

## **EXHIBIT F**

**(Memorandum of Conversation dated 4/27/16)**



**aDEPARTMENT OF THE TREASURY**  
**Internal Revenue Service**  
**Criminal Investigation**

**Memorandum of Conversation**

**Investigation #:** 1000268683                      **Location:** USAO Baltimore, MD  
**Investigation Name:** Warren Gregory  
Belcher  
**Date:** April 27, 2016  
**Time:** Approximately 10:00-  
10:55 am  
**Participant(s):** WARREN BELCHER, Subject  
Emily Taylor, Special Agent  
Melissa Siskind, DOJ Tax Attorney  
Sean Delaney, Assistant United States Attorney

On the above date and time, WARREN BELCHER (BELCHER) met with Special Agent Taylor, DOJ Tax Attorney Melissa Siskind (Siskind) and AUSA Sean Delaney (Delaney) at the USAO in Baltimore, Maryland. Special Agent Taylor introduced herself as a Special Agent with Internal Revenue Service-Criminal Investigation and displayed her credentials for inspection. DOJ Tax Attorney Siskind explained to BELCHER that the AUSA's office in Baltimore, MD, Department of Justice Tax Division and the Internal Revenue Service-Criminal Investigation were conducting a joint grand jury investigation. Siskind further explained to BELCHER that he was previously provided a target letter because he is the Target of the joint grand jury investigation. Siskind told BELCHER that he was present at the USAO voluntarily and does not have to talk with Siskind, Delaney and Special Agent Taylor and was free to get up and leave at any point in time.

1. BELCHER recalled Siskind from a trial in Detroit. BELCHER explained that he appreciated the time to come in and speak with Siskind, Delaney and Special Agent Taylor. BELCHER further explained that he wanted to be present at the meeting to show a good faith effort and for the government to understand where he was coming from.
2. BELCHER stated he was not currently represented by a lawyer. It was explained to BELCHER that it is his choice to obtain a lawyer if he wished. It was also explained to BELCHER that he was not in custody nor was he going to be read his Miranda rights. Siskind explained the purpose of establishing whether BELCHER had an attorney or not because of ethical obligations; if BELCHER had an attorney, Siskind and Delaney would need to talk to BELCHER through his attorney.
3. It was explained to BELCHER the government may not be able to answer all his questions; however, a basis of the investigation will be provided. BELCHER explained that he sort of understands, in general, the potential situation he is looking at.
4. When BELCHER started his journey and started reading Pete Hendrickson's

(Pete) work, he was a proponent of Pete's work. BELCHER read and learned Pete's work and went in with the idea that it was a different approach rather than trusting the natural and conventional ways of filing tax returns.

5. BELCHER began filing his tax returns in 2008 based on Pete's work. BELCHER believed he was telling the truth as he saw it and operating on how the law was written.
6. BELCHER is well aware of the difficulty Pete and his family had taken on based on Pete's positions. Pete had a great influence on a good number of people; the depth of research Pete conducted was compelling information.
7. From an adversarial standpoint, BELCHER believes it's about winning and losing. BELCHER understands that he is in a position where the government employees are not allowed to speak freely and that all of his questions may not be answered.
8. BELCHER believes in the rule of law and following the law. It disturbs BELCHER that at some point he ran afoul of the government.
9. BELCHER's position of filing the way he did was based on research and the readings he found.
10. BELCHER was aware of the Hendrickson's legal issues and that Pete went to jail for filing false returns similar to the one's BELCHER filed. BELCHER is also aware that Pete's wife, Doreen Hendrickson (Doreen) is in jail. BELCHER explained the reason Doreen is in jail greatly concerns him because he believes in his 1<sup>st</sup> amendment right. BELCHER is aware that when Pete was in trial trying to explain himself to the jury, that it didn't work out in Pete's favor.
11. What Pete had to say was real and popular with a lot of people.
12. BELCHER understands that some of his earlier returns filed with 1099 response letters, lack attorney knowledge. BELCHER explained that his tone was defensive-like and he was mistaking a notarized letter as an affidavit. BELCHER now understands, legally, that a jurat is very important; BELCHER knows that now and didn't know that when he filed his earlier returns.
13. BELCHER is aware of Title 26 in great depth. BELCHER recently reviewed Title 26 with a fresh eye. A lot of what Pete talks about is fairly nuanced and can be difficult for an average person to understand.
14. BELCHER doesn't trust what anybody says and does his own research. BELCHER went to Title 26 to check on Pete's work. BELCHER didn't have a reason to doubt what Pete said.
15. BELCHER knew that taking a leap and filing his returns in the manner he did was a big deal because it was different from what most people know and act

on. BELCHER felt like what he did was honest and transparent.

