



# LIBERTY TREE

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## DOJ Files Complaint Against SAPF Alleging It Is An Abusive Tax Shelter!!

By: John B. Kotmair, Jr.

Even though I did not expect it, I knew there was an outside chance that the IRS would try to shut down the Fellowship because of the gravity of the financial condition of the Republic. The one-world socialists that now control our government can't take the chance of having any educational organization operating if that organization can inform bewildered, angry Americans as to what is really happening to them.

I was, however, surprised that the news media did not take the DOJ press release, dated the same day as the filing of the complaint, Friday May 13, 2005, and run with it. The only one to carry the story, to my knowledge, was *The Baltimore Sun*, and it did a hatchet job with outright lies and half-truths — but who would expect anything else? *The Sun* reported that I was unavailable for comment. But the staff writer, Laura Smitherman, had called my brother's house seeking a statement from me, instead of the Fellowship office. The only other attempt was from the local newspaper, *The Carroll County Times*. Chris Amos, a staff writer, stopped by the Fellowship office to interview me, but I was on an important conference call at the time. He left his card, and I e-mailed him the following letter:

*I suppose your visit to the Fellowship HQ yesterday was to get a statement from me about the Department of Justice filing a court complaint against SAPF. Regarding that, you may quote me as follows:*

*In 1993 the IRS raided the Save-A-Patriot Fellowship taking all of its computers and paper files, alleging that there was ongoing criminal activity. They had those computers and files for the better part of a year, and evi-*

*dently found no criminal activity, for no criminal charge was made.*

*They also alleged that the Fellowship could not exist without being regulated by government. After a long court battle, they lost in 1996. The federal district judge informed them that this was America. The Department of Justice appealed this decision to the 4<sup>th</sup> Circuit Court of Appeals, and a month or two later asked that court to dismiss their own appeal with prejudice. The court granted their request and so ordered.*

*The Save-A-Patriot Fellowship has not changed its method of operation one iota from that time, or for that matter, even from its inception in 1984. Wherefore, this complaint to try to shut down the Fellowship could only have one reason behind it, other than to harass, and that is to stop the teaching of the Internal Revenue Code as it is exactly written, which dispels the public mindset about what it says. Your paper should be very concerned about this, for such a frontal attack on the 1<sup>st</sup> Amendment to the United States Constitution will assure the establishment of a police state.*

As of this writing, *The Times* has not printed any news article about the DOJ complaint, nor has the Fellowship or I been served with the complaint by the DOJ. Maybe the other news sources, local and national, remember how the IRS got egg on its face in 1993. Then, the news media feasted on the IRS raid on the Fellowship — yet when the outcome was different than expected by the press, the silence was deafening.

Barring a tyrannical judgment, this should be

another Fellowship victory. For, as we told the *Carroll County Times*, we have not changed our method of operation, or added anything to it for the IRS to hang their hat on. From the day the Fellowship began, its operation has not changed. If the court declared the Fellowship's operation legal in 1996, it must certainly be legal in 2005. If the IRS could not find any criminal activity in 1993, and 1994, while they had all of our computers and paper files, surely they would not find any in 2005.

No matter the outcome of this latest DOJ-IRS attack, the effort to restart the radio network must continue. For the plan is workable, whether the court orders the Fellowship shut down or not. It is a solid plan to operate under the protection of the First Amendment. An examination of the possible reasons why those one-world socialists in the federal government would risk another attack on the Fellowship reveals only one answer: they must render all Patriot organizations ineffective, to prevent the education of the American public about the one-world socialists causing their financial woes. God forbid that we let them succeed.

The present-day condition of the federal government and the American business community is a definite indication of an impending financial collapse. General Motors and Ford just experienced the reduction of their bonds to junk bond status. General Motors is under bankruptcy protection, and just closed its plant in Baltimore at a cost of 4,500 jobs. The major customers for the Bush administration bonds are Japan and China, and whether they'll continue to purchase those bonds is fast becoming doubtful. According to Treasury Department's Bureau of Public Debt, the national debt as of April 7, 2005 was \$7.79 trillion. According to the National Debt Clock, the debt is growing \$1.58 billion a day. I believe these facts are reason enough to make the government take the chance on filing this frivolous complaint against the Fellowship. Even if the Patriots don't see the value in the re-establishment of a talk radio network, these one-world-socialists surely do.

No matter what the outcome of this latest attack on the Fellowship, the radio network effort must and will continue on, even if, God forbid,

the Fellowship is totally shut down. But believing — and actually knowing — that the Lord's Hand has been protecting and nurturing the Fellowship for all these years to do His Will, I do not expect this to happen. The only problem that I have had for these past twenty-one years is that His schedule has been very different from mine. I have witnessed too many miracles, keeping the Fellowship alive and moving forward, to not believe this is true.

The plan for the talk radio network is sound and workable, and does not need the existence of the Fellowship to manifest itself; it stands on its own. These one-world socialists must be made to understand that they are not going to prevail, it's just not in the Lord's Plan, as verified in His Book.

If you have not read the talk radio network plan, it can be downloaded from the Fellowship's website: [www.save-a-patriot.org](http://www.save-a-patriot.org). Just go to "RA 'What if' Special Edition" and download it.

There is an old truism that when the going gets tough, the tough get going. Well, the Lord has not called me home yet, and we are commanded to contend until His return, and I for one will continue to do so. But in order to fight on, the Fellowship needs not only your moral support, it also needs your financial support. Keeping the costs of Fellowship services down, the Fellowship actually exists financially from week to week. Wherefore, those members who can financially afford to help keep the Fellowship from having its operation curtailed, or possibly shut down, please forward such as you feel led to send and designate it for defending against the DOJ-IRS frivolous complaint. Remember, the Lord's people have the edge in any struggle, because:

**If God is for us, who can be against us?!**

We will overcome these evil foes.



