

Has The IRS Forged Documents To Cover Up A Widespread Fraud?

AN EXPERT FORENSIC DOCUMENT EXAMINATION suggests forgeries and perjured declarations by persons in the United States Internal Revenue Service and a Treasury Department legal office. The presentation of the questionable documents by a government attorney as exhibits in a lawsuit in Tax Court brought the whole ugly affair to light.

The evidence available so far suggests that IRS workers and at least one IRS Office of Chief Counsel attorney created fake signatures on back-dated documents, and then executed sworn statements declaring the documents to have been timely-made years prior. As found by Board-Certified Forensic Document Examiner William Flynn of Affiliated Forensic Laboratory, Inc. after analyzing the questioned exhibits:

1. The "Originator's" signatures appearing on Items 3 and 4 are the identical signature. This signature is an electronic distortion of the Operations Manager's signature that appears on Item 2. The signature on Item 2 appears to be a variation of the "Maureen Green" signature on Item 1.

I have attached a graphic which illustrates the progression of the "Green" signature from Item 2 to the version that appears on Items 3 and 4 in its distorted perspective.

2. The "Reviewer" signatures (which appears to be the name, Barbara Brown) on Items 3 and 4 are identical as is the placement of the date stamp in relation to the two signatures.
3. The handprinted name "Mrs. Ronson," the code "0469100416," the handprinted phrase, "Signature Date:" and phone number "801-620-2321" are identical on Items 5 through 10, and have likely been copied from one master form bearing this writing.

From "Conclusions", Laboratory Reports #12-3179.1, Dec. 10, 2012, and #12-3179.2, Oct. 8, 2015, Affiliated Forensic Laboratory, Inc., William J. Flynn, B.S., D-ABFDE

Declarations were made under oath in filings in a 2011 lawsuit, *Waltner v. Comm'r, US Tax Court #8726-11 L*, that the fake signatures are those of various supervisory personnel at the tax agency and constitute "evidence" that seizures of property from Steve and Sarah Waltner had been authorized as required by law. The government's apparent need to contrive false documents strongly suggests that what was being "proven" is not true.

BUT AS DISTURBING AS THESE APPARENT FORGERIES ARE ON THEIR OWN, there's a larger and darker picture here. The overall evidence suggests the questionable documents were made because the government's inability to produce real ones in this case threatened to expose an underlying fraud, by which a larger number of Americans have been victimized over the course of at least seven years.

The Waltners were in court challenging assertions of so-called "frivolous [tax] return" penalties against them. Threats of penalties so labeled are directed in a seeming scattershot, random manner against some of the tens of thousands of men and women who have been routinely securing complete refunds of all federal and state income taxes for many years now-- Social security and Medicare taxes included-- in accordance with critical tax-law "fine print" first revealed to modern America in 2003 in a book titled *Cracking the Code- The Fascinating Truth About Taxation In America* by researcher Peter E. Hendrickson.

The fine print identifies what is actually subject to the tax. This proves to be a much more limited and specialized class of gains than the government wants Americans to realize.

Those who have learned the tax law "fine print" have recovered or retained several billion dollars in the form of hundreds of thousands of refunds and other government acknowledgements since 2003. Unsurprisingly, the government wishes this information had never come to light and has been struggling to pull the shades closed.

However, the information is accurate, and produces a constant stream of acknowledgements issuing from federal and state treasury departments in the form of refund checks. Thus, the revenue-hungry government's recourse in its efforts to discourage the spread and use of the inconvenient information has been a series of questionable practices, the most broadly-deployed of which are threats of "frivolous return" penalties.

In the penalty scheme, \$5,000 penalties are threatened, and sometimes even seized in response to returns the IRS doesn't like. Both had happened to the Waltners, who were subjected to a number of threats, as well as a diversion of money from a complete refund for 2009 against an alleged penalty for a different filing.

The problem with the scheme is that the legitimate imposition of "frivolous return" penalties is statutorily-controlled. Such penalties can only be legally imposed if a return is based on a "frivolous position" identified by the Secretary of the Treasury on a list he is required to produce and publish for this purpose, as specified in section 6702(c) of Title 26 of the US Code.

The "fine-print" filings are perfectly legitimate. There is no "position" appearing on the Secretary's list by which they can qualify for the penalties.

Faced with the conundrum of very much wanting to discourage these inconvenient filings, but unable to do so legitimately, the IRS contrived a "workaround". The agency created a fake list of "positions".

