

Judge: Ricardo S. Martinez

EVIDENCE APPENDIX

WALKER V. MEMBERS OF CONGRESS et al.

04-1977RSM

Evidence Appendix,
Case No: C04-1977RSM

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Walker v. United States C00-2125C (2001)

CFAC, JCC, JM

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MAR 21 2001
AT SEATTLE
CLERK U.S. DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
DEPUTY
3/22/01

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
AT SEATTLE

BILL WALKER,
Plaintiff,
v.
UNITED STATES OF AMERICA,
Defendant.

CASE NO. C00-2125C
ORDER

Presently before the Court is Plaintiff's Motion Seeking Declaratory and Injunctive Relief in Finding Unconstitutional the Failure of Congress to Call a Convention to Propose Amendments Upon Receipt of Proper Number of Applications by the Several States Prescribed in Article V of the United States Constitution. Defendant has made a Cross-Motion to Dismiss. Having reviewed each motion and responses on file, the Court denies Plaintiff's motion and grants Defendant's cross-motion for the following reasons.

Plaintiff initially filed a 781 page motion along with a motion for overlength brief. The Court denied the motion for overlength brief, and Plaintiff filed a shorter motion in accordance with the local rules of the Court. In accordance with the rules, once the decision was made to deny the overlength brief, the 781 page motion was no longer before the Court to consider. Only the shorter replacement brief could properly be considered by the Court.

ORDER - 1

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1 Plaintiff's motion for declaratory and injunctive relief is essentially a request for the Court to
2 order Congress to call a convention to propose amendments to the constitution in accordance with
3 Article V of the United States Constitution. Plaintiff, who is appearing pro se, states:

4 Article V provides a single numeric standard of two-thirds of the applying state
5 legislatures, which then obligates Congress to call a convention. The obligation is non-
6 discretionary. . . . The Congressional Record demonstrates all 50 states have submitted
7 applications for a convention. There is no time limit set in Article V that the states must
8 satisfy in their applications, nor does Article V permit recession of any application.

9 Article V does not demand the applications deal with the same issue, nor does it establish
10 any other requirement upon the legislatures other than a numeric count. As 50 states have
11 submitted applications for a convention to propose amendments and as this exceeds the
12 two-thirds requirement of Article V, the two-thirds requirement is thus satisfied. It was
13 the clear intent of the Founding Fathers that Congress have no discretion in the matter of
14 calling a convention.

15 Plaintiff's Replacement Brief in Support of Motion Seeking Declaratory and Injunctive Relief at 2
16 (citations omitted).

17 Defendant properly filed its cross-motion to dismiss before filing any answer to Plaintiff's
18 complaint, because it is for the Court to determine whether the Court has jurisdiction over the subject
19 matter of the complaint before Defendant responds to the allegations in a complaint. It is
20 unambiguously clear that the Court does not have subject matter jurisdiction in this case due to the fact
21 that Plaintiff does not have standing to bring this suit and his complaint raises political questions that are
22 more properly the province of Congress. Lujan v. Defenders of Wildlife, 504 U.S. 555 (1992); Baker v.
23 Carr, 369 U.S. 186 (1962); Coleman v. Miller, 307 U.S. 433 (1939).

24 Therefore, Plaintiff's Motion Seeking Declaratory and Injunctive Relief in Finding
25 Unconstitutional the Failure of Congress to Call a Convention to Propose Amendments Upon Receipt of

26 ORDER - 2

1 Proper Number of Applications by the Several States Prescribed in Article V of the United States
2 Constitution is hereby DENIED, and Defendant's Cross-Motion to Dismiss is hereby GRANTED.
3 Plaintiff's Motion For Default Judgment is also DENIED.

4 The complaint is dismissed with prejudice since the Court finds that it would be futile to allow
5 Plaintiff an opportunity to amend his complaint. The Clerk of the Court is directed to enter judgment
6 accordingly.

7 DATED, March 19th, 2001.

8 
9 John C. Coughenour
10 Chief United States District Judge

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ORDER - 3

Omission By Judge Coughenour In Order

In quoting Plaintiff on page 2 of his order, Judge Coughenour deliberately inserted an ellipse to remove the most critical point of Plaintiff's argument. Obviously this was done in order to allow Judge Coughenour to avoid answering this point.

The omitted sentence read as follows: "This has been recognized by the Supreme Court in several cases." The sentence was then footnoted as follows:

"*See generally* Dodge v. Woolsey 59 U.S. 331 (1855); Hawke v. Smith, 253 U.S. 221 (1920); Dillon v. Gloss, 256 U.S. 368 (1921); United States v. Sprague, 282 U.S. 716 (1931); Coleman v. Miller, 307 U.S. 433 (1939.)"

These four cases, *Dodge*, *Hawke*, *Dillon*, and *Sprague* all share one common thread: in each case the convention amendatory process was *expressly* discussed; in each case the question before the court was the amendatory process of Article V; in each case, *without dissent of any kind*, the Supreme Court *expressly* ruled Congress *must call a convention if the states apply in sufficient number to satisfy the Article V requirement*. Congress publicly asserted through its political question argument in *Walker* it had the right to *veto* this provision of the Constitution *and* the Supreme Court rulings associated with it, rulings which *clearly favored Plaintiff*.

In short, Judge Coughenour willfully and deliberately ignored *four* Supreme Court rulings where the peremptory obligation of Congress was *expressly* ruled by the Court and instead used only *Coleman* in his "province of Congress" statement, the one Court ruling *that did not specifically discuss* the convention amendatory process. Based on this fact, there is no question Judge Coughenour intended to do anything necessary to allow Congress the right to veto a clause of the Constitution of the United States and that he fully understood this was the intent and desire of the members of Congress at the time he made his ruling.

Court Rulings Mandating A Convention Call By Congress

The Court has specifically addressed the obligatory nature of the convention clause in Article V in four rulings. The interpretation was always the same: Congress must call. There has never been a single dissent on the Court in regards to this interpretation.

