

Main Identity

From: "Ron Ewart" <r.ewart@comcast.net>
To: <r.ewart@comcast.net>
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"The IRS - Inept, Criminally Negligent and Hopelessly Corrupt!"

from "In Defense of Rural America"

By Ron Ewart, President

National Association of Rural Landowners

and nationally recognized author and speaker on freedom and property rights issues.

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RACKETEERING: *Traditionally, obtaining or extorting money illegally or carrying on illegal business activities, usually by organized crime. A pattern of illegal activity carried out as part of an enterprise that is owned or controlled by those who are engaged in the illegal activity.*

It isn't only organized crime that can engage in racketeering. The worst kind of racketeering is when it is conducted by government. But this crime in government goes by a different name CORRUPTION! Organized crime can probably take your possessions without due process, or have you killed, but it is not likely to be able to change public policy, or create laws and regulations. In contrast, the IRS can create laws and regulations, they can force you into bankruptcy, they can take your possessions and empty your bank account without due process and they can put you in jail. In fact the IRS can and does these things, regularly. With this much power, the IRS can probably have you killed as well, if it is of a mind. If they get caught at killing someone, they will just take the Fifth, a' la Lois Lerner and a cast of tens of IRS thousands. The IRS is a

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prime example of Lord Acton's famous quote: "**power corrupts and absolute power corrupts absolutely.**"

But what is even worse, this monstrosity, this mega-bureaucracy (*now over 100,000 employees and growing*) was established by those who purport to represent the people. Then each year, those very same representatives feed the IRS with layer after layer of social engineering, buried in voluminous legislation that no one reads or understands, which spawns endless regulations, confusing forms and un-decipherable instructions. Need we mention Obama's Hellcare Legislation passed by only Democrats that is rapidly speeding towards what Democrat Senator Max Baucus has called a train wreck?

The IRS is so powerful that it can target any individual or group simply by filing notices of deficiencies, levies and liens for alleged or trumped-up taxes owed, or file piles upon piles of paperwork on hapless taxpayers or groups to obfuscate and delay whatever the taxpayer or group wants. They can and do take information supplied by certain taxpayer groups (*think conservative*) and transfer the information to those opposed to those taxpayer groups (*think liberal*). They can award multi-million, or billion dollar government contracts to their buddies without putting the contracts out for bid, as required by law. They can pay out refunds to illegal aliens by the millions, all at one address. The IRS can pay out millions upon millions in child tax credits to illegal aliens who use children in Mexico to claim their refunds. They can waste millions of taxpayer dollars on lavish conferences, presidential suites, stupid videos, gag gifts and bonuses. Not only can they, they have.

But woe be to the hapless taxpayer that gets caught in their sights. The IRS is arrogant, persistent, relentless, inflexible, arbitrary and capricious. We know. We were one of those that ended up in their sights. Now it may be just a coincidence that this author is a conservative writer and then again, maybe it isn't. However, it certainly wasn't a coincidence when they targeted the Tea Party, Patriot, certain churches and Israel groups, was it?

We'll show you just how arbitrary and capricious the IRS can be with our own story.

In the latter part of 2011, the IRS sent us a Notice that we owed taxes for Calendar Year 2009. We filed a letter and legal affidavit stating that we

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would pay the amount owed upon receipt of their response to around 11 specific conditions contained in the affidavit. Believe it or not, they sent us a NO TAX DUE letter in response to our affidavit.

Then in the latter part of 2012 they sent us another letter stating that we owed more taxes for Calendar Year 2010 for the exact same reason they determined there was NO TAX DUE for Calendar Year 2009. We sent them a response stating that there can be NO TAX DUE for 2010 for the same thing that there was NO TAX DUE for 2009. We received another letter from the IRS stating that they didn't accept our 2009 argument and they filed a Notice of Deficiency for 2010. That, ladies and gentlemen, is arbitrary and capricious.

So once again we filed a letter and legal affidavit stating we would pay the tax upon receipt of answers to our conditions in an affidavit.

Because of the arbitrary and capricious way the IRS was treating us and in order to preserve our Fifth Amendment rights against self-incrimination, we crossed out the perjury statement on the back side of Form 1040 for Calendar Year 2011 and replaced it with a signed statement that said this:

"We hereby state and affirm that we personally prepared the attached IRS Form 1040 for Calendar-Year 2011 and the accompanying Schedule E and we did so to the best of our knowledge and capability. However, we make no warranties, express or implied, that said Form 1040 is accurate in all respects, as there is no way we could possibly understand all of the tens of thousands of tax laws and we have no way to know if said tax return is true or correct, even if a tax professional prepared it for us. Therefore, we would be committing perjury to sign the tax return perjury statement when we do not understand all of the constantly changing tax laws contained in the IRS Tax Code, nor could we ever understand them in our lifetime."

Well this really ticked them off.

While waiting for a response to our affidavit for the 2010 issue, in February 2013 they sent us a demand letter stating that if we did not re-submit our Calendar Year 2011 return by signing the perjury statement, they would fine us \$5,000 each, husband and wife. Once again, later in that month, we responded with a letter and legal affidavit stating that we would re-submit our Calendar Year 2011 return with the perjury statement signed, upon receipt of responses to a set of conditions contained in the affidavit.

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After waiting the required 30 days for a response and receiving none, we sent them a letter that pursuant to the Uniform Commercial Code under which they operate and the provisions of 27 CFR 72.11, their demand to re-submit our Calendar Year 2011 return was null and void, under law.

