



Tony Alamo, at a recording session at Liberty Records recording studio, Hollywood, CA

Tony Alamo as a young man in recording studio with his conductor, producer, and friend, HB Barnum, sitting at the piano

# THIS IS A VERY BRIEF HISTORY OF TONY ALAMO'S PERSECUTIONS FALSE, PAID, BRIBED, AND THREATENED WITNESSES

## Submitted to the Record U.S. SENATE COMMITTEE ON FINANCE OVERSIGHT HEARINGS ON IRS ABUSES OF APRIL 28, 29 AND MAY 1, 1998 A Case Study: IRS ABUSE OF PASTOR TONY ALAMO

The following case is respectfully submitted for inclusion in the Senate Finance Committee hearings' records of IRS abuses of April 28, 29, and May 1, 1998. We bring to your attention the religious persecution case of Pastor Tony Alamo (Bernie Lazar Hoffman). Pastor Alamo was the subject of a twenty year IRS investigation that violated his First Amendment rights and his rights to due process under the law.

In June of 1994, Pastor Tony Alamo was wrongly convicted of filing a fraudulent income tax return for 1985, in violation of 26 U.S.C. 7206 (count one) and failing to file income tax returns for years 1986 through 1988 (counts two through four), in violation of 26 U.S.C. 7203. He was sentenced to an unduly harsh six year prison sentence, which will end in December 1998.

Recently released Freedom of Information Act (FOIA) documents (described on pages 2-4), however, expose that Mr. Alamo, pastor of the Alamo Christian Ministries and the Music Square Church (MSC), was the victim of improper conduct by IRS

investigators who went to great extremes to secure a conviction against him. New evidence proves that the IRS lied to the jury, withheld information and pertinent documentation from the defense, intimidated witnesses, and relied on unreliable witnesses and anti-religious hate organizations who had ulterior motives and used the IRS, a supposed neutral government agency, for their own ends. In addition, the IRS staged an unnecessary armed raid on church members, all citizens of this country, who were neither dangerous nor violent and did not possess arms.

The IRS unconstitutionally "determined" that Pastor Alamo's church was illegitimate, and took away its tax exemption; and then set out to "prove" that all church income was generated solely for the benefit of one person, Pastor Alamo. The IRS claimed Pastor Alamo was the "owner" of numerous businesses that were, in reality, owned by Music Square Church, and that he had diverted funds from MSC and its businesses for his own use. In order to convict

Pastor Alamo, the IRS had to establish that he exerted absolute control over both the members of the church and the businesses of MSC. To prove this theory, the IRS readily adopted the language and theories of the Cult Awareness Network (CAN), an anti-religious hate organization, that attacked churches and religions that they deemed were illegitimate.

### A Brief History

Pastor Alamo and his wife Susan Alamo (now deceased) built a fundamentalist orthodox Christian ministry by going out on the streets of California and preaching to young people, many of whom were drug addicts, criminals, and hippies. In 1969, they incorporated the Tony and Susan Alamo Foundation, which was granted a tax-exempt status in 1973. As a result of their work, hundreds of youth turned to the church for salvation, and the church grew quickly. As it grew, Alamo also attracted the attention of CAN. CAN, acting as the "almighty" arbiter of religious correctness, made a fortune "cult-baiting" churches that

they did not like, and CAN psychologists charged susceptible parents thousands of dollars to “deprogram” their children. CAN has since been forced into bankruptcy for these practices, after a jury fined them \$4 million for religious persecution, and for illegally kidnapping and deprogramming a young man.

While there is nothing illegal, per se, with the government seeking CAN’s help, what is illegal is for the government to adopt the perspective of an organization like CAN when that perspective is an attack on constitutionally protected religious practices and beliefs. Over the past several years, major religious scholars and leaders have attested to Pastor Alamo’s deep religious convictions, whether or not they agree with these convictions. At the same time, CAN’s “cult/brainwashing” construct has been debunked by the American Psychological Association, the Society for the Scientific Study of Religion, and the American Sociological Association. Furthermore, the courts have repeatedly ruled that anti-cult and brainwashing testimony is inadmissible in court because it does not rely upon a generally or even substantially accepted scientific foundation.

The IRS, however, never consulted with religious scholars or leaders to determine the validity of Pastor Alamo’s religious theories, or, for that matter, CAN’s theories. They ignored a Supreme Court decision, which recognized the legitimacy of the church, and they ignored the protections provided to First Amendment activities, against government interference or persecution. The IRS completely disregarded the missionary activities of the church, and the fact that the church provided food, clothing, lodging, schooling, and jobs for its followers. The church’s good works, such as taking young people off drugs, and giving them faith in God and a reason to live, were also completely ignored. The IRS spent close to 20 years devising (and imaginatively building) a criminal case against Pastor Alamo.

The IRS launched its investigation. They initiated two criminal investigations of Pastor Alamo, the first from 1973 to 1975, and the second from 1977 to 1980, both of which were dropped after no criminal liability was found. Yet this didn’t stop the IRS—they initiated a third investigation.