The fake list contains versions of the actual "positions" found on the legitimate list produced by the Secretary of the Treasury, but features one unique agency addition, labeled "Argument 44". While purportedly a "position" (or "argument") on which a filing could be based (as is true of all the legitimate listed positions, and as is required for any listed item to serve its statutorily-specified purpose), Argument 44 is actually just a description of a typical "fine-print" filing.

Here is an example of an internal IRS record indicating the deployment of the "Argument 44" pretext in the assertion of an illegitimate "frivolous return" penalty (CVPN, for "civil penalty"):

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          MFT>55 TX-PRD>200312 PLN-NUM> NM-CTRL>WALT
DAD          5,140.00 200950 I 26 SCND-TDA-SEL>Z
CP71C        5,187.53 201010 M 26 SUPPRESS-CD>0
-----CONTROL BASE AND HISTORY INFORMATION-----
C# STATUS ACT-DT ACTION-EMP ACTIVITY RCVD-DT ASSIGN-TO CAT ORG F S
01 C 02102009 0469730661 CVPN-ARG44 02102009 0469730661 TPRQ I
02 A 02202009 0000000000 159C200907 02202009 0469730661 NLUN 1
   C 03272009 0469730661 CVPN-ARG44 03272009 0469730661 NLUN I
03 A 04222010 0266304465 CDPLN 01122010 0266304465 TPCI G
   M 04222010 0266304465 2APPLS 01122010 6626900001 TPCI G
H 06152009 0488888888 STAUP2200 X
H 04212010 1072707294 STAUP2200 C
-----SERVICE CENTER HISTORY SECTION-----
SC-STS DATE STATUS-AMOUNT CYC
21 04202009 5,000.00 200914
58 05252009 5,000.00 200919
48D 06222009 NXT>505 200923 MIN-NUM-DELAY>06
50 06292009 NXT>505 200924 MIN-NUM-DELAY>00
22 06292009 5,000.00 200924
24 12282009 5,000.00 200950
50 05032010 NXT>505 201016 MIN-NUM-DELAY>00
72 05032010 5,000.00 201016

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IT IS UNKNOWN just how much actual property has been seized under this "frivolous return penalty" scheme, although the aggregate total known to this writer exceeds ten thousand dollars. The number of Americans threatened with the penalties unless they change the sworn testimony on their tax returns to something more to the liking of the IRS is at least in the several scores of individuals-- possibly even into the hundreds.

Steve and Sarah Waltner have been the first to knowledgeably challenge the assertion of these penalties, a challenge that prompted the apparent government attempt to cover-up with forgeries and perjury. The Department of Treasury, through its Office of Chief Counsel, the IRS, and the Tax Court judge in the Waltners' case, who, though put on notice of the questionable documents by the Waltners treated them as real and ruled against the Waltners in their suit, has hunkered down into a stonewall mode.

CLEARLY, THE AMERICAN PEOPLE have a great deal at stake in all this. If forgery and perjury have been deployed by government officials against citizens, this is far too much to tolerate.

Of even more potential significance is the prospect of fraudulent "frivolous return penalties" meant to be covered up by forgeries and perjury. More significant still would be that all of these other corrupt things are done in order to suppress the spread of accurate but government-disfavored information about the 800 lb. gorilla in American personal and political life known as the income tax.

Further, as will be seen in the notes below, the big picture here could involve more and deeper corruption than just what is shown in this focused slice discussed above, from which the veil has fortuitously slipped. The evidence suggests that the rot might extend to the US Department of Justice and some federal district and circuit court judges, as well.

The new "drain the swamp" Trump administration should be urged to appoint a special prosecutor on January 22 and get all of this out into the sunlight. The American people deserve no less.

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NOTES:

The complete forensic document examination report can be seen at <http://losthorizons.com/A/AFLReport.pdf>, and the declarations for which the questionable documents were presented in support can be seen at <http://losthorizons.com/A/DecariaDeclaration.pdf>. Or, see both as filed in the 9th Circuit as Excerpts of Record in support of the Appeal brief in case No. 16-71797.

Document Examiner William Flynn's *curriculum vitae* can be seen at <http://losthorizons.com/A/FlynnResume.pdf>.

Links, documentation and a detailed explanation of the "Argument 44" scheme can be found at <http://losthorizons.com/Trolleries/FRPMyths.htm>.

