

IN THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF WISCONSIN

-----  
JOSEPH D. MEYER,

Plaintiff,

v.

COMMISSIONER, INTERNAL  
REVENUE SERVICE,

Defendant.  
-----

ORDER

04-C-0857-C

A hearing was held in this case on June 17, 2005, on this court's order to plaintiff Joseph D. Meyer to show cause why he should not be sanctioned pursuant to Fed. R. Civ. P. 11 for filing frivolous claims on his own behalf in this lawsuit. Plaintiff appeared in person; Laquita Taylor-Phillips, counsel for defendant Commissioner, Internal Revenue Service, appeared by telephone.

After hearing the parties' arguments and plaintiff's explanation of the efforts he took to determine the validity of his position before filing this suit, I concluded that plaintiff had not shown cause why he should not be sanctioned. He admitted that he had talked to only one lawyer about his claims and that the lawyer had told him he would not prosecute the



claims on plaintiff's behalf. It is clear that plaintiff's idea of research is to read only those publications and websites that support his view of the Internal Revenue Code. The claims he raised in his lawsuit are the same claims that have been ruled frivolous in dozens, if not hundreds, of cases. He refuses to accept the proposition that the obligation to pay income taxes falls on all citizens and residents of the United States. Unfortunately, even the dismissal of those claims in this lawsuit and the prospect of sanctions have not caused him to reconsider his position that the government is acting illegally in trying to collect taxes upon income that is earned within the United States.

I am persuaded that no lesser monetary sanction than \$2500 would have any deterrent effect upon plaintiff. Plaintiff is free to believe what he wants about the law, however goofy those beliefs may be, but not free to propound his views in court. There is a price to be paid for clogging the courts with baseless litigation (and no doubt there will be additional costs if he continues in his refusal to pay what he owes).

At the hearing, I ordered defendant to pay \$1000 of this amount to defendant for the costs it incurred in defending this suit. On further review of Rule 11, I have determined that a party is not entitled to an award of costs and fees unless it is the movant for the award. In this instance, the sanction is being imposed upon the court's order, making an award to defendant impermissible. Therefore, the entire sanction is to be paid into the court.



ORDER

IT IS ORDERED that no later than July 18, 2005, plaintiff Joseph D. Meyer is to pay \$2500 to the Clerk of Court for the Western District of Wisconsin as a sanction for filing wholly frivolous claims in a suit against defendant Commissioner, Internal Revenue Service.

Entered this 20th day of June, 2005.

BY THE COURT:

/s/

BARBARA B. CRABB

District Judge