# ***DOJ calls good evil (and evil, good)***

An editorial by Jim Kerr

One of our members, who was wrongfully incarcerated, was recently released from prison. He was charged with a penalty statute, IRC § 7203 for willful failure to file returns. This statute says that you get a one year maximum sentence for violating another statute that imposes a requirement to file a return. That other statute — the one imposing a requirement to file a return — was never identified, but there was a conviction anyway.

When he was in prison, the members sent financial contributions to help support his wife and children. We received handwritten letters on yellow paper from him from time to time, and he thanked us for the assistance. His wife had a problem with her feet, and it was difficult to even stand up long enough to wash a sink load of dishes. The family was not very supportive, but thanks to the Member Assistance Program, his family was able to manage, and he was spared many sleepless nights worrying about them.

While our Agreement calls this kind of assistance “insurance-like protection,” in such instances it is more akin to Christian charity. Jesus described how His people were to treat each other in Matthew 5:

*34... 'Come, you who are blessed of My Father, inherit the kingdom prepared for you from the foundation of the world. 35 For I was hungry, and you gave Me something to eat; I was thirsty, and you gave Me something to drink; I was a stranger, and you invited Me in; 36 naked, and you clothed Me; I was sick, and you visited Me; I was in prison, and you came to Me.' 37 Then the righteous will answer Him, 'Lord, when did we see You hungry, and feed You, or thirsty, and give You something to drink? 38 And when did we see You a stranger, and invite You in, or naked, and clothe You? 39 When did we see You sick, or in prison, and come to You?' 40 The King will answer and say to them, 'Truly I say to you, to the extent that you did it to one of these brothers of Mine, even the least of them, you did it to Me.'*

Can anyone say that to support the spouse of an unlawfully incarcerated man, unable to care for his family, is not righteous and just?

Apparently, this kind of support is anathema to the IRS and the Department of Justice (DOJ). Their

petition for injunction states, in part:

*12. Defendants describe the Member Assistance Program/Victory Express as giving members “insurance-like protection” against IRS levies and seizures and against criminal convictions for tax crimes. Defendants promise that the member Assistance Program/Victory Express will pay members “above and beyond” the value of property seized by the IRS and will pay the beneficiaries of members convicted for tax crimes \$25,000 per year while the member is incarcerated.*

*13. For an additional \$35 per year, SAPF members can join the “Patriot Defense Fund,” which also provides financial incentives for them to violate federal tax laws.*

*14. Defendants promise that the Patriot Defense Fund will pay participating members up to \$10,000 for the litigation costs of a criminal tax trial and \$5,000 per appeal if the member is convicted.*

*15. Through the Member Assistance Program/Victory Express and Patriot Defense Fund, defendants encourage others to violate the internal revenue laws.*

The IRS proposes, via judicial fiat, to ban our “insurance-like protection,” i.e., the mutual support and charity among the members! Do you find this offensive?!

The IRS also wants to ban our tapes and publications:

*22. For prices ranging from \$5 to \$210, defendants sell videotapes, audiotapes, books that contain false commercial speech promoting their schemes and directing and inciting customers to violate the internal revenue laws.*

Perhaps the 5-FRN item is Mr. Gestapo, a video of George Bush, Jr. at a election campaign where Alex Jones asked him some embarrassing questions. Bush nodded to his henchmen, who grabbed Jones and took him for a ride.

The 210-FRN item is obviously the video, *Just the Facts*. That is a 12-hour seminar where John Kotmair shows what *the law itself* says. Apparently, the IRS thinks showing people the law incites our members to violate the law. Strange.

Then, of course, there is paragraph 18, where



# *Just the Facts*

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A member in Redmond, WA printed up 250 copies of John's Bill to pass out to the public (published in last month's Liberty Tree). It is important that everyone do their fair share to educate the public as to the corruption of our courts, as well as the solution. Nearly everyone believes judges should be held accountable when they commit seditious acts.

"I am concerned for the security of our great nation, not so much because of any threat from without, but because of the insidious forces working from within."

— General Douglas MacArthur

"In a time of universal deceit, telling the truth is a revolutionary act."

— George Orwell

they say we file "frivolous Freedom of Information (FOIA) requests on behalf of members." How can asking for a copy of an Individual Master File (IMF) or other IRS document be frivolous?

It's my belief that the Department of Justice doesn't really care much about SAPF letters. I think they just want to silence us. Apparently, our *political speech* is now more disturbing to the Oligarchy than ever before. Why? Perhaps because our country is poised on the brink of the biggest economic crash in history, and our political speech scares the hell out of them. If people are educated as to the who, why and how of the crash, the Oligarchs will have good reason to fear *We the People*, because their empire will topple. Then we just might get the government back under the law!

Remember the story *The Emperor's New*

*Clothes?* A picture of the Emperor with his "new clothes" appears on the cover of the book, *Piercing the Illusion*. The story never tells what became of the child who was the only one honest and forthright enough to point out that the Emperor was, in fact, naked. Maybe nothing, since they didn't have the U.S. Department of Justice back then.

I, for one, don't believe the DOJ will be able to silence *We the People*, if we pray diligently, and stand together, for

*Together We must Stand - Or -  
Separately You will Be  
Stood On!!!*