In *Dodge v. Woolsey* the Court said:

"The departments of the government are legislative, executive and judicial. They are coordinate in degree to the extent of the powers delegated to each of them. Each, in the exercise of its powers, is independent of the other, but all, rightfully done by either, is binding upon the others. The constitution is supreme over all of them, because the people who ratified it have made it so; consequently, any thing which may be done unauthorized by it is unlawful. ... It is supreme over the people of the United States, aggregately and in their separate sovereignties, because they have excluded themselves from any direct or immediate agency in making amendments to it, and have directed that amendments should be made representatively for them, by the congress of the United States, when two thirds of both houses shall propose them; *or where the legislatures of two thirds of the several States shall call a convention for proposing amendments*, which,

in either case, become valid, to all intents and purposes, as a part of the constitution, when ratified by the legislatures of three fourths of the several States, or by conventions in three fourths of them, as one or the other mode of ratification may be proposed by congress.”

Dodge v. Woolsey, 59 U.S. 331 (1855.) (Footnotes Deleted.) (Emphasis added.)

In *Hawke v. Smith*, Supreme Court said:

“The framers of the Constitution realized that it might in the progress of time and the development of new conditions require changes, and they intended to provide an orderly manner in which these could be accomplished; to that end they adopted the fifth article.

This article makes provision for the proposal of amendments either by two-thirds of both houses of Congress or *on application of the Legislatures of two-thirds of the states*; thus securing deliberation and consideration before any change can be proposed. . . .

The fifth article is a grant of authority by the people to Congress. The determination of the method of ratification is the exercise of a national power specifically granted by the Constitution; that power is conferred upon Congress, and is limited to two methods, by the action of the Legislatures of three-fourths of the states, or conventions in a like number of states. The framers of the Constitution might have adopted a different method. Ratification might have been left to a vote of the people, or to some authority of government other than that selected. *The language of the article is plain, and admits no doubt in its interpretation. It is not the function of courts or legislative bodies, national or state, to alter the method which the Constitution has fixed.*”

Hawke v. Smith, 253 U.S. 221 (1920.) (Footnotes omitted.) (Emphasis added.)

In *Dillon v. Gloss*, the Court reaffirmed its previous interpretations of Article V saying:

“An examination of article 5 discloses that it is intended to invest Congress with a wide range of power in proposing amendments. Passing a provision long since expired, it subjects this power to only two restrictions: one that the proposal shall have the approval of two-thirds of both houses, and the other excluding any amendment which will deprive any state, without its consent, of its equal suffrage in the senate. *A further mode of proposal—as yet never invoked—is provided, which is, that on the application of two thirds of the states Congress shall call convention for the purpose.*”

Dillon v. Gloss 256 U.S. 368 (1921.) (Footnotes omitted.) (Emphasis added.)

The final Supreme Court case before *Coleman* was *United States v. Sprague* where the Court said:

“*The United States asserts that article 5 is clear in statement and in meaning, contains no ambiguity, and calls for no resort to rules of con-*

struction. A mere reading demonstrates that this is true. It provides two methods for proposing amendments. Congress may propose them by a vote of two-thirds of both houses, or, on the application of the legislatures of two-thirds of the States, must call a convention to propose them.”

United States v. Sprague, 282 U.S. 716 (1931.) (Footnotes omitted.) (Emphasis added.)

These decisions obviously reinforce the interpretation of Article V expressed by Hamilton in Federalist 85 but which were refuted by *Coleman* and *Walker*.

More importantly, however, the timeline of these decisions indicates a significant fact: A clear interpretation of the action of Congress vis-à-vis the convention call was specified by the Court *prior* to there being sufficient states to compel Congress to call a convention to propose amendments. (See Appendix, p.4, Table Summarizing Applications for a Convention to Propose Amendments). After there were sufficient states applying to compel such a call, the Court addressed the matter in an identical fashion three more times. Congress ignored all such rulings.

This fact proves if the Court were to determine Congress must call, i.e., obey the Constitution as was intended, meant and written, Congress will ignore this determination in favor of *Walker* asserting its right to veto the Constitution at its political whim.

Table Summarizing Applications For A Convention To Propose Amendments

The following table presented under Rule 1006 Federal Rules of Civil Procedure summarizes states applying for a convention, the first year of application, and total number of applying states. Sources are:

ABA Constitutional Convention Report, August 1973;

A Lawful and Peaceful Revolution: Article V and Congress’ Present Duty to Call a Convention for Proposing Amendments, Judge Bruce M. Van Sickle, Senior United States District Court Judge for the District of North Dakota, Hamline Law Review, Volume 14, Fall 1990;

1 Annuals of Congress 248 (J. Gales ed. 1789);

Congressional Record, Volumes 33 (1899) to 135 (1989.)

State	Date of First App.	Total Apps. Submitted	Total Applying States
VA	1789	17	1
RI	1790	6	2
TX	1899	17	3
MN	1901	7	4
NE	1901	18	5
NV	1901	18	6
MI	1901	10	7
OR	1901	10	8
MT	1901	10	9
TN	1901	13	10
AR	1901	16	11

Evidence Appendix,
Case No: C04-1977RSM

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State	Date of First App.	Total Apps. Submitted	Total Applying States
CO	1901	7	12
ID	1901	18	13
PA	1901	7	14
KY	1902	6	15
WI	1903	21	16
IL	1903	20	17
UT	1903	12	18
WA	1903	6	19
IA	1904	17	20
MO	1905	14	21
NY	1906	5	22
SD	1907	27	23
DE	1907	10	24
KS	1907	10	25
NJ	1907	9	26
LA	1907	26	27
IN	1907	14	28
NC	1907	5	29
OK	1908	17	30
ME	1911	4	31*
OH	1911	5	32**
VT	1912	2	33
SC	1916	11	34***
MA	1931	16	35
CA	1935	4	36
WY	1939	15	37
MD	1939	6	38
NH	1943	9	39
FL	1943	19	40
AL	1943	15	41
CT	1949	5	42
NM	1952	5	43
GA	1952	20	44
AZ	1965	12	45
MS	1965	16	46
ND	1967	5	47
HI	1970	1	48
WV	1971	2	49
AK	1982	2	50
Total	----	567	----

* In 1911, there were 46 states in the Union. Two-thirds of 46 is 30.67. Under the terms of Article V, the two-thirds required threshold was reached with the application of Maine which became the thirty-first state to apply for a convention to propose amendments. Congress was therefore obligated to call a convention in 1911.

