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# Media Bypass

THE UNCENSORED NATIONAL NEWS

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Special  
Tax Issue!

## IRS Agent Resigns:

Citizens Not  
Required to File?



Joe Banister, former CID agent for the IRS



## Joe Banister — All-American

### Gun-toting IRS Agent Exposes the Hoax, Quits

Philander Knox declared the 16th Amendment to be ratified on Feb. 25, 1913. Coincidentally, in an ironic twist of fate suggesting nothing astrological, mystic, or spiritual; but beating the odds of 365 to 1, Joe Banister was born on February 25, a half century later.

The first man cemented the cornerstone of a gargantuan 20th Century fraud on the American people. The second one may be instrumental in the deracination of that concrete hoax.

For the past 15 months, Joe Banister has been studying the Income Tax Code, Supreme Court decisions, and the U.S. Constitution to prove to himself what a few million Americans already knew: The filing of tax forms with the federal government is voluntary. He has written a 90-page report (which will be available to the public in book form later in the year) of his findings and filed it with the IRS. The agency accepted his resignation rather than address the issues, continuing to hide behind their screen of fraud and intimidation.

Mr. Banister will certainly be smeared by his detractors with a score of derogatory labels — one of which will likely be "disturbed." Before they can do that, let us do it first; for Joe Banister is indeed a disturbed young man. He doesn't sleep well at night. He was brought up to believe in honesty, integrity, and the spirit of fairness toward his fellow man. His system of values elevates such "archaic" laws as the Ten Commandments, the Magna Carta, and the Constitution for the united States above any "statutes of people control" dreamed up by modern legislators and bureaucrats.

Raised a devout Catholic and educated by the Jesuits, Joe graduated from San Jose State University in 1986 with an accounting degree. He married his college sweetheart and today they have two boys, 7 and 10. He immediately went to work for the prestigious Peat Marwick firm as a tax specialist and auditor and spent the next nine years there and in other companies in private industry. It was during this time that he earned his rating of Certified Public

Accountant by studying at night. He rose quickly to a GS-13 pay level in less than five years after joining the IRS/CID unit in 1993. He was once told by his supervisor, "Joe, if I had 12 field agents who worked as hard as you, there would be no need for me!" Joe Banister was the rising star of the unit, specializing in forensic accounting.

After listening to a woman on a radio talk show tell him his whole job was a fraud, he set out to prove her wrong. Instead, he proved her right, far beyond his own satisfaction. He presented his supervisors with an ultimatum: Either show me where I am mistaken or accept my resignation. The tyrannical response was inevitable.

Some of our seasoned readers may be skeptical, concerned that this somehow must be a Trojan Horse entering the freedom camp, but Joe Banister is real. As we go to press, he has now resigned from his \$76,000 a year job on his 36th birthday — a date chosen by him because of the aforementioned significance of February 25 in his life. His friend, attorney Steffan Bertsch of San Jose, had this to say about him the week before Joe was officially terminated.

#### Special Notice Regarding a Very Special Agent

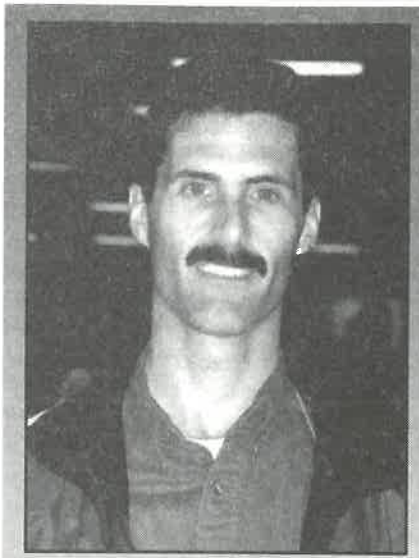
From: Steffan M. Bertsch, Attorney at Law

To: All Who Love Liberty  
A friend of mine is a Special Agent for the IRS in Central California.

