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Vietnam vet-turned lawyer wages 'guerilla war' with IRS

Renegade attorney Don MacPherson conducts a 'guerrilla war' campaign

IN DEFIANCE of the IRS

You wouldn't expect a former Vietnam Green Beret officer turned lawyer to urge you to stand up to the Internal Revenue Service, but one Phoenix, Arizona attorney is.

Don "Mac" MacPherson, a lawyer certified in criminal defense and tax law and known for his commando tactics in the courtroom, has just written a book giving readers an idea not only of how to have their day in court, but to win it as well.

Tax Fraud & Evasion: The War Stories is not a how-to book, however. It details 17 stories of people who beat the IRS in court using determination and a fearless attitude. As MacPherson writes, it is "about people, their beliefs, courage and stand."

Some of MacPherson's stories: An Arkansas woman who did not file a tax return for 18 years beat IRS criminal charges. An Iowa pig farmer charged with willfully filing five false tax returns. A Texas housewife who charged IRS agents with trespass defeated obstruction of justice charges. A Boston businessman saved over \$100,000 in tax fraud penalties.

The stories are in line with MacPherson's belief, bred during one and one-half years as an infantry commander in the Vietnam War, that battles should be fought guerrilla-style, with any means at hand.

"I was a patriotic American willing to die for my country," said the West Point and Oklahoma City University-educated MacPherson during an interview in Las Vegas. "Now I'm willing to protect people from the IRS's abuse of power."

MacPherson represents among others former Arizona Governor

Evan Mecham (he is confident the controversial ex-governor will overturn his impeachment) and convicted assassin James Earl Ray (whom MacPherson said was probably framed for the assassination of the Rev. Martin Luther King).

He considers the present government "a monster," and the IRS akin to the gestapo. Within his scenario, the public is the "beastmaster" who must dispense with any fear when dealing with the IRS.

"There's no justice except that which you obtain through your own efforts.

"A lot of people think that if their tax return isn't just right they'll go to jail," said MacPherson. "If you comply with the law, you shouldn't be fearful. You should sleep well at night."

Phoenix lawyer A. Melvin McDonald, a former U.S. attorney who successfully prosecuted two of MacPherson's clients on money laundering charges in 1982, attested to MacPherson's tax law expertise, though he dismissed any notion of commando style.

"He was very low-key, very competent," said McDonald. "His pitch even back then was, 'Here's a guy unafraid going up against the IRS.'"

Kirk McCarville, MacPherson's current legal partner, said MacPherson is "as good as any (tax lawyer) I've ever worked with, against or seen."

MacPherson acknowledges that the IRS is a government agency that has its own stamp, occupies federal buildings and can write its own regulations. In short it is powerful. But he also thinks that the "mystique" of the

IRS is overblown. The fear that agency instills in those who receive audit letters is a big part of its strategy, MacPherson said.

The IRS wins about 86 percent of the cases they prosecute criminally," said the dapper, tanned MacPherson. "If they lose too many of their cases then they've got a problem. So they hide behind the mystique that they're omnipotent.

So why is this decorated war hero acting like a rebel?

"A lot of people think I'm an enigma," said MacPherson. "But there's a difference between our government and our country. The country is the people, the government only the bureaucracy in place at the time."

MacPherson's published *Tax Fraud & Evasion: The War Stories* by himself, he says, because he was in a hurry and didn't want to put the manuscript in the hands of an editor who would have cut passages he considers important.

The only way to obtain the \$17.95 list price book is to phone his law office at 800-BEAT-IRS.

The first two chapters read like an army primer for surviving the fungus-infested jungle and learning guerrilla techniques. In one passage, he writes: "It was 4 November 69 and we were in the coastal area, where a Navy barge containing 300 claymore mines had washed ashore, captured by the VC. That young kid had been in country only two weeks when he stepped on the detonation device buried on the sandy trail."

MacPherson acknowledged that once he started writing the book, the process became as much cathartic as informational.

"I promised to write a book on tax evasion, but like most veterans, I put (my Vietnam experience) in the closet for 15 years. I had a lot of guilt for coming back alive and in one piece."

He said that he is angry that tax revoltors aren't accorded the same status as those who fought for civil rights. There is some reason for his touchiness on this issue, since he feels the government has treated him as a

subversive.

He cites two instances of this: In 1971 he and a private detective he hired, were followed by men he believes were IRS agents. In 1982, while attending a Houston symposium on tax law, two undercover Treasury Department agents took notes and tape-recorded the event. He sued the government over the latter instance, arguing that the IRS broke the Privacy Act of 1974. Though he lost the case in a U.S. Appeals Court in San Francisco, the court decided to review the question of surveillance of private citizens.

"I have to admit I felt intimidated. I felt fear," said MacPherson. "I questioned myself. Hey, I fought among booby traps and rice paddys. And then I got mad. If I'm going to feel fear I'm going to live in China or Russia."

MacPherson, who has tried cases in Las Vegas and 34 states, considers every day in court a continuation of his personal war. "To me the courtroom is combat. I'm still fighting the Vietnam War in the courtroom."

LAS VEGAS SUN
JULY 23, 1989