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U.S. COURT OF APPEALS

NOV 21 2018

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

FILED _____
DOCKETED _____
DATE _____ INITIAL _____

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Sean David Morton

Plaintiff/Petitioner -
Appellant, Pro Per

v.

United States

Defendant/Respondent -
Appellee.

Case No. 17-50351

expedited emergency motion
for summary disposition

judicial estoppel

Proper for equity and common
law like powers in the interest
of justice

EXPEDITED MOTION FOR SUMMARY DISPOSITION

Comes now Sean David Morton, one of the people of California
and in this court of record demands expedited summary
disposition of the case and judgment against him based on judicial
estoppel. There is no reason to do a full appeal and brief because
this case should be tossed out based on simple issues that are full
bars and not on the merits. Justice delayed is justice denied.

Because this case was brought as part of the DoJ and IRS
targeting scandal to suppress Sean's 1st amendment rights to free

1 expression, right to associate and right to be non-commercial
2 media justice should not be delayed. This court is empowered to
3 use it's equity or common law like powers to restore Sean's life,
4 property, rights and interests taken in error with no due process.

5

judicial estoppel

6

7

8

9 This court is empowered to hear this issue for the first time on appeal
10 using their equitable or common law like powers. Based on recently found
11 additional Brady evidence the DoJ has changed their theory of the case
12 and were operating under a completely different theory of criminal liability
13 as opposed to the previous two prosecutions of the architects Adams and
14 Hall. In the other cases in 2010 and 2014-2017 the government says there
15 is evidence that Adams and Hall are the sole cause who created and
16 caused the same offenses. The evidence in this case is the same exhibits as
17 in the government's prior cases against the architects. Exhibit 7 in this
18 case even has a paper marked Exhibit 2 that covers up some
19 numbers on a tax return, which was used as Exhibit 2 in the
20 Adams injunction.

1 To be clear, after investigating the government ordered that Sean
2 and Melissa needed to be informed of the injunction. This
3 situation where Sean and Melissa are specifically named as
4 victims of other people who the government prosecuted and
5 publicized as the cause of the offenses is a complete bar to this
6 case. *Smith v. Groose*, 205 F.3d 1045 (8th Cir.), cert. denied, 531
7 U.S. 985 (2000) Prosecution argued contradictory facts in two
8 different but related trials.

9 In the *US v Hall* oral argument in 9th circuit February 16, 2017
10 there was a debate whether Hall had the required specific intent
11 to defraud to sustain his conviction. The government and 9th
12 circuit judges emphatically agreed that it's 'common sense', the
13 ones being defrauded are the deluded clients who tried to do what
14 Hall did because he told them it would work. Sean testified he is a
15 client of Hall's who charged him \$6000. (the government well
16 knew this already since they have the evidence and chose to
17 convict clients) and Sean testified he felt he was defrauded by
18 Hall. If Sean is considered culpable and not defrauded in this case

19 then Halls and Adam's conviction in the other case is invalid

1 because the clients are not defrauded by Hall like the government
2 and judges agreed. This case is barred by the doctrine of
3 absurdity, issue preclusion and judicial or equitable estoppel.
4 Sean contends that this manipulation of the evidence deprived him of due
5 process and rendered his trial fundamentally unfair. The governments use
6 of factually contradictory theories in this case constituted "foul blows,
7 "error that fatally infected Sean's conviction. Even if our adversary system
8 is "in many ways, a gamble, "Payne v. United States, 78 F.3d 343, 345
9 (8thCir.1996), that system is poorly served when a prosecutor, the
10 government's own instrument of justice, stacks the deck in his favor. The
11 government's duty to its citizens does not allow it to pursue as many
12 convictions as possible without regard to fairness and the search for truth.
13 In this case there was impermissible motive to cheat and the contrary
14 position is not inadvertent, it was orchestrated as a political hit and the
15 contrary position was deceitfully not revealed to the court or Sean by the
16 government.
17 The Supreme Court observed in New Hampshire v. Maine, 532
18 U.S. 742, 743 (2001), that "[c]ourts have recognized that the
19 circumstances under which judicial estoppel may appropriately be

1 invoked are not reducible to any general formulation,” and that
2 “[a]dditional considerations may inform the doctrine’s application
3 in specific factual contexts.”