In the middle of its criminal investiga-

tion, two former church members, Robert and Carey Miller, hooked up with CAN and its attorney Peter Georgiades, and sued the church for supposedly stealing their trucking business. In actuality, the Miller brothers had been forced to leave the church after it was discovered that they embezzled over \$100,000 of church money. However, the judge in the trial was apparently taken in by a frenzy of “cult hysteria” and sensationalized hostile news accounts about Pastor Alamo, and took the case to trial without Pastor Alamo or any representatives from the church present. He issued a \$1.4 million default judgement against Alamo, stating that church workshops and businesses, including the trucking business, were “alter egos” of Pastor Alamo. In other words, Alamo followers were brainwashed, and Pastor Alamo controlled all church-run activities.

After the trial, the government went a step further and indicted Alamo for threatening to kidnap the judge in the case, Morris S. Arnold. The government literally based their case on one newspaper account. Alamo had merely publicly criticized the judge’s decision, but the media hype was bordering on hysteria. The case went to a jury trial, and Alamo was immediately acquitted.

The Millers were to become the government’s key witnesses against Pastor Alamo. And, as we will see later, the IRS withheld from the defense its financial relationship with the Millers.

### **IRS Storms Church Property**

With this as a backdrop, in June of 1990, the IRS issued a jeopardy assessment, claiming Pastor Alamo owed \$745,000 in personal income tax for the years 1977-1980, and church-owned workshops owed \$5 million in corporate income taxes, and \$1.6 million in unpaid employees’ withholding taxes. On June 11, the IRS seized church property in Nashville, Tennessee, including the famous “Alamo of Nashville” store along with its inventory, and church records. Alamo challenged the IRS in court and Judge Thomas Wiseman abated the seizure, and ordered the merchandise and records returned. However, instead of returning the property, the IRS turned everything over to the Miller’s attorney, Peter Georgiades, toward the \$1.4 million judgement.

Even though more than a million dollars worth of property and merchandise had already been seized, the IRS staged a

second raid. On February 13, 1991, 60 U.S. Marshals with guns drawn, accompanied by Peter Georgiades and IRS officials, stormed the church’s Alma and Georgia Ridge, Arkansas communities, where over 200 families lived. They confiscated their homes, businesses, personal possessions, and all church property, including two large office buildings containing all church records from the beginning of the ministry to the present. An estimated \$50 million worth of property was taken. Several hundred families, including countless young children, were thrown out on the street, with only what they could carry. They lost all their personal belongings—their private homes, furniture, clothing, all their cash, food, toys, school materials, etc. One can only speculate that the government viewed these children as “worthless brainwashed zombies” who did not deserve a roof over their heads.

The church made seven legal attempts in five different courts to get back their records in order to properly defend Pastor Alamo. They failed. The government disingenuously claimed that the church abandoned the records. However, church members were not allowed back on church property to get the records. Armed guards were at the gates, telephone lines were cut, and offices were sealed.

### **Newly Discovered Documents Expose IRS Abuses**

The Alamo Christian Churches recently received approximately 40,000 pages of IRS documents through the discovery process and through FOIA requests.

1. New IRS documents make plain that the IRS prosecuted Alamo because they decided he was a “cult” leader and not a real religious leader.

The IRS’s attitude toward Alamo was made clear at an IRS policy meeting of 6/7/90.

IRS Group Manager Ed Campbell counselled 16 fellow agents on how to deal with “cults” and on “the nature of Tony Alamo’s organization’s followers as to their cult, brainwashing nature.” (Page 24003)

The IRS issued a “background” paper on the Tony and Susan Alamo Foundation which stated: “Through brainwashing, Tony and Susan Alamo required the associates to provide increasing amounts of free services to the Foundation...” (p. 53255)

IRS documents reference meetings between IRS agents and Cynthia Kissner, Chair

of CAN, Priscilla Coates, Director of Los Angeles Chapter of the Cult Awareness Network, and the Cult Committee of the Jewish Federation. (p. 51399, 51506, 52390-2, 52395-6, 52387-8-9, 51419-61, 58423-58425)

The IRS, however, obviously recognizing the First Amendment implications of their cult-baiting, agreed to have the term "cult" stricken from the court records. Nonetheless, the cult/brainwashing construct dominated the trial and was used by the probation officer to write Pastor Alamo's Pre-Sentence Investigation report (PSI). The probation officer inserted every unsubstantiated allegation made against Pastor Alamo by members of CAN. The PSI has plagued Alamo through the prison system. He has been de facto jailed for crimes he has never been accused of or tried for in a court of law. He has been denied parole because of allegations in the PSI, and prison authorities refused to move him to a prison camp because of the PSI.

2. Newly discovered documents prove that the prosecutor knowingly concealed exculpatory material that he had a duty to disclose.