That's correct, I have a friend who is CID, and he's also a CPA. My friend's problem is that he is honest, God-loving, and, worst of all, inquisitive. Many will think because he's IRS, he's poison. That would be an incorrect assessment of him, bigoted and wrong. And, I must add, that while few of the Revenue Officers I have dealt with that I would ever believe, the opposite has been my experience with CID. I have met several CID agents whose word I do trust.

Joe Banister is currently in the employ of the IRS as a Special Agent.

However, he has fallen from the good graces of his employer because one day



Joe Banister

he was listening to KSFO in the Bay Area when Devvy Kidd was being interviewed.

As he listened to the radio, he heard Devvy explain the fraudulent imposition of the Internal Revenue Code as only she can; he struggled with the message, and, decided to contact Devvy and prove her wrong. From that point forward, Joe was on the trek through wonderland, discovering many of the tricks and traps in the code which paint a devious illusion of an income tax, without really imposing it upon individual people.

I understand this trek all too well. I was rudely placed upon the path several years ago when my friend called Ice challenged me to show him the statute which makes individuals liable for the income tax. Being a criminal defense attorney by trade, I figured the challenge would be easily met, and took it on anticipating a quick discovery of the code section. I thought a few minutes in the law library would reveal the statute, but, alas it eluded me as I searched. My few minutes turned into two solid days in the library, and it was a couple of weeks before I concluded that I had proven the negative. In short, there was no such law.

The stages I went through were amazement, incredulity, depression, rage, and finally, enlightenment. While before this trek I had enjoyed somewhat of a relationship with God, it was one of convenience at best. But, upon realizing that our federal government was deep into a Ponzi scheme, I had to then assess that my government, the United States

of America, was collecting revenue and running on lies! I realized that my God and its god were very different indeed. It did not take long for my relationship of convenience with my Divine Creator to turn into a diligent, personal quest of mine. I can gladly report that bearing up to the fraud and facing it was worth every minute, every dollar and every ounce of energy I expended searching for the truth. Because the peace I now feel knows no national boundary, no planetary confine. I stand now not out of convenience, but absolute resolve, with my true loving God, for now and all time. I cannot speak for Joe, but do advise him that only through knowing the God of Truth can one really face the horrible fraud that is being perpetrated by our government.

Joe, in dutiful fashion, upon discovering the lack of authority for enforcing the IRC, prepared a report for the IRS to address various questions concerning the tax code and its enforcement, and tendered it to his supervisor on Feb. 11, 1999. This report was prepared on his own time because Joe did not think that the government would take kindly to him proving the same negative that I did while on the federal clock.

His effort was rewarded with something akin to a pink slip. On Feb. 17, 1999, Joe received notice that he had been placed upon administrative leave for seven days to think things through. In other words, Joe can either accept reprogramming to again believe the illusory tax is real, or forfeit his job.

I would guess that Joe's been through all the stages I noted above. Amazement, etc. And, now, my friends, he needs your support and prayers. Hopefully, his courageous step will be followed by other CID who now have the candle lit for them, and if they follow Joe's path, will discover it if they follow Joe's path. Are there any other honest, God-loving, inquisitive members of the CID?

Remember his name, Joe Banister, a True Friend of Liberty.

#### Joining the Ranks

The "CID" about which we speak is the Criminal Investigation Division of Internal Revenue. Some readers may be aghast at Mr. Bertsch's conclusion about the trustworthiness of many from that department, but Joe Banister agrees that his colleagues are not the government-directed robots many perceive them to be but rather "misguided Americans"

who have not yet learned the truth. It is Bertsch and Bannister's hope and prayer that many more agents will seek and find the fallacy of their occupations.