4 The Court listed the following factors for consideration:

5 First, a party’s later position must be clearly inconsistent with its
6 earlier position. Second, courts regularly inquire whether the
7 party has succeeded in persuading a court to accept that party’s
8 earlier position, so that judicial acceptance of an inconsistent
9 position in a later proceeding would create the perception that
10 either the first or the second court was misled. Third, courts ask
11 whether the party seeking to assert an inconsistent position would
12 derive an unfair advantage or impose unfair detriment on the
13 opposing party if not estopped.

14 All three elements are met for judicial estoppel in this case. Of
15 course the government has already benefited and would continue
16 to derive an unfair advantage and Sean is entitled to restrain
17 further unfair harm and detriment through judicial or equitable
18 estoppel. Just because the government did not criminally convict

1 the architects does not foreclose the remedy of estoppel. The
2 public record is clear there was a civil injunction in 2010 that says
3 “consequently” of Adam’s Sean and Melissa filed false claims and
4 amendments. That’s it, case closed, it does not matter that Adams
5 wasn’t criminally indicted for what he caused, he was civilly
6 enjoined using the same exhibits because the government said
7 Adams caused his unknowing clients like Sean to file false claims.
8 In the Hall oral hearing 2017 and in the surrounding DoJ
9 publicity the governments position is that Adams and his partner
10 Hall created and caused the submission of 149 money orders to
11 IRS. Case closed, the government has the evidence of who really
12 caused this mess and agreed the buyers like Sean were defrauded
13 (meaning victim).

14 In this case if a new precedent needs to be made, so be it. There is
15 no way the government shouldn’t be estopped merely because they
16 took advantage of a loophole by not criminally charging the
17 architects. In fact it’s so much more outrageous than a standard
18 situation where judicial estoppel applies because the government
19 had the foresight not to charge the architects whilst admitting

1 they are the sole cause of the victims harm. There needs to be a
2 protection for victims charged instead of the ones who defraud
3 them, judicial estoppel absolutely applies because equity cannot
4 allow something so unfair and frankly absurd.

5 And exhaustively by the California Supreme Court: The appellate court
6 concluded, "the use of inconsistent, irreconcilable theories to convict two
7 defendants for the same crime is a due process violation." (Stumpf, supra,
8 367 F.3d at p. 611.) The vice rests in the fact that of two inconsistent and
9 irreconcilable theories, one must be false: "Because inconsistent theories
10 render convictions unreliable, they constitute a violation of the due process
11 rights of any defendant in whose trial they are used." (Id. at p. 613.) In
12 Stumpf, the state had clearly used such irreconcilable theories, for each
13 proceeding, the prosecutor argued that the defendant had been the one to
14 pull the trigger, resulting in the fatal shots to [Mrs.] Stout." (Ibid.) These
15 courts and judges have found a prosecutor's 180-degree change in theory
16 "deeply troubling" (Jacobs v. Scott, supra, 513 U.S. at p. 1069, 115S.Ct.
17 711), in part because by taking a formal position inconsistent with the
18 guilt or culpability of at least one convicted defendant, the government,
19 through the prosecutor, has cast doubt on the factual basis for the

1 conviction. "If the prosecutor's statements at the Hogan trial were correct,
2 then Jacobs is innocent of capital murder." (Ibid.) "The conclusion seems
3 inescapable that the prosecutor obtained Henry Drake's conviction through
4 the use of testimony he did not believe"(Drake v. Kemp, supra, 762 F.2d
5 at p.1479.) "The prosecutor ... at Leitch's trial essentially ridiculed the
6 theory he had used to obtain a conviction and death sentence at
7 Thompson's trial."(Thompson, supra, 120 F.3d at p. 1057.) As both of two
8 irreconcilable theories of guilt cannot be true, "inconsistent theories render
9 convictions unreliable."(Stumpf, supra, 367 F.3d at p. 613.)Because it
10 undermines the reliability of the convictions or sentences, the prosecutions
11 use of inconsistent and irreconcilable theories has also been criticized as
12 inconsistent with the principles of public prosecution and the integrity of
13 the criminal trial system. A criminal prosecutor's function "is not merely to
14 prosecute crimes, but also to make certain that the truth is honored to the
15 fullest extent possible during the course of the criminal prosecution and
16 trial."(United States v. Kattar (1st Cir.1988) 840 F.2d 118, 127.) His other
17 goal must be "not simply to obtain a conviction, but to obtain a fair
18 conviction."(Brown v. Borg (9th Cir.1991) 951 F.2d 1011, 1015.) "Although
19 the prosecutor must prosecute with earnestness and vigor and `may strike

