

# **IRS FOIA - POTENTIAL DANGER TO MY LIFE - ARE INCOME TAXES ILLEGAL?**

By Pastor Ricardo Beas, 2/21/2026

Dear Friends,

About 6 months I came across 3 pictures in the web, don't recall from where, that apparently but allegedly together make up one memorandum/directive issued by IRS Commissioner Roscoe L. Egger on April 4<sup>th</sup>, 1985, sent to all District Directors, in which he states the following, in a nutshell:

1. The 16<sup>th</sup> Amendment was never properly ratified. These findings were made as a result of an IRS case that was brought in a U.S. District Court, which charges were dismissed. Because of this,
2. The IRS cannot collect income taxes from natural born persons nor corporations.
3. Every tax paid to the Treasury since 1913 is refundable to all of the above.
4. The IRS will not publish or advertise this fact.
5. For anyone that becomes aware of this and applies for a refund, to expedite the refund quickly and as quietly as possible.
6. For District Managers to tell their managers not to discuss this with anyone.
7. There should be no written communications related to this directive.
8. The District Managers are to destroy all copies of this memorandum.

If this memorandum is authentic and no court case has concluded the opposite, then income taxes are invalid, the revenue collected, which by now probably would be in the trillion of dollars, should be returned, and IRS personnel committed fraud by not returning the taxes collected, by continuing to collect taxes even though they know federal income taxes are illegal, and for hiding this truth. This would inevitably result in a criminal conspiracy to defraud the American people, and those responsible for this should be prosecuted.

While the memorandum looks authentic, it is difficult to believe that, even if true, the Commissioner would put this in writing, and that this document would be allowed to circulate in the net. I stitched together the memorandum for your review. See

<https://thenaturallawchurch.com/wp-content/uploads/IRS-FOIA-16th-Amendment-Original-3-Photo-Combo.jpg>

For all this time I have asked myself if I should do a FOIA request for the memorandum, as obviously something like this can rapidly result in me being suicided, so for the record, not only am I not suicidal or in bad health, but I have the biggest of intentions to live to see President Trump finish his destruction of the Deep State and the Cabal, the possible owners of the Federal Reserve Bank, the Internal Revenue Service and all their associated global elites, who I would blame if I die mysteriously or by alleged suicide.

Finally on October 26, 2025, I got inspired and was given the courage (hopefully by God, praying for his protection) to submit my FOIA to the IRS, noting all the specific written elements of the memorandum, but without providing them an actual copy of the memorandum, nor noting that I somehow had seen it or had a copy.

On December 4, 2025 (ironically on my birthday) the IRS issued a response from the IRS FOIA office, signed by T. Williams, Disclosure Manager, Disclosure office 13, apparently in Atlanta, GA, stating that my request was being denied because (1) the records I requested were exempt under 26 U.S.C. 6103(b)(3), which allows an exemption to release of records because those records contain tax return and return information from an individual, done to protect such person's privacy. (2) T. Williams also claimed that I had submitted my FOIA to request clarification if federal taxes applied to me and that FOIA was not the vehicle to request such clarification.

Obviously both things are clearly inapplicable, because in my request I never identify any individual as being named on such requested documents, and I never asked whether federal income taxes applied to me. Because of this, the first obligation that T. Williams and the FOIA office had was to find out first if such document existed, and if so, to then determine if such documents contained any exempt identifiers, and even then, only such personal identifiers would be allowed under FOIA regulations to be redacted, so that the document should have been released with such redactions. Instead, T. Williams always refers to such documents in the following way: "***To the extent that any exist***".

Based on the above, either T. Williams is completely misinterpreting my request, which I find very hard to believe from a person that one would expect should be an expert in FOIA requests --- **or the memorandum is authentic and we have all been screwed by the IRS for over a century**. This makes it even more scary to me, as if this is true, I am now a threat to them.

So, praying heavily for several days and asking God for even more courage and guidance, I decided to proceed and appeal the IRS decision to the *Independent Office of Appeals* in Fresno, CA, which I assume is a division/department of the IRS, except that this time not only did I express why T. Williams was wrong in denying my request, but by also providing the actual memorandum to show that I had evidence that the memorandum indeed existed, which existence they had an obligation to either confirm or to claim that it did not exist, and thus was a forgery. Here is a link to my appeal:

<https://thenaturallawchurch.com/wp-content/uploads/IRS-FOIA-16th-Amendment-Appeal-REDACTED.pdf>

Here is a picture of the USPS certify receipts for the mailing of my appeal:

<https://thenaturallawchurch.com/wp-content/uploads/IRS-FOIA-16th-Amendment-Appeal-USPS-Receipts-scaled.jpeg>

So now we wait on their next move. Under Title 26 Code of Federal Regulations, section 601.702, the IRS has 20 working days to respond, with an additional 10 days (?) in unusual circumstances, a total of 30 days. I note here that it is common for FOIA requests responses and appeals to be delayed, showing even more bad faith and in this case, maybe proving the memorandum's existence.

On January 27, 2026, the IRS responded to my appeal and refused to take action, using made-up excuses to do so, so I sent a request for mediation services to the Office of Government Information Services, National Archives and Records Administration, as allowed by law. You can find the appeal response and the request for mediation services at <https://thenaturallawchurch.com/wp-content/uploads/IRS-FOIA-16th-Amendment-Appeal-REDACTED.pdf>

If the memorandum exists, may it be released immediately to me, may I be able to share it without a problem, and may God protect me and my loved ones from any harm as a result of my intent of trying to get to the truth. Amen!

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