

IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF SOUTH CAROLINA  
ANDERSON DIVISION

UNITED STATES OF AMERICA ) CA No. 8:05-2734-HMH-BHH  
)  
Plaintiff, )  
)  
v. )  
)  
ROBERT BARNWELL CLARKSON, )  
individually and operating as )  
THE PATRIOT NETWORK, )  
)  
Defendant. )

**MEMORANDUM OF LAW IN SUPPORT OF MOTION FOR SUMMARY JUDGMENT  
AND PERMANENT INJUNCTION BY UNITED STATES OF AMERICA**

The United States moves for summary judgment under Sections 7408 and 7402(a) of the Internal Revenue Code (26 U.S.C.) against defendant Robert Barnwell Clarkson, individually and operating as the Patriot Network, to enjoin him and any other individuals working in association with him from further promoting the false claims that people need not pay federal income taxes, need not file income tax returns, and may evade the payment of taxes through one of the many methods he espouses. By promoting these statements through the Patriot Network and through his lectures and books, Clarkson has damaged and continues to damage the United

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<sup>1</sup> Fed. R. Civ. P. 56(c); *Anderson v. Liberty Lobby, Inc.*, 477 U.S. 242, 247 (1986).

<sup>2</sup> *Anderson*, 477 U.S. at 255.

<sup>3</sup> *Bouchat v. Baltimore Ravens Football Club, Inc.*, 346 F.3d 514, 522 (4th Cir. 2003).





C. “Untaxing”

For \$300, *The Patriot Network Untaxing Packet* advises readers how to “untax” themselves. (*Id.* ¶ 3.) Clarkson states in the book’s introduction that “This untaxing packet is designed to completely remove any and all liability or commitment that you may have with

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*(Id*

specific amount listed. (*Id*

number” to receive Clarkson’s advice. (*Id.* at 227.) Members must also first purchase and study any relevant Patriot Network books or videos before receiving detailed advice. (*Id.* at 245-246.)

F. Patriot Network Executive Service Plans

Clarkson offers two Patriot Network Executive Service Plans for “business owners, medical doctors, dentists, and those who need extra services.” (*Id.* at 248.) For an initiation fee of \$4,000 and annual dues of \$700, “experienced professionals” “contract[ing] for the Patriot Network” provide “full consult0a-ers dresrs,nsult”or aTwsteceiT w[(m)8.6(e) blll TD9.0008 Tc-9.0008 letts ow



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<sup>4</sup> S. Rep. No. 97-494, at 266 (1982),

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<sup>7</sup> *United States v. Raymond*, 228 F.3d 804, 811 (7th Cir. 2000).

<sup>8</sup> 26 U.S.C. §§ 6011(a), 6012(a), 6072(a).

<sup>9</sup> 28 U.S.C. §§ 3301-3308 (fraudulent conveyances); *United States v. Schmidt*, 935 F.2d 1440 (4th Cir. 1991) (trusts).

<sup>10</sup> 11 U.S.C. § 523(a)(1).

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<sup>11</sup> *United States v. Fleschner*, 98 F.3d 155, 159 (4th Cir. 1996).

<sup>12</sup> *Estate Pres. Servs.*, 202 F.3d at 1103.

<sup>13</sup> *Schiff v. United States*, 919 F.2d 830, 834 (2d. Cir. 1990). *See also Abdo*, 234 F. Supp.





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<sup>18</sup> ~~has been cited~~ upon to enjoin activities of third parties that encourage taxpayers to make

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<sup>20</sup> See *Metzler v. IBP, Inc.*, 127 F.3d 959, 963 (10th Cir. 1997), *Martin v. Funtime, Inc.*, 963 F.2d 110, 114 (6th Cir. 1992), *United Foods, Inc. v. Campbell Soup Co.*, 127 F.3d 914 (10th Cir. 1997).



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Kaun argued that the injunction violated his First Amendment right to freedom of speech. After a lengthy analysis, the Seventh Circuit rejected Kaun's challenge. It determined that Kaun's lectures expressing his negative views about

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<sup>30</sup> *Id.* at 1150-1153.

<sup>31</sup> *United States v. Bell*, 414 F.3d 474 (3d Cir. 2005).

<sup>32</sup> *Id.* at 479-80.

<sup>33</sup> *Id.* at 481-84.

<sup>34</sup> *Id.* at 484-85.