1 hard blows, he is not at liberty to strike foul ones."(Smith, supra, 205 F.3d
2 atp. 1049,quotingBerger v. United States (1935) 295 U.S. 78, 88, 55 S.Ct.
3 629,79 L.Ed. 1314;see also ABA Model Code Prof. Responsibility, EC 7-
4 13["The responsibility of a public prosecutor differs from that of the usual
5 advocate; his duty is to seek justice, not merely to convict"].)For the
6 government's representative, in the grave matter of a criminal trial, to
7 "chang[e] his theory of what happened to suit the state" is unseemly at
8 best.(Drake v. Kemp, supra, 762 F.2d at p. 1479.) "The state cannot divide
9 and conquer in this manner. Such actions reduce criminal trials to mere
10 gamesmanship and rob them of their supposed purpose of a search for
11 truth."(Ibid.) Thus, even a court that did not believe inconsistent positions,
12 by themselves, to be constitutional error found it "disturbing to see the
13 Justice Department change the color of its stripes to such a significant
14 degree ...depending on the strategic necessities of the separate
15 litigations."(UnitedStates v. Kattar, supra, 840 F.2d at p. 127;see
16 alsoThompson, supra, 120F.3d at p. 1072 (dis. opn. of Kozinski,
17 J.)[prosecutor's use of inconsistent factual theories "surely does not inspire
18 public confidence in our criminal justice system"].) In re Sakarias, 106 P.
19 3d 931(Cal. 2005).23.

1

2 The government's new position that Sean prepared and presented
3 the claims to IRS is contrary to the old position(s) that Adam's and
4 Hall are the cause of the tax related issues in count 1-7. It's also
5 contrary to the governments witness Everson who testified Sean
6 and Melissa's returns were transmitted by Adams in 2009. In
7 common law the indictment is invalid because falsus in uno, false
8 in one false in all.

9

10 If the government says Adams and Hall defrauded their deluded
11 clients they cant also say the defrauded clients should bear the
12 full criminal liability instead of Adam's and Hall. If Adams and
13 Hall defrauded the government and their clients like Sean then its
14 absurd to think the clients are the defrauders or the cause of the
15 false claims that were complete when filed by Adams.

16

17 This makes a mockery of the judicial system. Sean is entitled to
18 be acquitted or the case dismissed with prejudice. The
19 government concedes special equipment was used and the IRS

1 became involved due to acts caused by Adams and Hall. Sean
2 obviously did not act knowingly because the government ordered
3 Adams to inform Sean Sept 28 2010. The governments new bare
4 assertion that Sean knew back in 2009 or ever knew there was a
5 possibility he was involved in criminality for any count is absurd.
6 Judicial estoppel is to prevent these types of contradictory
7 absurdities and abuse of the system.

8 The government's use of inherently factually contradictory theories violates
9 the principles of due process, makes a mockery of the court' and is a bar to
10 Sean and Melissa's convictions as a matter of law.

11 **OVERCOMING EQUITABLE OR JUDICIAL ESTOPPEL, ISSUE**
12 **PRECLUSION OR DOCTRINE OF ABSURDITY**

13 **FIRST ELEMENT IMPOSSIBLE TO OVERCOME**

14 First element to overcome, a party's later position must be clearly
15 inconsistent with its earlier position.

- 16 1. The government must prove that there is no inconsistency
17 between the governments old position that "consequently of
18 Adams" Sean and Melissa filed false claims and
19 amendments (through Garrett Adams TCC electronic filing
20 number that transmitted the claims) and the governments

1 new position that Sean and Melissa made and presented the
2 claims themselves.