~1,200 examples of the hundreds of thousands of complete "fine-print" refunds secured over the last 13 years can be seen at <http://losthorizons.com/BulletinBoard.htm>.

A selection of refunds and other successful applications of the "fine print" information only after focused tax agency resistance can be seen at <http://losthorizons.com/EveryWhichWayButLoose.htm>.

To get started learning the "fine print", see <http://losthorizons.com/The16th.htm>.

Have questions? Contact Pete Hendrickson at <http://losthorizons.com/Contact.htm>.

THE OVERALL SUPPRESSION CAMPAIGN, BRIEFLY:

Initially the government attempted to have the publication of Hendrickson's book enjoined. When these efforts quickly failed by early 2005, the suppression effort changed course.

2006 saw Hendrickson and his wife targeted by a crudely-contrived but widely-publicized "civil lawsuit" by which the federal government purported to reclaim complete refunds made to the Hendricksons a few years earlier of amounts withheld from them in 2002 and 2003. In the suit, the government claimed that the refunds were made by mistake.

The suit was a complete sham. The government was not only unable to come up with even an IRS "examination report" disputing the Hendricksons' original refund claims, but it actually relied on a request in the suit for a court order commanding Hendrickson and his wife to make sworn declarations declaring themselves to owe taxes for the years involved (which would also comprise repudiations of Hendrickson's research). The couple was also to be made to conceal the fact that the perjurious statements were coerced and false.

The command was issued as requested, by a judge who never even laid eyes on the Hendricksons (or anyone else in the course of the sham "proceedings"). However, the Hendricksons have refused to make these false statements, and even ten years on, the Department of Treasury agrees that no tax liability has ever arisen in regard to their earnings for those years.

Unfortunately for the government, the "lawsuit" was so transparently bogus that no one aware of the tax-law fine print was even briefly deterred from making their own claims. So, the government moved on to plan "C"-- the "frivolous return" penalty scheme the apparent forgeries and perjury in the Waltner case seem to have been intended to cover-up.

Nonetheless, even while pursuing the new "frivolous return" ploy, the government also leveraged the civil lawsuit affair into two subsequent kangaroo criminal trials. The first, apparently meant to hinder Pete Hendrickson's information-spreading efforts, took the form of an unsigned indictment (after a series of failures to secure the real thing) charging Hendrickson with not believing what he had said on his own refund claims.

Highlights of this trial include the witnessless delivery of government documents from the aforementioned "civil lawsuit" to Hendrickson's jury, including a ruling written by the DoJ and merely signature-stamped by the complicit judge which "finds" that the Hendricksons had filed "false returns". There were also the refusal to allow any expert testimony in trial, and an instruction to the jury to use prosecution-written "substitutes" for statutory definitions of key terms central to the case, denying even a direct juror request to see the actual statutory language.

Soon after Hendrickson rejoined the world after two years of durance vile his wife, Doreen, was charged with criminal contempt of court for refusing to create the false statements ordered at the government's request in the "civil lawsuit". In addition to the unprecedented charge of a crime for refusing to let sworn declarations of belief be dictated to her, Doreen's trial featured a government-requested instruction to her jury that the unlawfulness or unconstitutionality of the orders she was charged with resisting were not to be considered a defense to the charge (along with many other unique and disturbing things).

Doreen spent nearly 16 months in prison, after her appeal was denied by a 6th Circuit panel featuring one of Donald Trump's "short-list" Supreme Court nominees. The denial was based on the proposition that the speech- and due process-rights violations inherent in the orders she resisted were somehow not

transparent to the court, and therefore their constitutionality could not be challenged on appeal, with the same reasoning being applied to the unprecedented jury instruction.

More details and complete documentation on the extraordinary history of this 13-year suppression campaign against information the federal and state governments routinely acknowledge as true and correct in the most concrete form possible-- billions of dollars in refund checks over the same 13-year period-- can be seen at <http://losthorizons.com/Documents/CtCSuppression.htm>.

P.S. A sudden flurry of FOIA requests for more internal agency documentation of the "ARG44" fraud by victims has apparently alerted the IRS to the fact that it has been found out. The rogue agency has shifted into a "cover-up" gear, now refusing to respond to the requests, which had blithely been being fulfilled before the volume dramatically accelerated after Pete Hendrickson announced his interest in assembling plaintiffs for a class-action lawsuit over the scam.