can [THE COMPANY] give a "realistic" (I mean "countable on") timetable, for example, when the IRS doesn't even do that?

In fact, when you think about it, when did the IRS ever give you a status report (like an acknowledgment of paperwork received, for instance) while you were handling your own IRS matters? Did the IRS ever acknowledge receipt of your tax returns? Did they ever send you an occasional "thank you note" for filing your returns on time or for sending them money? When, in fact, does anyone hear from the IRS? When they're doing things right? Or when they're doing something wrong? (Right! ONLY when they're doing something wrong).

Do you know that some of the happiest clients [THE COMPANY] has are the ones who came to [THE COMPANY] AFTER they were already in varying degrees of difficulty with the IRS. And here's why? BECAUSE, what these clients notice - and it doesn't always happen "over-night" - is that the IRS' communication and pursuit of them diminishes and ceases. On the other hand, people who have always been "good boys and girls" hardly ever notice anything. But, then again, they never noticed anything before, did they? (Except, they either got a refund check with their annual return, or a cancelled check from their bank if they had to pay taxes).

The problem is that clients of [THE COMPANY] don't even get THAT, because they pay no income taxes to begin with (they're not paying quarterly or annual taxes, or having money withheld from their paychecks), and since the ONLY thing that is occurring for them each year is that [THE COMPANY] is filing a "Statement and Declaration of Material Fact" (in harmony with the IRS law that requires a "return or statement" be filed each year), the ONLY thing the client will ever see (eventually) are the copies of whatever was filed by [THE COMPANY] with the IRS.

By-the-way, it is the LAW that you every client receive copies of anything that was filed with the IRS on their behalf.

So, Pxxx, I'm going to ask you to be patient. [THE COMPANY's] absolute FIRST priority is making sure everything for each client is handled with the IRS in a timely and efficient manner. You'll eventually get your copies and "status report", but I hope you understand that the priority of properly handling your affairs with the IRS takes precedence over [THE COMPANY's] getting the copies to you. AND, at the same time, I know it is their goal to also get the copies of all the filings to each client in a timely manner, so each client can feel more confident that "things actually are being handled properly". As you eventually saw in your own case, when you finally got a status report, "the back IRS Bill...had been taken care of".

I trust this relieves some of your concern. If not, please feel free to contact either Jxxx or me; you can also call the office; and if necessary, you can even talk with [THE FOUNDER].

Sincerely,

Paul Leinthall

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Next, we're going to revisit a conversation I reported in the newsletter (also last month), when I was in dialogue with a "representative" of Otto Skinner and his research. As you may recall, I promised this gentleman, at that time, that I would purchase Otto's latest book. I won't "anonymize" the person's name because I also provide the link to his web site.

Date: Tue, 08 May 2001 11:20:34 -0700  
To: Paul Leinthall  
From: Kedar Cohen  
Subject: Re: 010508-TAX EXEMPT Newsletter - Scams, Cheats, Evaders and Comments

I have read a number of your issues, and it is clear to me you believe state Citizens are nonresident aliens, and somehow this makes state Citizens Tax Exempt. You would also have us believe that the Internal Revenue Code (IRC) can only be applied to Washington D.C. and U.S. territories and not the 50 states. You also believe that U.S. citizens are subject to the the IRC, and state Citizens are not. These beliefs are all wrong and legally flawed. The income tax is an excise tax and is applicable to the 50 states and not just the terriotires. Also personal status has nothing to do with with excise taxes. It matters not whether one is a U.S. citizen or a state Citizen, what does matter is whether you perform excise revenue taxable activities and if you do, you are a Taxpayer in fact. If you do not, you are not a Taxpayer and the IRC simply does not apply.

I agree with you the first 1040 is voluntary and thereafter is not voluntary. If one has filed a 1040, W4, W9, SS5 application for a social security number or other taxpayer forms, one can remove their taxpayer status by removing their signature from such forms in a Removal of Signature affidavit to the Commissioner of the Internal Revenue Service, Treasury Secretary, Attorney

General and Secretary of State. Unless they specifically rebut and refute your reasons for removing your signature from the above forms, they go into a default agreement with you that you are not a statutory taxpayer. This approach does not put the burden of proof on you, it puts it upon the government. Your claims of state Citizenship, nonresident alien status, only on territories, only on U.S. citizens puts the burden of proof on you and your clients. Essentially you are applying the Federal Zone material by Mitch Modelesky in your practice and his material is legally flawed because the underlying fallacy is the Includes, including fallacy. This fallacy says "includes" is a term of limitation but in fact 7701(c) clearly makes includes a term of expansion and the Federal Zone material is built on this fallacy. I again invite you to purchase *The Biggest Tax Loophole of All* by Otto Skinner and read his book and try to refute it. You will not be able to do so. Please purchase his book at:

< <http://www.reclaimyourpower.com/special2.htm#loophole> >.

To: Kedar Cohen

From: Paul Leinthall

Subject: Re: 010508-TAX EXEMPT Newsletter - Scams, Cheats, Evaders and

Hello Kedar,

I've delayed responding to you until I'd had a chance to read Otto Skinner's "Biggest Tax Loophole of All". I know I promised to get it from your site, but after trying two separate times and experiencing great difficulty in having the page to which your site referred me actually take my order (the second time experiencing a total computer "crash"), I decided to order it from Otto Skinner directly.

So, now in my reply to you, at least you won't think that I have not read the book. Also, as I told you, I had long ago read and utilized the information from Otto Skinner's previous TWO books, as well as EVERY issue of his "Non-Taxpayer United" newsletter, in my own six-year correspondence "battle" with the IRS. As I respond to what you wrote to me, please don't assume that I'm not quite familiar with his position and arguments relative to "dealing with the IRS".

Also, before I start responding, I want you to know that I do not disparage anything that Otto says. You seem to think, however (at least it seems to come through in what you write) that it's not possible to actually have any success in dealing with the IRS in any way other than what you (and Otto) propose.

What I speak about in my newsletters regards a PROCESS - a completely, 100% (pardon the redundancy) ADMINISTRATIVE Process - which NEVER entails TAX COURT or any other kind of court - an administrative process which has been used for 10 years LONGER than Otto Skinner has been involved in tax issues. (Otto says he started dealing with tax issues in 1981). So, please, don't assume I don't have at least a little bit of knowledge of my own. In fact, in a sense, I have a bit of "one-up" on you, because, whereas I have thoroughly engaged (and USED) the material you propose, YOU have NOT even entertained the idea (from what I can tell by what you communicate to me) that you have even considered that what I write about may, in fact, indicate that there is another "way to skin the cat". I'm sure it would be too much for me to ask you to even consider the idea that there may be a more

effective (easier, simpler, never failing in desired results) way than what you have in mind; so I won't ask you to do that.

I would, however, invite you to "open your mind" and, at least temporarily, be willing to assume a different perspective. You don't have to give up your own perspective, just be willing to realize that your perspective is not the only one, and perhaps not even the only viable one.

Now, let me respond to you in my usual manner. That is, I will intersperse my responses to what you say in and among your statements.

[I have read a number of your issues \[of the newsletter\] and it is clear to me you believe state Citizens are nonresident aliens and somehow this makes state Citizens Tax Exempt.](#)

From the perspective of the Internal Revenue Code ITSELF, as well as other parts of the United States Code, yes, we believe it is quite clear there is a distinction between, for example, nonresident aliens and resident aliens; between State Citizens and United States citizens. There are also critical distinctions between meanings in such terms as "U.S.", "United States", "U.S. Individual", "U.S. citizen", "U.S. source income", "foreign", and "domestic," and one must be absolutely clear what particular meaning the particular part of the Code is giving to these terms, within the CONTEXT of any particular "Chapter" or "Section" of the Code. For example, are you aware that there are THREE (3) distinct meanings at law for the term "United States", and that one of those meanings (which is quite different from the other two) is used almost exclusively in the Internal Revenue Code - FOR TAX PURPOSES?

Are you aware of what those distinctions are, particularly the distinctions which apply "for tax purposes" in the United States Code? My answer to that, from my perspective and from everything you have written to me (and everything I've ever read of Otto Skinner), is that neither you nor Otto are aware of certain of the most critical distinctions. Either you are not aware, or you are aware and disagree - but you give no evidence, either way, of at least being aware. And, if you are not so aware, it would be nigh impossible for you to grasp that what I write about actually might have some validity.

And even as I say that, I am NOT invalidating your viewpoint; I'm also not saying that you don't enjoy a certain degree of success in the way you (and Otto) approach dealing with the IRS.

BUT, from where I stand, listening to you and Otto (and others), you indicate that you deal with the IRS ONLY from the point of view of the Constitution and numerous Court rulings and from an interpretation of what the Internal Revenue Code says and means from THAT perspective. In other words, while you may give credence and validity to dealing with the IRS at the administrative level, you actually stand OUTSIDE the Internal Revenue Code, looking in, and interpreting from that particular viewing point. Your primary POSITION is mostly coming FROM the JUDICIAL level, contrasting it with Constitutional Law and the judicial implications of the law - certainly PREPARING for what I think you perceive to be the ultimate battlefield - which takes place in the judicial arena. (Please correct me if I'm wrong).

I suggest to you that it's not only possible to view the Internal Revenue Code from a different perspective, BUT to actually view it FROM WITHIN the Code, looking OUT. (And that applies to other parts of the United States Code, as well). Another way of saying what I just said would be to suggest that, since the IRS says that EVERY problem or issue can be dealt with AT THE ADMINISTRATIVE LEVEL, what may work just as well as, maybe even better than, dealing with the IRS in the judicial arena - and from [THE COMPANY's] point of view there is no "maybe" about it - is to take the IRS at their word and then view the CODE THROUGH THEIR eyes; and then, standing within the Code, look out at who THEY believe are taxpayers and "why", using the terms and meanings THEY use, which are NOT NECESSARILY what the same words and phrases mean from a Constitutional point of view. In other words, what I'm saying is, [THE COMPANY] I represent always stresses that the terms and words and their meanings which they utilize in their communication with the IRS, always relate to how those terms are used FOR TAX PURPOSES, as defined within the IRC itself.

I am NOT talking, here, about what YOU think is a distinction upon which we rely, that of the meaning of the word "include" or "includes" or "including". WE DO NOT BASE WHAT WE ARE ABOUT on THOSE words. Please understand that.

Now - to address your first comment, wherein you say about me, "...you believe state Citizens are nonresident aliens and somehow this makes state Citizens Tax Exempt."

From the point of view of the U.S. Code, FOR TAX PURPOSES, YES, Private State Citizens ARE, by birth and residence, "nonresident aliens" (as long as they don't move their residence to reside in any federal district, territory, reservation or enclave). However, this does not "MAKE" a person tax exempt. The law simply recognizes this person (nonresident alien, private State Citizen) to be NATURALLY exempt from any taxes on income, EXCEPT "U.S. source income" or "income connected with a trade or business in the United States." The free born, nonresident alien remains tax exempt (being a non-taxpayer) until such time as he ELECTS (voluntarily) to be treated differently from who he IS, which most people do by filing a "Form 1040 form series tax return" (other than the 1040NR, perhaps) which has NOTHING to do with that person, until he signs it, along with its statements, claiming that the statement at the top of the form describe his "status" with the IRS and that he is a "U.S. Individual" (FOR TAX PURPOSES).

