

IRWIN SCHIFF, Pro Per
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**UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA**

UNITED STATES)	CRIMINAL INDICTMENT
)	
)	CASE NO, CR-S-04-0119-KJD-LRL
Plaintiff)	
)	
V)	DEFENDANT SCHIFF WILLING
)	TO PLEAD GUILTY TO ALL
IRWIN SCHIFF, CYNTHIA NEUN)	CHARGES IN THE INDICTMENT
LAWRENCE COHEN, a/k/a/)	
LARRY COHEN)	.
Defendants.)	
_____)	

COMES NOW defendant Irwin Schiff and puts this Honorable Court and the Government on notice that to save himself and the Government the expense of a trial he will plead guilty at the forthcoming arraignment (if all the charges are not otherwise dismissed based upon defendant's Motions to Dismiss) if the Government will produce at the arraignment any statute which specifically makes defendant Schiff "liable" for income taxes.

As stated by the 2nd Circuit in *Botta v. Scanlon* 288 F.2d 504, 506 (1961):

Moreover, even the collection of taxes should be extracted only from persons upon whom a tax liability is imposed by some statute. (Emphasis added)

In *Higley v. Commissioner*, 69 F2d 160 the Court stated:

Liability for taxation *must clearly appear* from statute imposing tax. (Emphasis added)

Defendant would point out to the Court that 26 U.S.C. 4401(c) *specifically and clearly* provides that, " Each person who is engaged in the business of accepting wagers shall be liable for and shall pay the tax under this subchapter." (Emphasis added). Similarly, in connection

with federal tobacco taxes, 26 U.S.C. 5703 (a) and (b) provide that, “The manufacturer or importer of tobacco products and cigarette papers and tubes shall be liable for the taxes imposed thereon by Section 5701... and ... Such taxes shall be paid on the basis of a return (Emphasis added).

Similarly, 26 U.S.C. 5005(a) provides, “The distiller or importer of distilled spirits shall be liable for the taxes imposed thereon by subsection 5001(a)(1).”

It should be further noted that all of these provisions which make persons “liable” for wagering, tobacco, liquor taxes are all contained in the very subchapter in which each of these taxes are “imposed.”

Therefore, if the Government will simply produce at my arraignment a Code Section that similarly makes this defendant “liable” for income taxes in the same clear and unequivocal manner as Code Sections 4401, 5703 and 5005 make persons “liable” for Federal wagering, tobacco, and alcohol taxes, this defendant will plead guilty at his arraignment and save himself and the government the expense of a trial.

Executed March 20, 2004

Irwin A. Schiff, pro per