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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 I:

MOTION TO REFER TO ATTORNEY GEN-
ERAL FOR PROSECUTION FOR VIOLA-
TION OF 26 U.S.C. 7214 (1) BY DEFEN-
DANTS

NOTE ON MOTION CALENDAR: NOVEM-
BER 5, 2004

ORAL ARGUMENTS REQUESTED

Motion is respectfully made to the court to refer violations by defendants of 26 U.S.C. 7214(1) Offenses by officers and employees of the United States, to the Attorney General of the United States for prosecution. The statute states:

“(a) Unlawful acts of revenue officers or agents—Any officer or employee of the United States acting in connection with any revenue law of the United States-(1) who is guilty of any extortion or willful oppression under color of law;...shall be dismissed from office or discharged from employment and, upon conviction thereof, shall be fined not more than \$10,000, or imprisoned not more than 5 years, or both....The court also shall render judgment against the said officer or employee for the amount of damages sustained in favor of the party injured, to be collected by execution.”

1 There is no question defendants are subject to the terms of this statute. First, as it is fel-
2 ony, defendants have no immunity under any constitutional clause. Second, as has been shown,¹
3 as the act of extortion is based on the overthrow of the constitutional form of government by un-
4 constitutional means, the Supreme Court has made clear there is no constitutional immunity.²
5 Third, 26 U.S.C. 3401(c), Definitions, makes it clear the statute language 26 U.S.C. 7212 (1) ap-
6 plies to the defendants. The statute states:

7 “Employees. For the purposes of this chapter, the term ‘employee’ *in-*
8 *cludes an officer, employee, or elected official of the United States, a State, or any*
9 *political subdivision thereof, of the District of Columbia, or any agency or in-*
10 *strumentality of any one or more of the foregoing. The term ‘employee’ also in-*
11 *cludes an officer of a corporation.” (emphasis added).*

12 As conceded by the IRS in its letter to Plaintiff,³ “federal tax laws are passed by Con-
13 gress...” Therefore, in passing such revenue laws, defendants are obviously connected with them
14 and hence criminally liable under the statute should they violate any portion of 26 U.S.C. 7214.
15 They have done so by violating section (1) of that statute, extortion, in that they have withheld a
16 mandated constitutional action, that of calling a convention, in order to prevent the repeal of fed-
17 eral income tax.⁴

18 This act of refusal raises a significant and troubling question for the court in regards to
19 the statute. Section 2 of 26 U.S.C. 7214 states unlawful acts of officers and employees of the
20 United States include “demand[ing] other or greater sums than are authorized by law...” The
21 meaning of the statute is unambiguous: tax collection must be authorized by law-- not a court
22 ruling, not an assertion of obligation by the government in a letter to the Plaintiff, not by a guilt
23 trip as to what services are provided by the government—but by actual law. If it is assumed the
24 court recognizes the supremacy and authority of the Constitution and indication are that it does,⁵

24 ¹ See Brief, generally, Motions B, E.

25 ² See Motions B, p.3; Motion G, p.3.

³ See Evidence Appendix, p. 20.

⁴ See Brief, generally, Motion E.

⁵ See Order to Show Cause, October 8, 2004, Brief, fn.56.

Motion I, Motion to refer 26 U.S.C. 7214

Case No. C04-1977RSM

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1 regardless of whatever statutes in United States Code address the matter, the ultimate *authority*
2 *and hence authorization* for such laws rests in the 16th Amendment to the Constitution. There-
3 fore, if for whatever reason, the authority of the 16th Amendment is voided, it follows the statutes
4 of which that amendment supports, in this case, income tax, must also be voided.

