

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF WYOMING



Margaret Botkins
Clerk of Court

IAIN CLIFFORD, an individual, suing in his personal capacity,
Plaintiff,

Case No. 2:26-cv-00235-ABJ

v.

DANIEL MARC NEIDLE, an individual, and TAX POLICY
ASSOCIATES LTD, a UK company,
Defendants.

PLAINTIFF'S FIRST AMENDED COMPLAINT FOR
VIOLATION OF RICO, DEFAMATION, FALSE LIGHT,
TORTIOUS INTERFERENCE, INTENTIONAL INFLICTION
OF EMOTIONAL DISTRESS, AND NEGLIGENT
MISREPRESENTATION. BENCH TRIAL REQUESTED

I. NATURE OF THE ACTION

1. This is an action under the Racketeer Influenced and Corrupt Organizations Act (RICO), 18 U.S.C. § 1962(c) and (d), together with pendant state-law claims for defamation, false light, tortious interference, intentional infliction of emotional distress, and negligent misrepresentation. The claims arise from Defendant Daniel Marc Neidle's persistent publication of knowingly false and defamatory statements about Plaintiff Iain Clifford and his coordinated campaign to destroy the Clifford Protocol — a fiduciary commercial reconciliation methodology that generated approximately \$600 million in confirmed IRS tax recoupments.
2. Plaintiff Clifford appears pro se pursuant to 28 U.S.C. § 1654. He is an individual suing in his personal capacity as bare trustee to protect his own equitable property rights — not on behalf of any corporation, LLC, or other entity.
3. The profits from MLITR Research LLC's IRS-licensed Electronic Return Originator (ERO) tax filings constitute equitable trust property to which Plaintiff holds the absolute beneficial right of direction. MLITR Research LLC functioned exclusively as a fiduciary hub and passthrough vehicle for the trust corpus — it held no independent business purpose, no independent assets, and no independent liabilities apart from the administration of the Clifford Protocol. The injury inflicted by Defendants' racketeering activity bypassed the corporate form entirely and struck Plaintiff's beneficial property rights directly. When Defendants' conduct froze the recoupments, Plaintiff lost approximately \$120 million in equitable trust property he was entitled to direct and receive — property he intended to shelter in the OSN Foundation for the benefit of the ROS Ecclesiastical Trust.
4. The Defendants' publications — made on taxpolicy.org.uk, X (formerly Twitter), LinkedIn, and Threads — have characterised Plaintiff as a "fraudster," a "scammer," a "sovereign citizen," a "fugitive from justice," and the operator of a "\$600 million US tax fraud" with "3,000 victims."

5. These characterisations are demonstrably false. The IRS accepted over \$600 million in Foreign Grantor Trust filings, generated official Wages and Tax Transcripts, issued four (4) Treasury cheques in a 2024 pilot scheme, and restored the ERO credentials of the authorised filer after full investigation. No criminal charge has ever been brought against any person involved in the protocol.

6. The Defendants published these false statements with actual malice — after being served with over 50 technical research papers, a \$4.4 million IRS transcript, a debate invitation, and formal litigation warnings. The Defendants ignored all evidence and published anyway.

7. The Defendants' defamatory publications were read by thousands of people, including Amy Jo Sanger and associated trustees who adopted the "fraud" narrative as justification for filing over 3,000 bogus Form 14039 Identity Theft reports with the IRS, sabotaging \$600 million in verified tax recoupments, and stealing approximately \$900,000 in corporate assets.

II. JURISDICTION AND VENUE

8. Federal question jurisdiction. This Court has subject matter jurisdiction under 28 U.S.C. § 1331 because Count I of this Complaint arises under the Racketeer Influenced and Corrupt Organizations Act, 18 U.S.C. §§ 1961-1968.

9. Supplemental jurisdiction. This Court has supplemental jurisdiction over the state-law claims (Counts II-VI) pursuant to 28 U.S.C. § 1367(a), as they form part of the same case or controversy as the RICO claim.

10. Personal jurisdiction — the Calder Effects Test. This Court has personal jurisdiction over the Defendants under the "effects test" of *Calder v. Jones*, 465 U.S. 783 (1984). The Defendants' intentional tortious acts were expressly aimed at Wyoming: on March 10, 2026, Defendant Neidle filed a formal complaint with the Wyoming State Bar targeting MLITR Research LLC (Wyoming Filing ID 2025-001789709), a Wyoming entity through which Plaintiff's profits flowed.