Oh! Oh! But now I've introduced three phrases wherein it is vitally important for you to understand the distinctions in meanings: "U.S. source" and "United States" and "U.S. Individual" - to which I referred earlier. If you are operating under the assumption that these words (FOR TAX PURPOSES) mean anything having to do with the COUNTRY, called the United States of America, or any of the 50 States of the Union, you're going to miss what I'm talking about, and you will not have much choice but to maintain your position and the interpretation of law wherein you support it.

You'll notice, however, I've not said a thing about the words "include, or includes, or including" here. That's because I don't have to.

Let me give you a quote from an IRS publication, which is a training manual the IRS make available for their agents. It's titled: "Compliance Continuing Professional Education - Tax Protestors", from the Department of the Treasury,

Internal Revenue Service, Training 3203-154 (10-96), TPDS 8527BC. Here's what it says on page 21, addressing "Non Resident Returns". I will CAPITALIZE certain words for emphasis:

**"The Form 1040 NR is filed by non-residents who have NO INCOME FROM U.S. SOURCES or WHOSE INCOME IS EXEMPT from U. S. Tax. For LEGITIMATE NON RESIDENTS, it is a proper form to receive a refund of withheld income tax.**

Now, I want you to think about this for a moment. If you believe that a nonresident alien (or just a plain nonresident) means someone from another country, the proper term in the IR Code for such a person is a "nonresident alien FOREIGNER", and if this person is in a position where an employer is withholding income tax (for whatever reason), AND he is residing anywhere in this country, the person can only be "properly" working with a "green card", in which case he is, from the IRS' point of view (and other parts of the US Code, as well) a "RESIDENT alien", not a nonresident alien. If he is working without a green card he is considered to be "an illegal alien". If the person is a TRUE "nonresident alien FOREIGNER" for tax purposes, he would be liable for taxes on ANY income, from any source connected with either the United States as a country or the United States as a government. (This is a common mistake some others in the tax protester movement seem to think applies to what I say when I use the term nonresident alien. They believe nonresident aliens are the ONLY people who are Constitutionally taxable, and when talking about nonresident alien "foreigners", they are correct; they are NOT correct when the person signified is a "legitimate" nonresident alien - a Private State Citizen).

Speaking of which, exactly what is the distinction between a "Legitimate nonresident" and an illegitimate nonresident? (Just a question to ponder).

Notice the choices in the above statement from the IRS Continuing Education Training manual. EITHER the non-resident has NO income from U.S.Sources OR his income is exempt from U.S. Tax. But why would the IRS even be talking about a person from another country (the "foreigner") who doesn't have any income from this country? Obviously that person's "no" income would NOT carry any U.S. Tax liability, would it? And the use of the 1040NR Form wouldn't be up for consideration. That "foreigner," with no U.S. income, would be none of their business. So, why do they even mention it, unless there is some other "kind" of nonresident alien than the "foreigner" variety? Perhaps what they refer to as a "legitimate" Non resident. Regarding THOSE folks - for "legitimate" nonresidents - whose income IS TAX EXEMPT, the proper "form" by which to get a refund of any money that may have been withheld (by some employer in this country) is the 1040NR. (A "Foreigner non resident" is certainly not going to be filing a 1040NR to get withheld money back from the IRS if his money was withheld by a foreign country!)

Don't you find it interesting that, in my newsletters, I write about [THE COMPANY] who performs services for their clients based on the understanding that, from the point of view of the IR Code, a nonresident alien means the equivalent of a Private STATE Citizen, who is only liable for income taxes on "U.S. source income" (meaning income directly from the federal government or from a trade or business in the "United States," defined in the IRC as the federal government or any of their districts, territories, enclaves, reservations, forts, etc., in

harmony with Article I, Section 8 of the Constitution of the United States of America)?

**You would also have us believe that the Internal Revenue Code (IRC) can only be applied to Washington D.C. and U.S. territories and not the 50 states.**

I'm sorry if I have misled you. Let me clarify. I am not conscious of saying that the Internal Revenue code can not be applied to anyone in the 50 States. That would be a gross untruth. On the contrary, I have said, that when any private State Citizen (nonresident alien) puts his signature, under penalty of perjury, on his FIRST "1040 Form U.S. Individual Tax Return", he has voluntarily ELECTED to be treated by the IRS AS IF he were a "resident alien". When he "agreed" to the best of his knowledge and belief that ALL the STATEMENTS on that return were TRUE and CORRECT (including the statement which is the TITLE of the 1040 Form itself, calling him a "U.S. Individual"), he provided ALL THE LEGAL ground the IRS needs to consider him a "taxpayer" from that point on.

Also, any nonresident alien "foreigner", who has chosen to RESIDE in (thereby becoming a resident of) one of the 50 States, now, by law, must get a "green card" from the United States Government, and that foreigner (who is now resident) is, FOR TAX PURPOSES, a "resident alien" and subject to the income tax laws, which are incumbent on all "U.S. citizens" (AGAIN, FOR TAX PURPOSES, from the point of view and with the meanings of such as defined uniquely in the IRC). When, however, that "resident alien" becomes a Naturalized Citizen, he, too, can go through the revocation of election process, and enjoy the same benefits of being tax exempt, just like any other State Citizen, as expressed in Section 1 of the Fourteenth Amendment.

When a Private State Citizen ("legitimate" nonresident alien) SIGNS his FIRST 1040 Form, he/she is signing an implied adhesion Contract, and the terms of that contract are spelled out in the Internal Revenue Code. By his voluntary election, he entered the contract, and from that point on, the power of the IRS in his life is enforced by CONTRACT LAW (not Constitutional Law) - very much the same as the person who voluntarily elects to sign a CONTRACT to join the military, and who, by his signature, gives up his freedom to eat when he wants to eat, sleep when he wants to sleep, wear whatever clothes he wants to wear, and who, if he tries to get out of the contract by simply deciding to not show up, will be arrested and jailed for going AWOL. That person has, by his own election, chosen to "give up" some of his natural, Constitutional rights, which the "Private" Citizen still enjoys.

By-the-way, from [THE COMPANY's] point of view - and they believe this is confirmed not only by the Internal Revenue Code, but by the numerous LOSSES in court by "non-filer/tax protestors" - the equivalent of going "AWOL," when it comes to the IRS, is to stop filing tax returns once a person has signed his first 1040 tax return, the terms of which stipulate he must file annual returns or statements in harmony with the contract. You'll notice that IRS charges in court ALWAYS include either "Willful Failure to File" or (for those who file, but do so fraudulently) "Filing Fraudulent Returns". But, as I say, since the revocation process essentially reclaims the client's NATURAL and "legitimate" nonresident alien status, FOR TAX PURPOSES, [THE COMPANY's] clients need never be concerned about those matters.

And THAT CONTRACT, my friend, is the "secret" to the power of the IRS in the lives of most American Citizens. And there is nothing unconstitutional and nothing in the Constitution forbidding any person from voluntarily entering ANY contract, even one as binding and limiting on freedom as the contract that binds most people to the contractual terms of the Internal Revenue Code. That's why they always say it's important to know what you're signing.

You also believe that U.S. citizens are subject to the the IRC and state Citizens are not.

See my last comments.

These beliefs are all wrong and legally flawed.

I just have a couple questions for you: IF, as you say, that about which I write is "legally flawed", why does the IRS NEVER, EVER challenge, confront, rebut, or pursue in the courts ANY person who properly uses the "the revocation of election Process"? (That is the name, given by [THE COMPANY] I represent, to a process, consisting of various forms, procedures and filings in accord with the Internal Revenue Code, which results in the IRS changing THEIR view (and their records) to SHOW the client as a "nonresident alien, tax exempt, non-taxpayer"?)

We know this process has been used since the early seventies; and we know that the IRS has yet to challenge the first person. How could that possibly be, if in fact, the position on which [THE COMPANY] stands is, as you say, so "legally flawed"?

And WHY has the IRS NEVER refused a refund of ALL TAXES PAID in the prior three years, for [THE COMPANY's] clients? (I did not say "taxes withheld", although it would include ALL taxes withheld, too, in the event any client's employer believes he must continue withholding from a "tax exempt" person's earnings). If a ruling by the United States Supreme Court had not limited [THE COMPANY's] "request for refund of taxes paid, although never owed" from going back further than three years, they would be going back to the first year any client ever filed a "1040 Form U.S. Individual Tax Return".

The income tax is an excise tax and is applicable to the 50 states and not just the territories. Also personal status has nothing to do with with excise taxes. It matters not whether one is a U.S. citizen or a state Citizen, what does matter is whether you perform excise revenue taxable activities and if you do, you are a Taxpayer in fact. If you do not, you are not a Taxpayer and the IRC simply does not apply.

If you say so.

And, since that's the case - from your viewpoint - are you able to claim the same, 100% effective results that I write about, especially keeping in mind that clients of [THE COMPANY] NEVER have to enter the judicial arena regarding the IRS and the so-called "income tax"? Or do you have to continue to teach your students how to "lay the onus on the IRS" and how to be prepared for continued assaults, and how to be ready for the ultimate kind of assault, the day the IRS levies their wages or bank accounts, or attempts to seize their property, or submits a "notice of lien," or attempts to indict them, charging them with willful failure to file or filing fraudulent returns?

Again, I'm not faulting your (or Otto's) tactics. Are you telling me you and all your clients are absolutely FREE from having any of these concerns, that one day you might - if not already - have to be engaged in at least persuasive communication, hoping the IRS doesn't press it further?

One of the things most clients of [THE COMPANY] enjoy, particularly those who weren't already having to deal with those types of things before they became clients - in addition to being TAX FREE, of course - is the freedom of even having to give thought to that type of thing.

I agree with you the first 1040 is voluntary and thereafter is not voluntary. If one has filed a 1040, W4, W9, SS5 application for a social security number or other taxpayer forms, one can remove their taxpayer status by removing their signature from such forms in a Removal of Signature affidavit to the Commissioner of the Internal Revenue Service, Treasury Secretary, Attorney General and Secretary of State.

See my last response.

Unless they specifically rebut and refute your reasons for removing your signature from the above forms, they go into a default agreement with you that you are not a statutory taxpayer.

Agreed. My point is, while you may NOT BE something, or other, what ARE you? [THE COMPANY's] position - and we believe the IR Code's, as well - is that WHO you ARE by birth and residence, if you live in one of the 50 States of the Union, is a nonresident alien, and IF you have effectively revoked your voluntary election to have been treated differently, and IF the IRS has absolutely nothing to use as evidence that you have not effectively completed that process, then we are, in essence, agreed. The ultimate "proof" of course (if there is any such thing) is that the IRS ultimately MUST, by law, change their records to reflect the truth of what we say. And THAT's where the 100% money-back guarantee comes into play. No client has ever taken [THE COMPANY] up on that guarantee.

This approach does not put the burden of proof on you, it puts it upon the government.

Agreed.

Your claims of state Citizenship, nonresident alien status, only on territories, only on U.S. citizens puts the burden of proof on you and your clients.

30 years of experience PROVES otherwise (the part about putting the burden of proof on ourselves). But, then again, we DON'T say the tax laws apply ONLY to U.S. territories and federal citizens, especially when all our clients come to us, having first signed a contract a long time ago (and having reaffirmed it for many years thereafter, in most cases), wherein they voluntarily (and no doubt, ignorantly) elected to have the tax laws apply to them.

Essentially you are applying the Federal Zone material by Mitch Modelesky in your practice and his material is legally flawed...

There you go again...

...because the underlying fallacy is the Includes, including fallacy. This fallacy says "includes" is a term of limitation but in fact 7701(c) clearly makes includes a term of expansion and the Federal Zone material is built on this fallacy.