16. BELCHER sent response letters with 1099 forms to insurance companies because it was BELCHER's attempt to be transparent and let the company know that maybe there was more out there.
17. BELCHER is aware that people and federal judges disagree with the theories and what BELCHER put on his return.
18. BELCHER's motivation in his mind was money and there being more to the tax code than just revenue. The tax code involves health care and that is a powerful tool.
19. BELCHER doesn't blindly trust what anybody says, but BELCHER would like to think he could trust the government.
20. BELCHER's first issue with the IRS happened about 20 years ago. In 1988, BELCHER founded his company. In the early 1990's an IRS agent contacted BELCHER regarding an underreporting of his FUTA taxes. At the time, BELCHER had an accounting firm in Salisbury, Maryland doing his taxes.
21. BELCHER kept his own records and checked with the State of Maryland regarding the accuracy of his FUTA numbers. State of Maryland told BELCHER his numbers were accurate. BELCHER corresponded with the agent over time and approximately 5 years later, in 1997, BELCHER set up an S-Corporation.
22. A month after BELCHER set up his S-Corporation; an IRS agent issued his bank a levy for approximately \$1,142 with no notice of intent to levy. BELCHER didn't know who to talk to. After several months of corresponding, which BELCHER took copious notes, BELCHER did get a majority of his money back. BELCHER believed he was maybe targeted because of his TIN (taxpayer identification number). This action made BELCHER feel like he couldn't blindly trust the tax agency.
23. Around 1998, when the opportunity came along to learn more, BELCHER dug into it. At the time BELCHER had a lot going on. BELCHER became a C-Span junkie. BELCHER watched a lot of the hearings regarding IRS abuses and they were upsetting stories to listen to. There was an apparent culture and incentives for IRS employees to bring in revenue. BELCHER believed these posed conflicts of interest and began BELCHER's colored view of the IRS and his interest in reading more.
24. In July of 1999, BELCHER read "We the People," by Bob Schultz (Schultz). BELCHER watched a televised CSPAN meeting regarding "We the People," and felt the information was compelling and maybe there was more going on. The meeting had a lot of compelling testimony from people who had direct contact with the agency.

25. BELCHER explained there could be a video from 200 or 2001 of BELCHER walking around the IRS building protesting. BELCHER didn't feel that a lot of what Schultz said made complete sense because he didn't go into the law like Pete did. BELCHER didn't file his returns differently because he didn't fully understand it.
26. Around 2004, BELCHER heard about Pete's book, "Cracking the Code" (CTC). He read CTC and took about three years to verify the information within CTC.
27. Pete presents a good deal of SCOTUS (Supreme Court of the United States) case law, specifically the 16<sup>th</sup> amendment and that the original constitution is still in place. BELCHER believes that case law is king these days.
28. BELCHER believes that just because someone is convicted of a crime doesn't necessarily mean they are guilty. In general, BELCHER can't assume that because someone is going to jail or convicted guilty of a crime that they are actually guilty. Not every decision a judge makes is upheld.
29. BELCHER is aware that Pete and Doreen's convictions were upheld on appeal.
30. BELCHER was in Detroit to testify as a character witness and friend for Pete and Doreen because he has respect for them and they are his friends. Whether Pete or Doreen are right or wrong, only God knows.
31. BELCHER can't really speak to the details of Doreen's trial because he wasn't really privy to court. BELCHER was sequestered as a witness.
32. BELCHER went a lot of sleepless nights about the issues he's facing and understands there are serious repercussions.
33. BELCHER has spent a great deal of time using America's finest tradition, being able to speak his mind and protest. With age and experience, BELCHER has learned that he is not going to save the world and right all the wrongs. BELCHER realizes what he is up against and playing the field might be a little weighted in favor of the government.
34. When going back through the correspondence, BELCHER found his tone to be kind of embarrassing. BELCHER had a lack of serious understanding on legal procedure and processes. In addition, BELCHER was going through a bad time personally because of family.
35. In retrospect, BELCHER feels he made a mistake forfeiting CDP hearings and tax court options.

Upon conclusion of the meeting, BELCHER agreed to review a draft plea agreement. BELCHER requested a timeline as to when he would receive the draft plea. BELCHER was informed he would receive the draft plea in the mail

at the end of the next week. BELCHER confirmed his mailing address.

BELCHER was informed that a federal public defender is bound by the same ethical obligations as a hired defender from a private law firm.

I prepared this memorandum on April 28, 2016, after refreshing my memory from notes made during and immediately after the conversation with WARREN BELCHER.

Handwritten signature of Emily S. Taylor in cursive script, with a small 'E' above the final flourish.

Emily Taylor  
Special Agent