** In 1911, Ohio became the thirty-second state to apply for a convention to propose amendments. Two-thirds of 48 is 31.99. This means the two-thirds threshold for 48 states had been met even before two states, New Mexico and Arizona, were admitted to the Union the following year in 1912.

*** In 1916, the number of applying states reached 34 with the application of South Carolina. This number satisfied the two-thirds requirement for 50 states even though it would be 43 years before Alaska and Hawaii joined the Union. Since 1916, the number of applying states has continued to increase until, in 1982 with the application of Alaska, every state in the Union had applied at least once for a convention to propose amendments. Congress has been obligated to call therefore since at least 1911 and certainly since 1916.

There is significance in these thresholds. As of 1911, under the terms of Article V, Congress was obligated to call a convention to propose amendments. At that time, the Court had already expressed in a ruling that Congress must call a convention. (See Appendix, p. 4 Court Rulings Mandating A Convention Call By Congress.) This ruling was ignored by Congress. Therefore, by this action, Congress claimed the right to veto clauses of the Constitution irrespective of any Supreme Court ruling.

Record Of Applications In Regards To Subject Matter

The language of the Constitution is clear and unambiguous: Congress must call a convention on the application of *two-thirds* of the states. Therefore the only standard the states must satisfy is a numeric total of applying states. The 50 states have submitted 567 applications for a convention a number well in excess of the 34 state applications the Constitution presently requires for a convention call. The Constitution sets no other standard by which the states must satisfy for a convention call. Hence, the subject matter of an application, if any, has no bearing whatsoever on a convention call.¹

However, an examination in regards to subject matter of the state applications *where the number of applications on a specific subject* is sufficient *alone* to cause a convention call offers not only proof of the extortion by Congress, but provides motive for their crimes as well. The most applied for subjects of amendment are:

Apportionment	Balanced Budget	Repeal of the 16 th Amendment
Applying States	Applying States	Applying States
1 Alabama	1 Alabama	1 Alabama
2 Arizona	2 Alaska	2 Arkansas
3 Arkansas	3 Arizona	3 Colorado

¹ See Main Brief, pp. 13-14.

4 Colorado	4 Arkansas	4 Delaware
5 Delaware	5 Colorado	5 Florida
6 Florida	6 Delaware	6 Georgia
7 Idaho	7 Florida	7 Idaho
8 Illinois	8 Georgia	8 Illinois
9 Indiana	9 Idaho	9 Indiana
10 Iowa	10 Illinois	10 Iowa
11 Kansas	11 Indiana	11 Kansas
12 Kentucky	12 Iowa	12 Kentucky
13 Louisiana	13 Kansas	13 Louisiana
14 Maryland	14 Louisiana	14 Maine
15 Minnesota	15 Maryland	15 Maryland
16 Mississippi	16 Mississippi	16 Massachusetts
17 Missouri	17 Missouri	17 Michigan
18 Montana	18 Montana	18 Mississippi
19 Nebraska	19 Nebraska	19 Missouri
20 Nevada	20 Nevada	20 Montana
21 New Hampshire	21 New Hampshire	21 Nebraska
22 New Mexico	22 New Mexico	22 Nevada
23 New York	23 New York	23 New Hampshire
24 North Carolina	24 North Carolina	24 New Jersey
25 North Dakota	25 North Dakota	25 New Mexico
26 Oklahoma	26 Oklahoma	26 New York
27 Rhode Island	27 Oregon	27 North Carolina
28 South Carolina	28 Pennsylvania	28 Oklahoma
29 South Dakota	29 Rhode Island	29 Pennsylvania
30 Tennessee	30 South Carolina	30 Rhode Island
31 Texas	31 South Dakota	31 South Carolina
32 Utah	32 Tennessee	32 South Dakota
33 Virginia	33 Texas	33 Tennessee
34 Washington	34 Utah	34 Texas
35 Wisconsin	35 Virginia	35 Utah
36 Wyoming	36 Washington	36 Virginia
	37 Wisconsin	37 Washington
	38 Wyoming	38 Wisconsin
		39 Wyoming

Thus, three subjects--apportionment, balanced budget and repeal of the 16th Amendment not only satisfy the numeric two-thirds requirement of the Constitution *each by themselves but also satisfy the unconstitutional requirement of "same subject" as well.*² Thus, even under this unconstitutional requirement Congress must call a convention. In fact, two of the subjects, repeal of the 16th Amendment and balanced budget, not

² Evidence of Congressional Record citations and related materials available upon written, filed request by defendants.

only satisfy the two-thirds *application* requirement, but *ratification as well*. Therefore it is reasonable to state that not only should “Balanced Budget” and “Repeal of Federal Income Tax” have caused a convention call, but have been ratified amendments, a legal constitutional action prevented only by the illegal criminal acts of Congress.