Whereas [THE COMPANY] agrees with much of what is written in "The Federal Zone" (in fact, the booklet we provide to people, called "Do You Know Your True IRS Tax Status? Are You Sure?", derives a lot from Mitch Modelesky's book, [THE COMPANY] does NOT mention or use the "includes, including argument" (or "fallacy" as you call it) in any of their presentments and communications with the IRS.

I again invite you to purchase [The Biggest Tax Loophole of All](#) by Otto Skinner and read his book and try to refute it. You will not be able to do so.

Au Contrair... if by "refute" you mean there is no way to succeed in being TOTALLY FREE from income taxes other than the way proposed by you and Otto. As I said, I have purchased and read his latest book (well, at least most of it). And, even if you think I've not provided you sufficient ground to begin to consider that there may actually be "more than one way to skin a cat", I have no purpose or intention (or need) to refute what Otto Skinner addresses from the point of view of having to prepare to avoid or handle a confrontation with the IRS in the judicial arena.

We just have no need to go there, because, as I say, in 30 years, the IRS has never seen fit or felt the need to refute, rebut, challenge or adversely pursue any person into the judicial arena who has properly completed "the revocation of election process". Our experience proves (to us, at least) that every problem can, indeed, be resolved at the ADMINISTRATIVE level.

Think about it, Kedar. No confrontation, no refutation, no challenge, no long correspondence back and forth with the IRS, no paying of any State or federal income taxes, complete ability to use one's social security number, no loss of social security benefits (for those who have "volunteered" to pay their 40 quarter quota), no having to "hide" money in offshore banks or hiding income via trusts or corporations or other entities for fear of the IRS, no having to be looking over ones' shoulder, total use and freedom with one's one earnings and money - in other words COMPLETE FREEDOM regarding income tax matters.

Are you suggesting you have something better to offer than that? If so, I'm open to hearing it.

Sincerely,

Paul Leinthall

+++++

In what I wrote to Mr. Cohen, I said the company does not use the "Include/includes/including" argument with the IRS. In other words, in none of [THE COMPANY's] filings for any client, does [THE COMPANY] present the argument to the IRS that "includes" is a term of limitation. However, anyone who

has read the "Tax Status" booklet we send out, which derives a lot of its benefit from "The Federal Zone", by Mitch Modelesky, and wherein one can see that the "Federal Zone" material "includes" the idea that the words "include or includes or including" (FOR TAX PURPOSES), are, in fact, terms of limitation rather than a term of expansion (as I just used it).

The TRUTH IN LAW is this (and I will quote from two separate sources, first from Black's Law Dictionary, 6th Ed. page 763 [with CAPITALIZATION for emphasis of key words or phrases]:

**Include. (Lat. Includere, to shut in, keep within). To confine within, hold as in an inclosure, take in, attain, shut up, contain, inclose, comprise, comprehend, embrace, involve. Term MAY, ACCORDING TO CONTEXT, express an enlargement and have the meaning of and or in addition to, OR MERELY SPECIFY A PARTICULAR THING ALREADY INCLUDED WITHIN GENERAL WORDS THERETOFORE USED. "Including" within statute is interpreted as a word of enlargement or of illustrative application AS WELL AS A WORD OF LIMITATION. Premier Products Co. v. Cameron, 240 OR. 123, 400 P.2d 227.228**

From [THE COMPANY's] point of view, the KEY phrase there is the one that says "merely specify a particular thing already included within general words theretofore used", because the jurisdiction which the IRS "includes" is already and theretofore defined in the Code. Also, I think anyone can see quite clearly that the courts say the word "includes" can "as well [be used as] a word of limitation".

A court case cite which [THE COMPANY] does use in its correspondence with the IRS, although not in this context, but which, nonetheless, applies here is this one:

**In the interpretation of statutes levying taxes, it is THE ESTABLISHED RULE NOT TO EXTEND their provisions, by implication, BEYOND THE CLEAR IMPORT OF THE LANGUAGE USED, OR TO ENLARGE their operations SO AS TO EMBRACE MATTERS NOT SPECIFICALLY POINTED OUT". Gould v. Gould, 245 US., 151.**

Bottom Line? Regardless of what Mr. Cohen or Otto Skinner "think" the courts do, or don't do, in their interpretation of these words, the IRS doesn't challenge, on the administrative level, the "ground" or legal presumption upon which [THE COMPANY] approaches the IRS and upon which base it successfully completes "the revocation of election process" in each client's case.

.....

Now, a long dialogue, consisting of several emails between Chris Hansen and me last week. Ever since I had read the USA Today Articles sponsored by "We The People Foundation, Inc." where they had referenced Chris's book, I had been intending to download his book. When Chris contacted me last week with some questions, I downloaded it, and, although I did not read all 1092 pages, I perused it quite thoroughly. I didn't want to be too much off-base in my communication with him. Again, I'm not protecting his anonymity, because he's indicated he would openly welcome anyone going to his web site or communicating with him. Since he's not yet a client of [THE COMPANY], I'm also not bound by law to keep his information private.

For any who want to download Chris's FREE book, here's where to go. (I actually downloaded another book while I was at his site, too, called the "Tax Protestor's Handbook" which I've already quoted in my reply to Kedar Cohen (above), using its

proper IRS name: "Compliance Continuing Professional Education - Tax Protestors"). Both books can be found at this address;

< <http://familyguardian.tzo.com> >

From: "Chris Hansen"  
To: Paul Leinthall  
Subject: Revocation of Election form  
Date: Wed, 9 May 2001 04:45:11 -0700

Dear Mr. Leinthall,

Someone sent me one of your newsletters, and I'm intrigued, but I have a habit of not buying anything until I fully understand what I am buying. I enjoyed your newsletter and I agree with everything I've read so far. Can you send me a sample Revocation of Election Form with the name removed? Acrobat is fine if you want to protect it.

I'm the guy who runs the main educational website for We The People. My site is prominently mentioned on their site in both the Educational Resources area and the Recommended Publications areas. The address is:

< <http://familyguardian.tzo.com> >

You mentioned WTP [We The People] in a the newsletter I read. I've written a large book called "The Great IRS Hoax" that probably 10,000 people have downloaded from my website to date that advocates the same view of "foreign", "domestic", "United States", and "State" that you advocate, and I'd say its the only right way to view things and be in agreement with what the Internal Revenue Code says. My sample Request for Refund letter, I would say, essentially amounts to a Revocation of Election but I'd like to compare it with your approach to see if there are any flaws in my approach. If you are going to criticize WTP, then you ought to be equally willing to help them improve their approach, and I'm probably the most influential person in doing that with my website.

Thanks for any information you can provide.

Warm Regards,  
Chris Hansen

To: "Chris Hansen"  
From: Paul Leinthall  
Subject: Re: Revocation of Election form

Hi Chris,

(I assume it's okay to address you as "Chris"; you can call me Paul).

Pardon my delay in responding to your message. I've spent several hours today perusing your "Magnum Opus" ("The Great IRS Hoax"); for the last hour, or two, I've been in chapters four and five.

You've done a superb work in compiling and writing. I commend you.

Now, let me address your specific message and requests. I'll do that by interspersing my responses between your questions and comments.

Dear Mr. Leinthall,

Someone sent me one of your newsletters, and I'm intrigued, but I have a habit of not buying anything until I fully understand what I am buying.

I assume you mean "buying" in the figurative sense, since the only thing "sold" by [THE COMPANY] I represent is their services, which under a Form 2848 (limited Power of Attorney), each client authorizes [THE COMPANY] to represent him/her in all matters pertaining to the Form 1040 income tax. We do not sell any information, courses, books or seminars; I do not sell or require people to pay a subscription for the newsletter. So I assume you mean "buying" to be something carrying the connotation of "agreement", or perhaps "full agreement".

I don't know which addition of the newsletter you were sent and, since the newsletter has evolved over the last eight and a half months, I'm not exactly sure what you're reading and how much information was conveyed in that particular newsletter. I will send you my "regular" information package, which consists of three (3) emails, all of which will contain, in addition to other words, the words "TAX EXEMPT" in the subject line.

The most recent editions of the newsletter also contain the following words in each newsletter, pertaining to the last section of each newsletter:

In this section (below), I explain why I use the bracketed phrases [THE COMPANY] and [THE FOUNDER] to refer to the founder and his company, who achieve the money-back-guaranteed results of having the IRS change their internal records to reflect the fact that each client is exempt from income taxes on any income, regardless of amount or source, unless the source of the income is the federal government itself or a trade or business under the sovereign jurisdiction of the government. [THE COMPANY] accomplishes this fully (and only) in accord with the Internal Revenue Code, and thus, none of their clients ever experience adverse IRS confrontation or court proceedings.

As you've no doubt noticed, I'm following that "form" here.

Having been in "sales" most of my life, I've incorporated that "up-front" paragraph to grab the attention of people who may be reading for the first time, especially the part about "money-back-guaranteed results", and "[THE COMPANY] accomplishes this fully (and only) in accord with the Internal Revenue Code, and thus, none of their clients ever experience adverse IRS confrontation or court proceedings."

I enjoyed your newsletter and I agree with everything I've read so far. Can you send me a sample Revocation of Election Form with the name removed? Acrobat is fine if you want to protect it.

In going back and re-reading my newsletter, you will see that I never mention a Revocation of Election "form". There are only two revocation forms used by the IRS (Revocation of a 501(C)(3) non-profit entity and a Revocation of a "C" Corporation), NEITHER of which [THE COMPANY] uses in the services they perform for their clients. What [THE COMPANY] does is a PROCESS they have labeled "Revocation of Election process". It is, indeed, a process, and is a LOT more than a simple form,

the proprietary application and specific knowledge of which belong only to [THE FOUNDER]. [THE COMPANY] GIVES all the information freely to their clients (except for about 15% of the actual procedural process, which makes them a viable "business").

[THE FOUNDER] of [THE COMPANY] has been using the process for himself and select clients since the mid-eighties, having had it passed on to him by a man who had been using it since the early seventies. In March of 1999, [THE FOUNDER], along with the help of the person who had passed the process on to him, started [THE COMPANY] I refer to in the information I will be sending you. Since that time, over 1100 clients have gone through "the revocation of election process".

In the 30 years that we know this process has been used (and I say "we" here, because I am a representative of the company), it has never ONCE failed to achieve its intended results, the primary result, of course, being that the IRS changes their view (and their records, correspondingly) to show the client as "U.S.income" TAX EXEMPT on ALL his WORLDWIDE income, except that which is sourced either directly from the federal government or from a trade or business under the sovereign jurisdiction of the federal government. (Or, to say it in terms used in the Internal Revenue Code, tax exempt on ALL income EXCEPT "U.S. Source Income" or on "income connected with a trade or business in the United States").

I'll talk more, in a moment, about this.

I'm the guy who runs the main educational website for We The People. My site is prominently mentioned on their site in both the Educational Resources area and the Recommended Publications areas. The address is:  
< <http://familyguardian.tzo.com> >

Yes, I know. When I received your email today, seeing who it was from before reading it, I said to myself, "From whence do I know that name?" As I read your message, I remembered that I've had a 3x5 card with your web address sitting by my computer since February, when I got it from one of the USA Today ads by "We The People Foundation, Inc." I've had the intention of downloading your book.

