

My Fraudulent Trial

by David L. Miner

This is an amazing story of an illegal trial, with a dishonest prosecutor Assistant District Attorney Frank Dale of Knoxville conspiring with a dishonest court-appointed Public Defense Attorney Kim Tollison of Knoxville to fraudulently convict me of IRS-related crimes that the lead IRS agent admitted on the record were not crimes at all. And I was accused of helping my clients avoid more than \$22 million in so-called income taxes over the span of two years.

I was arrested in 2013 using a federal arrest warrant signed by Rachael Stone, a woman who had no authority to sign an arrest warrant. I was served with a fraudulent federal indictment that had never been submitted to a federal Grand Jury and had no signatures. At the subsequent arraignment, the federal prosecutor, Assistant District Attorney Frank Dale, admitted on the record that the unsigned federal Indictment was actually a draft copy emailed to the lead IRS Agent in Knoxville before it was ever submitted to a federal grand jury. The magistrate judge at trial created on his own accord an explanation of how an illegal arrest warrant combined with a fraudulent indictment could result in my arrest and arraignment. The magistrate judge offered his unsubstantiated explanation that the unsigned draft Indictment was attached to the unlawfully signed arrest warrant and must have been emailed to the IRS office in

Orlando by the lead IRS agent in Knoxville. An IRS agent then took the illegal arrest warrant and the fraudulent indictment to a friend of hers in the the federal marshal's office in her building, and that marshal gathered some other marshals and arrested me.

The judge entered “facts” into the official record, something totally illegal, and made his decision based on those “facts.”

When I pointed out the illegal arrest warrant to my court-appointed defender, Mr. Kim Tollison of Knoxville, he explained that it didn't really matter because I could have been arrested by indictment alone. I pointed out that it IDID matter because I wasn't arrested by indictment, I was arrested by an illegal arrest warrant. He claimed that was a moot point because the judge would merely point to the indictment and overrule the objection. When I pointed out the indictment was fraudulent so it could not result in a legal arrest, my attorney claimed the judge would take care of that. When I pointed out that the judge wouldn't take care of anything unless the defense objected to it, my public defender told me to let him handle the case.

Because my court-appointed defender refused to address the illegal arrest warrant or the fraudulent indictment, I challenged the fraudulent indictment in my arraignment. When asked by the magistrate judge for my plea, I said, “Your honor, I do not know which indictment to plead to.” I explained that I had been handed two clearly different indictments; one at my arrest proceedings and one at this arraignment. The magistrate judge addressed the issue and over the next 35 minutes, the prosecutor submitted a total of five different fraudulent indictments, not one of which was a lawful indictment. Each one was obviously produced at different times using different fonts and different document

layouts and different printers. And not one of the indictments had the requisite signatures. ADA Frank Dale admitted to the court that he could find no lawful indictment with its requisite signatures in his records. But he officially asked the court to ignore his inability to produce a lawful indictment and to move forward with the trial regardless. He claimed that the differences between the various indictments were nothing more than “scrivener's errors.” Mr. Dale claimed that each of the indictments were essentially the same because they contained the same content.

I promptly informed my court-appointed attorney that scrivener's errors could only establish the FACT that each of the indictments were individually created. A true copy of a lawful indictment could not have any scriveners errors because it was a photocopy of the original lawful indictment with its requisite signatures. My court appointed attorney told me to be quiet and refused to object to anything.

The magistrate judge was confronted with a serious legal problem, so he asked the Clerk of the Court to produce the original, official, lawful, federal indictment submitted to the court to initiate the federal lawsuit. The woman produced the official file for the judge and, after carefully examining the file, he exclaimed on the record that the indictment in the official court records was also a fraudulent indictment with no lawful signatures.

So far my public defender, Kim Tollison, had not uttered one word about the illegal arrest warrant or the 6 fraudulent indictments, all of which had been submitted to the court as official documents. Each of the fraudulent indictments had been submitted as a true copy or the original indictment with its requisite signatures. And each of the 6 different

indictments constituted fraud upon the court. And my court-appointed defender said nothing.

When the arraignment was over, my public defender, Kim Tollison, had said nothing except, “Yes, Your Honor” and “No, Your Honor” the entire time. The magistrate judge had admitted on the record that every indictment that Assistant District Attorney Dale had submitted to the court was each one individually created, and not one of them was a lawful indictment or a true copy of a lawful indictment. While the magistrate judge never stated this on the record, it was clear that each of the 6 indictments were fraudulent, making that 6 felonies committed by the Assistant District Attorney. And since my court-appointed public defender never said a word in protest, the magistrate judge gave Assistant District Attorney Dale another 7 calendar days to submit a true copy of a lawful, signed indictment to the court. To my knowledge, ADA Dale never submitted a true copy of a lawful indictment to the Court, and my court-appointed public defender never challenged that crime, either.

I was charged with two counts of Willful Failure to File, and these two counts were never even discussed at trial, much less proven. The prosecution never raised the charges because I could point out that IRS records showed that I was not required to file. And my court-appointed defense attorney never raised the charges because I could point out that IRS records showed that I was not required to file.

I was also charged with having a “scheme” that impeded the IRS from its lawful duties to collect income taxes. My defense raised the issue a number of times that this charge was restricted to the situation where one, knowing that another is engaged in an IRS criminal investigation, helps that individual hide funds from the IRS. Since I had no idea

that any of my clients were involved in an IRS criminal investigation, and since I had never done anything or suggested anything that could be used to hide funds from the IRS, this charge clearly could not apply to me. The judge over-ruled this objection as not being important. How a magistrate judge could say the clear limitation of a major crime was not important suggests to me that the judge was being less than honorable.

Not once was any of my actions declared to be illegal. In fact, Suzanne Lee, the lead IRS investigator, declared on the record that none of my actions were illegal. But the prosecutor claimed that since my efforts made it impossible for the IRS to collect money from my clients that they were, somehow, illegal. Ms Lee agreed with him. And my defense attorney never objected to this serious error – a witness declaring a conclusion of law - as being totally ludicrous. All witnesses, even IRS witnesses, are restricted to stating what they believe are facts and NOT legal conclusions based on those facts.

Not once was I allowed to address the Individual Master File and the illegalities present in each and every one of them. Not once was I allowed to present the fact that the IRS collection procedures used against my clients were all specifically restricted by statute and by regulation to be used against ONLY businesses and were not authorized for use against individuals. Not once was I allowed to point out that the reason the IRS could not collect those funds was because I documented the illegalities of using those statutes and regulations and procedures against an individual American.

I was convicted of all three counts and was sentenced to 18 months in federal prison.

This is a true copy of the events leading to my illegal trial
and my fraudulent conviction on 3 misdemeanors.

Respectfully submitted under penalty of perjury,

David R. Jensen