Robert and Carey Miller, crucial government witnesses, submitted applications to the IRS for reward money. Applicants submitted Form 211 to supply information to the IRS in exchange for a portion of the taxes, penalties and fines recovered as a result. The prosecutor, Assistant US Attorney J. Christopher Belcher, failed to notify the defense. If the jury knew that the Millers were getting \$21,000 each for assisting in Alamo's conviction, they may have listened to the brothers' testimonies differently, and would have gotten a more complete picture of why they were testifying. As it was, the jury had mixed feelings, and took three days before issuing a verdict.

During the trial, Prosecutor Belcher knowingly elicited perjurious material and misleading testimony from these government witnesses. Belcher asked Robert Miller and the two IRS agents responsible for the investigation, Larry Howlett and Charles Beauregard, whether they knew of any deals made with government witnesses. All three witnesses denied these accusations. This testimony was false. All the witnesses knew it was false, and the prosecutor knew it was false.

3. New documents expose that the gov-

ernment misled the jury by portraying Alamo as an obstructionist in its efforts to investigate him and the MSC for withholding the church's financial ledgers. New documents show that the IRS agents lied and were in possession of the ledgers long before the trial.

During the trial, Prosecutor Belcher asked Agent Howlett if he ever received any ledgers from MSC. Howlett answered, "No, sir." Newly discovered documents prove that the IRS had recovered these records from the church. Howlett knew this to be true, and Prosecutor Belcher actually had these ledgers in his custody before the trial. Yet, the government portrayed Alamo as attempting to derail its investigation by the IRS alleging they were unable to retrieve ledgers from the church. Judge McCalla chose to believe IRS agents and used Alamo's supposed failure to turn over these ledgers as the major reason for sentencing him to the maximum time allowed.

A notation in Howlett's IRS Case Chronology Record on February 22, 1991, reads: "There are more ledgers than expected. ...To safeguard all the ledgers and journals, we moved all ledgers and journals...and sent them to the IRS office and stored them in their property room." (p. 51380-2)

In a July 21, 1993 IRS memorandum written by Howlett to case file, he indicated he possessed MSC ledgers and that prosecutor Belcher knew about them, "I explained that there was one such box, and that was box 16 containing the general ledgers. I mentioned that I was through with ledger [sic] and as far as I was concerned they could take them, however, they were under the control of Chris Belcher."

In an October 3, 1990 letter to Alamo Attorney Neal Pendergraft, Howlett acknowledged that the ledgers had been received for some church activities. Alamo had no knowledge of such an agreement. Documents further show that arrangements to move the records were done with the assistance of US Marshal Rick Bean. (2/21/91)

4. New evidence reveals that the prosecutor failed to turn over IRS memoranda of previous investigations of Alamo and MSC, which were discontinued for lack of wrongdoing.

The IRS did not reveal information of prior IRS investigations of Pastor Alamo that should have been turned over in pre-trial discovery. Such evidence would have

allowed the defense to explore why previous investigations did not produce formal charges of criminal or civil liability and would have supported the defense's allegations of government harassment.

The IRS also did not reveal a 9/23/82 memorandum by the Civil Rights Division of DOJ that a DOJ/FBI criminal investigation of Alamo for involuntary servitude was dropped after concluding there was no basis to pursue criminal charges.

5. New evidence exposes that the IRS hid pertinent interviews with Alamo accountants from the defense.

The IRS conducted two interviews with Alamo's accountant in 1981. IRS notes establish that the accountant knew of no wrongdoing. On 3/6/81, IRS Agents Erickson and Clarke interviewed two New York CPAs, Arthur Appleman and A.B. Wiener who had worked on Alamo's financial books. Appleman stated that during the course of the firm's work, nothing was brought to his attention indicating that Alamo was paying personal expenses from Foundation funds, and that "nothing was brought to his attention regarding improper handling of cash receipts." While not directly related to the years in question, it could have helped Alamo's attorney prepare more thoroughly for cross-examination of former church members and in terms of possible witnesses for the trial.

IRS documents show that on 10/01/90, Agent Dan Brautweiller contacted CPA Bill Bealle who had done work for the Tony and Susan Alamo Foundation (TSAF). Bealle stated that he did not feel Alamo was required to file with the IRS. The content of this interview was withheld from the defense.

The IRS quotes from an interview with former TSAF attorney Stanley Rader: "We considered [church] associates to be volunteers; and businesses were rehabilitation facilities and Form 990-T would not be required."

6. Agents Howlett and Beauregard testified that no deals were made with any witnesses. Besides Robert and Carey Miller, at least three other witnesses who agreed to cooperate with the IRS filed for reward money.

These witnesses included, Chris Coie, the estranged daughter of Susan Alamo. IRS documents reveal that the IRS worked with Chris Coie for 17 years.



Another witness was Elizabeth Caldwell (a former wife of Alamo). Howlett wrote of his efforts to retrieve her furniture, which had been taken along with hundreds of others when the IRS raided church property. (p. 23877)

IRS notes reveal that they gave immunity to Diana Williams at her grand jury testimony in Western District of Tennessee, March 10, 1993. (p. 51369-71) Williams testified against Pastor Alamo.

