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UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
AT SEATTLE

BILL WALKER,

Plaintiff,

vs.

MEMBERS OF CONGRESS OF THE
UNITED STATES, et al.

Defendants

CASE NO. C04-1977RSM

MOTION F:

MOTION TO REFER TO ATTORNEY GENERAL FOR PROSECUTION FOR VIOLATION OF 18 U.S.C. 371 AND 18 U.S.C. 1512(b)(3),(c)(2) and (e) BY DEFENDANTS EVERSON AND SNOW

NOTE ON MOTION CALENDAR: NOVEMBER 5, 2004

ORAL ARGUMENTS REQUESTED

On December 26, 2003, Plaintiff sent to defendants Snow and Everson via certified mail a letter requesting reparation of income tax to Plaintiff.¹ The letter was received by defendant Everson on January 9, 2004.² Under the terms expressed in the letter, unless defendants asserted otherwise, receipt of the letter began the six month waiting period Plaintiff was required to wait before commencing a legal action.³ Defendants made no such assertion.

¹ See Evidence Appendix, pp. 17-19.

² See Evidence Appendix, p.19.

³ 28 U.S.C. 2675 (a) states: "An action shall not be instituted upon a claim against the United States for money damages for injury or loss of property or personal injury or death caused by the negligent or wrongful act or omission of any employee of the Government while acting within the scope of his office or employment, unless the claimant shall have first presented the claim to the appropriate Federal agency and his claim shall have been finally denied by Motion F, Motion to Refer 18 U.S.C. 371 et al.

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1 While no certified mail receipt was received by Plaintiff from defendant Snow, the statute
2 makes it clear he had to have seen the letter as the statute, 26 U.S.C. 7422(a) requires defendant
3 Snow must make the determination on any request of reparation.⁴ The statute does not provide
4 for defendant Snow to transfer this duty to any other person.

5 No where in Plaintiff's December 26, 2003 letter does Plaintiff assert he is not required to
6 pay income tax. Indeed he states he will continue paying income tax while pursuing reparation.
7 He cites violations by government officials as the basis for reparation of his income tax. He does
8 inform defendants Snow and Everson of his intent to file a court case informing the court of the
9 matters raised in the letter. In short, Plaintiff obeyed federal law requesting his reparation.

10 In response Plaintiff received a letter⁵ dated March 18, 2004 allegedly written by Dennis
11 Parizek, Operations Manager, Exam SC Support, IRS, Ogden, Utah.⁶ As Mr. Parizek did not
12 write the letter, it must be presumed defendants Snow and Everson either wrote the letter using
13 Mr. Parizek as a scapegoat or instructed someone in the IRS to write the letter using Mr. Parizek
14 as a scapegoat. Either way, the contents of the IRS letter and hence any illegal action associated
15 with it ultimately rest on defendants Snow and Everson as it clear Mr. Everson received the letter
16 and Mr. Snow personally had to render judgment as to its contents. Hence its contents are the
17 responsibility of defendants Snow and Everson. The only way this conclusion can be defeated is

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20 the agency in writing and sent by certified or registered mail. The failure of an agency to make final disposition of a
21 claim within six months after it is filed, shall, at the option of the claimant any time thereafter, be deemed a final
22 denial of the claim for the purposes of this section." As the text of the IRS reply letter, Evidence Appendix p.20,
23 makes it clear no further correspondence on the matter will occur, Plaintiff was entitled to invoke the failure to make
24 final disposition of a claim clause of 28 U.S.C. 2675 and proceed with his suit.

25 ⁴ 26 U.S.C. 7422(a): No suit or proceeding shall be maintained in any court for the recovery of any internal revenue
tax alleged to have been erroneously or illegally assessed or collected, ...until a claim for refund or credit has been
duly filed with the Secretary, according to the provisions of law in that regard..." 26 U.S.C. 6532(a)(1): No suit or
proceeding under section 7422(a) for the recovery of any internal revenue tax, penalty, or other sum, shall be begun
before the expiration of 6 months from the date of filing the claim required under such section unless the Secretary
renders a decision thereon with that time..."

⁵ See Evidence Appendix, p. 20.

⁶ As noted in Evidence Appendix, p.22, Plaintiff determined Mr. Parizek did not write the letter despite the fact his
name is signed on it. However the existence of the letter proves someone in the IRS did write it and the only other
persons to have seen it are Mr. Snow and Mr. Everson.

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1 to prove who actually did sent the letter to the Plaintiff and Plaintiff has eliminated everyone but
2 defendants Snow and Everson as possibilities.

