

From: DiLeonardo, Thomas S.
Sent: Tuesday, April 17, 2001 1:48 AM
To: Cimino, Ronald A.
Cc: Schraibman, Melissa E.; Ihlo, Jennifer E.
Subject: Joe Banister

Ron -- I have attached a draft memorandum I prepared regarding all of my contacts with former IRS-CID Special Agent Joe Banister. As indicated in this memo, Banister has expressed great interest in speaking with a Tax Division representative. He repeatedly told me that no one from the government would entertain his questions. I believe it would be worthwhile to have someone speak with him from the Tax Division. Banister has consistently used the fact that the government has not responded to his requests as evidence that his position is correct and the government is hiding the truth. Clearly, if all it takes is to have a sit down discussion with him, I believe we should do it. However, I would recommend that only Banister be given an audience. His associates are mostly notorious illegal tax protestors who would most assuredly be disruptive and uncooperative. I spent many hours working with Banister on the Kompanian case in San Jose. I believe that he would listen to the Tax Division. If his motives are truly noble and pure, he should be receptive. Because he is currently the most highly publicized member of the illegal tax protestor movement, it would serve the government well to show him the error of his views. At the very least, Banister could no longer argue that the government has refused to "show him the law."

<< File: Banister Memo.wpd >>

DEFENDANT'S EXHIBIT
CASE NO. <u>04-035</u>
EXHIBIT NO. <u>AF</u>