7. IRS documents expose that agents knew, but did not disclose, that information they received from former disgruntled church members was less than reliable.

Howlett wrote that the [church's] Tyne Blvd. house "did not look as good as witnesses had said that it would." Former church members claimed the Tyne Blvd. property was a mansion, and that Alamo lived a lavish lifestyle. (p. 23975)

Dave Kroopf, a former church member, stated in an affidavit to the IRS, that Alamo had guns on various church sites. IRS agents discovered this not to be true, nonetheless, relied on Kroopf for important information regarding church business.

The IRS relied on information from a

private investigator hired by the Millers and Elizabeth Caldwell. The investigator claimed that Alamo had fled the country with large sums of money. The IRS never checked the information, and used this as an excuse to levy a jeopardy assessment against Alamo. All the merchandise at the church's Nashville store was seized. While the judge ordered the assessment abated, and ruled that there was no basis for it, the merchandise was never returned. (p. 51401-2, 23872-23882)

The IRS relied on pertinent information from Chris Coie, Susan Alamo's estranged daughter whom she had disowned. Coie's accusations had to be suspect when she claimed that her mother did not have cancer and was using it as a ploy to solicit money from sympathetic people. Susan Alamo died of cancer in 1982. At one point, based on Coie's recommendation, a federal judge ordered a doctor to release Mrs. Alamo from a hospital the day before her death. The doctor refused.

8. IRS documents reveal that agents used "persuasive means" to get witnesses to talk.

Documents expose that the IRS met several times with Birgitta Gyllenhammer

(a former Alamo wife) to convince her to reverse her decision not to talk with them. While there is no mention of how Gyllenhammer suddenly became a government witness, there is a handwritten note from Howlett reminding himself to check her 1040s. Gyllenhammer had substantial tax liens on her clothing business. (p. 51453-55, 51459, 61570-61572)

In another instance, Howlett wrote, "I explained to him [Larry LaRoche, a former church member who refused to cooperate with the IRS] that my purpose was to determine who benefited from monetary transactions in which he was involved and to determine the source of the funds." Howlett later wrote, "I explained that by having an explanation of the fund transfers we wouldn't have to prepare tax returns on him individually." The IRS did not reveal the content of their interview with LaRoche to the defense, which could have impeached testimony from CAN witnesses.

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# PASTOR ALAMO, A VICTIM OF OUTRAGEOUS IRS CONDUCT

October 1, 1997

"Congress only exposed the tip of the iceberg," said Pastor Tony Alamo. "I am in prison because the IRS lied about me and my church, relied on preposterous and fabricated tales from a notorious anti-religious group, the Cult Awareness Network (CAN), withheld material from my attorneys that they were legally bound to reveal, offered rewards to get witnesses to cooperate, threatened several witnesses, and lied under oath in a court of law in order to cover up these abuses."

Pastor Alamo continued, "The government relied on false information from the Cult Awareness Network to murder innocent men, women and children in Waco, and they relied on these same liars to falsify charges against me. The IRS used the Cult Awareness Network, a professional fabrication company, to prosecute innocent

churches. And their chief fabricator was Peter Georgiades, a Pittsburgh lawyer. The government even allowed this scurrilous organization to literally write my Pre-Sentence Investigation report (PSI). Worse, the Parole Board adopted CAN's anti-religious fabrications causing me not to get parole or to go to a minimum security facility. No one I ever spoke with has ever heard of an outside organization being able to influence a PSI, but the so-called Justice Department allowed CAN to load my PSI with blatant lies. CAN made their money by trying to destroy churches and God-fearing people.

"We all cheered when a jury found them guilty of kidnapping and religious persecution, and they were forced into bankruptcy and finally closed.

"Now, we all watched this past week as Acting Commissioner Michael Dolan and

other IRS agents admitted in Congress that they bald-faced lied and fabricated evidence that ruined people's lives, their reputations and businesses," said Pastor Alamo. "One IRS agent even admitted that the IRS is responsible for numerous suicides of innocent Americans. I am an innocent victim of the IRS. President Clinton should grant me an immediate pardon, and if the government wants to right the wrongs, they should restore the church's stolen properties and make restitution on the businesses that were destroyed."

The hearings provided a wealth of IRS horror stories. For example, the IRS went after a church in Conklin, NY, after it had warned citizens in an ad that voting for Clinton would be a sin. "The same thing happened to me," said Pastor Alamo. "A 20-year now-retired veteran of the IRS made

clear in the hearings that all the agents knew what organizations to go after. They didn't need a call from the President. After I did an exposé on President Bush, our church's tax-exempt status was taken away, our properties and businesses stolen," said Alamo. "What is more, I was living in Los Angeles when I was falsely arrested. I was transferred to Memphis, Tenn., an area I had no relationship to, where Bush-appointed Judge McCalla presided over my trial."