3 In the letter defendants made threats⁷ and intimidations⁸ against the Plaintiff. The most
4 serious was to suggest that Plaintiff could be subjected to “criminal penalties, including fines and
5 possible imprisonment” for his requesting reparation of income tax. There are no such penalties
6 prescribed in federal law for a taxpayer attempting to recover illegally collected income tax.
7 Therefore, as Plaintiff was merely exercising rights granted him by statute, such statements can
8 only be regarded as intimidation and threat toward the Plaintiff. The aim of defendants Snow and
9 Everson is clear: to deflect Plaintiff’s claim by attempting make him withdraw it or fail to act
10 upon it because of fear of reprisal by the IRS. The same is true as to the Plaintiff reporting the
11 issue to a federal court as described in Plaintiff’s letter.

12 As Plaintiff was acting in the role of informant in regards to criminal actions of all defen-
13 dants, it is clear such threats and intimidations violate 18 U.S.C. 1512(b)(3),(c)(2) and (e). Sec-
14 tion (b)(3) states:

15 “Whoever knowingly uses intimidation or physical force, threatens, or cor-
16 ruptly persuades another person, or attempts to do so, or engages in misleading
17 conduct toward another person, with intent to- hinder, delay, or prevent the com-
18 munication to a law enforcement officer or judge of the United States of informa-
19 tion relating to the commission or possible commission of a Federal offense...shall
20 be fined under this title or imprisoned not more than ten years, or both.”
21 Section (c)(2) states:

22 “Whoever intentionally harasses another person and thereby hinders, delays,
23 prevents, or dissuades any person from- reporting to a law enforcement officer or
24 judge of the Untied States the commission or possible commission of a Federal
25 offense...or attempts to do so, shall be fined under this title or imprisoned not

23 ⁷ “Threat. “A declaration one’s purpose or intention to work injury to the person, property, or rights of another, with
24 a view of restraining such person’s freedom of action. The term ‘threat’ means an avowed present determination or
25 intent to injure presently or in the future. A statement may constitute a threat even though it is subject to a possible
contingency in the maker’s control.” Black’s

⁸ “Intimidation. Unlawful coercion; extortion; duress; putting in fear. To take, or attempt to take, ‘by intimidation’
means willfully to take, or attempt to take, by putting in fear of bodily harm. Such fear must arise from the willful
conduct of the accused, rather than from some mere temperamental timidity of the victim; however, the fear of the
victim need not be so great as to result in terror, panic, or hysteria.” Black’s.

1 more than one year, or both.”

2 The fact of knowledge on the part of defendants Snow and Everson is established by the
3 existence of the letter. Finally, as defendants Snow and Everson had to work together in order to
4 compose such a reply, Snow using his authority of office to answer the response as specified by
5 statute and Everson ordering or otherwise arranging for Plaintiff’s letter to be sent to Utah for
6 response to an office under his direct control, using the name of an employee who had nothing to
7 do with the composition of the reply letter, it clear these defendants engaged in a conspiracy to
8 commit an offense (18 U.S.C. 1512). Therefore they violated 18 U.S.C. 371, Conspiracy to
9 commit offense.

10 The pertinent part of 18 U.S.C. 371 states:

11 “If two or more person conspire either to commit any offense against the
12 United States,...and one or more of such persons do any act to effect the object of
13 the conspiracy, each shall be fined under this title or imprisoned not more than
14 five years, or both.”

15 It is well settled law that criminal acts which violate federal law are considered “offense
16 against the United States.” Thus all terms of law are satisfied by the actions of defendants Snow
17 and Everson.

18 For these reasons, motion is made to refer violations of 18 U.S.C. 1512 (subsections
19 omitted) and 18 U.S.C. 371 by defendants Snow and Everson to the Attorney General of the
20 United States for prosecution. Proposed order attached.

21 Dated this 4th day of November, 2004

22 _____
23 S/Bill Walker, pro se
24 PO Box 698
25 Auburn, WA 98071-0698

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1 PROPOSED ORDER TO REFER VIOLATIONS OF 18 U.S.C. 1512 and 18 U.S.C. 371
2 BY DEFENDANTS SNOW AND EVERSON
3 TO ATTORNEY GENERAL OF THE UNITED STATES

4 Having reviewed all evidence in this matter, this court determines there is sufficient evi-
5 dence in this matter to suggest defendants Snow and Everson may have violated 18 U.S.C. 1512,
6 Tampering with a witness, victim, or an informant and 18 U.S.C. 371, Conspiracy to commit of-
7 fense.

8 This court therefore refers this matter to the Attorney General of the United States for
9 prosecution of criminal violations of 18 U.S.C. 1512 and 18 U.S.C. 371 by defendants Snow and
10 Everson. It is so ordered.

11 Presented by:

12 Bill Walker, pro se
13 PO Box 698
14 Auburn, WA 98071-0698

15 Dated this day of , 2004

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17 UNITED STATES DISTRICT JUDGE
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