

Opening Statement of Robert Spears

Thank you for the opportunity to appear before you today. I want to begin by saying that I am preparing a paper I have titled "The ODYSSEY OF A TAX PROTESTOR". I mention this to shed light on my motive for appearing before this committee. Nothing I have done since I pled guilty to tax evasion has been done to affect the outcome of that decision. I have already been sentenced, so my motive is only to inform others who might be deceived into going where I have been. Many of my remarks today will appear in the paper I am preparing.

A strong, alluring call continues to blow across this great land telling us that the Income Tax is unconstitutional; therefore, illegal and unenforceable. The very nature of a tax that requires us to expose every facet of our lives brings converts to the cause. `Anti-tax' gurus and Pied Pipers send their "patriotic" calls to ears ready to hear how to get our country back. They appeal to our patriotism, desire for more freedom and privacy, and love of God to encourage us to join in their crusade. They quote the founding fathers and cite court cases, but most of what they provide are, at best, half truths and outright lies meant to enhance our zeal. Tragically, they ask for money in exchange for sharing these "great truths." The real truth is that when the law comes knocking, and the gurus know it will, these gurus disappear over the horizon and you are left on your own to find an attorney able to help you. Believe me, they are a lot harder to find than the gurus. The message you REALLY need to hear is that all the gurus KNOW this day of reckoning will come, but they encourage you anyway. Many encourage you to represent yourself, while following their directions. Believe me, things happen in court that you do not expect and it moves too fast to be dealt with by a novice.

I challenge anyone, anywhere, to find me someone that has challenged this tax, with or without an attorney, and had the tax declared unconstitutional OR was found not subject to the tax for any of the myriad of reasons declared by the gurus.

My journey began in spring of 1993 shortly after I retired. I had formed a foundation for the purpose of teaching our Christian heritage and the Constitution with an emphasis on the First and Second Amendments. I met a realtor who shared my zeal and he loaned me a video made by one of these gurus and I was on my way. I contacted this guru and purchased all he had to offer, as well as books and tapes made by others. This culminated in my purchasing his "un-taxing kit" for ONLY \$1500. I filed a series of letters, which he provided, at very precise times. It all seemed very well thought out and impressive. I filed my status as a non taxpayer with the country register of records and I was now a ex-taxpayer. Funny thing though: the IRS responded a short time later, informing me that I must file and referencing some sections of the Internal Revenue Code. I contacted my guru and he told me the letter had no legal merit and was therefore a "non response." This seemed true because the IRS had not responded to the specific allegations in my un-taxing letters. I continued my research and the next year I filed claims with the IRS demanding a return of the taxes I had paid in the last two years in which I has filed. This was via

the advice of yet another guru.

On April 18, 1996 an IRS CRIMINAL investigator left his card in my door. I called the first guru and he advised me to ask them to put in writing exactly what they expected of me. So I sent a copy of my “un-taxing” letters to the criminal investigator and requested he advise me in writing exactly what the IRS expected. I presumed this would end the matter. The response, however, was a bevy of summons’ to every bank and stock broker I had dealt with in recent years, requesting all my financial records. Meanwhile the IRS had deemed my requests for return of taxes as frivolous filings, fined me \$500 for each of the two years, and slapped a lien on my home. Again I called my faithful guru and he informed me that the liens were always illegal. I was concerned that the IRS might tie up my assets and I would be unable to defend myself if they pursued me. The guru had an answer for this too. He advised me to send him all my cash and he would invest it offshore. He said it would be safe and an 8% interest rate was guaranteed, but I could expect my money to double. I sent him over \$100,000. Part of it was returned, but the rest is gone.

In February of 1999 I was indicted on three counts of Income Tax evasion (1993-1995), the result of my first guru’s advice, and two counts of fraud (demanding return of my taxes for 1991 & 1992) the result of the advice of my second guru. I want to emphasize the fact that I had the materials of many, many other gurus, supporting my position.

This is when my gurus headed for the hills. NO ADVICE on what attorney to get to represent me. Wouldn’t you think they would know of number of attorney that could plead THEIR case for me? NO ATTORNEYS WERE NAMED; NO, NOT ONE!!

In panic mode I searched for an attorney and found one that believed in my cause. He was, however, new to “the movement,” and was not aware that ALL the arguments he was advancing in my case had been dealt with by the Appellate or Supreme Courts. I learned all this later. After spending \$70,000 on my first attorney, I got a new attorney, well versed in these laws and cases and, after being enlightened by him, I pled guilty to one count to tax evasion.

The one point I want to continue to emphasize to those who would consider going where I went is to do your homework before you proceed. Having done that you WILL NOT proceed because you will find that not one of these gurus can show you a single case won on any of their arguments.

In summation I would make six observations:

1. Do not refuse to pay taxes as a means of opposing the tax. Remember no courts has ever ruled anyone exempt.
2. Get competent legal advice before doing anything. You will undoubtedly learn that the guru’s belief have been ruled on by the courts.
3. The IRS is not the enemy. It simply administers the tax code.
4. The courts are not the enemy. They simply enforce the tax code.
5. Congress, even though it passes the laws, is not the enemy.
6. If there is an enemy, it is apathy and complacency. One of this country’s framers said that the

cost of liberty is eternal vigilance. If America really wants the Income Tax terminated, simplified, or even declared unconstitutional, it is within the power of the people to do it. Your going to jail won't change a thing!

May God bless America