3 2. The government must prove that there is no inconsistency
4 between the governments old position that after a \$37,000.
5 IRS investigation into Adams the government thinks Sean
6 and Melissa should be informed (ie: because they were
7 clueless clients as of the September 28 2010 injunction and
8 order) and the governments new position that Sean and
9 Melissa had knowledge of a conspiracy 2009-2013 that they
10 joined to defraud the functions of IRS

11 3. The government must prove that there is no inconsistency
12 between the governments old position that Hall and Adams
13 created and caused 149 instruments sold to their clients (the
14 government admits Sean and Melissa are those clients who
15 learned of bonds from Hall) and the new position that Sean
16 and Melissa created and caused the instruments themselves

17 THE SECOND ELEMENT IMPOSSIBLE TO OVERCOME

18 Second, courts regularly inquire whether the party has succeeded
19 in persuading a court to accept that party's earlier position, so

1 that judicial acceptance of an inconsistent position in a later
2 proceeding would create the perception that either the first or the
3 second court was misled.

4 1. The government must prove the court was not misled
5 because the first court did not accept the governments
6 earlier position that Adams taught the oid process in
7 seminars to clients such as Sean and Melissa and indeed the
8 real truth is Sean “figured out the oid process on his own”
9 like Valerie told the judge

10 2. The government must prove the court was not misled
11 because indeed the first court didn’t accept the governments
12 prior position that Adams is a public danger who needs to be
13 enjoined from preparing taxes and be ordered to inform Sean
14 and Melissa and indeed the real truth is Sean had the
15 knowledge and ability to create and transmit tax returns,
16 oid’s and claims to IRS and decided to do so with his wife
17 Melissa in a scheme to stop IRS from functioning

18 3. The government must prove the court was not misled
19 because the Ninth Circuit and lower court in the Adams and

1 Hall cases did not accept the governments prior position that
2 Adams and Hall created and caused 149 money orders
3 proved by 'extensive evidence in the record', indeed the truth
4 is Sean made the checks on check stock like Valerie told the
5 judge

- 6 4. The government must prove the court was not mislead
7 because the indictment is not false when it accuses Sean and
8 Melissa of doing acts that only Adams and Hall had the
9 equipment and knowledge to do

10 EQUITY DEMANDED IN THE INTEREST OF JUSTICE

11 Third, courts ask whether the party seeking to assert an
12 inconsistent position would derive an unfair advantage or impose
13 unfair detriment on the opposing party if not estopped.

14 This speaks for itself, obviously the government derives an unfair
15 advantage by creating a 'number of cases nationwide' against
16 victim clients they decided to target for political beliefs and
17 obviously the situation is so inequitable it clearly imposes unfair
18 detriment on Sean who shouldn't be imprisoned for impermissible
19 motives if not estopped.

1

notice:

2 If the prosecutors want an extension they need to provide an
3 affidavit signed under oath of why these simple issues cannot be
4 answered in a timely manner of seven days. The least the
5 prosecutors can do is to sit down, focus and explain why they
6 should prevail and why this motion should not be granted. If the
7 case against Sean is so airtight and Sean should be imprisoned
8 then it does not take long to explain why.

9 A man is in prison totally unfairly and impermissibly. Even one
10 second of loss of a constitutionally protected right is irreparable
11 injury. This expedited motion for summary disposition is about
12 restoring the balance of equity and quickly in the interest of
13 justice. The issues are not rocket science, and the government has
14 had years to become familiar with every fact and the laws. The
15 case against Sean is fully barred due to these issues therefore this
16 motion should be resolved in Sean's favor without delay. Justice
17 delayed is justice denied.

18 First, Sean is clearly be entitled to relief on the merits. There is no

1 “substantial” question for the court to decide. The merits of the
2 case are “so clear” that “plenary briefing, oral argument, and the
3 traditional collegiality of the decisional process will not affect [the]
4 decision.”

5 Second, there is only one question of first impression in this court,
6 or conflict among the courts on a controlling legal principle, and
7 the issue is not a lynchpin, it could be omitted. The question is if
8 non-negotiable is an exception to the definition of instrument in
9 514 and technically it could be resolved by simply referring to
10 Congress definition of instrument in UCC Article 3. If that issue
11 were to be an impediment to summary disposition then ignore it,
12 because it’s a mere supporting issue that can be a bar to the 514
13 charges, but is not the main jurisdictional bar and can be easily
14 omitted to focus on speedy remedy.

15 Third, the record before the court is sufficient to allow meaningful
16 consideration of the appeal. Although the facts may not be entirely
17 simplistic, the court can thoroughly grasp the issues without full
18 briefing or oral argument.