You mentioned WTP in a the newsletter I read. I've written a large book called "The Great IRS Hoax" that probably 10,000 people have downloaded from my website to date that advocates the same view of "foreign", "domestic", "United States", and "State" that you advocate, and I'd say its the only right way to view things and be in agreement with what the Internal Revenue Code says.

This comment surprised me, since I believe from my exposure to three USA Today Ads that "We The People" are "off-base" in some of their arguments. I did not say they are not "correct" as much as I say (and "we" know) they just don't "work". So, I decided to do what I've been putting off, and I downloaded your book. Since you said your book advocates the same view you believed you were seeing in my newsletter, I wanted to check out, from your writing, whether, or not, I could agree with your statement, especially since I didn't get that from any of the ads in USA Today.

My sample Request for Refund letter, I would say, essentially amounts to a Revocation of Election...

Perhaps....I can't say "No" - but, as I titled a recent newsletter, "The Proof is in the Pudding".

but I'd like to compare it with your approach to see if there are any flaws in my approach.

I think the "ultimate" test is whether the IRS effectively changes THEIR view of you and changes their records accordingly. Obviously, for people they were pursuing (as is the case with about 15% of [THE COMPANY's] clients, this would result in the OBVIOUS ceasing of any degree of pursuit - administratively OR judicially. Only you would know that in your case and in the case of those who have used your material.

If you are going to criticize WTP [We the People], then you ought to be equally willing to help them improve their approach, and I'm probably the most influential person in doing that with my website.

Please understand, it is not my intention to "criticize". My writing (and thinking "forté", if you will, is addressing the distinctions at law that make what [THE COMPANY] does so successful, where it's easy to give a 100% money-back-guarantee because their success rate is 100%.

As I mentioned earlier, I will be sending you ALL the information I send to folks who request; I will also add you to my newsletter list. I don't mean to force information on you, and you certainly don't have to do anything more than hit your "delete" button when the emails arrive, but since I've covered so much in that information, I'll provide it to you in that form.

AFTERWARDS, I'd enjoy talking with you.

I will leave you with what I see to be an apparent conundrum present in a paragraph from your book, and a paragraph taken from Peyton's reproduction of the "Tax Protestor's Handbook" - and I'm going to do this because I want you to understand that the BASIS in law upon which [THE COMPANY's] revocation of election process works is that YOU and I (having been born and "residing", or "naturalized" and "residing" in any one of the 50 States) ARE (and if we were born here) and ALWAYS HAVE BEEN (in Internal Revenue Code terms) "Nonresident aliens". [THE COMPANY's] work and success is based on the understanding in law (which the IRS NEVER challenges) that, from the point of view of the IRS and their law, "foreign" and "nonresident alien" BEGIN on the other side of the Potomac River, from THEIR Perspective (and it is ONLY from THEIR point of view that any of this actually matters when it comes to producing the results we want in an easy and simple way, with no challenge or confrontation).

But, here's what you say on page 5-9 of your book:

"Nonresident aliens are the only people required to obtain a social security number in order to work in the United States,..."

All well and good, but the moment they start working, they are no longer a nonresident alien, they are a "resident alien", and if they don't get a green card, they are an "illegal alien" - but from the moment they reside in the United States of

America, they are (from the IRS viewpoint) "resident aliens" and subject to the income tax.

"...and they are the only ones required to participate! [Still talking about SS]. But, nonresident aliens are also the subject of the income tax."

Now - contrast that with what the IRS, themselves, say (page 31 of the PDF file, page 21 of the original handbook). I will use capitalization to emphasize the basis in law upon which [THE COMPANY] achieves its success:

**"Non Resident Returns: The Form 1040NR is filed by non-residents who have no INCOME FROM U.S.SOURCES,..."**

[meaning federal government sources]

**"or WHOSE INCOME IS EXEMPT FROM U.S. TAX. For LEGITIMATE non residents..."**

["Legitimate" non residents is the key element of what the revocation of election process produces for any American Citizen who signed the adhesion contract of the "1040 Form U.S. Individual Tax Return" the FIRST time. This adhesion contract is similar to the person who signs the "voluntary" contract to join the military ONE time, and is thereafter considered going AWOL at any point that he assumes he can simply stop reporting for duty under the guise that no law required him to sign-up in the first place. Even though no "law" required him to enter the contract, once having done so, he is then, by law, under the terms of the contract, having freely volunteered to surrender things like his 5th amendment rights).

"...it is a proper FORM to receive a refund of withheld income tax."

The rest I'll leave till you've had a chance to peruse the other material and we've had a chance to talk.

Thanks for any information you can provide.

You're welcome. It's on the way.

Warm Regards,

Chris Hansen

Likewise,

+++++

Paul,

Thank you so much for sending the information I requested. I am very gratified that your PDF file it is completely consistent with what I wrote in "The Great IRS Hoax book! You materials have clearly revealed that my book has some missing and very valuable pieces. These missing pieces will

prove extremely useful in improving my book for the many thousands of people who will read it.

Your arguments are very similar to Paul Andrew Mitchell's book entitled "The Federal Zone", which I also have prominently posted on my website at:

< <http://chansen.tzo.com/Publications/TheFederalZone/index.htm> >

I invite you to read his book to fill in some missing pieces in your work.

Missing pieces? What missing pieces?

I have reused some of Mitchell's ideas in "The Great IRS Hoax", most notably in sections 4.7, 4.8.3 (which has the same Supreme Court Case that you cite about the term "United States"), 5.2.1, and especially 5.2.4.

In particular, Paul Mitchell indicates that Frank Brushaber was a French immigrant and was NOT born in New York...

You're throwing me a curve here. HE says the OPPOSITE of what you just said.

You might want to check your facts on this issue.

Maybe, but only after you notice what Paul Mitchell is actually saying in this book. I'll use your own quote (which I verified at your site):

Here is what Mitchell said in Chapter 2 of his book:

"The federal government has tried to confuse the implications of Frank Brushaber's status by asserting that he was a French immigrant."

Precisely! The FEDERAL GOVERNMENT tried to indicate that Brushaber was a French immigrant. It's NOT Paul Mitchell saying it. Notice the next sentence, calling the assertion "government propaganda...designed to make us believe that Brushaber was...an alien because he was born in France..."

"This is government propaganda, pure and simple. This propaganda is designed to make us believe that Brushaber was found to be an alien because he was born in France, not because he declared himself to be a "citizen of the State of New York". Accordingly, the federal officials responsible for this propaganda are trying in vain to convince everyone that the 50 States are inside the federal zone, because they want us to conclude that Frank Brushaber would have been a "U.S.\*\* resident" if he resided in New York, or a "U.S.\*\* citizen" if he had been born in New York. It is fairly easy (and fun) to defeat this propaganda, because it is only make believe.

Amen!

To confirm that what I'm saying here, you'll notice the last sentence of the next paragraph in your book, immediately following the one you just quoted, which says (with capitalization mine for emphasis):

After the U.S. Supreme Court's decision, the Treasury Department published a CRUCIAL Treasury Decision (T.D. 2313) which CLEARLY IDENTIFIED Frank Brushaber as a NONRESIDENT ALIEN (see page 2-5 below, and also Appendix C).

That is [THE COMPANY's] stand. You and I ARE (as was Frank Brushaber), and we always were from BIRTH “nonresident aliens” in relation to, and from the point of view of, the IRS. And the ONLY income on which a nonresident alien can be liable for paying income tax (either federal or State) is “U.S. • • Source Income” which means income paid DIRECTLY to the nonresident alien by the federal Government, U.S. Treasury, or “income connected with a trade or business in the United States • •”.

The simple reason Frank Brushaber LOST his case is because his dividend income from Union Pacific Railroad was “connected with a trade or business in the United States”; in other words, Union Pacific Railroad was (and still is) a “domestic” corporation, having been granted a FEDERAL charter while Utah was a FEDERAL Territory. It is “domestic” from Washington's point of view, because it exists under the sovereign jurisdiction of the federal government. “Foreign” starts on the other side of the Potomac River, not outside the borders of this country, when it comes to these terms in the IR Code.

From our point of view, it's that simple, and once you get this distinction in meanings (and stay consistent with them), which meanings are quite faithfully expressed in Paul Mitchell's book, you've tapped into the “secret” of [THE COMPANY's] 100% success rate. You will also realize a different (and simpler) slant on the Section 861 argument (a topic for another time).

Interestingly, Mitchell uses EXACTLY the same notation for the three types of United States as you do (the asterisks). Did you derive your materials from his?

I believe [THE COMPANY], who authored the booklet, “Do You Know Your True IRS Tax Status? Are You Sure?”, got a lot from Mitch Modelesky's book by the same name, and that name may have been a pen name for Paul Mitchell - I don't know.

The Taxgate website and < <http://www.taxprotester.com> > website indicate there are flaws in the approaches advocated in “The Federal Zone”. You can read about these at:

< [http://www.deoxy.org/fz/cooked\\_goose.htm](http://www.deoxy.org/fz/cooked_goose.htm) >

< [http://www.denialofdueprocess.com/tp/shame/snake\\_oil.htm](http://www.denialofdueprocess.com/tp/shame/snake_oil.htm) >

I'm quite familiar with Thurston Bell's arguments and the “TaxGate.com” Site. From what I can see and from what I've heard from several of his clients who are now clients of [THE COMPANY], he continues to engage in never ending correspondence battles with the IRS. [THE COMPANY] does not experience that problem. Perhaps the idea that there are flaws in the “federal zone” material is, itself, flawed.

“SOMETHING” must account for the fact that the IRS NEVER challenges the legal ground [THE COMPANY] uses in dealing with the IRS at the administrative level. The IRS, themselves, say that EVERY PROBLEM can be resolved at the administrative level. If there's a problem with [THE COMPANY's] position in the revocation of election process, why do they never, ever challenge it? You know they

would have to at least challenge it administratively before they could ever move the challenge into the judicial arena.

In particular, they say about his work:

To really get to the root of the weakness of the Non Resident Alien/Federal Zone argument is that not only are Non Resident Aliens (which people using this argument claim to be) subject to the withholding of the income Tax under 26 U.S.C. § 1441,

< <http://www4.law.cornell.edu/uscode/26/1441.html> >

are required to be assigned a Social Security Number pursuant to Title 42 § 405(c)(2)(B), < <http://www4.law.cornell.edu/uscode/42/405.html> >

and are taxed upon U.S. sources pursuant to 26 CFR§1.861-8(f)(1)(iv) and -8T(d)(2)(iii)(A),

Yes. If you will check these references, you will see, as I've already indicated, that the only income on which a nonresident alien can be taxed is "U.S. •• Source income" or "income connected with a trade or business in the United States ••". ANY OTHER income, no matter WHERE in the world it comes from, and no matter in what amounts, is EXEMPT from State and federal income tax.

BUT - most people have signed their FIRST "Form 1040 U.S. Individual Tax Return", under penalty of perjury, thus voluntarily electing to join (adhesion) themselves to the federal government for tax purposes and have the IRS view them AS "resident aliens" rather than as the tax exempt nonresident aliens they actually are. The reason the income tax is NOT unconstitutional is because it WAS written for "U.S. •• citizens", which includes "resident aliens" and "U.S. •• individuals". But Private State Citizens (nonresident aliens) signed their names, under penalty of perjury, that EVERY STATEMENT (including the one at the top of the 1040 Form, indicating they were a "U.S. •• Individual") was TRUE and CORRECT to the best of their belief and KNOWLEDGE - so they can't "plead ignorance". Even if they try to plead ignorance, the Supreme Court has ruled that "Ignorance is no excuse".