11. Personal jurisdiction — purposeful availment. By filing a formal complaint with the Wyoming State Bar against a Wyoming-registered entity, Defendant Neidle purposefully availed himself of the privilege of conducting activities within Wyoming and invoked Wyoming's regulatory authority. *Burger King Corp. v. Rudzewicz*, 471 U.S. 462 (1985).

12. Personal jurisdiction — FRCP 4(k)(2). In the alternative, this Court has personal jurisdiction under Federal Rule of Civil Procedure 4(k)(2), because the Defendants have sufficient contacts with the United States as a whole.

13. Venue. Venue is proper in this District under 28 U.S.C. § 1391(b)(2) because a substantial part of the events giving rise to the claims occurred in this District (the Wyoming State Bar complaint, the registration of MLITR Research LLC, and the Wyoming-based ERO tax filings that generated Plaintiff's lost profits).

III. THE PARTIES

14. Plaintiff Iain Clifford is an individual residing in the United Kingdom. He is the Head Minister of the Republic of Old Souls (ROS) ministry, the architect of the Clifford Protocol, and the bare trustee of MLITR Research LLC and the Clifford Protocol intellectual property. He holds the corporate profits from MLITR Research LLC's ERO tax filings as his personal beneficial income. He sues in his personal capacity for his own lost profits.

15. Defendant Daniel Marc Neidle is an individual residing in the United Kingdom. He is the founder and operator of Tax Policy Associates and publishes articles on taxpolicy.org.uk.

16. Defendant Tax Policy Associates Ltd is a company registered in England and Wales. It operates the taxpolicy.org.uk website.

IV. FACTUAL ALLEGATIONS

A. The Clifford Protocol

17. The Clifford Protocol is a fiduciary commercial reconciliation methodology that operates within the IRS's own administrative framework. It corrects a documented nominee reporting failure under IRS Publication 1212 — the failure of systemic investment banks to file corrective Form 1099-OID to identify the true beneficial owner of OID income generated from signature-originated credit instruments. The protocol has achieved approximately \$600 million in confirmed IRS recoupments, verified through official IRS Wages and Tax Transcripts.

18. MLITR Research LLC (Wyoming Filing ID 2025-001789709) operates as the fiduciary hub administering the protocol through an IRS-licensed Electronic Return Originator (ERO). William Richard Kimball, the Member-Manager, holds an active EFIN (831464) and CAF number (0317-31787R), both restored by the IRS in March-April 2026 after full investigation. The receipts from these ERO tax filings constitute equitable trust property to which Plaintiff holds the absolute beneficial right of direction.

A.1. The 98-Series Foreign Grantor Trusts — Court and Control Tests

19. The Clifford Protocol operates exclusively through 98-Series International Grantor Trusts (IGTs) assigned Employer Identification Numbers by the IRS Cincinnati International Unit under IRC § 6048. These trusts are foreign alien trusts that satisfy the statutory foreign residency tests by intentionally failing both the "court test" and the "control test" under 26 C.F.R. § 301.7701-7:

(a) The Court Test. A trust fails the court test where no U.S. court is able to exercise primary supervision over the trust's administration. The 98-series trusts are established via private indenture under private international law, with no U.S. court possessing primary supervisory jurisdiction over their administration.

(b) The Control Test. A trust fails the control test where U.S. persons do not have the authority to control all substantial decisions of the trust. The trusts' substantial decisions are controlled by non-U.S. persons and fiduciary structures operating outside U.S. control.

Because the 98-series trusts fail both tests, they are classified as foreign grantor trusts under IRC § 6048 and § 672(f), and are assigned the "98" prefix EIN — an administrative taxonomic identifier that separates the recoupment vehicle from the domestic corporate debtor system.

A.2. Federal Recognition of 98-Series Trusts — The Wiley Precedent

20. The United States District Court for the Southern District of New York has directly recognised the distinct tax and legal status of 98-series foreign grantor trusts. In *SEC v. Samuel Wyly, et al.*, SDNY Case No. 1:10-cv-05760, the federal courts extensively adjudicated the distinct tax status of 98-series foreign grantor trusts under IRC § 6048. The court affirmed that foreign grantor trusts operate under private international law and are recognised as distinct taxable fiduciaries — separate "taxpaying units" — separate from the grantors' individual consumer or debtor constructs. The Wyly precedent provides foundational federal authority that 98-series foreign grantor trusts possess distinct, recognisable legal personalities in federal court.