IRS agents confessed that they went after high-profile cases as trophies to bag. "I was such a high-profile case. The Lord, through my wife Susan and I, built a highly-anointed of the Holy Spirit Christian world-wide ministry, which the IRS made controversial by using CAN's fabrication of us and what we were doing in the Lord's service," said Alamo. "The government constantly relies on their fairy tales and nightmarish interpretations of us. And these days, it seems it's easier to sell fiction to the public than the truth. But the truth is, we had won many souls to the Lord, and I continued the Lord's work after Susan's death. We built homes for our parishioners, opened schools, and taught young people skills. The IRS took this away because some opportunistic agents decided I was a good high-profile publicity prize. The lives of thousands of good Christians were meaningless to these people. The following are just a few examples of how the IRS used threats and lies to falsely convict me."

- The IRS accepted on face value the false information and testimony from the Miller brothers who stole \$100,000 from the church. When they were discovered, the Millers deserted their wives and children and ran to the Cult Awareness Network who then provided them with legal assistance. The Millers and CAN were the IRS's main source of the lies told about Pastor Alamo.

- False allegations and anti-religious attacks on the church made by the Millers and their CAN attorney Peter Georgiades dominated a trial during which neither Pastor Alamo nor any church member was present. The judge believed CAN's lies and rendered a default judgement against Pastor Alamo. This verdict was used by the IRS as an excuse to seize church properties that did not even belong to Pastor Alamo. Hundreds of

men, women and children were thrown off their properties at gunpoint in the middle of winter. Their vehicles and cash were stolen, phone lines cut, the cafeteria closed, and food was confiscated. This same tactic was used at Waco with deadlier results. At the same time, all the church's books, records and receipts were stolen, depriving Pastor Alamo of his own records to substantiate his defense. Indeed, the IRS conducted several prior investigations of Pastor Alamo in which he was exonerated after they audited his books and records. It wasn't until after the records were confiscated that the IRS was able to bring charges.

- The government waited 254 days past the Statute of Limitations to indict Pastor Alamo. Despite an initial recommendation by Memphis Magistrate Brown that the felony count against Pastor Alamo be dismissed, Judge McCalla, a Bush appointee, denied the recommendation.

- Birgitta Gyllenhammer, a government witness, an heiress to the Volvo Automobile Company and a princess of Sweden, who had been close to the church at one point, was threatened by the IRS that if she didn't cooperate and testify against Pastor Alamo she would be audited and they would impose fines on her, thus forcing her to lose her \$3 million home and her multi-million dollar fashion business. She falsely testified in court that Pastor Alamo was giving her \$45,000 a month for one year. No receipts or cancelled checks were ever produced.

- On the day Alamo properties were being auctioned (February 6, 1991), some church volunteers went to one of the church's properties. As they were pulling into the driveway, federal agents came out of hiding, and at gunpoint, screamed at them to get out of the car. The agents then threatened them (according to court testimony of a volunteer) "that if they kept following Tony Alamo, they would be as full of bullet holes as Alamo was going to be." The agents proceeded to mock the volunteers for, in their words, "pretending to follow God."

- Elizabeth Caldwell, Pastor Alamo's former wife, was told by IRS agents that unless she was willing to divorce Alamo and publicly malign his character, she would never see her two children again or gain their custody. Caldwell testified falsely against Pastor Alamo, and admitted to working with the FBI to help prosecute him.

- While IRS agents testified in court that Pastor Alamo impeded their investigation by refusing to provide them with any of his financial ledgers and records, recently disclosed IRS material gotten through FOIA, proves that IRS agents lied on the stand. The IRS's own records reveal that they confiscated and placed in IRS storage all of Pastor Alamo's financial ledgers and journals, a fact that Alamo contended from the beginning of the investigation.

- Nonetheless, Judge McCalla used the IRS's false testimony fabricated for them by CAN to sentence Alamo to the maximum term possible.

- IRS agents did not disclose to the defense favorable statements from witnesses that they interviewed. The IRS withheld interviews with certified public accountants and attorneys, which would have substantiated Pastor Alamo's good faith belief that he had complied with all tax obligations. This evidence would have impeached testimony by government witnesses.

- FOIA documents further reveal that IRS agents used threats to intimidate witnesses. In one IRS memorandum, agents Howlett and Beauregard told a witness that if he did not cooperate with them, they would go after him rather than Pastor Alamo. They threatened him a second time, telling him that unless he cooperated, they would prepare tax returns on him individually.

During Pastor Alamo's trial, IRS Agents Howlett and Beauregard lied on direct examination by IRS prosecutor Chris Belcher, testifying that they did not offer any witnesses immunity. However, IRS papers show that Belcher and the IRS agents had granted witnesses immunity and did not reveal this prior to the trial.

- The IRS began an examination of Music Square Church in December, 1989. The IRS has a two-year legal time limit to complete any examination. However, it waited nearly seven years, until April, 1996, to issue a Final Adverse Determination Letter retroactively revoking the church's tax-exempt status. The church is challenging the IRS's unlawful decision, and the case is presently pending in the US Federal Claims Court.