Whether we knew it, or not, at the time, we signed a contract (similar to joining the voluntary military) wherein we surrendered certain constitutional rights - not because we HAD to or were required by law to do so, but because we voluntarily elected to do so. As you know, the constitution itself will not impinge or impede any Private Citizen's right to enter a contract, even if that contract contains terms with which we don't agree. If we don't agree with the terms in any contract, the time to disagree is before signing it. Once we sign the contract, however, the other party has the right to pursue us in the event of non-compliance with the contract terms.

For anyone to "argue" that no law requires him to file tax returns or pay income taxes AFTER having freely elected to sign a contract which specifically requires certain undesirable things as part of the contract, would be similar to a person who signs for a credit card, and then fails to fulfill the unpleasant terms of paying for the debt he has incurred by his "charging", arguing in his defense that there is no law requiring him to have a credit card.

AND THAT is the entire “secret” of the power of the IRS in the lives of most Americans. A CONTRACT, empowered by the LAW pertaining to contracts. And THAT is what the revocation of election process effectively handles.

...they cannot claim the protections of the U.S. Citizen status...

Ah! But which “U.S. citizen status” are you referring to here? If (as [THE COMPANY] understands) every American born and residing in one of the 50 States is a “nonresident alien” (from the perspective of the IR Code), what do you mean we cannot claim the protections of Citizens of the united States of America, as granted by the Constitution? We ARE Private State Citizens - no one can argue with where we were BORN - and if the Internal Revenue Code and the IRS chooses to call us “nonresident aliens” who are tax exempt, are you suggesting we should argue with this? The ONLY issue standing in the way is the CONTRACT we signed. Once we've handled the revocation of our election into that, there is virtually nothing else to handle.

...under these respective and other related laws which plainly show that U.S. Citizens do not have to be assigned a number and that they are only taxed and withheld from in accordance with § 911, ultimately.

So, it is rather apparent that statutorily, this argument is a trap, as the IRS and the courts are going to apply the statutes whether you like it or not. Why is that?

First, the “trap” is not understanding the distinctions in meanings of certain terms at law, and not staying consistent with those meanings. The reasons the courts apply the statutes AGAINST a person “claiming” nonresident alien status is because that person is claiming something he “gave up” when he elected to be seen by the IRS as a “Resident Alien” or “U.S. Individual”. That's why the proper procedural completion of the revocation of election process is so crucial. That's also why, upon completion of the process, the IRS never takes those people to court, because they “SEE” that person as a “Legitimate” nonresident alien. (He always WAS a nonresident alien, even a "Legitimate" one prior to signing his first 1040 Return; after the revocation process, the IRS again sees him as a “legitimate” nonresident alien.

The “trap” is not in the work [THE COMPANY] performs, but in the incorrect understanding of the law itself, which seems to be so prevalent even among “tax protestors”.

The answer to that question is very simple, as the U.S. Congress has specifically defined “gross income” as something that can be earned by anyone within the realm of its power and authority. Since the Congress has subject matter jurisdiction over “gross income” which almost every employer is reporting (truthfully or not) to the Federal government under penalty of perjury, it is not going to matter what you claim yourself to be when the government has a witness claiming that you made “gross income” subject to the Income Tax Act.

I've got to tell you Chris, when you've properly reclaimed your TRUE status of nonresident alien (all the research of Thurston Bell to the contrary), we don't even have to be concerned with “gross income” or “taxable income” because, from our

point of view, income is what ever money comes in, by any means, and the only income on which we "might" be liable for income taxes would be income DIRECTLY from the federal government or from being connected with a trade or business in the United States••. You have even stated the key in the above paragraph, "...gross income [for tax purposes] as something that can be earned by ANYONE WITHIN THE REALM OF ITS POWER AND AUTHORITY." Nonresident aliens are WITHOUT the realm of its power and authority.

And that's the whole point. Whereas, by virtue of the UN-revoked contract, one IS "within the realm of it's power and authority", upon completion of the revocation process, the person is NO LONGER within that realm of either power or authority. Then, from that basis in law, any income, from whatever source (other than "U.S.source•• income) anywhere in the world, (not just that generated in the States), is EXEMPT from federal and State income taxes in this country.

By slipping the "place where" (physical jurisdiction) gross income is earned into the definition and the laws setting forth the criteria of when a person, resident or not, citizen or not, receives gross income the mere fact of the employer making the legal presumption that the circumstances were all correct to claim that someone made "gross income" becomes the foundational statement supporting the information entered into the IRS computer, and then used by the IRS to support its claims against the person.

Except that AFTER the revocation of election process, the IRS literally has no more jurisdiction over the person. When you're tax exempt on ALL income, it doesn't matter what you call the income - "gross" or otherwise.

Why do you suppose the Form W-4 allows for the possibility of being "exempt", if in fact, no one can properly claim exempt. Once a client of [THE COMPANY] has properly gone through the revocation of election process, he can LEGITIMATELY write "exempt" on the W-4. In fact, [THE COMPANY] prepares a new W-4 package for the client's employer, whenever the client has an employer.

So, now you should be able to see that in personum jurisdiction (authority over the person) is completely determined by the testimony of the employer that "gross income" was paid, which evidences subject matter jurisdiction. Therefore, the government has the right to make a claim against the person and his property, and the nonresident alien U.S. Person...

When you understand the proper distinctions in law regarding these terms, "nonresident alien" and "U.S. person" are antithetical. A person can not BE both. He/she IS one or the other. For people born in the States, this issue is determined by BIRTH and cannot be changed for tax purposes, except by choosing to RESIDE in federal territory OR by voluntarily electing to be SEEN as something one IS NOT (a "resident" alien) - and when you voluntarily ELECT to sign the contract, now the LAW pertaining to contracts is what governs.

Sorry. The nonresident alien never actually BECAME a "U.S. Person"; he only elected to be SEEN that way, and provided the evidence of his contractual agreement via his signature, under penalty of perjury, on the Form 1040. After the revocation of election process is complete, the IRS has no ground, evidence, or jurisdiction to call the client a "U.S. Person" or "U.S. Individual" or "U.S. citizen" or "resident alien" for tax purposes.

While there are many "contracts" - adhesion contracts - into which the average Private State Citizen has entered, the adhesion contract with the IRS has NOTHING to do with other contracts, like drivers license, marriage license, hunting license, gun license or social security. (I realize this, too, is contrary to what many in the tax protesting community believe; but our results prove differently). For example, clients of [THE COMPANY] have no problem using their social security number, and as long as they have qualified by having paid into social security for the required 40 quarters, they do NOT lose any social security benefits. In the meantime, they are EXEMPT from income taxes on social security income; they are exempt from taxes on military retirement income, too, because, upon retirement, their income no longer comes DIRECTLY from the federal government.

They also don't have to try to hide their money in offshore bank accounts, or trusts or other entities for fear of the IRS.

[..is scrambling around in his mind trying to figure out how the Judge is justifying his ignoring the person's argument that he is a Non resident of the U.S. and not subject to the jurisdiction of the Federal Government.](#)

As I said, until the person properly completes the revocation of election process, he can NOT simply claim or argue that he is a nonresident alien for tax purposes, since he "surrendered" that natural "status" by voluntary election. He did not change who he IS, but he volunteered to be viewed by the IRS in a tax status that does not "naturally" belong to him. He can't simply "claim" tax exempt status any more than the person who voluntarily elected to join the military can try to just "un-volunteer". In the military, it's called going AWOL, and the "punishment" for going "AWOL" on the IRS contract can often be seen as quite similar to going AWOL from the military contract. (In other words, they throw you in the "brig"). That's why tax protestors, who think they can simply stop filing tax returns, while they're still under contract (from the IRS' viewpoint) are charged with "Willful Failure to File a Tax Return" or are charged with "Filing Fraudulent Returns" - depending on the "protestor" method they used to supposedly "drop out", without properly completing the correct procedures involved in the revocation of election process.

[The problem really is easy to see, the person cut off his only method of escape through the protection of the statutes and regulations which would give him an argument with legal and statutory merit, and is left with nothing concrete to argue and win with, other than some case law which he has not bothered to personally Shepherdize \(discover if it is still standing\) nor read to see if the positions of the case were applicable to his case.](#)

Not only do clients of [THE COMPANY] never receive a challenge from the IRS, administrative or judicial, but even if they did, they would STILL have "denial of due process" as an "argument" for their defense. I fail to see how a "Constitutionally Correct" nonresident alien, Private State Citizen would have "cut off his only method of escape" when, in fact, via the revocation of election process, he has already successfully escaped!?! We don't have to get involved with "bothering" to Shepherdize cases; but even if we did, are you saying that avenue is not open to State Citizens?

I wonder how people sleep at night knowing that they wrote and sold a book with such off-point information in it, which some poor inexperienced and unstudied soul is going to implement years from now.

As I said, we don't sell books, tapes, courses, seminars or newsletter subscriptions. We sell only guaranteed results where [THE COMPANY] does all the work.

There are TWO ways, or two arenas in which to deal with the IRS: The Administrative arena OR the Judicial Arena. With the IRS, when any problem is "handled" at the administrative level, they NEVER have to move it to the Judicial arena. With the people who have been engaged with "the revocation of election process", about which I write, and which [THE COMPANY] performs for all their clients, there has yet to be the FIRST challenge from the IRS on the administrative level, let alone in the Judicial arena. And that's over a period of approximately 30 years!

Of course, it also helps, from the clients point of view, that he/she doesn't have to keep abreast of any changes in the Internal Revenue Code, since [THE FOUNDER] does that on a daily and weekly basis. After the initial revocation paperwork, the client does not even have to sign his own "statements and declaration of material facts" each year, which [THE COMPANY] files for each client.

Why do we file every year? Because the IR Code only allows for two conditions for NOT continuing to file every year ONCE the person has entered the contract: one is if he dies, and the other is if he makes less than the threshold income in any year - neither of which condition we wish on any client. (An analogy to this would be the person who has been in the "military contract;" once he's "out," he will still always be a "veteran". He can't get out of being a veteran.

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What is your response to these arguments? You will have to address these objections before I can advocate or endorse your approach. Your approach seems plausible, if you could just help me to overcome the objections appearing on these two websites.

Does the missing piece (the 15% of the materials you mention that I wouldn't see by paying you to service my needs) amount to Paul Mitchell's "Affidavit of Rescission" which is posted on my website at:

<  
<http://familyguardian.tzo.com/TaxFreedom/Forms/Emancipation/AffOfRescission.htm> >? If not, do you file a similar form or one that is slightly edited but essentially the same?

As I tried to explain in my last email, it is not a "form". Yes there are forms involved. There's an affidavit; there's a Notice of Election/Change of Election; there's a Revocation of Power of Attorney; there's a Revocation of Signature and Seal, and there is the Form 2848 Power of Attorney. On top of that, there is the issue of WHERE and WITH WHOM the specific steps of the process, are taken in proper order, with BOTH the federal and State taxing agencies. In other words, certain things are filed in different places at different times, in a certain order. ALL THAT is the 15%. It's NOT just "materials". On top of that, the IRS occasionally CHANGES the places where certain things are filed, as they did last year, when

they changed one of the places some of the paperwork is filed, from the Philadelphia Center to the International Center in Washington, D.C. Thankfully, [THE FOUNDER] keeps abreast those changes. (I think I recall reading something at your web site that indicates you believe that this type of paperwork is still filed through the Philadelphia IRS Center).

