

COMPETENT COUNSEL QUESTIONNAIRE: TAX CASE FORM INSTRUCTIONS

Last revised: 2/18/2008

1. **PURPOSE OF THIS FORM**

Those engaging in civil or criminal tax litigation in either state or federal court are faced with the challenge of obtaining competent counsel to either assist or entirely represent them. That task can be difficult because most attorneys, including tax attorneys, are simply not knowledgeable about tax law. The federal courts themselves admit this:

*"...most lawyers have only scant knowledge of the tax laws."
[Bursten v. United States, 395 F.2d 976 (5th Cir. 1968)]*

The purpose of this form is to provide those shopping for legal help a method to measure the knowledge of prospective counsel.

2. **PREPARATION FOR THE DEPOSITION**

- 2.1. Complete section 2
- 2.2. Check one or more of the two checkboxes in section 7
- 2.3. If you have Adobe Acrobat full version, rather than just the reader, save the filled in form for later reuse.
- 2.4. Print the form.
- 2.5. Download, print, and attach the additional enclosures you specified in step 2.2 above.
- 2.6. Provide to the Attorney in either paper or electronic form.
- 2.7. Wait no more than 30 days for the responses.
- 2.8. Select an attorney based on the answers provided.

3. **FURTHER RESEARCH**

- 3.1. Test for Federal Tax Professionals, Form #03.009--further factual questions you can ask in a federal tax case, against expert witnesses.
<http://sedm.org/Forms/FormIndex.htm>
- 3.2. Test for State Tax Professionals, Form #03.010--further factual questions you can ask in a state tax case, against expert witnesses.
<http://sedm.org/Forms/FormIndex.htm>
- 3.3. SEDM Litigation Tools Page--litigation tools useful to those acting as co-counsel
<http://sedm.org/Litigation/LitIndex.htm>
- 3.4. Civil Court Remedies for Sovereigns: Taxation, Litigation Tool #10.002--book which describes civil court remedies for those seeking justice in an income tax case.
<http://sedm.org/Litigation/LitIndex.htm>
- 3.5. Responding to a Criminal Tax Indictment, Litigation Tool #10.004--book which describes how to respond to a criminal tax indictment.
<http://sedm.org/Litigation/LitIndex.htm>
- 3.6. SEDM Liberty University, Section 4: Legal Activism in Fighting the Fraud--systematic study for those seeking to improve their litigation skills.
<http://sedm.org/LibertyU/LibertyU.htm>
- 3.7. Law and Government Page, Family Guardian--excellent free resources on law and government
<http://famguardian.org/Subjects/LawAndGovt/LawAndGovt.htm>

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2 CASE INFORMATION

SECTION 1: PROSPECTIVE CLIENT	
Last Name	
First Name	
Middle Name	
Address (not a domicile or residence)	
City, State, Zip	
Phone	
Email	
Tax Status (check only one)	<input type="checkbox"/> Taxpayer <input type="checkbox"/> Nontaxpayer (see: http://famguardian.org/Subjects/Taxes/Articles/TaxpayerVNontaxpayer.htm)
Relationship to case (check one)	<input type="checkbox"/> Plaintiff <input type="checkbox"/> Respondent/Defendant <input type="checkbox"/> Wrongfully accused innocent third party
SECTION 2: NATURE OF CASE	
Type (check one)	<input type="checkbox"/> Civil <input type="checkbox"/> Criminal
Criminal charges (if any)	
Date Indictment filed	
Court name	
Opponent	
Opposing Counsel	

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3 TERMS OF REQUIRED LEGAL SERVICES

The following represents an itemized summary of all of the specific type of legal services that I require as your prospective client and co-counsel.