In response, Pastor Alamo noted, "It seems that the IRS changes the government's rules whenever they please, and their own rules as well. It is on record that

the IRS tax book is five times larger than the Bible, and it's filled with countless loopholes. It's hard for any citizen to understand—it shouldn't be this complicated.”

• Unbeknownst to Pastor Alamo, his attorney, Jeffrey Dickstein, was under possible indictment from the IRS as a tax protester. The IRS granted Dickstein immunity during the trial, rendering his defense less

than effective. Even so, the jury was hung for three days after hearing Pastor Alamo testify, before issuing a verdict.

“I pray that Congress will not only investigate the IRS, but prosecute the guilty as well. No one is above the law—not Congress, not the Senate, not the President, no one. I am currently in prison for the gospel by frauds committed by the IRS, framed for

them by the Cult Awareness Network. (Now I'm released for about 9 years.) I ask all my fellow Christians to demand that Congress end this fraud committed by the IRS, investigate my case, and seek an immediate presidential pardon. Let's hope Congress takes strong action against IRS abuses for it's obvious that the taxpayers, the voters, have had enough,” concluded Pastor Alamo.

## **Pastor Alamo railroaded to prison—Prosecutor Chris Belcher hides books that would have proven Tony Alamo innocent.**

**When the facts of this were shown to Memphis Federal Judge McCalla he refused Pastor Alamo a new trial.**

# **ALAMO PROVEN INNOCENT**

No one is surprised when government officials lie—in this case we're talking about the IRS. The IRS is well-known for its harassment of American citizens. These abuses were most recently documented in congressional hearings. But what happens to the numerous people whose lives have been ravished by the IRS?

Pastor Tony Alamo, head of the Alamo Christian Ministries, was convicted in 1994 of tax abuse and spent four years in prison because of IRS lies. The IRS stole church property, threw hundreds of church families out of their homes, confiscated their personal property, and totally disregarded the most cherished of American freedoms—religious freedom—the right to choose a religion of one's personal beliefs.

In the 1980s and early 90s, the IRS had come under the influence of a blatantly anti-religious, now defunct organization, the Cult Awareness Network (CAN), whose sole purpose was to destroy religions that they deemed as “cults.” The IRS, always willing to believe that Americans would conceal taxes owed, adopted the preposterous claims against Pastor Alamo, of former, disgruntled, Alamo church members who were out for revenge after being kicked out of the church for lying, stealing and/or drug abuse.

The IRS set out to prove that Pastor Alamo and his church were a sham, that Pastor Alamo kept all church funds for his sole benefit, and that church members were mindless, brainwashed followers. The IRS ignored the good works of the church, disregarded statements from church mem-

bers, and discarded supportive statements from numerous church and community leaders. The IRS didn't even consider the fact that they might be trampling on Pastor Alamo's First Amendment rights. They were out to convict. They only had one problem—they had to prove their case. The IRS had conducted two previous investigations of Pastor Alamo, but found no evidence of criminality. So, this time, the IRS resorted to withholding evidence from his lawyer, misleading the defense, and lying in a court of law.

It is now five years after his conviction, and the church has obtained irrefutable proof of Pastor Alamo's innocence. It's time to set the record straight.

Over the past year, the church has obtained new documents and information from depositions and Freedom of Information (FOIA) requests from the IRS's civil case against Music Square Church (MSC). Based on this new evidence, well-known civil rights attorneys Ron Kuby and Eric Lieberman, filed a motion in April 1998, to vacate Pastor Alamo's sentence asserting that his due process rights had been violated. The case charges the government with obstructing justice by concealing exculpatory material that they had the duty to disclose to the defense, charges IRS agents with giving false testimony, and charges the prosecutor with knowingly eliciting perjurious and misleading testimony from government witnesses.

In November 1998, the government issued a response to Alamo's motion to vacate his sentence (Plaintiff United States'

Answer In Opposition to Defendant's Motion to Vacate Sentence...) that covers up their original lies with more lies, and answers Pastor Alamo's charges with ambiguous, vague statements. But the more the government lies, the more they expose the fact that they perjured themselves and trampled on Pastor Alamo's due process rights. A look at the new documents concerning just two of the many government fabrications tells the real story. Below details the fact that the government lied about possession of Alamo's financial ledgers, and made secret government deals with witnesses while claiming otherwise.

### **The Financial Ledgers**

During Pastor Alamo's 1994 trial, the government claimed that he refused to hand over his financial ledgers, thereby willfully obstructed the government's investigation. They used the absence of the ledgers to discredit Pastor Alamo with the jury. And the judge, believing that Alamo attempted to thwart the investigation by hiding the ledgers, sentenced him to the maximum prison term.

In early December 1998, the church found over 700 pages of its original general financial ledgers in the government's case files. The finding of these ledgers prove conclusively that the government had the ledgers in their possession at the time of the trial. The ledgers were independently verified by an expert, who is both an accountant and an attorney, who corroborated that “these documents were clearly ledgers and nothing else.”

