

Pat asks Gaby about her jury service on a federal income tax criminal trial

<http://www.youtube.com/watch?v=USPjaGQRIQU>

So you just got back from jury duty?

Yes. It was interesting.

What kind of case was it?

A federal income tax case, for willful failure to file and pay.

I think I know which case it was. What did you find interesting about it?

The defendant was an illegal tax protester.

Does that mean he was protesting illegal taxes, or that you think it is illegal to protest taxes?

Oh! I hadn't thought of that

So what evidence did the government present?

That the defendant hadn't filed or paid taxes for three years, even though he had income.

What evidence did the defense put on?

The defendant testified that he had sent letters for many years to the IRS and other agencies of government demanding proof of any law that required him to file returns or pay taxes.

What was in those letters? Did defense counsel offer them in evidence?

He tried to, but the prosecution objected to the admission of almost all of it, and demanded most of it be blacked out, or attachments removed.

Did you get a sense of what was redacted or removed?

Yes. The prosecutor objected that it was a misstatement of law and infringed on the prerogative of the judge to say what the law is.

What about the attachments?

The defense said they were copies of statutes, regulations, and court opinions.

Did the prosecution object that they were not accurate copies?

No. He was objecting to them whether they were accurate or not.

By any chance was one of those laws the Constitution?

Yes! How did you guess?

Just a hunch. Did they argue over what willful means?

The defense tried to do that, but the judge cut him off.

So what do you think it means?

Intentional? Deliberate?

It means doing it even though he knew it to be illegal.

Oh!

Did the defense offer any other evidence?

Yes. The defendant testified that over several years he had been writing, lecturing, and otherwise arguing that there was no law requiring anyone to file or pay income taxes on compensation for labor.

Did he offer any evidence of those efforts?

His lawyer tried to but ...

Let me guess. Objection! Misstatement of law and infringes on judge's prerogative to say what the law is.

Yes. He made that objection a lot.

So did the defendant start making those demands and writing those things before or after he stopped filing and paying?

Before.

So from the evidence that got through, did it seem that maybe he honestly believed he didn't have a legal duty to file and pay?

I suppose.

So then it was not willful was it?

But that's silly! Everyone knows we have to file and pay taxes.

Evidently everybody doesn't know that. I don't know that. Do you know that, from your own investigation?

No. I don't know how to do that kind of investigation. But surely if there were no law, how could the IRS get away with what they do? Wouldn't lawyers stop them in court?

You have a lot to learn about how courts really work.

But the judge gave us the instructions that he was guilty.

What did he say?

He read from something and said that was the law. He said that if the Defendant did that, we should find him guilty.

I've put something up on your computer screen. Does it look familiar?

Yes! These are the same words the judge read to us. Is this the law that requires us to file and pay?

No. It is from the IRS instruction booklet

Really! Well, is it quoting law from somewhere else?

No. There is no law. Not in the regulations. Not in the statutes. And not in the Constitution.

You've got to be shitting me!

Did it occur to you to wonder why the defendant kept demanding proof of there being a law, and not getting it?

Yes, but I didn't think much about that.

And did it occur to you that the evidence the judge wouldn't let the defense enter might have shown there is no law?

Oh my God!

So what was the verdict?

We convicted him on all counts.

How do you feel about that?

I was a little scared. Someone hinted to me that if we did not convict we might be audited. I think the others were afraid of that too.

So what do you think about that now?

We convicted an innocent man!

###

NOTICE: Information served herein is for educational purposes only, no liability assumed for use. The information you obtain in this presentation is not, nor is it intended to be, legal advice. Author does not consent to unlawful action. Author advocates and encourages one and all to adhere to, support and defend all law which is particularly applicable. If anything in this presentation is found to be in error a good faith effort will be made to correct it in timely fashion upon notification.

VOID where prohibited by law.