- 1. The recipient of this form need not necessarily be a licensed attorney, but may also be a paralegal.
- 2. I am seeking an attorney and/or paralegal who can act as assistance of counsel to help me with either civil or criminal tax litigation.
- 3. The person I select must answer this questionnaire in order to establish that they possess the requisite knowledge and experience to competently execute the duties I require of him or her. They cannot and will not be considered for my employ unless and until they answer this questionnaire.
- 4. The Sixth Amendment guarantees that I, the Submitter, shall enjoy the right to assistance of counsel for his defense. I wish to enjoy the right to be comfortable with my counsel, to have counsel with a proven track record of success in similar criminal tax cases, counsel who is committed to the same moral principles that bind me; counsel who is not afraid to overcome all obstacles in getting the truth before the Jury in order to win an acquittal.

This may be the most severe questionnaire you have ever been asked to complete. This questionnaire is severe of necessity. If this is a criminal case, part of my motivation for submitting this questionnaire is to minimize the possibility that I might have to spend time in jail. An attorney lacking in knowledge or experience would put me in danger of being unjustly convicted.

If you can practice in the court named on in the previous section and would like to be considered for this important case, then please:

- 1. Complete sections 4 through 7 of this questionnaire.
- 2. Sign section 8
- 3. Promptly return to the person who gave it to you within 10 days via first or second day delivery. Please attach a copy of your retainer agreement to your answers, so that I may see what your additional terms and conditions might be.

4 WILLINGNESS TO TAKE ON THE CASE

Please indicate your level of willingness to take on this case by checking all the following which apply to your situation as my prospective counsel:

- 1. I am not interested in taking this case
- 2. If I take on this case, I must represent you rather than simply act as “assistance of counsel” in the second chair.
- 3. I agree to the terms of service in their entirety as described on the previous page and my answers to the questions are presented later, along with my signature.

1
2 **5 INTERROGATORIES FOR PROSPECTIVE COUNSEL**

3 The following questions represent interrogatories for prospective counsel:

- 4 1. What is your legal specialty training? _____
- 5 2. What type cases areas of law are you interested in avoiding? _____
- 6 3. How long have you been practicing law? _____
- 7 4. Please name the 4 or 5 magazines and newspapers you read most regularly:
8 _____
9 _____
- 10 5. Have you ever served in any official capacity with local, state or federal government? If so, please state positions held:
11 _____
12 _____
- 13 6. If you are retained by the prospective client, please state the earliest date you could begin preparing for this case:
14 _____
15 What date would you be ready for trial? _____.
- 16 7. Please list your college and law school, degrees received, honors (if any), years graduated and grade point average.
17 _____
18 _____
- 19 8. Check any of the following cases with which you are familiar:
- 20 Brushaber v. Union Pac. R.R., 240 U.S. 1
 - 21 Stanton v. Baltic Mining Co., 240 U.S. 103
 - 22 Flint v. Stone Tracy Co., 220 U.S. 107
 - 23 United States v Sullivan, 274 U.S. 259
 - 24 Miranda v Arizona, 384 U.S. 436
 - 25 Garner v United States, 424 U.S. 648
 - 26 Kastigar v United States, 406 U.S. 441
 - 27 United States v Bishop, 412 U.S. 361
 - 28 United States v Kordel, 397 U.S. 1
 - 29 United States v Murdock, 284 U.S. 141
 - 30 Counselman v Hitchcock, 142 U.S. 547
 - 31 Marchetti v United States, 390 U.S. 39
 - 32 Grosso v United States, 390 U.S. 39
 - 33 United States v Riley, CR 79-92 Phx WPC
 - 34 United States v Rylander, 9th Cir, 81-1120
 - 35 United States v Eillertson, 4th Cir, 82-5189
 - 36 United States v Mason, CR 84-181 Albq, New Mexico
 - 37 Goetz & Perkins v US, 11th Cir, Nov. 13, 1984, 83-667, 83-668.
- 38 9. As a defense counsel, to whom would you give your primary loyalty: prospective client or the court?
39 _____
- 40 10. How large a support staff would you require to take this case?
41 _____
- 42 11. What is the maximum remuneration you would expect if retained in this case?
- 43 (a) Trial Level \$ _____
 - 44 (b) Appellate Level \$ _____
 - 45 (c) Supreme Court \$ _____
 - 46 TOTAL \$ _____

