

# **LETTER BEFORE CLAIM**

## **FORMAL PRE-ACTION DEMAND**

**PRIVATE AND CONFIDENTIAL — BY EMAIL AND RECORDED DELIVERY**

**TO:** Daniel Marc Neidle / Tax Policy Associates Ltd

**FROM:** Iain Clifford (Pro Se)

**DATE:** 17th July 2026

**RE:** FORMAL NOTICE OF INTENTION TO COMMENCE FEDERAL LITIGATION IN THE U.S. DISTRICT COURT FOR THE DISTRICT OF WYOMING — DEFAMATION, TORTIOUS INTERFERENCE, AND RELATED TORTS — CLAIM VALUE: \$142,000,000 – \$289,000,000

**Mr. Neidle,**

This letter constitutes a formal Letter Before Claim served pursuant to the principles of fair notice and pre-litigation good faith. It is the final opportunity to resolve this matter before the commencement of federal litigation in the United States District Court for the District of Wyoming.

### **I. SUMMARY OF THE INTENDED ACTION**

I intend to file a Complaint in the U.S. District Court for the District of Wyoming against you, Daniel Marc Neidle, and Tax Policy Associates Ltd, seeking compensatory and punitive damages in the range of **\$142,000,000 to \$289,000,000**, together with injunctive relief, for:

- 1. Defamation (Libel)**
- 2. Tortious Interference with Contractual Relations**
- 3. Tortious Interference with Business Expectancy**
- 4. Intentional Infliction of Emotional Distress**
- 5. False Light Invasion of Privacy**
- 6. Civil Conspiracy**
- 7. Aiding and Abetting Conversion**
- 8. Abuse of Process**
- 9. Vicarious Liability (Respondeat Superior / Pinkerton)**

10. **Fraudulent Misrepresentation**
11. **Negligent Misrepresentation**
12. **Interference with Prospective Economic Advantage**

The claims arise from your persistent publication of knowingly false and defamatory statements about me, the Clifford Protocol, MLITR Research LLC, and the Republic of Old Souls (ROS) ministry, published on taxpolicy.org.uk, X (formerly Twitter), and LinkedIn between June 2024 and the present.

## II. THE DEFAMATORY PUBLICATIONS

The following publications are the primary subjects of the intended action:

| Date             | Publication                                                       | Key Defamatory Statement                                                     |
|------------------|-------------------------------------------------------------------|------------------------------------------------------------------------------|
| 8 June 2024      | "Matrix Freedom — the scam conspiracy theory"                     | Labelled me a "fraudster" operating a "scam"                                 |
| 24 June 2024     | TPA Website Update                                                | Called for FCA and police criminal fraud inquiry                             |
| 15 January 2025  | TPA Website Comments                                              | Labelled OID recoupment operators "legally illiterate" and "anti-tax cults"  |
| 30 July 2025     | TPA Website Update                                                | Characterised my jurisdictional defences as "nonsense"                       |
| 21 January 2026  | TPA Blog Comment Response                                         | Declared: "The 'recouping' is fraud... These people are scammers"            |
| 25 February 2026 | "Simon Goldberg and Empower the People"                           | Identified me as "one of the most financially successful sovereign citizens" |
| 17 May 2026      | "Iain Clifford Stamp's \$600m US tax fraud and its 3,000 victims" | Headlined a "\$600 million US tax fraud" with "3,000 victims"                |

# III. WHY THESE PUBLICATIONS ARE FALSE AND DEFAMATORY

## A. The Publications Are Factually False

### 1. "The recouping is fraud" — FALSE

The Internal Revenue Service (IRS) accepted, processed, and generated over **\$600,000,000** in official Wages and Tax Transcripts (WTT) via the Transcript Delivery System (TDS) in 2025 for member Foreign Grantor Trusts. The IRS restored the Electronic Filing Identification Number (EFIN 831xxx) and Centralized Authorization File (CAF 0317-3xxxR) of the authorised Electronic Return Originator, WK, on March 4 and April 1, 2026 respectively.

If the filings were "fraudulent," the IRS's own Frivolous Return Program would have rejected them at the e-file gateway. The fact that they were accepted, processed, and generated official federal transcripts is prima facie evidence that they satisfied the IRS's own validation requirements.

You were served with the official IRS IRMF Online Transcript System Summary for my foreign grantor trust (TIN: 98-6138781), showing nonpayroll federal income tax backup withholdings totalling **\$4,477,610**. You dismissed this official federal document as a "fantasy."

### 2. "Sovereign citizen" — FALSE

I have authored over **50 comprehensive technical research papers** for the Ecclesia Law Research Institute that explicitly debunk, denounce, and dismantle sovereign citizen and pseudo-legal ideologies as "meaningless nonsense" and "paper terrorism." You were served with these papers before publishing the "sovereign citizen" label. Your continued use of this label after being served constitutes definitive proof of actual malice.