"I came to a point where I knew I was going to have to make a decision," says Banister. "Am I going to put the blinders back on and forget I ever learned this, or am I going to take it all the way? But it really was no decision at all, once I had the facts. I had already made a promise to myself that I would not trade my freedom or the freedom of my fellow citizens for a paycheck. At the time I made that promise, I had no idea that I would ever have to follow through on it. I was not wanting to see the results I was finding in my research, but, nevertheless, I was seeing it in black and white. And I am one of the last people in the world, with my accounting degree and tax background — my whole career is based on the income tax — who would just jump at conclusions for simple want of this stuff to be true."

Mr. Bannister's letter to his employers follows. The result was predictable. He was told that officials at the highest levels of the IRS were consulted regarding a response to his report. He surmises, "Apparently, I have now joined the ranks of every other taxpayer who ever was ignored or otherwise rebuffed by the Internal Revenue Service when they petitioned the IRS for a reasonable explanation. The only conclusion that I can reach is that those officials thought it was better to rebuff my request and pass up a golden opportunity to prove my research wrong than to have to admit that so-called "tax-protesters" and other supporters of the U.S. Constitution have been right all along. Ironically, had the IRS taken the time to address my concerns, or perhaps perform the simple task of proving the allegations wrong, I would have gladly been their spokesman advising taxpayers not to fall for these untrue allegations for the rest of my career."

On Feb. 25, 1999, Joe Banister officially tendered his resignation as Treasury Agent with the United States Government. Some things in life are more important than money.

Instead of issuing an honest reply to Banister's very sincere questions, (who could expect that?), Paul Varville, Chief of the California Central District of CID, wrote back on February 17:

"The Internal Revenue Service will not be responding to your request and

will provide you with the necessary paperwork to tender your resignation. You will be placed on administrative leave effective upon receipt of this memorandum for a period of seven days to consider what actions you wish to take. During this period you should remain available for us to contact you during regular working hours."

Paul Varville finally returned our call to a friend's cell phone when I was traveling in Alabama. When I asked if Joe Banister had been forced to resign, Varville would only confirm that "he had resigned." Would they be addressing the very significant Constitutional issues and legal questions? "I cannot answer that." Why not? "Because we are not at liberty to discuss this with any outside people." Further questions (such as "Did they intend to discuss it further with Mr. Banister?") got us nowhere, which is not out of the ordinary when dealing with this crowd.

(For those wondering what official stand the IRS is actually taking on these issues, Paul Varville can be reached at 408-494-7900. The IRS Public Affairs Officer is Chips Maurer: 408-494-8140. Joe Banister urges us to call because he and the other "taxpayers" deserve an answer.)

February 8, 1999  
Supervisory Special Agent  
Internal Revenue Service, Criminal Investigation Division  
55 South Market Street, Suite 815  
San Jose, California 95113

Dear Bob:

This is undoubtedly the most difficult letter I have ever written in my life. Still, my duty as a citizen, my duty as a federal law enforcement officer sworn to support and defend the Constitution of the United States, and my adherence to the Old Testament's 9th Commandment which prohibits me from bearing false witness against my neighbor requires that it be written. As you know, I have been employed as a Special Agent for the U.S. Department of the Treasury, Internal Revenue Service, Criminal Investigation Division, since 1993. My education, training, and experience gained prior to being appointed as an agent with the U.S. Department of the Treasury includes:

\* Bachelor of Science Degree, Business Administration, Concentration in Accounting. San Jose State University, 1986.

\* 3 years with KPMG Peat Marwick as

a senior tax specialist and staff auditor.

\* 4-5 years as Accounting and Tax professional in private industry and later as a self-employed Certified Public Accountant (California license CPA 57875).