Apportionment, Balanced Budget and Federal Income Tax are the “life blood” of Congress. It is axiomatic politicians in Washington are concerned with only two things: election to office and political power wielded thru control of taxes and government regulation permitting the defendants a political stranglehold over American society. With apportionment back in the control of the states, the members of Congress face a more uncertain election future. With the repeal of the Federal Income Tax, the vast stores of tax money Congress sucks from the American people is curtailed and the power of the states increases forming a balance to federal power as was intended by the Founders. The balanced budget is a further nail in the coffin of unlimited federal spending and associated regulations compelling choices and priorities where none exist now and, most important, eliminating much of the pork barreling by Congress which is used by defendants to further their own political careers. Without unlimited taxes and government regulation, the political power of the defendants is diminished, if not eliminated. This they fear above all else. This is the motive behind Congress’ criminal refusal to obey the Constitution and call a convention to propose amendments, the fear they will lose political power.

As observed by Senior United States District Court Judge Bruce Van Sickle in discussing same subject applications: “At this time more than two-thirds of the states have petitioned for a convention for proposing amendments. ...[A] total of forty-six states have applied for a convention for the purpose of proposing a particular amendment to the states for ratification. Significantly, these applications from the forty-six states do not state that the convention can only be held for the reason listed; nor do these applications contain any provision that the application is withdrawn or invalid if the convention expands its scope beyond the topic listed. Thirty-three states have submitted applications that ostensibly limit the convention to only the topic listed in the application, while a set of eleven states have submitted applications contain a provision that the application is withdrawn or invalid if the convention expands its scope beyond the topic listed. As described above, [referring to earlier in his article] such attempts by states to limit the convention method are invalid and without legal substance. Thus, each of the applications are rightfully considered valid applications for a convention to propose amendments. These applications derive from forty-nine states. *Congress is therefore presently remiss in its constitutionally mandated obligation to call a convention for proposing amendments. ...Congress cannot veto the Constitution.*” Van Sickle, Boughey, “A Lawful and Peaceful Revolution: Article V and Congress’ Present Duty to Call a Convention for Proposing Amendments”, 14 Ham. L. Rev. (1990). (Footnotes omitted). (Emphasis Added).

Plaintiff's Voter Registration Card

Below is a copy of Plaintiff's Washington State Registration Card proving he is a registered voter in the State of Washington.

KING COUNTY, STATE OF WASHINGTON, U.S.A.
VOTER REGISTRATION

REG NO.: 920357024 ISSUE DATE: 04/01/00
PRECINCT: HAWK REG DATE: 02/22/92

VOTE AT: LEA HILL SCHOOL
30908 124TH AVE SE

THE VOTER NAMED BELOW IS ELIGIBLE TO VOTE ON THE DISTRICT LISTED:

LEG	CONG	COUNTY COUNCIL	JUD	SCHOOL
31	08	09	AU	408
WATER	SEWER	S/W	FIRE	HOSPITAL
			0044	0

WALKER, WILLIAM ROBERT
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Summary Of Plaintiff's Federal Income Tax Payments-Tax Years 2001, 2002, 2003

Following are copies of tax transcripts from the IRS for the tax years 2001, 2002 and a electronic summary of tax year 2003 showing the total amount of income tax paid by the Plaintiff. To preserve privacy the date of the transcripts is shown but all other information including the file number of the request, Plaintiff's social security number and other tax information have been obscured.

TAX YEAR 2001

Oct. 29, 2003 LTR 8052C
- - - 200112 30 000

WILLIAM R WALKER
PO BOX 698
AUBURN WA 98071-0698985

2001 FORM 1040
TAX RETURN TRANSCRIPT INFORMATION
EXEMPTIONS:
FILING STATUS:
THIRD PARTY AUTHORIZATION INDICATOR
LN 7 WAGES, SALARIES, TIPS, ETC.
LN 8a TAXABLE INTEREST
LN 8b TAX EXEMPT INTEREST
LN 9 ORDINARY DIVIDENDS
LN 10 TAXABLE REFUNDS, CREDITS, OR OFFSETS
LN 11 ALIMONY RECEIVED
LN 12 BUSINESS INCOME OR (LOSS): SCHEDULE C/C-EZ
LN 13 CAPITAL GAINS OR (LOSS): SCHEDULE D
LN 14 OTHER GAINS OR (LOSSES): FORM 4797
LN 15a TOTAL IRA DISTRIBUTIONS
LN 15b TAXABLE AMOUNT
LN 16a TOTAL PENSION AND ANNUITIES
LN 16b TAXABLE AMOUNT
LN 17 RENTAL REAL ESTATE, ROYALTIES, PARTNERSHIPS
LN 18 FARM INCOME OR (LOSS): SCHEDULE F
LN 19 UNEMPLOYMENT COMPENSATION
LN 20a SOCIAL SECURITY BENEFITS
LN 20b TAXABLE AMOUNT
LN 21 OTHER INCOME
ADDITIONAL FORM 8814 NET INCOME
LN 22 TOTAL INCOME
LN 23 IRA DEDUCTION
LN 24 STUDENT LOAN INTEREST DEDUCTION
LN 25 MEDICAL SAVINGS ACCOUNT DEDUCTION: FORM 8853
LN 26 MOVING EXPENSES: FORM 3903
LN 27 ONE-HALF OF SELF-EMPLOYMENT TAX: SCHEDULE SE
LN 28 SELF-EMPLOYED HEALTH INSURANCE DEDUCTION
LN 29 SELF-EMPLOYED, SEP, SIMPLE QUALIFIED PLANS
LN 30 PENALTY ON EARLY WITHDRAWAL OF SAVINGS
LN 31 ALIMONY PAID b RECIPIENT'S SSN: 000-00-0000
OTHER ADJUSTMENTS
LN 32 TOTAL ADJUSTMENTS
LN 33 ADJUSTED GROSS INCOME
LN 39 TAXABLE INCOME
LN 40 TAX 2,809.00
a FORM(S) 8814 b FORM(S) 4972
LN 41 ALTERNATIVE MINIMUM TAX: FORM 6251
LN 43 FOREIGN TAX CREDIT: FORM 1116
LN 44 CREDIT FOR CHILD & DEPENDENT CARE EXPENSES
LN 45 CREDIT FOR ELDERLY OR DISABLED: SCHEDULE R
LN 46 EDUCATION CREDITS: FORM 8863