1 Fourth, Sean has made a showing of exigency. A delay will
2 substantially further harm Sean who claims he is entitled to have
3 his life, property and rights restored. An expedited schedule for
4 briefing an oral argument will be insufficient to prevent that
5 harm. This is especially true because Sean's free speech, media,
6 loss of life and property considerations are at stake. Sean's
7 imprisonment causes an avalanche of irreparable injury including
8 injuring the public right to have Sean be protected media. The
9 longer the delay the more the public has cause to distrust the
10 government and think the IRS targeting scandal is above reproach
11 and the courts are not protecting the peoples rights to be free of
12 oppression. Expediting remedy will restore trust in the courts and
13 government after deep abuse and fractures in the system.

14 Finally, it is efficient and equitable to resolve the case through
15 summary disposition instead of a "traditional" appellate process
16 "with all the trappings." Sean believes the courts strained
17 resources are better expended on other cases, and that Sean will
18 still receive all of the consideration that it is due on appeal.

1 United States v. Fortner, 455 F.3d 752, 754 (7th Cir. 2006)
2 (“Summary disposition is appropriate in an emergency, when
3 time is of the essence and the court cannot wait for full briefing
4 and must decide a matter on motion papers alone.”); *Groendyke*
5 *Transp.*, 406 F.2d at 1162 (summary disposition may be
6 warranted “where time is of the essence,” including “situations
7 where important public policy issues are involved or those
8 where rights delayed are rights denied”).

9

10 I verify the foregoing is true and correct, with firsthand
11 knowledge.

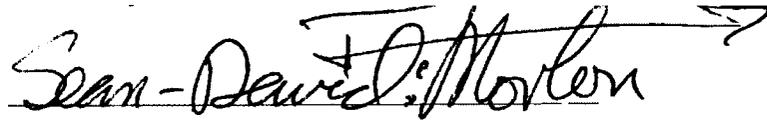
12 The ninth day of the eleventh month of the year two thousand
13 eighteen

14

In the interest of justice,

15

16

A handwritten signature in black ink that reads "Sean David Morton". The signature is written in a cursive style with a long horizontal stroke extending to the right from the end of the name.

17

18

Sean David Morton, all rights reserved

19

Affidavit

I am of sound mind, over 18 years of age and I have firsthand knowledge of the truth of all I state herein.

I am well educated with a PhD, a successful author, an international guest speaker on conspiracy topics such as psychic phenomenon, Area 51, UFO's, spiritual wisdom gained from my world travels and time spent at monasteries, quantum physics and technology, etc. I have made a career by tapping into what I believe are my unique talents and gifts. The government wrote in their articles that my tax preparers Brandon Adams and Gordon Hall met at seminars associated with the sovereign citizen movement, and in trial tried to tie me to Adam's and Hall as if I am guilty for having bad associations in my past, which is misguided. The same seminars include psychologists, researchers and scientists explaining many positive topics such as personal development, quantum physics, eco sustainability and more. I have been on the seminar circuit for years before anyone ever heard the term sovereign citizen. As TS Elliot says: A cat is not a dog. A speaker on UFO and prophecy research like myself is not the same as an alleged sovereign citizen who speaks on financial law like Adams or Hall. I am nothing like Adams or Hall, but I did hear them speak and believed them to be very knowledgeable and trustworthy. Hall was on Lifestyles of The Rich and Famous and Adams family is licensed CPA's who prepared taxes as a business since the 1970's. I was not aware of any reason to not trust them.

People have called me a trailblazer, articulate, and funny. I am an extremely hard worker with an impressive resume a mile long. I have been a featured guest on hugely popular shows over the decades such as Montel Williams, Geraldo Riviera, Ancient Aliens, Coast to Coast, and numerous other shows. I am a successful book author, popular listener supported non-commercial internet radio host and I am a private investigator who has exposed government corruption when I helped produce shows such as Hard Copy and documentary films.

The judge in the sentencing hearing said I had no criminal history and noted that I came from a good family who's mother even ran for president. A little later he said he thinks I allegedly didn't have a job so he compared me to "the real hardened criminal" deserving 72 months in prison, unlike my wife who he felt only deserved 24 months because she had a job and wasn't the mastermind. I believe the judge was misled by Valerie Makarewicz acting as prosecutor who lied to make the judge think I was the architect. I worked 80 hours a week for decades and am successful, even starting charities, so I am

not sure why the judge called me a hardened criminal for not having a job, other than bias.