### 3. "\$600 million US tax fraud" — FALSE

The \$600 million represents verified tax recoupments processed through the IRS's own systems. The members are **beneficiaries**, not "victims." The recoupments are administrative ledger adjustments under IRS Publication 1212, not fraudulent claims.

**The Clifford Protocol is not a "tax defier" scheme.** It is a fiduciary commercial reconciliation process that operates strictly within the IRS's own administrative framework, relying on the following statutory and regulatory authorities:

(a) **IRS Publication 1212** ("Guide to Original Issue Discount Instruments") mandates that any party holding an OID instrument as a nominee for the true beneficial owner must file a corrective

Form 1099-OID to report the income and withheld tax to that owner. Systemic investment banks routinely fail to issue these corrective forms for individual credit originators, instead reporting the OID income under their own omnibus accounts. The Clifford Protocol corrects this nominee misreporting — it does not fabricate claims.

(b) **IRC § 6048** classifies the 98-series Foreign Grantor Trust (FGT) as a recognised non-domestic fiduciary entity, distinct from any individual's SSN/ITIN-based "debtor" capacity. The FGT's 98-series EIN is assigned exclusively by the IRS Cincinnati International Unit, establishing a lawful taxonomic firewall that reclassifies the filer from "retail debtor" to "fiduciary creditor." The federal courts recognised this distinct status in *SEC v. Samuel Wyly* (SDNY Case No. 1:10-cv-05760).

(c) **UCC § 3-302 and § 3-203(b)** vest the trust with Holder in Due Course (HDC) standing over the original signature-originated negotiable instrument — the same commercial doctrine codified in Sections 29 and 31 of the UK Bills of Exchange Act 1882. The trust does not "cash a birth certificate"; it enforces a commercial instrument using black-letter commercial law.

(d) **Revenue Procedure 2002-26** (2002-1 C.B. 746) and the Internal Revenue Manual (IRM 5.1.10.5.3) recognise the taxpayer's absolute right to designate the application of voluntary payments to specific tax modules. The cross-modular transfer from Form 1120 to Form 945 is a lawful administrative reallocation of credits already held by the Treasury — it creates no new liability and imposes zero additional cost on the payer banks.

(e) The protocol is empirically distinguished from the schemes of convicted promoters such as Franzie Colaco (9-year sentence) and Ronald Brekke (12-year sentence), who operated via **SSN-based retail filings** that triggered automated TC-810/RC-4 frivolous-filer freezes. The Clifford Protocol operates exclusively through **98-series FGT EINs** filed by a licensed Electronic Return Originator (ERO) using IRS-approved professional software (TaxAct Professional) that has completed IRS Assurance Testing System (ATS) parsing requirements. The IRS's own systems accepted and processed over \$600 million in filings — generating official Wages and Tax Transcripts and 26-digit IRMF Document Locator Numbers that constitute ledger-verified proof of acceptance.

(f) The protocol is grounded in empirical economics confirmed by the **Bank of England Quarterly Bulletin (Q1 2014)** and the research of **Professor Richard Werner (2014)**, which establish that commercial banks create credit *ex nihilo* (out of nothing) at the moment of lending — meaning the biological signature is the originating force of the credit, and the bank is a nominee middleman, not a true lender advancing pre-existing capital.

A "tax defier" scheme seeks to unlawfully extract funds from the Treasury by fabricating withholding claims. The Clifford Protocol does the opposite: it redirects **real, verified backup withholding tax** that nominee banks have **already remitted** to the U.S. Treasury via their Form

945 modules (MFT 16) — as confirmed by the verified 945 deposits of JPMorgan Chase (\$13.5M), HSBC (\$72.1M), NatWest (\$55.7M), Barclays (\$18.6M), and Deutsche Bank (\$1.2M). The protocol does not invent tax liabilities; it corrects nominee reporting defaults under the IRS's own Publication 1212 framework.

#### **4. "Fugitive from justice" — FALSE**

I am in constructive exile pending an active appeal to the Court of Appeal (Criminal Division) of England and Wales (Case Refs: 202504306 B3 / 202504307 B3). The Perfected Skeleton Argument (7 July 2026) advances five grounds of appeal, including statutory discharge under POCA s.41(7B)(b), sentencing error (74% of the dissipation figure is unattributed), and procedural unfairness. I am not a fugitive — I am an appellant actively prosecuting a challenge to a contested order.