If Sammy Sousa stands at home plate and hits the baseball over the outfield fence in "fair" territory, is that a home run? NOT NECESSARILY! He must do a NUMBER of steps, each in the proper order. (He has to run all bases, touching each one, in order). Otherwise, not only is it NOT a home run; it's an "out". I'm sure you grasp the analogy and how it applies to "the Revocation of Election P R O C E S S". It's that 15% of procedural knowledge that makes [THE COMPANY] a viable business. And it is that 15% to which I'm not privy, nor do I care to be, since I'd personally rather have someone else handling all the "keeping abreast" and the annual filing and making sure I'm always in 100% harmony with the Internal Revenue Code, so I don't have to keep looking over my shoulder or constantly preparing for some fearful day of having to face the IRS in court

The weak point in your approach is that it would appear, based on your statements, that one has to give up the right to vote in order to avoid paying taxes. Is that correct? What do you think would happen to this country if everyone did that? I believe that our country would decay if everyone just stopped voting. What remedy do you have for this defect in your approach?

First, it is NOT a requirement to not vote; it is only a "suggestion" to not vote, and even that suggestion pertains only to voting in a FEDERAL election. But it is just a suggestion, since the "language" of the voter registration process for federal elections is similar to that used in the IR Code. I haven't checked this out for myself, but I understand California has TWO separate voter registration cards, one that speaks more to "Private State Citizens", along with the "normal" federal one.

Secondly, the IRS admits that approximately 6000 persons each year file some sort of "nonresident alien" status or some manner of revocation. I don't know whether all are successful, of course, but that's not my point. My point is, that compared to 6000, the IRS says they have 275,000 NEW people join the ranks of taxpayers each year.

If you can imagine the confusion and lack of clear distinctions among the "tax protestor" community, about which I've been writing here, what do you think exists in the great majority of people who have never even considered some of these things, not to mention that great cloud of 275,000 new (and blind) fresh taxpayers every year?

Bottom line: I think it will be a L O N G time before "everyone" is even aware of what we're doing tax-wise, let alone being concerned about the issue of voting in a federal election and what impact that might have.

A couple more things which I believe are distinct about [THE COMPANY] I represent, from my perspective: We are NOT anti-IRS; in fact, we say, "Long live the IRS in it's present form; because if it were not for the Internal Revenue Code AS IT IS, we could not do what we do. What we do has been inherent in the Code FROM THE BEGINNING.

Also, [THE COMPANY] does not maintain a web site because web site owners have no control over people and groups linking to the site. Since [THE COMPANY] is not wanting to be painted with the same brush as many in the "protesting" community, and because we do NOT engage in IRS bashing, or giving the finger (or the fist) to the IRS, or challenging them to "prove there is some law requiring people to pay income taxes" - because we don't get involved in any of that stuff, and since we don't have much use or need for ANY of the flawed arguments, and since we never have to go to court - I think you can understand that what we're doing is at least slightly different from the approach most others are using, at least the ones who are all over the Net, and whom, upon listening to, you get the "flavor" that they are ever having to "be prepared" for that eventful "fight" and who, in fact, seem to be constantly engaged in correspondence battles and judicial arguments.

We know - or I should say [THE FOUNDER] knows - other people who are engaging in a similar (if not the same) process. BUT, to our knowledge (and our knowledge could be limited, of course), no other company, or group, or individual is actually doing all the work FOR the client, so, instead of selling "information", leaving the client on his/her own to tackle the IRS, we "sell" service, and provide the information freely. So, any "customer" of [THE COMPANY] is actually paying for, and receiving, money-back-guaranteed "results".

We also do not use a "reliance" defense, because we believe the Law itself is sufficient for reliance. Since we're not "asking" the IRS to approve or evidence some form of proof that our interpretation of law is correct, and instead, since we're simply STANDING on the law itself, fully offering the IRS, with each communication or filing, plenty of "challenge room", in the event they think we're "off-base", and noticing they never challenge, and noticing that whereas they were pursuing some people before they became clients, and then noticing they CEASE their pursuit after the process is complete - you can understand there was a lot of room for confidence in the mind of [THE FOUNDER], when after nearly 15 years of experience with the process, he decided to turn it into a business and make it available to many folks.

People ask if the IRS is aware of what we're doing. Our answer is that the IRS is certainly aware of [THE FOUNDER]. He has a "CAF" number with the IRS (a number which "identifies" a person like [THE FOUNDER] who is acting under power of attorney as an "un-enrolled agent," one of the four categories of people the IRS recognizes in the function of representing other people under power of attorney); and he represents over 1100 clients at this point.

I'm sure if you get on Joe Lansing's conference call next Wednesday (or any Wednesday), at 9 PM Eastern (6 PM PDT), and bring any of your questions, you'll get another "slant" on what we do, and you'll hear the answers in the context of various people, with many viewpoints, asking questions. Feel free to ask (or challenge) any idea or concept you hear or in which you're interested. (305-503-1874, Pin 940).

[I eagerly look forward to hearing your response, as this is an issue of great interest and considerable study of mine.](#)

[Thanks for taking the time to send me your enlightening emails and respond promptly to this email.](#)

God bless,

I hope I've answered some of your questions. If you don't mind, I may want to use our communication as "fodder" for my newsletter (preserving your anonymity, of course), although I'm happy to provide the links to your web-site, which would not exactly preserve your anonymity.

Sincerely,  
Paul Leinthall

Paul,

For clarification, Mitch Modeleski is the real name of Paul Mitchell, which is his pen name according to the Taxgate website. I didn't use Paul Mitchell's information about French Immigrant status in my book, so I'm still consistent with what you preach. I hope that didn't confuse you.

You're welcome to use our correspondence in your newsletter, and I'm eager to see a copy of it. You can use my name if you like. You're also welcome to point your readers to my website, as it is my intention to research this further and clarify it for everyone.

I still have some questions:

1. Do I sacrifice my non-resident alien status by voting in a federal election and subject myself to pursuit by the IRS?

No. At least not from my perspective. Some smart-a-- might question a person such as yourself as to why you would take a stand in one direction (with the IRS) and an apparent different position when it comes to the same language in the voter registration

2. Does the IRS see my voter registration in their computers which might invalidate my NR Alien status??

I seriously doubt it. Personally, I don't think the IRS can always efficiently handle their own business on their computers. However, your question might elicit a different answer from [THE FOUNDER] or others in [THE COMPANY]. It might be a good question to take to the conference call.

3. What paperwork or form at the California level makes me a Private State Citizen for the issue of voting and can you point me to it on the web?

Your birth and residence do both. YOU may have to stand or declare such in certain paperwork, or avoid declaring differently in other paperwork.

4. If I work for the federal government outside of D.C. and on a federal reservation within the state of California, for a part of the DOD as a civilian (civil servant), am I liable for taxes on the income and will your process help that part of my income?

It depends on whether your checks come DIRECTLY from the U.S. Treasury. It also depend on whether you RESIDE on the reservation. I think "most" civilian government workers are not paid DIRECTLY from the Treasury; but that's not in the realm of my personal knowledge

5. I am unable to hold a security clearance for the DOD unless I claim to be a U.S. Citizen. I can't survive professionally without a security clearance. Can I still hold citizenship so as to keep that clearance but at the same time claim myself to be a nonresident alien with my employer?

I believe the "U.S. Citizen" you're referring to would be the same as that of a passport - a citizen/national of the United States. In other words, with any use of the label "U.S.Citizen" in either of the two OTHER meanings at law than the "second" meaning in "The Federal Zone" there is no problem. Another example where it would be no problem - in fact where it might be a definite problem to not declare yourself as a "U.S.Citizen" would be at the border with Customs Agents. That's not the same "U.S. Citizen" - or I should say, not the same meaning as the "U.S.citizen••" who is subject to income taxes. The only "U.S.citizenship" which creates a "problem" is being considered by the IRS as a "U.S. citizen••" for tax purposes.

6. It's a great concern of mine that you are so tight-lipped about identifying who [THE COMPANY] and [THE FOUNDER] are. I can only assume that this is because you want to evade legal liability if your methods are found not to work. I hope I am wrong in that assumption. If your methods indeed are above board and legit, then you and [THE COMPANY] should have nothing to hide.

You said someone sent you a copy of my newsletter. If it was a recent one - in fact if it was an issue anytime since the end of January, 2001, you would have read in the LAST section something like what I will give you here in it present "evolved" state:

[At this point, I quoted for him ALL of what appears in the LAST section of EACH newsletter, which is Section 4 of THIS newsletter]

7. I'd like to know the true business name of [THE COMPANY] and the name of the founder and his contact information, including address, phone number, etc. I'm very leary to give so much money to a person who insists on anonymity. Such anonymity only subjects me to unnecessary legal risks upon signing the power of attorney because that I have no way to mitigate legally since I can't contact the founder in the event that his methods prove illegal or illegitimate. This serves no other purpose than to encourage, promote, or allow fraud or illegal activity. The person who would ultimately service my account is the person whose full identity I would want in order to ensure that everything being done is legitimate. You have my assurance that this private information will not be revealed to third parties?

I think by now - after having read the answer to your last question - you will have a greater appreciation for why I have not communicated that information to you. When I'm responding to private email, I'm generally doing it with regard to the communication being possible "fodder" for my newsletter. Your question also reveals that you have not fully read ALL the information I sent you apart from these "communication" emails. While [THE FOUNDER's] name is not revealed in my

WRITTEN material, it is no secret, and if you CALL me, or if you get on [THE COMPANY's] conference call, either I or Joe Lansing will give you the name of [THE FOUNDER]. ANY client has access to [THE FOUNDER], including, in certain situations, access prior to becoming a client. But please keep in mind, you are dealing with something here that truly is different from what you're normally used to dealing; I "suspect" that is the case by the "flavor" of your pursuit to know that which, even if I knew, I would not reveal to you. If [THE FOUNDER] wants to reveal his "trade secrets" to you, that's fine. I think, however, I've provided you adequate explanation for my personal position on this, as well as sufficient information to begin deducing the "truth" for yourself. I guess it is possible, however, that you have so much "knowledge" floating around (you certainly do in your book) that it becomes more difficult to sort the the "real" truth from things that sound so much like it.

You did not answer the one big question I had about Paul Mitchell's Affidavit of Rescission and its relationship to your Revocation of Election process. I'll ask it once again. Is any part of the Affidavit of Rescission (posted on my website) reflected in the correspondence, forms, or submissions to the State or Federal governments as part of the Revocation of Election process? What part(s)? What step in the process do you use his materials? How does your technique differ from Paul Mitchell/Mitch Modeleski's?

Yes, I'm aware that I did not fully answer that question. Why? For several reasons, the primary one of which is that I personally don't care to get that detailed and that involved. I don't get involved with my automobiles at the level that my mechanic does, either. Nor do I get involved in the details of my digestive system as may my doctor. I do what I do because I enjoy it - and that is to write and talk about the more general concepts and the specific distinctions in the law that make possible the detailed steps and procedures which [THE FOUNDER] uses and which, at this point in time, ONLY he has access to (at least as it pertains to the service [THE COMPANY] performs for its clients).

From my knowledge and experience of [THE FOUNDER] - albeit it somewhat limited, although I know him personally and have communicated with him at various times - and from my conversations with Joe Lansing (the person who presents [THE COMPANY's] weekly conference call), [THE FOUNDER] has taken this course of less than full, procedural disclosure to ensure the privacy and protection of clients and the continued viability of [THE COMPANY] AS A BUSINESS. I think perhaps you are not fully appreciative of what that may entail; and I'm not saying you "should" be. How could you unless you viewed life from behind [THE FOUNDER's] eyeballs?