It takes an extreme amount of effort and I always showed up on time everyday for years to run my radio show that was in the top ranking internet shows before I was imprisoned. I was unabashedly critical of Obama and Hillary but my speech was never dangerous or reactionary, my speech on my show was always protected by the first amendment. I believe the case against me is far more to do with who I am than me actually committing a crime, which I never had specific intent to do!

To illustrate why I believe this: the IRS scandal/Lois Lerner emails that were released complained of 'right wing radio shows' as being the reason the US is 'through', calling radio hosts like myself, "our crazies", assholes, and terrorists. I put the evidence of this in the exhibits because to me it is very relevant to the motive of why I believe I was framed for my tax preparer's conduct I didn't even do myself. Other emails that are on the public record at House Ways and Means Committee and Judicial Watch talk about DoJ and IRS literally plotting to jail targeted conservatives for "lies" (Lois Lerner put the quotes around "lies").

I think that I am a victim of the IRS scandal who was targeted and perceived as a terrorist sovereign citizen. The IRS-CI yearend report of 2015 when I was indicted says they were focused on 'counterterrorism – sovereign citizens'. I think it all ties together, and to me this case being connected to the IRS targeting scandal to suppress free speech and association is the only plausible explanation of why I, a victim of fraud and identity theft am charged as the principle. There were 4 IRS offices involved in the scandal and two of those offices are involved in this case the same years (El Monte and Laguna), the dates in the TIGDA targeting timeline are identical, I think its virtually impossible for this case to not be connected to the IRS targeting of conservatives or tea party groups, like I was profiled as.

In the Lois Lerner emails I believe the "our" in "our crazies" is plural, and I think Lerner showed an extremely hostile bias against 'right wing radio shows', calling them assholes and terrorists who are literally the reason the US 'is through'.

I believe I am a victim of the IRS targeting and that plural people in IRS plotted to falsely charge me with "lies". Kristy Morgan for IRS testified she was not there to be familiar with the record and only there to read specific parts of the record in for the plaintiff. This is deeply concerning to me because Kristy Morgan's job description is to ensure the accuracy of the complete record, which I believe she intentionally lied about on many levels

and it was not accurate at all, it was concocted and false. Kristy perjured herself many times, saying there were no audits when there was, and she lied to say IRS agents don't use aliases and she didn't know revenue officer Ted Hanson. Kristie was the court witness coordinator and so she had to know Ted Hanson AKA Ted Lepkojus who she coordinated to come. I believe Kristy knowingly lied over and over in a scam with the prosecutors to frame me. There are IRS agents who testified such as John Kirsling who's name is not a real name and she knew it. IRS agent Luke Y-u signed an affidavit a month before trial then came to testify lying that his real name is Luke Y-o-o. He couldn't even keep his fake names straight and Kristy Morgan coordinated all these fake witnesses.

The jury had Katie Ingebretson planted in the jury, an Obama operative, political consultant and head 2012 Obama re-election campaign manager. She lied she is a green energy consultant, or . This woman is an expert in infiltrating and I believe the entire trial was a farce, a sham, rigged, fake, and otherwise pre-planned for me to lose. There are many people who believe the IRS and DoJ targeting scandal started with orders that came from Obamas Whitehouse down in order to affect the 2012 election. In 2016 Mark W Everson the old IRS commissioner ran against president Trump because he detests Trump and he was another witness in the trial against me under an alias, Mark D Everson. I am convinced I was falsely accused and framed by false evidence and false hostile witnesses because I feel there was a monumental plot to take me down to shut down my show and to negatively affect the growing patriot and conservative movement the government lumped me in with. I feel the trial was the very definition of unfair trial barred by the constitution

After researching the facts of this case and carefully comparing the facts, locations and timelines to the facts in the IRS tea party political targeting scandal I firmly believe (and know) I am one of the many victims of the IRS political targeting during 2009-2013 and beyond. This time the IRS and DoJ literally imprisoned me based on false evidence they created. I have a FOIA request that says there is one penalty. The IRS witness Kristy Morgan testified there are 19 penalties for my record for \$90,000. I allegedly owe. Each penalty is \$5,000 so 19 penalties would add up to \$95,000. I only filed four claims and then wrote correspondence to resolve those claims as advised by my tax preparers. The indictment alleges I made 10 allegedly false claims, but 6 are actually correspondence in furtherance of the actual claims made by Adams. Therefore, I believe Kristy Morgan's testimony of 19 penalties is knowing use of perjury. Basically its like taking a snapshot in time of fake IRS records that are reversed for being IRS error and acting like they are still on the record and my fault.