Pastor Alamo has always maintained that



the government had taken the church's financial ledgers after they had raided the church's Georgia Ridge community. But during the trial, Alamo was called a liar, and the prosecutor skillfully used this against him with the jury. Church minister Don Sweat had even copied some of the ledgers from the IRS offices in Nashville before the trial. When the defense produced these copies at the trial, the government suggested that the defense manufactured them just for the trial. The intent was obvious, to make Alamo sound devious.

But it was the government who was devious. They had the ledgers all the time.

In addition to the actual ledgers, the church recently discovered several other documents in the IRS files referencing government possession of ledgers. For example, found in Agent Larry Howlett's "Case Chronology Records" was one of the more incriminating documents proving that Howlett lied during the trial. In a February 1991 statement Howlett writes:

"With the assistance of Rich Bean of the Marshall service, we looked through the file drawers and shelves [of Music Square Church] for ledgers. Here were more ledgers and journals than we had expected. To safeguard all the ledgers and journals, we moved all ledgers and journals to the IRS office and stored them in their property room."

In its November legal response, the government tries to write off Howlett's statement, by saying that he really didn't mean to use the term "ledgers," but meant instead to say "journals," and that he often confused the terms "journals" and "ledgers." (The government admitted to having journals.)

The government defends this claim by quoting a rather specious exchange between prosecuting attorney Chris Belcher and Howlett that occurred at the trial (government response, #47, page 13):

Belcher: "Did you ever get any journals from representatives of Music Square Church?" Howlett: "No, sir I did not." Belcher: "You did not get any journals?" Howlett: "I got journals, excuse me, I'm sorry." Belcher: "Did you ever get any ledgers?" Howlett: "No, sir."

Howlett is not confusing the term's "journals" and "ledgers" as the government would like us to believe. Rather, in light of the new evidence, it is more likely that Belcher had to remind Howlett of what he

was supposed to say. The government's response falls flat on its face. Agent Howlett was a 25-year veteran of the IRS and was a certified public accountant at the time of the trial. He fully understood the distinction between "journals" and "ledgers" and their critical importance to the case.

One of the most condemning documents exposes that the government consciously removed (expunged) all references to the ledgers in the documents that they did disclose to the defense. The church discovered in Howlett's "Chronology as to Efforts to Secure Records," several statements that reference possession of the ledgers. Yet, this same document was given to Alamo's attorney at the time of the trial without a single reference to the ledgers. Most disturbingly, the church found another document that confirms that prosecutor Belcher actually oversaw Agent Howlett's revisions.

Confronted with these documents at a December 14, 1998 deposition on the MSC case, Howlett admitted that he had revised the documents he gave to the defense for trial.

Agent Howlett also admitted for the first time to having possession of the ledgers before Pastor Alamo's trial. Howlett acknowledged that as a close associate of prosecuting attorney Belcher, he too had seen the documents prior to the trial.

Agent Howlett's deposition and written statements are a clear admission of perjury and obstruction of justice. These newly discovered documents would have resulted in the impeachment of Mr. Howlett's obviously false testimony. Indeed, it is likely that there would not have been a trial in the first place.

### **Reward Money and Government Deals**

The government claimed that they never made any deals with their witnesses. They testified to this fact, and the witnesses testified to this fact. However, five years after Pastor Alamo's trial, newly discovered documents prove that the government attempted to cover up the fact that at least two of its key informants, Robert and Carey Miller, who provided significant testimony at Mr. Alamo's trial, filed Form 211, applications for reward money. The government hid this exculpatory material from the defense, preventing Alamo's attorney from seriously questioning the motives and credibility of these two key government witnesses.

The government relied heavily on the

Miller's testimony to "prove" its case that Alamo had absolute control over church members and its businesses, and that he had altered church financial records in order not to pay taxes. If the jury knew that the Miller brothers were trying to get \$21,000 each for testifying, they certainly would have been better able to assess their testimony and their credibility.

During his October 1998 deposition, Agent Howlett contradicted his trial testimony and admitted that both Carey and Robert Miller submitted Form 211s to the IRS, that he had submitted these forms to Agent Beauregard, and that the prosecutor Belcher knew of this.

The cache of newly received IRS documents also yielded a 1991 affidavit by Carey Miller stating that he had submitted Form 211 to the government in 1990. Miller also wrote that he had asked IRS Agent Brauweiler about the reward at a follow-up meeting some six months later.

Nonetheless, the government sticks to its story, and in its November response writes numerous pages attempting to show that the Millers "probably did not even apply for a reward." To prove their point, they rely on such vague terms as "to the best of Agent Beauregard's knowledge...and...Mr. Belcher is of the opinion...that the Millers never submitted Forms 211..." [emphasis added]. Despite these lapses of memory (more lies), there is nothing vague about the statements on reward money in these newly discovered documents.

Of course, the government can't verify its claims since they allege they have no idea where the Millers are today. However, in November 1998, in a pleading filed in Jacksonville, Florida, an attorney for the Millers wrote that Peter Georgiades, the Millers' attorney at the trial (and lawyer for CAN) had recently been in contact with the Millers. The attorney even listed the Millers' new addresses in the pleading.