21. The same legal architecture — a foreign grantor trust asserting HDC standing and filing corrective tax instruments to redirect nominee-held credit — is currently being litigated in the SDNY in *Melanie Clarke v. Deutsche Bank*. That case presents the identical argument in a mortgage context: the foreign grantor trust, acting as Holder in Due Course, files corrective instruments to correct the nominee bank's misreporting of signature-originated credit. The Clarke case has not been struck out and remains ongoing, demonstrating that the federal courts are engaging with the substantive merits of this legal architecture rather than dismissing it as frivolous. Together, Wyly and Clarke establish that the Clifford Protocol's foreign grantor trust framework is a recognised legal structure adjudicated on its merits in federal court.

A.3. Holder in Due Course Standing — UCC §§ 3-203 and 3-302

22. The 98-series foreign grantor trusts achieve the standing of Holder in Due Course (HDC) over the signature-originated credit instruments. Under UCC § 3-203(b), the transfer of a negotiable instrument vests in the transferee (the trust) any right of the transferor to enforce the instrument, including any right as a holder in due course. Under UCC § 3-302(a), the trust meets the statutory definition of an HDC because it takes the instrument: (a) for value — the credit energy originated by the living person; (b) in good faith — without knowledge of any defect; and (c) without notice that the instrument is overdue, dishonoured, or subject to an adverse claim. This HDC standing is formalised within the federal tax system through the filing of IRS Form 56 (Notice Concerning Fiduciary Relationship) under IRC § 6903, which formally establishes the trust officer as General Executor over the signature-originated credit. The HDC standing shatters the investment bank's presumption of ownership over the securitised credit and grants the trust the absolute authority to file corrective Form 1099-OID to correct the nominee misreporting.

A.4. Corrective Form 1099-OID Filing in the Stead of Investment Bank Nominees

23. Under the nominee reporting mandate of IRS Publication 1212, when a financial institution holds an OID debt instrument as a nominee for the true beneficial owner (as occurs when instruments are held in omnibus accounts under street names such as Cede & Co.), it is statutorily required to file a corrective Form 1099-OID to report the OID income and withheld tax to the true beneficial owner. Systemic investment banks routinely fail to file these corrective forms, instead reporting the OID income under their own corporate tax ledgers and treating the credit as "abandoned property."

24. Because the investment bank nominees fail to file the corrective Form 1099-OID required by Publication 1212, the 98-series foreign grantor trusts — armed with HDC standing under UCC §§ 3-203 and 3-302 — file the corrective Form 1099-OID in the stead of the investment bank nominees. This filing is executed via IRS Form 56 (Notice Concerning Fiduciary Relationship) under IRC § 6903, which operates as a power of attorney establishing the trust's fiduciary authority to act on behalf of the true beneficial owner. The trust lists the nominee bank as the payer (attaching its specific EIN and

CUSIP identifier) and the trust's own 98-series EIN as the recipient, reporting the OID income and the associated federal tax withheld (Box 4). The backup withholding tax belongs to the foreign grantor trust as the nominee banks recognise the signature creditor — the living person whose signature originated the credit — as a beneficiary of the foreign grantor trust. This corrective filing forces the IRS to recognise the transaction as an administrative ledger correction between merchant entities — moving the withheld credit from the bank's omnibus tax pool to the trust's ledger.

A.5. Form 945 Tax Module — Backup Withholding Payor Architecture

25. The corrective Form 1099-OID creates a mathematical linkage to the nominee bank's Form 945 tax module. IRS Form 945, the "Annual Return of Withheld Federal Income Tax" (MFT Code 16), is the central clearinghouse for all nonpayroll backup withholding, including OID backup withholding remitted by financial institutions to the U.S. Treasury. Under IRS Publication 1212, because the investment bank nominee holds legal title to OID instruments for the benefit of another, it is required to report OID interest and remit backup withholding (at 24%) to the Treasury via Form 945. The bank's actual Form 945 deposits constitute verified, physical tax payments held by the Treasury. The corrective Form 1099-OID filed by the trust (Box 4) mirrors the bank's Form 945 deposit on the recipient side, and the IRS cross-references the claim against the payer's Form 945 master record through Algorithm 810. Where the bank's 945 module is underfunded, the trust's fiduciary — acting under Treasury Regulation § 601.503(d) and Revenue Procedure 2002-26 — may direct the reallocation of overpayment credits from the payer bank's Form 1120 corporate income tax module to its Form 945 withholding module, satisfying the matching requirement without imposing any additional tax liability on the bank. This is a zero-sum administrative reallocation of credits the bank has already remitted to the Treasury.