Kristy Morgan from IRS also testified my wife Melissa has 14 penalties and yet Melissa is accused of filing 4 claims which are really one claim on March 6 2009 and 3 attempts to fix it. One of those 3 attempts is an 843 form that I have firsthand knowledge is forged. I know for a fact Melissa did not sign it or have it sent it to IRS. I was given no discovery at all so I was unaware of any of this in trial and went in blind.

I believe with all my heart that Valerie, James and Kristy acting as IRS and DoJ knowingly skirted around evidence of identity theft by Larry D Behers a government contractor who made \$103,000 false claims in my wife Melissa's records and her SS# was "scrambled" to mine so it affected us both. Those false claims and records of Larry's were also used to enjoin Brandon Adam's my tax preparer. I believe that this man Larry was hired by IRS and DoJ to create false evidence to falsely charge my wife and I and possibly Adams as well.

I believe there was a plot to silence my free speech and destroy my position as media by Valerie Makarewicz and James C Hughes (and their cohorts in IRS and DoJ) by knowingly using false evidence, false records and perjury. I believe this was done to try to negatively affect the group they call sovereign citizens and I think I was targeted because I am visible and improperly profiled as being part of that group.

I feel very, very, very afraid of Valerie and James because I honestly feel they want to win at all costs, are willing to even lie to the judge and they view me as collateral damage for their admitted cause to take down sovereign citizens and probably also my radio show. Valerie literally told the judge early in the proceedings that the OID process is something I figured out on my own! She knew or should have known that she was lying when she said that, and I believe she did this to frame me as the architect to turn the judge against me so she could win. I believe Valerie and James are guilty of serious misconduct and the motive is due to bias against me and what I believe is their quest to win at all costs.

In March 2009 when the claims were filed there was no case law on the 1099 OID 'scheme' as the government now calls it. The injunction against Adams cites case law as if Adams was supposed to know it's 'well settled' that his claims he filed for us were false. All the citations in the Adams injunction Sept 28 2010 are cases dated well after the March 2009 claims were filed and just before the injunction was filed. Adams is not psychic as far as I know so technically no one had any warning or notice.

My wife and I certainly trusted Adams and Hall and looked up to them as very well schooled and honorable. We paid them thousands of dollars to

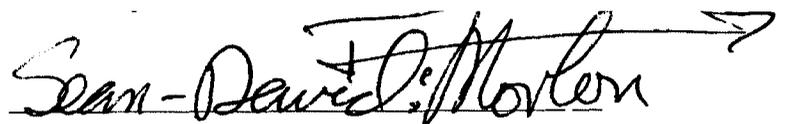
advise us on taxes and financial law. I would never knowingly do anything criminal and I believe my wife would never knowingly commit a crime either.

My wife and I never fully read or understood the paper work. I simply trusted Adams and Hall and signed the documents they told us to sign, believing they were fully lawful processes. I couldn't explain the processes in detail since it's based on dense legalese but I did fully trust it to be lawful.

I never knowingly filed false claims or passed, uttered, presented or offered fictitious instruments. My wife and I never had any agreement whatsoever to defraud United States or IRS. I never knew of any duty I shirked and willfully didn't fulfill on purpose. I never had any warning of possible criminality. I never knew where any line was drawn that If I crossed it I would be doing a crime! I always acted in good faith. Conversely, I believe all the men acting as prosecutors acted in bad faith with unclean hands, which they never denied. The Department of Justice went so far as to stop donations already given to support my appeal and have the donations returned with a letter telling my supporters the fundraiser was "illegal" and "thwarts the will of the Department of Justice". I think Valerie has it out for me but whoever it is in the DoJ or IRS or both, its part of an ongoing scandal to silence my first amendment rights. I believe it's my right to appeal and fundraise, and there is no public interest in forcing the fundraiser sites to return donations to thwart my access to the courts. I truly believe the case against me is selective prosecution and the motive to prosecute me is impermissible, vindictive, illegal, and wrong.

It is my wish to have my life, property, freedom, rights and interests that I believe are taken in error immediately restored.

In honor and truth,



Sean David Morton
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November 9, 2018