The government also asserts that discussions concerning reward money were mentioned only briefly during a single meeting with the Millers and Georgiades on March 6, 1990. Georgiades submitted a false affidavit in October 1998 to bolster the government's case, stating that while there was some discussion about Forms 211 during the March meeting, he "does not recall if his clients filled out or signed these forms." Mr. Georgiades contradicts himself in his

own sworn statement in an unrelated lawsuit of 1991. The church found an affidavit in which Georgiades wrote, "After the hearing on March 6-7, 1990, Mr. Howlett, Beauregard and Brauweiler all came to my hotel room, at which time we gave Mr. Beauregard an executed IRS Form 211, Application for Reward for Original Information."

Nonetheless, the government claims that they have "no indication of the Millers ever receiving any reward money." Whether they received the money is not the point. The point is they applied, they thought they were going to receive the money, and it is the duty of the government to have informed Alamo's attorney of this fact.

### **Hundreds More Documents Prove Alamo's Innocence**

The church found numerous additional IRS documents which prove Alamo's innocence. Included are reports that expose that the government had indeed made deals with witnesses while they denied such deals. There were records of positive interviews with former church members who contradicted the government's allegations, and there is an interview with a former church accountant who testified to no wrongdoing. None of these were given to the defense. This is all exculpatory material.

Lies, lies, and more government lies to cover up the previous lies. Pastor Alamo served four years in prison because of gov-

ernment lies. It's time to stop the lies. It's time to clear his name and the name of the Alamo Christian Ministries.

It's time to stop living a worldly life. The Lord says that our lives are supposed to be hid in Him. We're with Him in God (Col. 3:3). When your life is in Christ, you're free from the cares of the world and you're free from death, Hell, and the grave. You're freed from temptation when you set your affections above (Col. 3:2). Set your affections on the things that are above. Hide your life in Christ now by saying this prayer:

### **PRAYER**

My Lord and my God, have mercy upon my soul, a sinner.<sup>1</sup> I believe that Jesus Christ is the Son of the living God.<sup>2</sup> I believe that He died on the cross and shed His precious blood for the forgiveness of all my former sins.<sup>3</sup> I believe that God raised Jesus from the dead by the power of the Holy Spirit,<sup>4</sup> and that He sits on the right hand of God at this moment, hearing my confession of sin and this prayer.<sup>5</sup> I open up the door of my heart, and I invite You into my heart, Lord Jesus.<sup>6</sup> Wash all of my filthy sins away in the precious blood that You shed in my place on the cross at Calvary.<sup>7</sup> You will not turn me away, Lord Jesus; You will forgive my sins and save my soul. I know because Your Word, the Bible, says so.<sup>8</sup> Your Word says that You will turn no one away, and that includes me.<sup>9</sup> Therefore, I know that You

have heard me, and I know that You have answered me, and I know that I am saved.<sup>10</sup> And I thank You, Lord Jesus, for saving my soul, and I will show my thankfulness by doing as You command and sin no more.<sup>11</sup>

You've just completed the first step in a series of five steps which are necessary to receive salvation. Your second step is to deny yourself and take up your cross daily and follow Jesus for the purpose of mortifying your flesh, that is, for putting to death your own will, your soulful self, and the world with all of its lusts. All these must be baptized into the watery death of Christ.

Step three is your resurrection from the satanic life of Adam unto the sinless life of Christ. Step four is your ascension into a position of authority to reign for God with Christ on earth, and the fifth step is to reign for God in Christ on earth to the end for the purpose of bringing about the kingdom of Heaven on earth. You must learn the Word of God, submit yourselves one to another, and do what the Word says so that the church and the world may see evidence of your submission to God's Word, His order, and His authority in and by you.

Praise the Lord. May God bless and reward you abundantly.

Yours in the wonderful name of Jesus,  
Pastor Tony Alamo

*Tony Alamo is probably the greatest patriot  
this country has ever known.*

1 Psa. 51:5, Rom. 3:10-12, 23 2 Matt. 26:63-64, 27:54, Luke 1:30-33, John 9:35-37, Rom. 1:3-4 3 Acts 4:12, 20:28, Rom. 3:25, I John 1:7, Rev. 5:9 4 Psa. 16:9-10, Matt. 28:5-7, Mark 16:9, 12, 14, John 2:19, 21, 10:17-18, 11:25, Acts 2:24, 3:15, Rom. 8:11, I Cor. 15:3-7 5 Luke 22:69, Acts 2:25-36, Heb. 10:12-13 6 I Cor. 3:16, Rev. 3:20 7 Eph. 2:13-22, Heb. 9:22, 13:12, 20-21, I John 1:7, Rev. 1:5, 7:14 8 Matt. 26:28, Acts 2:21, 4:12, Eph. 1:7, Col. 1:14 9 Matt. 21:22, John 6:35, 37-40, Rom. 10:13 10 Heb. 11:6 11 John 5:14, 8:11, Rom. 6:4, I Cor. 15:10, Rev. 7:14, 22:14

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