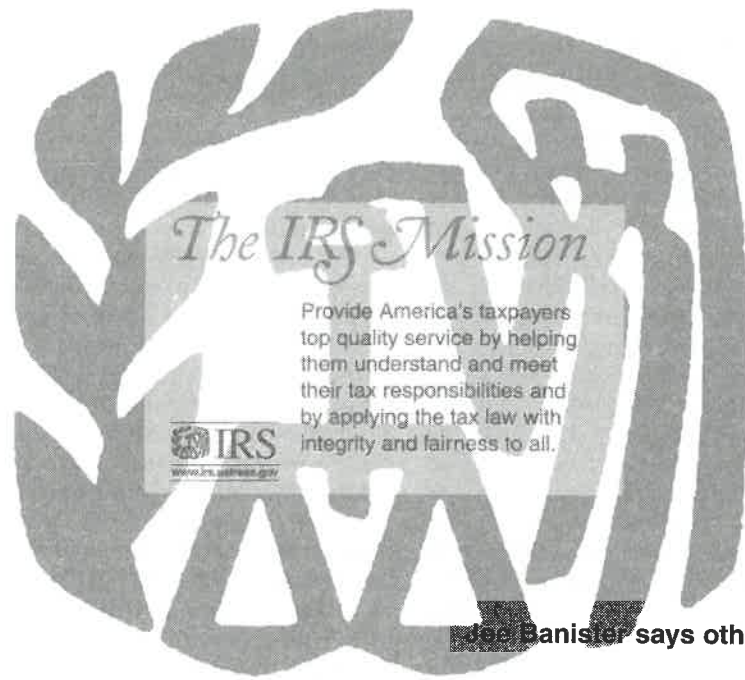
In 1993, my dream of becoming a federal law enforcement officer became a reality when the IRS Criminal Investigation Division appointed me to the position of GS-1811 Criminal Investigator, more commonly known as special agent. My duties as an IRS Special Agent include investigating violations of the U.S. Code, specifically the Internal Revenue Code (Title 26), money laundering and conspiracy violations under the Criminal Code (Title 18), and violations of the reporting requirements of the Bank Secrecy Act (Title 31). I am also authorized to execute or serve search warrants and arrest warrants, to make arrests without warrant, to carry firearms, and seize property subject to forfeiture. In addition to my investigative duties, I am currently the Asset Forfeiture Coordinator and Organized Crime Drug Enforcement Task Force Coordinator for the Central California District. I also participate in community outreach and assist in firearms and enforcement training in our District.

The most important day of my career as a federal law enforcement officer was probably the first day, when I swore an oath to God to support and defend the Constitution of the United States. I have always taken that oath very seriously. With members of my family watching, I swore to the following words:

I, Joseph R. Banister, do solemnly swear, that I will support and defend the Constitution of the United States against all enemies foreign and domestic, that I will bear true faith and allegiance to the same, that I take this obligation freely without any mental reservation, or purpose of evasion, and that I will well and faithfully discharge the duties of the office on which I am about to enter, so help me God.

The above oath is very powerful. I have always relied on it to guide me in my responsibilities as a federal law enforcement officer. I have also been mindful of maintaining my ethics and moral standards as a public servant. The importance of these standards is summarized in a paragraph from the introduction contained in Chapter 1 of the Internal Revenue Service Rules of Conduct (Document 7098 (7-86)):

Confidence in the Service and faith in its dependability and integrity are factors having a vital impact on our ability



Joe Banister says otherwise.

to carry out our purpose. We can maintain the public confidence only to the extent that every one of our contacts with the public reflects the highest ethical and moral standards.

Executive Order 11222 of May 8, 1965, the language of which is included in the Department of the Treasury, Minimum Standards of Conduct, at 31 CFR Part 0, Subpart A, Section 0.735-3, states:

Where government is based on the consent of the governed, every citizen is entitled to have complete confidence in the integrity of his government. Each individual officer, employee, or advisor of government must help to earn and must honor that trust by his own integrity and conduct in all official actions.

Further, throughout my career in public service, I have remained cognizant of the Internal Revenue Service Mission Statement:

The purpose of the IRS is to collect the proper amount of tax revenues at the least cost to the public, and in a manner that warrants the highest degree of public confidence in our integrity, efficiency and fairness. (Emphasis added)

...which was recently revised to state:

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. (Emphasis added)

The previous excerpts are but a small sample of the principles promulgated by Department of the Treasury, the Internal Revenue Service, and the government in general. Adhering to the highest standards of honesty, integrity, morality, impartiality, ethics, trustworthiness and

loyalty to the United States of America are clearly a necessity for public servants working in a government which derives its authority from the consent of the governed.