Then on June 12, 2013 with no response to our affidavit, we received an unsigned Civil Penalty Notice under IRC 6702(a) that the IRS was assessing each of us a \$5,000 penalty for filing a frivolous return pursuant to IRS Notice 2007-30 covering what the IRS considers as frivolous positions. What is even more alarming is that one of the \$5,000 assessment notices came from Fresno, CA and the other notice came from Holtsville, NY. Why? Does the right IRS hand not know what the left IRS hand is doing? The problem is, out of the 40 frivolous positions in IRS Notice 2007-30, they picked one frivolous position that they alleged we violated, but in fact of law, we did not violate it.

Amazingly, just four days later, on June 17, 2013 we received a Notice of NO TAX DUE for the Calendar Year 2010 issue, in response to our letter and legal affidavit.

Now if you didn't follow the order of events here, we'll sum it up for you.

Twice the IRS came after us for additional taxes. Twice we filed legal affidavits in compliance with current law, agreeing to pay the tax due if the IRS would respond to a set of conditions in the submitted affidavit. We had every legal right to file those affidavits under law. Twice they responded with NO TAX DUE. We also filed a similar letter and legal affidavit in response to their demand to re-submit our Calendar Year 2011 return by signing the perjury statement. Since we didn't comply with their demand, their response was to assess each of us with a \$5,000 penalty for filing a frivolous return, which wasn't frivolous. They ignored our letter and affidavit and they ignored our letter stating that they failed to respond to our legal presentment (*the affidavit*) thereby rendering their demand null and void under law. Once again, their actions are arbitrary and capricious. We're still fighting the assessment to get it removed, and we will because the assessment is bogus and very possibly retaliatory for being a conservative writer.

Twice the IRS acted arbitrarily and capriciously against us when for over 50 years we have filed our tax returns and paid the legal amount of taxes

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each year. So they found the time to attack us for an alleged violation that wasn't a violation at all, but they didn't find the time to stop \$46,000,000 in refunds going to one address in Florida for over 23,000 illegal aliens. They didn't stop the millions of dollars being paid to illegal aliens who were filing false tax returns to game the system by applying for child tax credits with children living in Mexico. They didn't much care about how much taxpayer dollars they spent on lavish conferences and stupid promotion videos. They didn't stop the illegal targeting of conservative groups seeking 501(c)4 tax exempt status, did they? This is what we do know. We can virtually guarantee you that what we do know is just the tip of the IRS iceberg.

Once again we ask, are we being targeted by the IRS because we are a conservative writer and have openly criticized the government and more particularly the IRS? The government hits our website regularly. We know they are monitoring us because when we write a controversial article, the hits to our website from the government quickly rise. For all we know our phone is tapped, we have been labeled a terrorist organization and we are on the no-fly list. Our calls and e-mails are probably being logged because after all, isn't the definition of a terrorist, according to Obama's Homeland Security Department (*think DHS Secretary Janet Napolitano*) a tea party or patriot group, or a returning veteran? Meanwhile, the FBI lets two Boston Muslim bombers slip through their fingers and people die and hundreds are injured at the Boston Marathon.

There are many who will tell you that you don't owe IRS taxes and they will cite all kinds of law to prove their point. It doesn't make any difference. The IRS still has the POWER to fine you into oblivion or put you in jail. Your only legal defense is in court and there is a trail of lost fortunes and extended incarceration for those who have dared to take this route. Not only that, the IRS makes up stuff. They break taxpayer agreements with reckless abandon. We've seen them do it. They have the POWER and they use it with a vengeance. Anyone who thinks they don't owe taxes and acts on it is headed for a world of hurt. Even those that are rich and can afford the fight have lost. Just ask actor Wesley Snipes. So whether someone tells you that there is no law to pay income taxes, that doesn't silence the IRS's power over you. If they want, they will find you and they will hound you and they will fine and penalize you into bankruptcy whether or not their allegations are valid, or throw your sorry a..... in jail. Face it! You are nothing more than an indentured

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servant to the government and the IRS.

Our experience with the IRS is just one experience out of the millions of Americans who have run afoul of the out-of-control IRS. We share that experience in this article to shine a light on what they are doing and have done and how arbitrary and capricious they are and can be. We know they have the power to bury us but we also know that they don't like public exposure of their misdeeds, as can be seen by all the waffling and "Fifth Amendment taking" they are doing over the current scandal. It was the goal of this article to provide that exposure. ***To aid in that exposure, we strongly encourage our readers to share this article with everyone they know, in the hopes that the "light" we shine will start to impede the criminal negligence and corruption that exists in this inept bureaucratic government agency that we allege is a criminal racketeering enterprise, knows no bounds, nor has no master, except maybe the President of the United States, Barack Hussein Obama, who may just be one of the least transparent, most corrupt and imperial presidents America has ever known.*** It is this same president who takes a certain perverse pleasure at thumbing his nose at the U. S. Congress and doing pretty much whatever he damn well pleases, perhaps even directing the IRS to target conservative individuals and groups and pay off illegal aliens with our tax dollars.

Have you been abused by the IRS or any other government agency for any reason? Tell us your story and we will publish it in our newsletter, "[The EGA Investigator](#)", ***Exposing Government Abuses***, either with your name or anonymous at your discretion.

Ron Ewart, a nationally known author and speaker on freedom and property issues and author of his weekly column, "In Defense of Rural America", is the President of the National Association of Rural Landowners, (NARLO) (<http://www.narlo.org>) a non-profit corporation headquartered in Washington State and dedicated to restoring, maintaining and defending property rights for urban and rural landowners. Mr. Ewart can be reached for comment at ron@www.narlo.org, or by phone at 1 800 682-7848.

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