#### **B. The Publications Were Made With Actual Malice**

Under *New York Times Co. v. Sullivan*, 376 U.S. 254 (1964), a public figure must prove that the defendant published the statements with "actual malice" — knowledge of falsity or reckless disregard for the truth. The evidence of your actual malice is overwhelming:

1. **You published after receiving the evidence.** Between January and May 2025, you were served with 50+ technical research papers, the \$4.4M transcript, and \$600M in verified WTT data.
2. **You refused a public debate.** I invited you to a public debate on the technical merits of the Clifford Protocol. You ignored the invitation — demonstrating that you were not interested in accuracy but committed to a predetermined narrative.
3. **You published despite litigation warnings.** I served you with formal notices warning of a Wyoming lawsuit. You published your May 17, 2026 article anyway — without retracting or modifying any of your claims.

### **IV. THE HARM CAUSED BY YOUR PUBLICATIONS**

#### **A. Reputational Harm (Permanent)**

Your publications have globalised the "fraud" label, destroyed my professional credibility, stigmatised the ROS ministry, and created a permanent "digital scarlet letter." This damage is irreversible.

## **B. Tortious Interference — The Causal Chain to Sabotage**

Your publications provided the precise "ideological cover" that Amy Jo Sanger needed to justify the theft of **\$677,396.33** in PT ICS Remedy Consulting funds, the filing of **3,000 bogus Form 14039 Identity Theft reports**, and the fraudulent dissolution of OSN LLC to liquidate **\$300,000**.

Sanger's own defence in the SDNY interpleader action (Case No. 1:25-cv-08704-NRB) confirms the causal link. Her Rule 36 admissions (deemed admitted as a matter of law) conclusively establish she contributed \$0.00, holds zero beneficial interest, and fabricated trust indentures.

## **C. Delay and Disruption Damages**

The sabotage triggered by your publications caused \$600 million in verified recoupments to be frozen for 12+ months, re-filing costs of ~\$8,000,000, and member attrition representing ~\$100,000,000 in long-term pipeline loss.

## **D. Judicial Contamination**

Your publications, as an FCA proxy are designed to assist FINANCIAL CONDUCT AUTHORITY and have polluted the evidentiary environment in which the UK Court of Appeal is adjudicating my appeal.

## **E. Emotional Distress**

I have been forced into constructive exile, separated from my family, subjected to a 12-month sentence imposed in absentia based on unattributed evidence, and globally humiliated by your publications.

## **V. JURISDICTION**

The U.S. District Court for the District of Wyoming has personal jurisdiction over you pursuant to:

1. **The *Calder* Effects Test** (*Calder v. Jones*, 465 U.S. 783 (1984)) — You targeted Wyoming-registered MLITR Research LLC (Company No. 2025-001789709) and filed a formal complaint with the Wyoming State Bar on March 10, 2026.
2. **FRCP 4(k)(2)** — You have sufficient contacts with the United States as a whole.
3. **Wyoming has no Anti-SLAPP statute** — You cannot obtain early dismissal. The case will proceed to full FRCP 26 discovery.

## VI. WHY ORDER 34/2023 DOES NOT BAR THIS ACTION

1. **Standing is constitutional** — It depends on injury, not plaintiff status
2. **Fugitive Disentitlement is inapplicable** — *Degen v. United States*, 517 U.S. 820 (1996)
3. **I am not a fugitive under U.S. law** — *United States v. Bescond*, 4 F.4th 63 (2d Cir. 2021)
4. **The foreign order is non-self-executing** — *United States v. Tammy Fu*, 752 F.3d 188 (2d Cir. 2014)
5. **The contempt finding is under active appeal** — Case Refs 202504306 B3 / 202504307 B3

## VII. DAMAGES

| Head of Damage                                | Estimated Value                      |
|-----------------------------------------------|--------------------------------------|
| Reputational Harm (permanent)                 | \$50,000,000 – \$125,000,000         |
| Delay & Disruption (reframed \$600M/\$120M)   | \$35,000,000 – \$50,000,000          |
| Sanger Theft Consequential Damages            | \$600,000 – \$900,000                |
| Judicial Contamination                        | \$1,000,000 – \$2,000,000            |
| Emotional Distress                            | \$5,000,000 – \$10,000,000           |
| <b>Subtotal — Compensatory</b>                | <b>\$92,000,000 – \$189,000,000</b>  |
| Punitive Damages (\$2x\$ – \$3x\$ multiplier) | \$50,000,000 – \$100,000,000         |
| <b>TOTAL</b>                                  | <b>\$142,000,000 – \$289,000,000</b> |

## VIII. DEMANDS

To avoid the immediate commencement of federal litigation, I require you to comply with **ALL** of the following demands within **FOURTEEN (7) DAYS** of the date of this letter (i.e., by **24th July 2026**):

### 1. Retraction and Removal

(a) Permanently remove from taxpolicy.org.uk, X (Twitter), LinkedIn, and any other platform under your control, ALL articles, posts, comments, and publications that refer to me, the Clifford Protocol, MLITR Research LLC, Ecclesia Law, the Republic of Old Souls (ROS), or the OSN Foundation, including but not limited to:

- "Matrix Freedom — the scam conspiracy theory" (8 June 2024)
- "Iain Clifford Stamp's \$600m US tax fraud and its 3,000 victims" (17 May 2026)

- "Simon Goldberg and Empower the People: selling US tax fraud" (25 February 2026)
- All related website updates, blog comments, and social media posts

(b) Publish a full, prominent, and unqualified retraction on the front page of taxpolicy.org.uk, acknowledging that:

- The Clifford Protocol generated over \$600 million in IRS-verified tax recoupments
- The IRS restored the credentials of the authorised Electronic Return Originator
- I am not a "sovereign citizen" and have authored 50+ papers debunking that ideology
- I am not a "fugitive from justice" but an appellant with an active Court of Appeal challenge
- The members of the ROS ministry are beneficiaries, not "victims"

## **2. Public Apology**

Publish a full public apology on taxpolicy.org.uk and X (Twitter), addressed to me, MLITR Research LLC, the OSN Foundation, and the members of the ROS ministry, acknowledging that your publications were made without proper investigation and caused significant harm.

## **3. Withdrawal of the Wyoming State Bar Complaint**

Formally withdraw the baseless Unauthorized Practice of Law complaint filed with the Wyoming State Bar on March 10, 2026.

## **4. Written Undertaking**

Provide a written undertaking that you will not publish any further statements about me, the Clifford Protocol, MLITR Research LLC, Ecclesia Law, the ROS ministry, or the OSN Foundation, in any form, without first conducting a good-faith technical review of the Ecclesia Law research papers and providing me with a reasonable opportunity to respond.

## **5. Monetary Settlement**

Pay the sum of **\$10,000,000 (ten million US dollars)** as a full and final settlement of all claims, inclusive of:

- A contribution to the re-filing costs for the 3,000 affected Grantor Trusts
- A contribution to the OSN Foundation's delayed infrastructure development
- A contribution to the legal costs of the SDNY interpleader action and the UK appeal
- General damages for reputational harm and emotional distress

## IX. CONSEQUENCES OF NON-COMPLIANCE

If you do not comply with ALL of the demands set out in Section VIII above by **24th July 2026**, I will immediately:

1. **File a Complaint** in the U.S. District Court for the District of Wyoming, alleging all twelve torts identified in Section I, seeking damages of \$142,000,000 to \$289,000,000
2. **File a Motion in Limine** to exclude any reference to Order 34/2023, the UK contempt sentence, or my status as a "fugitive"
3. **Serve you with process** in the United Kingdom under the Hague Convention on Service Abroad
4. **Pursue full FRCP 26 discovery**, including all your internal emails, communications with the FCA and other parties re Order 34/2023 and former MATRIXFREEDOM contractors or members, Simon Goldberg and all other interested parties and Tax Policy Associates Ltd's financial records
5. **Seek punitive damages** of \$2x\$ – \$3x\$ compensatory damages based on the overwhelming evidence of actual malice
6. **Seek injunctive relief** compelling removal of all defamatory publications and prohibiting future publications

## X. ADDITIONAL MATTERS

### A. This Is Not a SLAPP Lawsuit

This action is not a Strategic Lawsuit Against Public Participation. It is a genuine claim by a whistleblower who has been defamed with actual malice. Wyoming has no Anti-SLAPP statute, and the protections you enjoy under the UK's ECCTA 2023 do not apply in a U.S. federal court.

### B. The IRS Has Validated the Protocol

The IRS accepted \$600 million in filings and restored the ERO credentials. You cannot explain why the IRS accepted the filings if they are "frivolous."

### C. I Am Filing Pro Se

I will be filing this action pro se, pursuant to 28 U.S.C. § 1654.

## **D. This Letter Is Without Prejudice**

This letter is sent without prejudice to my right to commence immediate litigation and to amend or add to the claims set out herein.

## **XI. ACKNOWLEDGEMENT OF RECEIPT**

Please acknowledge receipt of this letter by return email to **service@ecclesialaw.org** within **48 hours**, and provide your substantive response to the demands set out in Section VIII within **7 days** (by **24th July 2026**).

If I do not receive a satisfactory response by that date, I will file the Complaint without further notice.

**Iain Clifford**

Pro Se Plaintiff (Intended)

Head Minister, Republic of Old Souls (ROS)

Principal, MLITR Research LLC TA Ecclesia Law

Email: service@ecclesialaw.org

Address: 30 N Gould St Ste R, Sheridan, WY 82801, USA

**CC:**

1. Tax Policy Associates Ltd (company registered in England and Wales)
2. The Good Law Project (funder of Neidle's litigation)
3. 5RB Chambers (Neidle's media law barristers)

*This Letter Before Claim is served in accordance with the principles of fair notice and pre-litigation good faith. It is the final opportunity to resolve this matter without the commencement of federal litigation in the United States District Court for the District of Wyoming.*