

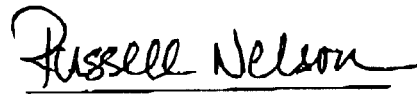
IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA,)
)
Plaintiff,)
)
v.) Civil No. 1:07-cv-352-TJM-RFT
)
ROBERT L. SCHULZ;)
WE THE PEOPLE FOUNDATION FOR)
CONSTITUTIONAL EDUCATION, INC.; and)
WE THE PEOPLE CONGRESS, INC.,)
)
Defendants.)

DECLARATION OF IRS REVENUE OFFICER RUSSELL NELSON

1. I am over 18 years of age and am competent to testify to the facts stated below.
2. I am a duly commissioned Revenue Officer for the Internal Revenue Service. Russell Nelson is an authorized pseudonym used as part of employment as a Revenue Officer.
3. As part of my duties as a revenue officer, I am assigned to collect unpaid taxes of individuals, many of whom are members of We the People.
4. The cases that I have been assigned involving We the People members require significantly more time than a “regular” collection case.
5. We the People cases represent a significant amount of time for IRS Revenue Officers in order to get taxpayers back into filing returns and paying income taxes. Typically I spend nearly 100 hours on any given case involving a member of We the People. In many cases, my collection efforts are stalled because the We the People members file appeals that delay collections based on various arguments that courts consider to be frivolous.

Executed this 18th day of June 2007



Russell Nelson
Revenue Officer

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