5 As the position of the defendants is that they have the privilege or immunity to void
6 clauses of the Constitution which are obviously intended to regulate their actions as the conven-
7 tion clause certainly does, then in fact, what they are saying is that they, as citizens, reserve the
8 right to determine whether or not they are subject to the authority of the Constitution, maintain-
9 ing a right to veto those clauses they disagree with as they feel appropriate. If such citizen au-
10 thority exists it is clear it cannot be confined to a small group of citizens. The Constitution con-
11 tains many clauses intended to regulate the actions of citizens and, once the principle of citizen
12 self-determination of authority is established, the 14th Amendment makes it clear such
13 determination is extended to all citizens who are effected by one or more constitutional clauses
14 under the doctrine of equal protection. Certainly no citizen who asserts the authority of
15 constitutional self-determination would void a clause of the Constitution granting him such
16 authority. The problem with this, beyond the obvious fact that no citizen, including the defendants,
17 have the right to determine which clauses of the Constitution they will obey, is that their posi-
18 tion, if conceded by this court, ultimately means it must accept that Plaintiff has the identical au-
19 thority and therefore can veto constitutional clauses he may find unpalatable, i.e., the 16th
20 Amendment. Plaintiff however does not assert this insisting instead that all citizens, including
21 the defendants, must obey all provisions of the Constitution including Article V and must suffer
22 punishment if they attempt any contrary action. As shown in this suit, defendants have done just
23 that. It is the defendants who assert the right to veto the law, not the Plaintiff.

24 As proven in Plaintiff's Motion E, defendants have committed extortion on the Plaintiff.
25 The methodology by which this extortion has been perpetrated by defendants is well documented

1 by Plaintiff in his suit and will not be repeated here except to note it is done by unconstitutional
2 means, a criminal act. Defendants, having committed extortion, also are guilty of violation of 26
3 U.S.C. 7214 and its associated penalties.

4 For these reasons, motion is made to refer violations of 26 U.S.C. 7214 (1) by defendants
5 to the Attorney General of the United States for prosecution and for the court to execute such
6 other penalties as are prescribed by the statute. Proposed order attached.

7
8 Dated this 4th day of November, 2004

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S/Bill Walker, pro se
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12 Auburn, WA 98071-0698
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1 PROPOSED ORDER TO REFER VIOLATIONS OF 26 U.S.C. 7212 BY DEFENDANTS
2 TO ATTORNEY GENERAL OF THE UNITED STATES
3 AND EXECUTION OF OTHER PENALTIES OF LAW

4 Having reviewed all evidence in this matter, this court determines there is sufficient evi-
5 dence in this matter to suggest defendants may have violated 26 U.S.C. 7214 (1), Offenses by
6 officers and employees of the United States.

7 This court determines as criminal violations are associated with such actions defendants
8 lack immunity from such criminal penalties as prescribed by law. Further, this court finds defen-
9 dants are specifically covered by this statute according to 26 U.S.C. 3404(c) thus eliminating any
10 question of immunity for defendants.

11 This court finds that defendants, in refusing to obey clauses of the Constitution, pepe-
12 trated extortion by their refusal to call a convention as required by the Constitution thus obstruct-
13 ing the legal, proper and constitutional amendatory process by unconstitutional means. This ille-
14 gal extortion permitted the continuing collection of income tax that otherwise would not be col-
15 lected.

16 Under the terms of the statute, “any officer of the United States...who is guilty of any ex-
17 tortion...shall be dismissed from office...and, upon conviction thereof, shall be fined not more
18 than \$10,000, or imprisoned not more than 5 years, or both.” This court finds no reason to pre-
19 vent the execution of the statute including the dismissal of defendants from their offices upon
20 conviction of violation of 26 U.S.C. 7214.

21 This court therefore refers this matter to the Attorney General of the United States for
22 prosecution of criminal violations of 18 U.S.C. 2383 by defendants. It is so ordered.

23 Presented by:

24 Bill Walker, pro se
25 PO Box 698
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Motion I, Motion to refer 26 U.S.C. 7214
Case No. C04-1977RSM

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Dated this day of , 2004

UNITED STATES DISTRICT JUDGE

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Motion I, Motion to refer 26 U.S.C. 7214
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