



February 20, 2010

Attack on IRS part of long line of tax protesters

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Joseph Stack's methods were unthinkable — he is accused of ramming a plane into an Internal Revenue Service building in Texas — but his views on taxation follow a long line of protesters who believe tax laws don't apply to them.

While their numbers aren't large, according to experts, their arguments are so enticing that the IRS has published a guide to debunk their claims. In 2008, the Justice Department was concerned enough to start the "National Tax Defier Initiative" to better coordinate prosecutions.

"You would think a little light bulb would go on in their head and they would say, 'Why in the heck is everybody else paying taxes?'" said Peter R. Zeidenberg, a former federal prosecutor who is now a litigation partner at the law firm DLA Piper in Washington. "There are people who are peddling this stuff. It's a way to get people to believe something that's too good to be true."

A 3,000-word manifesto posted on a Web site registered in Stack's name rails against the IRS and accuses the agency of ruining his life. Stack's bitter feud with the IRS apparently drove him to commit suicide Thursday by slamming his single-engine Piper PA-28 into an Austin office building where the IRS has offices.

Stack's writings suggest he was part of a loosely organized movement that stretches back to at least the 1950s. Some believe the 16th Amendment to the Constitution, which authorizes Congress to levy income taxes, was not legally ratified; it was ratified in 1913.

Others believe that paying taxes is purely voluntary. Still others believe in fictional loopholes that would exempt large groups of Americans from paying taxes if they were only in on the secret.

Believers aren't limited to anti-government militia members living off the land out West. Stack was a 53-year-old software engineer in Austin. Other followers include movie star Wesley Snipes and a decorated police detective in the nation's capital.

"They're fairly prevalent," said Mark Potok, director of the Intelligence Project for the Southern Poverty Law Center, which tracks extremist groups. "We've had a right wing tax protest movement going back several decades now. They were very hot in the 1990s, but they are very much still out there."

The center has documented five plots against the IRS or its agents since 1995, including one that year to blow up an IRS office in Austin. Potok said he was unsure if it was the same building Stack crashed the plane into.

In 2006, a Utah man was accused of threatening IRS employees with "death by firing squad" if they continued to try to collect taxes from him and his wife. The man, David D'Addabbo, pleaded guilty to one charge of threatening a government agent and was sentenced to five months already served.

Not all tax protesters resort to violence.

Snipes, star of the "Blade" trilogy and other films, was convicted on tax charges and sentenced to three years in prison in 2008 after claiming that Americans have no obligation to pay taxes and the IRS cannot legally collect them. The detective in Washington, D.C., Michael Irving, got a 14-month prison sentence last year after prosecutors said he fraudulently arranged for the police department to stop withholding taxes from his paychecks.

"Most of us are respectfully fearful of the IRS. Most people understand their authority," said Matthew J. Campione, a former IRS lawyer who is now a tax law specialist at the law firm of SmolenPlevy in Vienna, Va. "But you have people who are gullible, you have people who engage in wishful thinking, you have some people who are struggling to make ends meet."

In the letter on Stack's Web site, which has since been removed, Stack said he had gone to "tax code readings and discussions" where he learned about "wonderful 'exemptions' that make institutions like the vulgar, corrupt Catholic Church so incredibly wealthy." He said an attempt to claim similar exemptions inevitably cost him \$40,000 and "10 years of my life."

He also complained about a 1986 change in the tax law that made it harder for engineers like himself to claim certain deductions as independent contractors, rather than salaried employees. One year, Stack wrote, he didn't file a tax return, "thinking that because I didn't have any income there was no need. The sleazy government decided that they disagreed."

The head of the union representing IRS workers said federal employees are too often targeted with threats or violence for simply doing their jobs.

"This incident brings to light an ongoing concern that the atmosphere in our nation debases and denigrates the work of federal employees and contributes to such actions," said Colleen M. Kelley, president of the National Treasury Employees Union. "Too often, frustration with policies or politics takes the form of attacks on public servants, which is never justified and can contribute to misguided rage against federal workers."

The IRS has a Web site called, "Don't Fall for These Frivolous Arguments." Among them are:

_False claim: The filing and paying of tax is voluntary. IRS response: "The term voluntary compliance means that each of us is responsible for filing a tax return when required and for determining and paying the correct amount of tax."

_False claim: Wages, tips, and other compensation are not income because there is no taxable gain when a person "exchanges" labor for money. IRS response: "Congress has determined that all income is taxable unless specifically excluded by some part of the Code."

_False claim: Forming a business trust to hold your income and assets will avoid taxes. A family estate trust will allow you to reduce or eliminate your tax liability. IRS response: "Establishing a trust, foreign or domestic, for the sole purpose of hiding your income and assets from taxation is illegal and will not absolve you of your tax liability."

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On the Web:

IRS frivolous claims: <http://tinyurl.com/yd54y6n>

Southern Poverty Law Center: <http://www.splcenter.org>

Anti-Defamation League: <http://tinyurl.com/ojhgh3>



FILE - This Feb. 18, 2010, file photo shows the Austin, Texas, home of Joseph Stack, a software engineer, who set it on fire, law enforcement officials said. Stack's views on taxation follow a long line of protesters, who believe tax laws don't apply to them; his bitter feud with the IRS apparently drove him to commit suicide by slamming his single-engine Piper PA-28 into an Austin office building where the IRS has offices. (AP Photo/ Thao Nguyen, File)





This undated photo provided by Pam Parker on Thursday, Feb. 18, 2010 shows Joseph Stack. Officials identified Stack as the pilot of a small plane that crashed into an Austin, Texas office building containing nearly 200 IRS employees. (AP Photo/Courtesy of Pam Parker) NO SALES





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