B. The Crux of the Defamation — Absence of Scienter and Genuine Belief

26. The crux of Defendant Neidle's defamation is his repeated characterisation of Plaintiff as a "tax fraudster." Fraud, as a matter of law, requires scienter — knowledge that the conduct is fraudulent or false. A person cannot be a "fraudster" unless he knows the protocol to be fraudulent and promotes it anyway. This is not the case.

27. Plaintiff genuinely believes in the Clifford Protocol. He has dedicated over fifteen years to its research and development. The protocol has worked — the IRS accepted over \$600 million in filings, generated official Wages and Tax Transcripts, issued Treasury cheques in a 2024 pilot scheme, and restored the ERO credentials of the authorised filer after full investigation. No criminal charge has ever been brought against any person involved. Thousands of other individuals believe in the protocol and have participated in it. Plaintiff has authored over fifty research papers documenting the protocol's technical foundations, grounded in the Bank of England's own published research on ex nihilo credit creation, the Bills of Exchange Act 1882, UCC Article 3, and IRS Publication 1212. Quite the contrary of fraud — the evidence demonstrates genuine, evidence-based belief in a protocol that operates within established administrative law and federal precedent. Defendant Neidle's characterisation of Plaintiff as a "tax fraudster" is therefore demonstrably false: it imputes a knowing intent to defraud that the evidence affirmatively refutes.

C. The Defamatory Publications

28. Since June 8, 2024, Defendant Neidle has published numerous articles on taxpolicy.org.uk, X, LinkedIn, and Threads characterising Plaintiff as a "fraudster," "scammer," "sovereign citizen," "fugitive from justice," and operator of a "\$600 million US tax fraud." His May 17, 2026 article is titled "The British fugitive, his \$600m US tax fraud, and its 3,000 victims."

29. Defendant Neidle published these statements with actual malice. He was served with over 50 technical research papers, a \$4.4 million IRS transcript, a debate invitation, and formal litigation warnings. He ignored all evidence and published anyway.

D. The Wyoming State Bar Complaint — The Jurisdictional Keystone

30. On March 10, 2026, Defendant Neidle filed a formal complaint with the Wyoming State Bar against MLITR Research LLC, alleging unauthorised practice of law. He targeted a Wyoming-registered entity by name, cited its Wyoming address, and invoked Wyoming's regulatory authority. This is the jurisdictional keystone — the clearest form of purposeful availment.

E. The RICO Enterprise and the Sabotage

31. On information and belief, Defendant Neidle knowingly associated with an enterprise comprising Amy Jo Sanger, Lisa Griffin, and a "Pirate Faction" of former contractors. The common purpose was to discredit and destroy the Clifford Protocol by labelling it "fraud" and triggering IRS freezes. Neidle's publications functioned as the catalyst and signalling mechanism for the enterprise's activities. His articles were adopted by the enterprise members as the operational basis for their actions — Sanger and Griffin relied on Neidle's published "fraud" characterisation as the justification for filing fraudulent Form 14039 reports. The timing of Neidle's publications aligned with the enterprise's sabotage activities. Plaintiff intends to confirm the precise nature and extent of Neidle's coordination with enterprise members through FRCP 26 discovery.

32. In September 2025, the enterprise executed its sabotage: Sanger, Griffin, and associates filed over 3,000 bogus Form 14039 Identity Theft reports with the IRS, fraudulently claiming that trustees of member trusts were victims of identity theft. This triggered manual TC-810 Refund Freezes, halting the flow of \$600 million in confirmed recoupments.

33. The 3,000 bogus Form 14039 reports constitute predicate acts of mail fraud (18 U.S.C. § 1341) and wire fraud (18 U.S.C. § 1343) — each transmitted via the U.S. mail system or IRS e-file system in furtherance of a scheme to defraud.

