

Exhibit 47

Schulz Hopes to Bury Tax Code at February Hearing

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While most people associate the turning of the year with new life and rebirth, tax activist Robert L. Schulz hopes to make 2002 the year the federal income tax gets laid to rest permanently.

Schulz, founder and chairman of the We The People Foundation for Constitutional Education, Inc. (www.givemeliberty.org), plans to challenge the validity of the Internal Revenue Code at a public "truth-in-taxation" forum currently scheduled for February 27 and 28. The congressional-style hearing will be chaired by First Amendment champion Rep. Roscoe G. Bartlett, R-Md., and will take place in room 2320 of the Rayburn House Office Building, the House Science and Technology Committee meeting room.

"I can't imagine anything other than a national catastrophe getting in the way of these hearings," Schulz said, although Washington insiders question whether the event will ever really take place.

Schulz tried to coordinate a similar face-to-face showdown with government officials last fall — following a 20-day hunger strike that raised some eyebrows around Capitol Hill — but said he chose to reschedule after the September 11 attacks so the administration could focus on the war on terrorism.

According to the tentative agreement reached last year by Bartlett, Internal Revenue Service Commissioner Charles O. Rossotti and U.S. Department of Justice Assistant Attorney General of Legal Affairs Dan Bryant, delegates from both agencies are expected to participate in the two-day "interrogation" by Schulz and WTP tax researchers and attorneys.

While the IRS has yet to officially confirm or deny its participation in the hearing, a Bartlett press aide acknowledged receiving a letter from Justice around Thanksgiving stating plainly that the DOJ would not attend any Schulz-related events.

The Party That Never Was?

Schulz said he and his team hope to engage the government experts on the constitutionality of the federal income tax and the government's authority to collect taxes. The group has spent months cataloging its questions and rebuttals into a comprehensive database that Schulz maintains will allow participants to present their grievances in a rapid-fire format while limiting

governmental attempts to "duck or obfuscate" their evidence.

"We're well prepared to keep them on point," Schulz said. "We've got a lot of ground to cover. We can't get hung up on any one area or question."

Schulz's primary arguments are all too familiar to the Service, including assertions that the Sixteenth Amendment was never properly ratified by the states and that by signing their tax returns, taxpayers are waiving their Fifth Amendment rights against self-incrimination. The IRS has issued Pub. 2105, "Why Do I Have to Pay Taxes?" (available at <http://www.ustreas.gov/irs/ci/factsheets/pub2105.pdf>), and posted a 25-page primer attempting to debunk many of the popular income tax myths (http://www.irs.gov/ind_info/friv_tax.pdf), but National Taxpayer Advocate Nina E. Olson maintains that more than half of her mail consists of a never-ending stream of cookie-cutter antitax letters riddled with flawed arguments by ambitious tax objectors hoping to dodge the taxman.

"The biggest shock to me in taking this job is the number of requests for assistance that are raising constitutional challenges to the tax system," she said. "I think it's astounding."

While he can appreciate the discomfort the government may feel at the idea of a high-profile tax inquisition, Schulz says taxpayers have a right to have their questions answered in a public forum. "This is the way government should work," he said.

To date, taxwriters in both chambers have expressed little interest in the hearings, giving Schulz and his arguments very little credence and even less attention. At least one House Republican leader, however, finds merit in any efforts to turn the spotlight on tax complexity.

A spokesman for House Majority Leader and fiat tax advocate Richard K. Armey, R-Texas, declined to comment on the specifics of the WTP hearings, but said Armey celebrated any attempts to bring tax reform to the forefront of public awareness.

"Anytime you have the Congress — particularly the House — exploring tax reform ideas and inviting public input, that's good for the movement toward a fairer tax code," the spokesman said. "This helps to build the case for tax reform and simplification."

Full Text Citations

- Bartlett letter to Bryant, Doc 2001-21324 (1 original page); 2001 TNT 156-62
- Letter from Rep. Roscoe G. Bartlett, R-Md., to We the People Foundation Chair Robert Schulz, Doc 2002-395 (2 original pages); 2001 TNT 3-19