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Oct. 29, 2003 LTR 8052C
200112 30 000

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LN 47	RATE REDUCTION CREDIT	
LN 48	CHILD TAX CREDIT	
LN 49	ADOPTION CREDIT: FORM 8839	
LN 50	GENERAL BUSINESS CREDITS MORTGAGE CERTIFICATE CREDIT FORM 1040C CREDIT PRIOR YEAR MINIMUM TAX CREDIT: FORM 8801 OTHER STATUTORY CREDITS	
LN 51	TOTAL CREDITS	
LN 53	SELF-EMPLOYMENT TAX: SCHEDULE SE	
LN 54	SOC. SEC./MEDICARE TAX ON TIPS NOT REPORTED UNPAID FICA ON REPORTED TIPS TOTAL SOC. SECURITY/MEDICARE TAX WITHHELD:F8812	
LN 55	TAX ON IRAs OTHER RETIREMENT PLANS: FORM 5329	
LN 56	ADVANCE EARNED INCOME CREDIT PAYMENTS FROM W-2	
LN 57	HOUSEHOLD EMPLOYMENT TAXES: SCHEDULE H	
LN 58	TOTAL TAX	2,809.00
LN 59	ACCUMULATED DISTRIBUTION OF TRUSTS: FORM 4970 FEDERAL INCOME TAX WITHHELD FORM W-2 & 1099	3,550.00
LN 60	ESTIMATED TAX PAYMENTS AND AMOUNT APPLIED FROM PREVIOUS RETURN	
LN 61	a EARNED INCOME CREDIT: SCHEDULE EIC b NON-TAXABLE EARNED INCOME	
LN 62	EXCESS SOCIAL SECURITY/RRTA TAX WITHHELD	
LN 63	ADDITIONAL CHILD TAX CREDIT: FORM 8812	
LN 64	AMT PAID W/REQUEST FOR EXTENSION: FORM 4868	
LN 65	OTHER PAYMENTS a FORM 2439 b FORM 4136 REGULATED INVESTMENT COMPANY CREDIT: FORM 2439	
LN 66	TOTAL PAYMENTS	3,550.00
LN 68a	AMOUNT REFUNDED TO YOU	741.00-
LN 69	AMOUNT APPLIED TO NEXT YEAR'S ESTIMATED TAX	
LN 70	AMOUNT YOU OWE	
LN 71	ESTIMATED TAX PENALTY	

SCHEDULE C

LN 1	GROSS RECEIPTS OR SALES	
LN 2	RETURNS AND ALLOWANCES	
LN 4	COST OF GOODS SOLD	
LN 6	OTHER INCOME	
LN 10	CAR AND TRUCK EXPENSES	
LN 13	DEPRECIATION & SECTION 179 EXPENSE DEDUCTION	
LN 16a	MORTGAGE INTEREST (PAID TO BANKS, ETC.)	
LN 17	LEGAL AND PROFESSIONAL SERVICES	
LN 21	REPAIRS AND MAINTENANCE	
LN 24a	TRAVEL	

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Case No: C04-1977RSM

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Tax Year 2002

Oct. 29, 2003 LTR 8051C
200212 30 000

WILLIAM R WALKER
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2002 FORM 1040
TAX RETURN TRANSCRIPT INFORMATION
EXEMPTIONS:
FILING STATUS:
THIRD PARTY AUTHORIZATION INDICATOR
LN 7 WAGES, SALARIES, TIPS, ETC.
LN 8a TAXABLE INTEREST
LN 8b TAX-EXEMPT INTEREST
LN 9 ORDINARY DIVIDENDS
LN 10 TAXABLE REFUNDS, CREDITS, OR OFFSETS
LN 11 ALIMONY RECEIVED
LN 12 BUSINESS INCOME OR (LOSS): SCHEDULE C/C-EZ
LN 13 CAPITAL GAINS OR (LOSS): SCHEDULE D
LN 14 OTHER GAINS OR (LOSSES): FORM 4797
LN 15a TOTAL IRA DISTRIBUTIONS
LN 15b TAXABLE AMOUNT
LN 16a TOTAL PENSION AND ANNUITIES
LN 16b TAXABLE AMOUNT
LN 17 RENTAL REAL ESTATE, ROYALTIES, PARTNERSHIPS
LN 18 FARM INCOME OR (LOSS): SCHEDULE F
LN 19 UNEMPLOYMENT COMPENSATION
LN 20a SOCIAL SECURITY BENEFITS
LN 20b TAXABLE AMOUNT
LN 21 OTHER INCOME
ADDITIONAL FORM 8814 NET INCOME
LN 22 TOTAL INCOME
LN 23 EDUCATOR EXPENSES
LN 24 IRA DEDUCTION
LN 25 STUDENT LOAN INTEREST DEDUCTION
LN 26 TUITION AND FEES DEDUCTION
LN 27 MEDICAL SAVINGS ACCOUNT DEDUCTION: FORM 8853
LN 28 MOVING EXPENSES: FORM 3903
LN 29 ONE-HALF OF SELF-EMPLOYMENT TAX: SCHEDULE SE
LN 30 SELF-EMPLOYED HEALTH INSURANCE DEDUCTION
LN 31 SELF-EMPLOYED, SEP, SIMPLE QUALIFIED PLANS
LN 32 PENALTY ON EARLY WITHDRAWAL OF SAVINGS
LN 33 ALIMONY PAID b RECIPIENT'S SSN: 000-00-0000
OTHER ADJUSTMENTS
LN 34 TOTAL ADJUSTMENTS
LN 35 ADJUSTED GROSS INCOME
LN 41 TAXABLE INCOME
LN 42 TAX 2,106.00
a FORM(s) 8814 b FORM(s)4972
LN 43 ALTERNATIVE MINIMUM TAX: FORM 6251
LN 45 FOREIGN TAX CREDIT: FORM 1116
LN 46 CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES

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AUBURN WA 98071-0698985

LN 47 CREDIT FOR ELDERLY AND DISABLED: SCHEDULE R
LN 48 EDUCATION CREDITS: FORM 8863
LN 49 RETIREMENT SAVINGS CONTRIB CREDIT
LN 50 CHILD TAX CREDIT
LN 51 ADOPTION CREDIT: FORM 8839
LN 52 FORM 8396 AND FORM 8859
LN 53 GENERAL BUSINESS CREDITS
MORTGAGE CERTIFICATE CREDIT
FORM 1040C CREDIT
PRIOR YEAR MINIMUM TAX CREDIT: FORM 8801
OTHER STATUTORY CREDITS
LN 54 TOTAL STATUTORY CREDITS
LN 56 SELF-EMPLOYMENT TAX: SCHEDULE SE
LN 57 SOC. SEC./MEDICARE TAX ON TIPS NOT REPORTED
UNPAID FICA ON REPORTED TIPS
TOTAL SOC. SEC./MEDICARE TAX WITHHELD: FORM 8812
LN 58 TAX ON IRAs OTHER RETIREMENT PLANS: FORM 5329
LN 59 ADVANCE EARNED INCOME CREDIT PAYMENTS FROM W-2
LN 60 HOUSEHOLD EMPLOYMENT TAXES: SCHEDULE H
LN 61 TOTAL TAX 2,106.00
ACCUMULATED DISTRIBUTION OF TRUSTS: FORM 4970
LN 62 FEDERAL INCOME TAX WITHHELD FORM W-2 AND 1099 2,827.00
LN 63 EST TX PAYMENTS & AMT APPLIED FROM PREV RTN
LN 64 EARNED INCOME CREDIT: SCHEDULE EIC
LN 65 EXCESS SS/RAILRD RETIREMENT TAX WITHHELD
LN 66 ADDITIONAL CHILD TAX CREDIT: FORM 8812
LN 67 AMOUNT PAID WITH REQUEST FOR EXTENSION : F4868
LN 68 OTHER PAYMENTS a FORM 2439 b FORM 4136
REGULATED INVESTMENT COMPANY CREDIT: FORM 2439
LN 69 TOTAL PAYMENTS 2,827.00
LN 71a AMOUNT REFUNDED TO YOU 721.00-
LN 72 AMOUNT APPLIED TO NEXT YEAR'S ESTIMATED TAX
LN 73 AMOUNT YOU OWE
LN 74 ESTIMATED TAX PENALTY

SCHEDULE C

LN 1 GROSS RECEIPTS OR SALES
LN 2 RETURNS AND ALLOWANCES
LN 4 COST OF GOODS SOLD
LN 6 OTHER INCOME
LN 10 CAR AND TRUCK EXPENSES
LN 13 DEPRECIATION AND SECTION 179 EXPENSE DEDUCTION
LN 16a MORTGAGE INTEREST (PAID TO BANKS, ETC.)
LN 17 LEGAL AND PROFESSIONAL SERVICES
LN 21 REPAIRS AND MAINTENANCE
LN 24a TRAVEL

Evidence Appendix,
Case No: C04-1977RSM

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Tax Year 2003

William R Walker
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Auburn, WA 98071-0698

2003 U.S. INDIVIDUAL INCOME TAX RETURN SUMMARY

Adjusted Gross Income	\$	2,418
Taxable Income	\$	2,418
Total Tax	\$	2,418
Total Payments	\$	4,103
Refund	\$	1,685
Effective Tax Rate		100%

Listed below are forms and related worksheets for your review:

- Form 1040 Individual Income Tax Return

IF YOU PLAN TO FILE ELECTRONICALLY:

After you file your return electronically, you will receive instructions on how to complete the electronic filing process.

IF YOU PLAN TO MAIL YOUR TAX RETURN:

When you print your filing copy of your tax return, you will receive instructions on where to mail your return.

Letter To Defendant Everson Requesting Tax Reparation

December 26, 2003
IRS Commissioner Mark W. Everson,
C/O Department of the Treasury
1500 Pennsylvania Avenue, NW
Washington, DC 20220

Dear Commissioner Everson,

On November 9, 2003 I sent a letter addressed to Secretary of the Treasury John W. Snow requesting forms and information for the recovery of income tax as prescribed under Title 26, §7422. As of the date of this letter, I have received no response either from the Secretary or your agency. I did confirm with Mr. Snow's secretary via telephone in early December that my letter had been received by the Secretary and was forwarded to your agency. I can only assume by your lack of inaction it is the intent of the IRS to ignore the matter entirely.

As this situation is entirely unacceptable, I am sending you a second letter by certified mail, stating all details of the basis on which recovery is sought, the amount income tax involved, my social security number and other such details necessary for your agency to reach a decision as to whether or not to grant relief.

I am aware of the six month period waiting period prescribed under Title 26, §6532 I am required to wait before this matter can go to federal district court. Unless I receive correspondence from your agency presenting law or regulation to the contrary, I will assume the date which your agency receives and accepts this certified letter as commencing that six month waiting period. At the end of that period, whether your agency responds or not, I will commence legal proceedings for recovery of my income tax, as permitted by federal law. If your agency sends forms or other materials requiring completion before consideration, all such material shall, of course, be completed and returned in a timely manner. However, unless you provide evidence of regulations to the contrary, I will still use the date of receipt of this letter as the start of the six month waiting period.

My income taxes are paid in full. I am not in arrears for any income tax owed the Government whatsoever. I have not knowingly cheated, defrauded or otherwise deprived the federal government of any income tax federal laws state that I owe. Further, I will continue paying such income tax as owed in the future even while pursuing recovery. These future taxes can, of course, be recovered at a later date. In short, you are dealing with someone who is totally legal in his income tax, obeys federal law and expects the federal government to do the same.