There is a big difference when, as a company, [THE FOUNDER] chooses to represent others to the IRS under power of attorney. There are OTHER laws that come into play, and while neither you nor I may have a full appreciation for what that may entail, I know he could LOSE his right to represent others if he were to be found in violation of some of those laws. Ask your attorney; he/she should appreciate what I'm saying here.

I realize, that in interacting with me, you've run into something that operates a little differently from the tax protestor community; and that is specific, by design, in its own right: because we do NOT want to even be colored with the brush called "tax protestor". Our position in this regard is almost 180 degrees different from many

with whom I presume you deal on a daily basis, and whose processes and procedures and tactics you so competently write in your book.

Last year, we realized that using just the INITIALS of [THE COMPANY] was causing some confusion in the minds of clients and potential clients, because there was another company, with a different name but the SAME initials, operating and selling materials that “sounded” very much like what we say, and who were claiming they accomplished the same results for their clients as we do for ours. Last year (about the same time that it became evident there were people being confused by two different companies each referring to themselves with the same three initials, the other company got “raided” by a couple of alphabet agencies, including the IRS, and the founder of that company is now under indictment and (I believe) going to court sometime this month. I’ve had numerous inquiries from some of that company’s former clients, many of whom are now terrified - and doubly doubtful - because they thought there were in good hands. Having lived through that experience, however, after they “listen” for a while, they begin to discern for themselves certain critical distinctions present in what we do that were NOT present where they were; and they appreciate those distinctions. Of course, they wish they had heard about us first; but that’s not the way it played out.

The irony of the matter is that the founder of that company several years ago hired [THE FOUNDER] of our company to give him some of the information you are requesting. Whether or not [THE FOUNDER] provided him all the information he desired, I’m not aware, but I am aware that the founder of the other company did NOT follow some of the advice of [THE FOUNDER]. I know [THE FOUNDER] specifically told him some things he was doing that was going to get him in trouble. I believe THAT experience helped contribute to what you’re experiencing in your relationship with us at this point, in that [THE FOUNDER] is a little more tight-lipped than he may have been at one time.

I’m still quite intrigued by your approach, and I’ll definitely be expanding my book to encompass everything we have talked about so far because I want it to be complete and truthful and as helpful as possible.

I can’t speak specifically for [THE FOUNDER], but after perusing your book in some detail yesterday, from my perspective, your approach may be exactly what [THE FOUNDER] would not want to “mix” with. In other words, to use an analogy, if you mix impure water with pure water, does the impure water become pure, or does the pure water become impure. Or the analogy that Jesus used about new wine and old wineskins.

From my perspective, your book contains quite a mixture. I don’t particularly think there’s anything wrong with that. At the same time, I know it takes a fairly discerning mind (and not just one that came in on the last load of hay) to appreciate what is valuable and what is not.

One thing you said leads me to further inquiry: “so, instead of selling “information”, leaving the client on his/her own to tackle the IRS, we “sell” service, and provide the information freely. “

My question then is, I’d like to request the following information, which you said you would provide freely:

1. Documentation of each step in the process you use and how to execute each step. If you don't know the steps, then you are selling a product you know nothing about, and that's dangerous and could get you (and me) into BIG trouble.

Kindly provide me my own words where I said I would provide you “documentation of each step [THE FOUNDER] uses and how to execute each step.”

I disagree with you that I'm selling a service performed by [THE COMPANY] I represent that I know nothing about. Every client receives a copy of everything that is filed with the IRS. However, you will have to find some other client who will share copies of documents which THE LAW requires that [THE COMPANY] NOT share with any person other than the individual client; I am a representative of the company, so I can not do that.

Your suggestion that my not knowing every step of the actual procedural process might be dangerous is no more dangerous in my mind than my not knowing the inner steps of the combustion engine or the interior workings of my body, to whom I occasionally entrust those details to the people who have paid the price in money, time, study, education and practice. Perhaps from your perspective, that would limit your ability (or willingness) to take part with us or become a client, and that's perfectly okay. I'm not trying to convince you of anything here; I'm just sharing as I normally do.

I will say again, however, even if I knew all the particular procedural steps in the revocation of election process, which is the proprietary knowledge of [THE FOUNDER], because of my understanding of his intentions and desires (with which I agree), I would not violate his “trust”. You may want to keep in mind, however, that I have the added benefit of the experience of seeing the profound effects of how successful [THE COMPANY's] work is, particularly with those clients who experience a gradual and eventual complete relief from IRS pressure. Those clients who have been behaving in such a way that the IRS did not view them as lawbreakers or tax code violators before they became clients are just as likely to notice NO CHANGE WHATSOEVER; the IRS wasn't harassing them before; the IRS will not begin hassling them now that they are clients due to anything [THE COMPANY] does, because, as I've said, over and over again, the IRS does not challenge [THE COMPANY's] work. And when I say [THE COMPANY] handles EVERYTHING at the administrative level, I do NOT mean TAX COURT in ANY case. (Some people think tax court is part of an administrative process).

2. An identification of the legal authority used for each step in the process (the U.S.C or the State codes that allow or describe that step).

Much of this is available in the copies each client receives of what has actually been filed with the IRS in his/her case. It is not mine, however, to simply pass out to you. “No tickee - no laundry”, as they say. Viable business. Money-back guaranteed. You have to pay the price of admission. Get on the conference call, ask your questions, see what response you get. Take all the time you need or desire. No question will go unanswered; but that does NOT equate to a free sharing of all the proprietary knowledge for which it appears you are seeking.

My guess is, you already have ALL the ingredients you need. The problem you're encountering, however, is that the real issue of qualifiedly successful results lies in

the “secret” of how to mix the ingredients to produce successful cake. [THE COMPANY] has achieved that. There “business” is to accomplish those results for others. They do that without fail, with the results money-back guaranteed.

3. A copy of the forms and/or sample correspondence used at each step, with names removed.

Sorry. I don't mean to offend you; I'm aware that this is not what you're used to dealing with, but, believe me, [THE COMPANY] can well afford to take the stand they take, especially when it helps ensure their successful results. By-the-way, no client has ever asked for her money back.

Once I completely understand the above, then I am doing exactly as you say and just paying you for the service, which by the way is all that I am willing to pay for. What I DON'T want to hear is “trust me” or “trust us”, we know what we are doing, because that only serves to elevate you, or the people who do the work for you, into some guru status and makes the product you sell into quackery and snake oil that won't withstand legal scrutiny, should that ever be necessary.

“Guru's” spout knowledge and often require that you bow down to them. We don't require that anyone choose to become a client. You don't have to trust me, or [THE COMPANY] or [THE FOUNDER]. At such time as [THE FOUNDER] chooses to openly reveal all his “secrets” of how it is all accomplished, if you're anywhere in the vicinity when he does that, I'd guess you might be one of the first to pick it up. In the meanwhile, [THE FOUNDER] has taken steps to protect every client in any catastrophic event. If something should happen to the entire company, to prevent any of the three different offices in three different states from producing successful results for clients, or anything that would make [THE COMPANY] unable to perform the service for the clients, there are three people, separate and unknown to each other, who each have access to all the knowledge and the data base of all clients, who EACH would ensure that each client receives a complete record of every step that had been performed in his case, and instructions on how to carry on for him/herself.

Once again, if your system works, then it can be explained and defended legally and described completely in writing.

I agree with you. What makes you think that is NOT the case? Or do you mean, in order for it to work, it has to be explained and defended legally TO YOU? Those are two separate scenarios. The one is already the case; the other will not be - at least at this time, given [THE COMPANY's] desires of not providing that last 15% of proprietary knowledge. That's not my decision; that is [THE FOUNDER's] decision, and I honor it (so in that sense, it is my decision, too).

I have tried to explain to you, have I not, the distinction between dealing 100% successfully with the IRS on THEIR administrative level, and the supposed need to “defend legally” in the judicial arena. Perhaps if we ever have the first case where what [THE COMPANY] does fails to work in the administrative arena, and THEN [THE COMPANY] finds themselves in the position of having to “defend legally”, I will be providing you a different answer. But, until either [THE FOUNDER] changes his mind about what procedural knowledge he's willing to simply let open to any person who wants it, just because the person thinks its his right to know, or

until we find that we must engage in the judicial arena, which, as I've said, has never yet occurred for any person using this process in the nearly 30 years we know it has been used - until then, you're free to ask for what ever you want, and we're free to answer (or not answer) whatever we want. From that, we expect anyone initially attracted will make a choice; and that choice is sometimes to not be further involved. We are not trying to be all things to all people. We do not advertise in ANY mass media; we do not do direct mail or email campaigns; we don't do radio and TV talk shows. (And I've done both in the past, but not about this).

Even Jesus gave his truth in parables to intentionally perplex and confound certain people who did not understand, who did not have ears to hear, or eyes to see what was right in front of them. (I presume they did not, because their ears and eyes were already full of their own miss-perceptions, and mixing the new wine with the old wineskins would not have worked).

[Any attempt to keep secrets about any part of the process simply raises red flags and will scare me and everyone else I know away.](#)

Fortunately, it does NOT raise red flags with the IRS; and since [THE COMPANY] has agreements with each client to produce the unqualified results in each their cases, I think [THE COMPANY] is more concerned about that than they are that you may be seeing red because of how they choose to produce unfailing results.

In Jesus' day, when people wanted a "sign", he said that only one sign would be given them, the sign of the prophet Jonah. And even then, most people missed it, and it took almost two months for even those closest to him to really "get it". They too "had" to be patient, and wait.

[Likewise, your anxiety may be that you might be "spilling the beans" on everything by giving me what I am asking for, and thereby undermining your ability to make a living by empowering others with the information needed to execute the whole process by themselves.](#)

I don't know where you're getting the idea that I have "anxiety" about "spilling the beans". I can't "spill beans" I don't have. AND, I honor [THE FOUNDER] specifically for NOT spilling them either. I perceive great wisdom therein.

Besides, the IRS admits there are about 6000 people per year who do something similar to what we do. Since we can only account for a little over 1100 clients in the last TWO years, obviously somebody out there has certain knowledge. I don't see anybody else, however, who are so completely confident in their procedure that they are willing to stick their own neck on the line (signature on the line) as [THE FOUNDER] does for all [THE COMPANY's] clients. But, obviously, the information is out there.

[I can only say that it is not my intention to compete with you or help others compete with you. As a matter of fact, if your method works, I'd like to refer people to you and \[THE COMPANY\] \(only after \[THE COMPANY\] and \[THE FOUNDER\] are fully identified\) on my website.](#)

I appreciate that it's not your intention to compete. That's not MY concern, however. Believe me, there more business out there than any hundred of us could handle.

However, I have to say I doubt that what there will come a time when everything about [THE COMPANY] or [THE FOUNDER] will be fully identified on your web site. If [THE FOUNDER] were to have you identify what he and [THE COMPANY] do on your web site, what would be the difference between that and [THE COMPANY's] having their own web site, which he has already taken a position he wants no part of, for the reasons I've already provided?

The knowledge is ALL contained in the United States Code. It's ALL there. I've given you plenty of clues, so if you have ears to hear and eyes to see, you will realize what I'm saying. And, you may well figure it out for yourself; the proof of whether you have or not will always be in the results.

I'm not David Copperfield, or David Blane either; but I'll bet you wouldn't expect them to divulge their proprietary knowledge, if the arena of "magic" were our field of discussion, would you?