- 1 12. Where did you obtain your law degree?
2
3 13. How did you rank in your class?
4
5 14. During your study what did you find to be most interesting / least interesting?
6
7 15. Do you consider your services to be effective?
8
9 16. Am I entitled to effective assistance of counsel?
10
11 17. During the past five years that you have been in practice about how many clients have you served?
12
13 17.1 Of those how many accepted some manner of deal as proposed by the opposition?
14
15 17.2 Of those clients how many went to trial?
16
17 17.3 Of those who went to trial how many won their case?
18
19 17.4 Of those who lost how many went to appeal?
20
21 17.5 Of those who went to appeal how many won?

22 **6 ADMISSIONS FOR PROSPECTIVE COUNSEL**

23 Please answer the following admissions relative to this case

- 24 1. Are you a “taxpayer”?
25 Admit () Deny ()
- 26 2. Are you a Christian?
27 Admit () Deny ()
- 28 3. Are you married?
29 Admit () Deny ()
30 If you have children, please give their ages: _____
- 31 4. Would you object to the prospective client’s status as co-counsel? Or: Are you willing to work with Co-counsel who is
32 not a member of the State Bar?
33 Admit () Deny ()
- 34 5. Are you thoroughly familiar with the Federal Rules of Evidence?
35 Admit () Deny () Room for improvement ()
- 36 6. Are you thoroughly familiar with the Federal Rules of Criminal Procedure?
37 Admit () Deny () Room for improvement ()
- 38 7. Are you sufficiently familiar with the body of law known as the Law Merchant and International Law to effectively
39 and properly plead it under the State Code, in Federal Cases, and common law as cited above and otherwise?
40 Admit () Deny ()
- 41 8. Have you taken an oath or become a party to a form or informal agreement that you will not challenge or oppose a
42 judge / chancellor as to the rule or law on any issue?
43 Admit () Deny ()
- 44 9. Will you vigorously defend JURY NULLIFICATION in this case?
45 Admit () Deny ()

- 1 10. Are you afraid of any of the following if you do not play their game - State, Federal or Local Taxation Authorities?
2 Judges, magistrates, chancellors, Mafia, Federal Reserve Corporation, or any other person or entity?
3 Admit () Deny ()
- 4 11. Are you authorized and will you plead to the jurisdiction or for the absence thereof?
5 Admit () Deny ()
- 6 12. Have you had any experience defending 18 U.S.C. §§1001, 1341, 242 charges?
7 Admit () Deny ()
8 Would like some ()
- 9 13. If Admit to the above, state the style and outcome of the case[s]..
10 _____
11 _____
- 12 14. Are you familiar with the peculiarities of the so-called "tax protestor cases"?
13 Admit () Deny ()
14 Would like to learn?
15 Admit () Deny ()
- 16 15. Have you had any experience in admiralty and maritime law?
17 Admit () Deny ()
- 18 16. Are you familiar with the legislative history of the Internal Revenue Code of 1954?
19 Admit () Deny ()
- 20 17. Are you familiar with all aspects of Federal and State jurisdictions, both criminal and civil?
21 Admit () Deny ()
- 22 18. Have you ever served any State or federal governmental agency in any undercover capacity?
23 Admit () Deny ()
24 If permitted, please state specific position and job-specs:
25 _____
26 _____
- 27 19. Are you familiar with IRS Form 211 "Claim for Reward" form (a/k/a/ "Fink Form")?
28 Admit () Deny ()
- 29 If "Yes", have you ever completed an IRS Form 211, or claimed any reward for information on tax matters?
30 Admit () Deny ()
- 31 20. Have you ever co-operated with or passed any information to any person who has claimed a reward on an IRS Form
32 211?
33 Admit () Deny ()
- 34 21. Do you maintain a knowledge of the Constitution for the United States of America?
35 Admit () Deny ()
- 36 22. Have you ever taken an oath to support the Constitution for the United States of America?
37 Admit () Deny ()
- 38 23. If Admit, do you believe that your oath binds you to follow the Constitution as you find it to be?
39 Admit () Deny () Other ()
- 40 24. As an attorney, have you ever been held in contempt of court?