My complaint is as follows:

As you are aware, authorization for collection of income tax by the federal governments rests with the 16th Amendment to the Constitution of the United States. It is well settled law, based on Supreme Court decisions, that such an amendment must exist in order for federal income tax to be collected. Hence, no amendment, no income tax.

You may or may not be aware of the efforts of the states to repeal the 16th Amendment to the Constitution of the United States by means of an amendment to the

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Constitution using the convention to propose amendments method set forth in Article V of the United States Constitution. To date, 42 states have applied for a convention to propose amendments for the specific purpose of repealing the 16th Amendment of the Constitution. Such a call is “peremptory” on Congress. The members of Congress, however, has refused to obey the Constitution of the United States and call for a convention to propose amendments as required in Article V of the Constitution. As 42 states have applied, some eight states more than is required to cause a convention call, and four more states than are required in order to ratify such a repeal amendment, repeal is a constitutional certainty. Only Congress’ refusal to call prevents this occurrence.

It is a violation of several federal civil and criminal laws for members of Congress to refuse to obey the Constitution of the United States thus advocating by such action the overthrow of our constitutional form of government. Congress has publicly advocated such refusal. Refusal to call a convention to propose amendments by members of Congress when the Constitution so demands not only establishes Congress claims it may veto the Constitution, but creates a single amendatory process giving dictatorial powers to the members of Congress over the Constitution. The Constitution provides for two independent and autonomous forms of amendment proposal. Clearly, such veto and dictatorial control overthrows our constitutional form of government.

One of several federal laws violated by such advocacy is Title 26, §7214(a) where prohibits federal officials from using their office to extort income tax. By vetoing the Constitution and the call for a convention to propose amendments in which an amendment to remove income tax would certainly be passed and ratified by the states thus terminating federal income tax, the members of Congress have violated federal law. They have engaged in illegal civil and criminal acts to prevent the repeal of income tax thus maintaining authority to levy such tax when the legal, unobstructed course of constitutional events eliminates such authority. It is a well established axiom of law that an individual (or group of individuals for that matter) may not commit illegal acts with immunity even if they accomplish a legal end. Specifically, Congress cannot veto the Constitution in order to compel me to pay income tax.

As such, under Title 26, §6511, I am entitled to recover income tax illegally paid to the Government because that Government, or officials thereof, have used criminal and illegal civil means, in this case extortion, to collect that income tax. The extortion derives from the threat, under color of law, by the government to force, compel or coerce me to pay income tax when that government has no constitutional authority to do so having used illegal and unconstitutional means to maintain that authority.

Under Title 26, §6511, I am limited to no more than three years back recovery. I therefore ask for all monies collected as income tax on me for the years 2000, 2001 and 2002. Per my inquiry [omitted for reasons of privacy] of Oct. 29, 2003 to your agency, based on figures you have supplied, this amounts to a total of \$6,614.

My social security number is ***-**-**** [omitted for reasons of privacy]. As I am fairly certain of your response, I request an expedited review of this matter so that it may be brought to the federal court system in a timely manner.

Sincerely,

/S/ Bill Walker
PO Box 698
Auburn, WA 98071-0698

cc: Secretary of Treasury Snow

Certified Mail Receipt Of Defendant Everson

Below is a copy of the Certified Mail Receipt of defendant Mark Everson proving receipt of Plaintiff's letter dated December 26, 2003 on January 9, 2004. Plaintiff received no receipt from defendant Snow. Defendant responded with Form Letter 3175 (SC) (Rev 2-1999) Cat. No. 26859J (hereafter Form Letter 3175) shown on p. 20 of this appendix.

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<ul style="list-style-type: none">Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.Print your name and address on the reverse so that we can return the card to you.Attach this card to the back of the mailpiece, or on the front if space permits.	<p>A. Signature X _____ <input type="checkbox"/> Agent <input type="checkbox"/> Addressee</p> <p>B. Received by (Printed Name) Commissioner's Correspondence</p> <p>C. Date of Delivery JAN 09 2004</p> <p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No</p>
1. Article Addressed to: IRS Commissioner Mark W. Everson c/o Department of the Treasury 1500 Pennsylvania Avenue, NW Washington DC 20220	3. Service Type <input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.
2. Article Number (Transfer from service label) 7003 1010 0005 6011 8078	4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes
PS Form 3811, August 2001	Domestic Return Receipt 102595-02-M-1540

IRS Reply Letter

Below is a copy of form letter Form Letter 3175 the only response Plaintiff received by defendants Everson and Snow to allegations of extortion, criminal violations, civil violations and constitutional violations by the IRS, the two defendants and members of Congress. Reference to Plaintiff's social security number has been deleted for reasons of privacy.

Evidence Appendix,
Case No: C04-1977RSM

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(253) 735-8860



Internal Revenue Service
1973 North Rulon White Blvd.
Ogden, UT 84404

Department of the Treasury

Taxpayer Identification Number:

██████████

Form: Tax Year(s):

Person to Contact: DENNIS PARIZEK

Employee Identification Number: 29-61699

Contact Telephone Number: (866) 899-9083

Contact Fax Number:

Contact Hours: 7:00 am - 3:30 pm Mountain Time

Date: MAR 18 2004

WILLIAM R WALKER
PO BOX 698
AUBURN WA 98071-0698

Dear Taxpayer(s):

This is in reply to your recent correspondence.

Federal tax laws are passed by Congress and signed by the President. The Internal Revenue Service is responsible for administering federal tax laws fairly and ensuring that taxpayers comply with the laws. We do not have authority to change the laws.

The Internal Revenue Service strives to collect the proper amount of 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. In accomplishing this, we continually strive to help taxpayers resolve legitimate account problems as effectively as possible. While tax collection is not a popular function of government, it clearly is a necessary one. Without it all other functions would eventually cease.