People are always asking me for referrals and I'd like to have one more organization to point to and a product I believe in from people I know and trust. It's so hard to find legitimate businesses that can handle tax freedom issues and who are legit.

[THE COMPANY] does not view itself as "one more organization" to which you'd like to refer. From my perspective, what [THE COMPANY] does is unique. And I say that without knowing all that you demand to know. I could (although I don't care enough to) defy you to show me even ONE other company or organization that so effectively handles the IRS at the administrative level that all harassing correspondence from the IRS ceases, they cease their levy action, they remove liens in many cases, PLUS they changes their point of view frp, seeing the former taxpayer to seeing him/her as a non-taxpayer (nonresident alien, tax exempt - same thing).

I don't mind paying for the service of executing the steps and making the correspondence, but once again, I insist on knowing everything there is to know about what precisely I am paying for.

Many of [THE COMPANY's] clients have had to "hang around" for a while before they got comfortable enough to become a client. We don't push or force or cajole anyone. I speak from MY personal experience. My experience and satisfaction is only fortified by my association with people in [THE COMPANY] like Joe Lansing and his office staff, and [THE FOUNDER], because in meeting and talking with them, I have my own sense that they are completely trustworthy.

The tax freedom movement is riddled with scams, and I have a large catalog of them. My website has pointers to two websites focusing exclusively on tax scams: < <http://www.quatloos.com/> > < <http://www.taxprophet.com/tp.htm> >

Unfortunately, you will find no evidence of "scam" in this case. (I realize you may not know that, at this point). And, yes, I'm familiar with Jay Adkisson and his "quatloos" site. I'm not familiar with the other one you mention, but then we're generally too busy producing unqualified results and satisfied customers - and we're definitely NOT interested in "casting pearls before swine" so-to-speak. No offense intended. (I think you'll have to admit, however, that Jesus advocated the same not-casting-pearls-before-swine principle).

Most of the scams” occurred because the victims trusted someone too much and never investigated the law, the facts, the process, and correspondence, or the founders, themselves.

I agree. So does that mean, if you needed a brain operation, you would make the same demands of the brain surgeon, since he/she would obviously be privy to certain procedural knowledge to which you were not? How would you ascertain whether you could entrust yourself to his process? Maybe you might consider some of those same principles and apply them here in this arena.

Unfortunately, you've been so engaged in an arena where everyone freely shares their knowledge, but where there seems to be no guaranteed results. Most of the information is out there, but very few have figured out how to sort the unqualifiedly workable from the (mostly) unworkable - to be able to separate the wheat from the chaff.

My experience seems to indicate that those who actually find a way that truly works tend to get quite tight-lipped about it. I know [THE FOUNDER] shares freely with equally tight-lipped people as himself, who do the same, or a similar process (that works) on their own. I've never asked for, nor do I care to ask for the names of those contacts. I have exactly what I want, in this regard, exactly where I stand.

And you're free to take all the time you need, ask all the questions you want. You're getting my answers here. You can get on the conference call and ask Joe Lansing. He's a tremendous fellow, with a great bank of knowledge (more than I, in certain areas, for example when it comes to IRS Code cites). You can even call him privately (except you won't be able to reach him till Monday); you have his number in the information I sent you. And Joe can put you in touch with [THE FOUNDER]. We generally follow a hierarchical chain of information flow, which is why I'm not providing that contact information directly at this time.

Another way to look at it might be this: Since our “claim to fame” is that we never fail to produce the results at the administrative level, and since most of the people you know either deal, or prepare to deal, in the judicial (court) arena, and base almost all the correspondence I read on “judicial” court decision, that IF we should ever fail, we STILL have all that great body of knowledge to fall back on. IF I were to ever have to use the judicial arena in this regard, I already know I'd cull most of my “ammo” from Otto Skinner and Thurston Bell. But, I understand THEIR work and writings before I ever heard about [THE COMPANY]. For me, when I heard what [THE COMPANY] bases its results on, I KNEW it was the final piece of the puzzle for which I'd been searching for years, because it gave me back my FREEDOM and gave me the security of not having to keep looking over my shoulder.

That won't happen to me EVER. If you want some entertaining reading about some of the scams, look at chapter 9 of my “Great IRS Hoax” book and the following website, entitled “Charlatans of Freedom”:  
< <http://www.anti-irs.com/charlatans.htm> >

I just read your chapter 9. Again, I commend you on the great job you've done of compiling information on the numerous scams that abound. I familiar with most of them, but I discovered a couple I'd never heard about.

However, let me address a very important distinction here. I've touched on it, in various ways, in my correspondence to you over the last two days, but let me take another shot at it. I notice that with almost EVERY scam you mention, the verification of whether, or not, it has been "proven" to be a scam is because the "position" that was taken LOST in the judicial arena.

Now, this is a very critical distinction. YES - they lost in court. [THE FOUNDER] is extremely clear that almost EVERY position EVER taken regarding the IRS loses in court at some time or other (if not most of the time).

Let me us an analogy here. If you join the military and go AWOL, are you adjudicated by the judicial system you and I are familiar with, or is there a separate (different) tribunal by whom the "voluntarily enrolled" military person is judged? Now, I'm not referring here to any supposed distinction between "tax court" and regular court; What I am saying is, that the ONLY time an IRS matter EVER gets in the courts or in the judicial arena is when the issue or problem, whatever it was, was NOT handled on the administrative level (and, again, I do NOT mean or include "tax court" when I refer to the administrative arena).

[THE FOUNDER], in his communication with the IRS on the behalf of each client, freely acknowledges that EVEN THE COURTS THEMSELVES CANNOT AGREE on many of these issue. And, he continues to reason, how then can the average person confronted with the Tax Code be expected to know and understand what is before him? And he provides numerous court case cites where different courts have disagreed among themselves over the same issue.

So, why am I saying all this? Think about it. Who takes whom to court when it comes to the IRS? Is not what most people are concerned about the possibility of the IRS taking THEM to court?

Now, if the IRS has stated that EVERY problem CAN BE resolved at the administrative level - prior to any attempt to pursue it into the judicial arena - doesn't it make sense that IF that is the case, that indeed, it be resolved in the administrative arena (again, I am NOT including tax court here)?

If [THE COMPANY] presents their "case" on behalf of each client ONLY ON the administrative level, AND if the IRS never challenges or rebuts the case at that level, given plenty of timely and gentlemanly and lawful opportunity to do so, with client, after client, after client, after client, for year, after year, after year, after year - don't you think they would have to AT THE VERY LEAST begin to rebut or challenge [THE COMPANY's] work on the administrative level?

So you tell me. After 30 years, what do you think they might be waiting for?

Unless, of course, they realize that the only ground they could stand before any judge in the land and complain would be that [THE COMPANY] is absolutely abiding by every aspect of the law and the Internal Revenue Code, and they just don't like it. Do you think any Judge is going to buy that, especially since they waited so long to complain and where [THE COMPANY] has the paper trail of proof of never even attempted challenges?

So what I'm saying here is that I think you're going to have to be willing to switch gears in your thinking that everything we do has to be "Judicially" provable. The administrative level of the IRS is handled according to THEIR procedures and processes, like the analogy I gave of the military tribunal being distinct from the courts with which most of us are familiar, in that arena one does not succeed by trying to tell the IRS what the law is or what constitutional rights are or what the Founding Fathers had in mind in the beginning or by challenging the IRS to prove their case that they have jurisdiction (which is primarily what I see most tax protestors doing, and which is why [THE FOUNDER] doesn't want to "mix" his techniques with that plethora and hodge-podge of arguments and techniques, most of which have questionable "proven" success at best).

Thanks for clarifying your position so far, and I look forward to your prompt response.

God Bless,

Chris

I hope I have further clarified some things for you; and I sincerely hope I haven't offended you.

Sincerely,  
Paul Leinthall

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[3] Call Reminder  
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The TAX EXEMPT Conference Call, takes place Wednesday night, May 16, 2001, (and every Wednesday) at 9 PM EASTERN time. The number is: 305-503-1874, pin code 940 (No # required).

I want to mention something to new readers and to folks who have never been on THIS conference call. This call is NOT what you may be expecting when I talk about a "conference call". A lot of people today are used to big sales-hype conference calls, with a lot of "Rah-Rah-Rah". This conference call is NOT a "sales" call. No one is trying to get you to enroll in something, or asking or suggesting that you try to get your friends to enroll. This is a TEACHING call. It consists almost entirely of questions and answers. It's a great place to hear other folks ask all sorts of questions, and get any questions of your own answered, and it provides you the opportunity to get a pretty well-rounded understanding of what this is all about in 45 to 90 minutes. I think you'll find it's one of the best \$3 to \$5 values you can find today. (The telephone long distance charges for most people).

May I ask, that when you call, you use a regular "connected-to-the-wall telephone", not an internet phone, a cellular phone, or even a cordless phone. Also, please, not a speaker phone, either, because often speaker phones seem to disrupt the quality of the call. Pressing the number 5 on your phone will mute your end of the line, so everyone can hear better; then, when you want to ask a question, you can press the number 4 to go off mute. If you can hear the noises, conversations, kids-playing, dishes clanging, and phones & faxes ringing where you are, we can hear it, too, and

it makes it much more difficult to hear whoever is speaking at the moment. Thanks for your consideration.

If you like what you hear on the call, and you want to talk further to someone (including the call presenter) or ask more “personal” questions, remember how you heard about the call. No contact numbers are given out on the call, not because anyone is trying to hide anything, but because various representatives of [THE COMPANY] bring folks to the call. The call itself is not a “sales” forum and doesn’t get involved in the sales “hierarchy”.

See you on the call. Tell your friends about it, too.

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[4] Contact Information  
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**Paul Leinthall**  
**Phone: 661-822-7889, Mon. - Fri. NOON to 8 PM (Eastern)**  
**Email: littlehammer@primemail.com**

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You may notice that I refer to [THE COMPANY] or to the founder of the company [THE FOUNDER] in various places throughout the Newsletter. I choose those expressions, instead of providing the actual names of the company or it’s founder, for a couple of reasons...reasons which you’ll also find reflected in my explanation of the copyright notice (below). I want to insulate [THE COMPANY] and [THE FOUNDER] from undue and unwarranted attention (especially negative attention or reaction), whether from a casual reader or from any taxing agency or authority, their attorneys, or representatives. Therefore, it is my desire that the reader be absolutely clear who is responsible for what appears in this newsletter. This newsletter is NOT sponsored directly by [THE COMPANY] or [THE FOUNDER], and while I believe I am being representative of [THE COMPANY’s] and [THE FOUNDER’s] philosophy, goals, ideals and the truth in law and in fact on which [THE COMPANY] stands to perform its valuable service for its clients (of which I am one), and while I may quote [THE FOUNDER], or someone else, I always seek to maintain each person’s privacy, unless their words are already in the public (published) domain; thus I will take the heat for any negative attention, response or reaction.

Also, this allows anyone, including other representatives of [THE COMPANY], who find this information valuable, and who want to share it with others, to substitute their name and contact information for mine, and not have to worry about potential clients of the company going over their heads and bypassing them. Since [THE COMPANY] sponsored conference call and Joe Lansing, the conference call presenter, follow this same philosophy of client protection for their representatives, the information in this newsletter can, then, be more widely disseminated for the value and education of others. In the newsletter, I may occasionally use the name of the conference call presenter, Joe Lansing; but that’s because he is also out in the public forum with his conference call.

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