34. The causal chain is: Neidle published "fraud" articles -> the enterprise members adopted Neidle's published narrative as their operational basis -> they filed 3,000 bogus Form 14039 reports -> the IRS imposed TC-810 Refund Freezes -> \$600 million in recoupments were frozen -> Plaintiff Clifford lost approximately \$120 million in equitable trust property he was entitled to receive through MLITR Research LLC's ERO tax filings.

35. AI and search engine amplification. Defendant Neidle's defamatory publications have been ingested by artificial intelligence platforms (including Google Gemini, ChatGPT, and others) and indexed by major internet search engines. These platforms now republish the defamatory "fraudster" and "tax fraud" characterisations as factual answers to user queries. This AI amplification has severely damaged new customer sign-ups for the Clifford Protocol, as potential members who search for information about the protocol encounter Neidle's defamatory characterisations presented as established fact rather than contested allegations. The AI amplification compounds the reputational damage exponentially and permanently.

36. Suspected third-party funding of the SDNY interpleader defence. On information and belief, Defendant Neidle is providing third-party funding to Adam Ford, the attorney representing Amy Jo Sanger in the SDNY interpleader action GoldSilver, LLC v. Sanger and Clifford (Case No. 1:25-cv-

08704). Ford is a high-priced litigator whose expensive representation of Sanger — an insolvent hourly contractor with a 13-year pattern of corporate delinquency — makes no direct economic sense, establishing the reasonable inference of third-party financing. Neidle's strategic interest in funding Sanger's defence is clear: he requires the SDNY case to be delayed ("run into the long grass") to prevent an adverse judicial ruling that would destroy his "tax fraud" narrative in this Wyoming defamation action. Plaintiff intends to confirm the existence and extent of Neidle's funding of Ford through FRCP 26 discovery, including Neidle's financial records and communications with Ford and Sanger.

V. COUNT I — VIOLATION OF RICO (18 U.S.C. § 1962(c) AND (d))

37. Plaintiff incorporates by reference all preceding paragraphs.

38. The Enterprise. Defendants Neidle, Amy Jo Sanger, Lisa Griffin, and the "Pirate Faction" constituted an association-in-fact enterprise engaged in interstate and foreign commerce within the meaning of 18 U.S.C. § 1961(4). The enterprise had a common purpose (to destroy the Clifford Protocol), an ongoing organisation (from June 2024 through the present), and members functioning as a continuing unit. *Boyle v. United States*, 556 U.S. 938 (2009).

39. Pattern of racketeering activity. The enterprise engaged in a pattern of racketeering activity consisting of: (a) mail fraud (18 U.S.C. § 1341) — the filing of over 3,000 bogus Form 14039 reports via the U.S. mail system; and (b) wire fraud (18 U.S.C. § 1343) — the electronic transmission of the 3,000 reports via the IRS e-file system. Each report was a scheme to defraud the IRS and the trust beneficiaries of their property.

40. Defendant Neidle's participation. Under § 1962(c), Neidle conducted and participated in the conduct of the enterprise's affairs by publishing the "fraud" articles that functioned as the catalyst and signalling mechanism for the enterprise's activities. His articles were adopted by the enterprise members as the operational basis for their actions. On information and belief, Neidle's publications were timed to align with the enterprise's sabotage activities, and his public characterisation of the protocol as "fraud" that warranted regulatory intervention affirmatively encouraged the filing of the Form 14039 reports. Under § 1962(d), Neidle conspired with Sanger and Griffin — his knowing association, the adoption of his narrative by the enterprise, and the shared objective establish agreement and participation. *Salinas v. United States*, 522 U.S. 52 (1997); *Reves v. Ernst & Young*, 507 U.S. 170 (1993). Plaintiff will confirm the precise nature and extent of Neidle's participation through FRCP 26 discovery.

41. Injury — direct, not derivative. Plaintiff was injured in his business and property by reason of the RICO violation. The \$120 million in lost receipts constitutes equitable trust property to which Plaintiff holds the absolute beneficial right of direction. Because MLITR Research LLC functioned exclusively as a fiduciary hub and passthrough vehicle for the trust corpus — holding no independent business purpose, no independent assets, and no independent liabilities — the injury bypassed the corporate form entirely and struck Plaintiff's beneficial property rights directly. This is not a derivative corporate injury; it is a direct injury to Plaintiff's equitable property. The Shareholder Standing Rule does not apply because the injury did not flow through the corporation to the shareholder — it struck the beneficiary's property directly through a passthrough vehicle. § 1964(c).