In 1997, I was presented with an opportunity to determine whether or not I was really serious about abiding by those standards. I was presented with allegations relating to the very profession I had chosen and the very agency I was employed by, namely the public accounting/income tax profession and the Internal Revenue Service, respectively. Among the allegations presented to me was that (1) the federal income tax is voluntary and the filing of federal income tax returns is not required, that (2) the 16th Amendment to the U.S. Constitution was never ratified, and that (3) federal income taxes are not used to operate the federal government. Needless to say, these allegations were not only unbelievable but they were contrary to everything that I had been taught and contrary to everything I believed to be true. Notwithstanding the unbelievable nature of these allegations, they came from a source that I had found credible in the past. The credibility of this source was so strong that I felt more investigation was warranted.

I assumed from the beginning that I would have trouble convincing top officials in the IRS Criminal Investigation Division that government resources should be committed to investigating these allegations, serious though they were. This assumption is due to the ridicule that is commonly laid upon anyone who speaks of such matters. Most people espousing such beliefs about the

federal income tax are usually dismissed as being crazy, a racist, a militia member, or a tax protester do not fit into any of those categories and neither does my source. Therefore, in order to both seek the truth and avoid ridicule, I made up my mind to investigate the allegations off-duty and at my own expense.

As I said previously, these allegations were contrary to everything I knew to be the truth. Therefore, I was prepared for the possibility that upon closer investigation, these allegations might prove to be just another scheme to distort the facts or the law, as the Internal Revenue Service has claimed in the past. I believed that my background in the areas of income tax law, income tax compliance, and income tax enforcement would enable me to separate fact from fiction. The results of my personal investigation were far from what I expected.

In short, based on my education, training, and experience, I believe that the allegation regarding the voluntary nature of the income tax does have merit and it is therefore immoral and illegal to fine, prosecute, or otherwise penalize those who do not volunteer. I also believe that, contrary to public perception, the income tax is not used to supply the federal government with needed

operating revenue. I fully realize that my conclusions regarding these issues may have far-reaching consequences. However, based on the obligations and duties I described previously, I believe I must bring these matters to your attention.

I continue to have the utmost respect and admiration for those I have worked with not only in the IRS Criminal Investigation Division but all federal and state law enforcement officers and prosecutors. I have found these officials to be of the highest character and talent. I would like to continue to work with these officials, but due to the nature of the allegations and evidence contained in my report, I am strongly considering resigning from the Service. Ultimately, my decision will hinge upon the Service's response to this letter. If the Internal Revenue Service will commit - in writing - to conduct its own point by point answer/analysis of the allegations and evidence set forth in my report, I will consider remaining in my position. If the Service declines to conduct its own analysis, or dismisses the evidence in this report without proper review, then I must tender my resignation. My oath to support and defend the Constitution of the United States was made to God and I cannot serve two masters.

I have enclosed a copy of a report I prepared called "Investigating The Federal Income Tax: A Preliminary Report," which summarizes the allegations and the evidence supporting them. I respectfully request that you simultaneously review this report and forward it to your superiors up to and including Commissioner Rossotti. I respectfully request that the Commissioner or his designee respond to the evidence in my report within 30 days. I am certain that IRS management will have questions and I will do my best to answer them. Please advise them that my email address at work is joseph.banister@ci.irs.gov and my office telephone is (408) 494-7910. Written inquiries can be sent to Special Agent Joseph R. Banister, IRS Criminal Investigation Division, 55 S. Market Street, Suite 815, San Jose, California 95113.

Sincerely,

Joseph R. Banister  
Special Agent  
IRS Criminal Investigation Division

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