1 Admit () Deny ()
2 If Admit, please state the reason[s]:

3 _____
4 _____

5 25. Do you believe the Fifth Amendment protects the innocent as well as the guilty?
6 Admit () Deny () Other ()

7 26. Are you familiar with the Comprehensive Crime Control Act of 1984?
8 Admit () Deny ()

9 27. Are you familiar with the Code of Federal Regulations, 26 C.F.R.?
10 Admit () Deny ()

11 28. Are you familiar with the Paperwork Reduction Act?
12 Admit () Deny ()

13 29. Are you familiar with the Federal Register Act?
14 Admit () Deny ()

15 30. Do you belong to any secret organizations?
16 Admit () Deny ()

17 31. Have you ever taken a Masonic oath?
18 Admit () Deny ()

19 32. Have you ever taken an oath of Kol Nidre?
20 Admit () Deny ()

21 33. Have you ever been audited by the IRS?
22 Admit () Deny ()

23 34. Are you presently under audit by the IRS?
24 Admit () Deny ()

25 35. Have you taken a case to the United States Court of Appeals?
26 Admit () Deny ()

27 To the Supreme Court?
28 Admit () Deny (). If Admit, to either of the above, please cite case numbers and their disposition:
29

30 _____
31 _____
32 _____

33 36. Should you succeed in this case, would there be any reason for you to fear an audit or retaliatory action against you by
34 the Internal Revenue Service or the U.S. Dept. of Justice?
35 Admit () Deny ()

36 37. The Internal Revenue Code of 1954 originated as a "simple resolution" and not as a bill. According to the
37 Constitution, only "bills" shall become Laws. The Code is not a law of the United States, but has effect upon
38 members, licenses, and other subjects of Congress. Do you find any merit in this position?

1 Admit () Deny () Maybe ()

2 Would you briefly explain? _____

3 _____

4 _____

5 _____

6 38. The prospective client believes that a person has a right to deny information to the government if he fears that the
7 government might use the information some day to harm him or his loved ones. Do you find any merit in this belief?

8 Admit () Deny ()

9 39. Do you have a license to practice law in the State of _____?

10 Admit () Deny ()

11 40. The accused believes that members / employees of the United States government frequently combine the government's
12 awesome power with certain statutes in order to silence, punish, and otherwise suppress their most lucid critics. Do
13 you find merit in this belief?

14 Admit () Deny () Maybe () Would you briefly explain?

15 _____

16 _____

17 _____

18 **7 ADDITIONAL QUESTIONS (IF ANY)**

19 In addition to the questions contained in this questionnaire, please also answer the following items that have been checked
20 by the person who gave you this form:

21 1. *Test for Federal Tax Professionals*, Form #03.009- for federal tax cases. Attached, and also available in blank form
22 at the address below:

23 <http://sedm.org/Forms/FormIndex.htm>

24 2. *Test for State Tax Professionals*, Form #03.010- for state tax cases. Attached, and also available in blank form at
25 the address below:

26 <http://sedm.org/Forms/FormIndex.htm>

27 **8 AFFIRMATION**

28 I declare under penalty of perjury as required under [26 U.S.C. §6065](#) that the answers provided by me to the foregoing
29 questions are true, correct, and complete to the best of my knowledge and ability, so help me God. I also declare that these
30 answers are completely consistent with each other and with my understanding of both the Constitution of the United States,
31 Internal Revenue Code, Treasury Regulations, the Internal Revenue Manual, and the rulings of the Supreme Court but not
32 necessarily lower federal courts.

33 Name (print): _____

34 Signature: _____

35 Date: _____

36 Witness name (print): _____

37 Witness Signature: _____

38 Witness Date: _____