There are people who encourage others to deliberately violate our nation's tax laws. It would be unfortunate if you were to rely on their opinions. These persons take legal statements out of context and claim that they are not subject to tax laws. Many offer advice that is false and misleading, hoping to encourage others to join them. Generally, their advice isn't free. Taxpayers who purchase this kind of information often wind up paying more in taxes, interest, and penalties than they would have paid simply by filing correct tax returns. Some may subject themselves to criminal penalties, including fines and possible imprisonment.

Federal courts have consistently ruled against the arguments you have made. Therefore, we will not respond to future correspondence concerning these issues.

Sincerely yours,

Operations Manager,
Exam SC Support

Letter 3175 (SC) (Rev. 2-1999)
Cat. No. 26859J

Evidence Appendix,
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Analysis Of IRS Form Letter 3175

- This form letter is clearly intended to respond to the issues raised by the Plaintiff. The fact the response is a form letter revised in 1999, proves defendants have had knowledge of the violations of federal law and Constitution cited by the Plaintiff for at least a decade. There is no denial of these allegations by the defendants in the letter.
 - Therefore defendants know they are violating the Constitution regarding income tax collection. Further, the defendants has taken the time to create a form letter in response to such violations indicating many such complaints. Obviously they have no desire to obey either federal law or the Constitution. Instead they treat their crimes with a total cavalier attitude by responding with a form letter.
- Form Letter 3175 in no way alleges the Plaintiff has violated any federal income tax law. Thus, Plaintiff's assertion he is a law abiding citizen, has paid his income tax and has not violated any income tax law is confirmed by any allegations by defendants to the contrary.
- Form Letter 3175 asserts that Plaintiff requests the IRS to "change" federal tax laws. This is a lie. Nowhere in his letter to defendants does Plaintiff request defendants "change" any federal law. His only request to the defendants is that they *obey* current federal laws and the Constitution just as the Plaintiff does.
- Form Letter 3175 does not address the constitutional issue raised by Plaintiff. Instead defendants Snow and Everson attempt a weak "just following orders" defense. As these defendants have knowledge of, and have willingly engaged in the extortion and other charges alleged in this suit, it's obvious this is an attempt to shield themselves from federal conspiracy charges.
 - It is noteworthy the defendants do not in any refute the constitutional argument made by the Plaintiff. Most especially, they do not refute Plaintiff's assertion that income tax may not be collected on the Plaintiff if the Government violates the Constitution to do it. Instead they assert they are just following orders. The "just following orders" defense and decade long knowledge leads to only one conclusion: defendants know the argument is valid and that their tax collection is in violation of federal criminal law, civil law and the Constitution itself.
- Form Letter 3175 asserts tax collection is "not a popular function of government" but is a "necessary one." Nowhere does the letter assert the tax collection in light of Plaintiff's assertions, that income tax collection as conducted by order of Congress is a "legal" one.

- Form Letter 3175 is signed by a Mr. Dennis Parizek, Employee Identification Number 29-61699 Operations Manager, Exam SC Support, Ogden, Utah. As the Plaintiff addressed his letter to Mr. Everson and Mr. Snow it is assumed defendants instructed Mr. Parizek to respond and such response must be taken as the defendants responding.
 - However, a telephone call by the Plaintiff to the contact number given in Form Letter 3175, (866) 899-9083, revealed that Mr. Parizek did not write the letter even though his name is attached as the sender. Indeed, no one at the IRS would assume credit for writing Form Letter 3175 to the Plaintiff. Thus there is evidence defendants are attempting to make Mr. Parizek a scapegoat for their acts.
- Form Letter 3175 asserts that Plaintiff has received “advice” from “people who encourage others [meaning the Plaintiff] to deliberately violate out nations’ tax laws.” It suggests if Plaintiff should follow this “advice” he may “subject [himself] to criminal penalties, including fines and possible imprisonment.”
 - For the record, Plaintiff has received no “advice” of any description by any so-called anti-tax movement groups. Indeed, Plaintiff’s asserts the federal government has violated the Constitution and federal criminal law and must obey these laws. He pays his taxes and seeks reparation of illegally collected taxes. This position runs counter to their positions of tax disobedience. Hence, the facts refute the allegation. Nevertheless it is public record these groups do hold the Constitution must be obeyed.
 - Unable to defeat his arguments, the defendants resort to intimidation by threatening imprisonment and fine against him just as stated by Plaintiff in his letter to the defendants. As Plaintiff made it clear in his letter that he intends to bring a federal court action, thus bringing this matter to the attention of federal officials, it is clear this is an attempt by the defendants to intimidate the Plaintiff from bringing such action. Such intimidation on the part of the defendants is a violation of federal criminal laws: 18 U.S.C. 371, 18 U.S.C. 1512 (b) (3), (c) (2), and (e). Plaintiff will move for these charges to be brought against defendants.
- Defendants assert the “federal courts have consistently ruled against the arguments you [Plaintiff] have made.” Plaintiff maintains the Government must obey the Constitution and federal law and has not done so. Defendants statement maintains the courts have ruled “repeatedly” the Government *can* violate federal law and the Constitution. Plaintiff challenges de-

defendants to produce one single federal court ruling, let alone a series of rulings, where the court endorses Government extortion to collect income tax, disobedience of federal civil and criminal law, supports acts of intimidation against citizens or rules the Government can ignore, violate, veto or otherwise overrule the Constitution for whatever purpose it seeks, let alone the collection of income tax..

- 26 U.S.C. 6532 states that “No suit or proceeding under section 7422(a) for the recovery of any internal revenue tax... 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 within that time...” As the IRS letter makes it clear that as far as the IRS is concerned, the matter is closed, and, despite a specific request it do so, provides no instructions, request, information or other material related to any other action Plaintiff is required to take before commencing a legal action, it is clear Plaintiff has satisfied 26 U.S.C. 6532 and is free to commence his suit

Dated this 20th day of October, 2004

/S/ Bill Walker, pro se
PO Box 698
Auburn, WA 98071-0698