42. Damages. Plaintiff seeks treble damages pursuant to 18 U.S.C. § 1964(c): $\$120,000,000 \times 3 = \$360,000,000$, plus costs and attorney's fees.

VI. COUNT II — DEFAMATION (LIBEL) (Supplemental Jurisdiction)

43. Plaintiff incorporates by reference all preceding paragraphs.

44. The Defendants published false statements of fact characterising Plaintiff as a "fraudster," "scammer," "sovereign citizen," "fugitive from justice," and operator of a "\$600 million US tax fraud."

45. The statements were defamatory, were published to third parties, and were made with actual malice — knowledge of falsity or reckless disregard for the truth. *New York Times Co. v. Sullivan*, 376 U.S. 254 (1964).

46. Plaintiff seeks compensatory damages of \$90,000,000 to \$225,000,000 for reputational harm (including AI amplification).

VII. COUNT III — TORTIOUS INTERFERENCE WITH CONTRACTUAL RELATIONS (Supplemental Jurisdiction)

47. Plaintiff incorporates by reference all preceding paragraphs.

48. The Defendants' publications were a substantial factor in causing Sanger and associates to file bogus Form 14039 reports, which froze \$600 million in recoupments and disrupted the contractual relations between MLITR Research LLC, the Foreign Grantor Trusts, and the trust beneficiaries — through which Plaintiff's profits flowed.

49. Plaintiff seeks compensatory damages of \$35,000,000 to \$50,000,000 for delay, disruption, and lost pipeline.

VIII. COUNT IV — INTENTIONAL INFLICTION OF EMOTIONAL DISTRESS (Supplemental Jurisdiction)

50. Plaintiff incorporates by reference all preceding paragraphs.

51. The Defendants' conduct — publishing knowingly false statements after receiving irrefutable evidence, refusing to debate, and publishing despite litigation warnings — was extreme and outrageous.

52. Plaintiff has suffered severe emotional distress, including constructive exile and global humiliation. Plaintiff seeks compensatory damages of \$5,000,000 to \$10,000,000.

IX. COUNT V — FALSE LIGHT INVASION OF PRIVACY (Supplemental Jurisdiction)

53. Plaintiff incorporates by reference all preceding paragraphs.

54. The Defendants placed Plaintiff in a false light by publishing knowingly false characterisations that would be highly offensive to a reasonable person.

X. COUNT VI — NEGLIGENT MISREPRESENTATION (Supplemental Jurisdiction)

55. Plaintiff incorporates by reference all preceding paragraphs.

56. The Defendants made false representations of fact without reasonable grounds for believing them true, breaching a duty of care to Plaintiff and to their readers.

XI. PRAYER FOR RELIEF

WHEREFORE, Plaintiff respectfully requests that this Court enter judgment in his favour and against the Defendants, and grant the following relief:

- (a) RICO treble damages of \$360,000,000 (\$120M x 3) under 18 U.S.C. § 1964(c);
- (b) Compensatory damages for the state-law claims in the range of \$130,000,000 to \$285,000,000, including:
 - Reputational harm (including AI/search engine amplification and lost customer sign-ups): \$90,000,000 to \$225,000,000
 - Delay and disruption: \$35,000,000 to \$50,000,000
 - Emotional distress: \$5,000,000 to \$10,000,000
- (c) Punitive damages in the range of \$75,000,000 to \$150,000,000;
- (d) Injunctive relief — ordering removal of all defamatory publications, a full retraction, withdrawal of the Wyoming State Bar complaint, and an injunction against future publications;
- (e) Costs and disbursements; and
- (f) Such other and further relief as this Court deems just and proper.

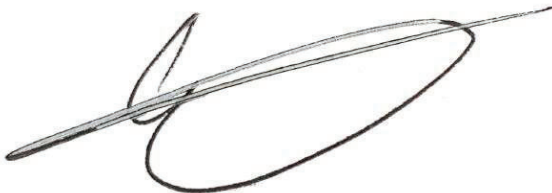
XII. BENCH TRIAL REQUEST

Pursuant to Federal Rule of Civil Procedure 38(d) and Rule 39(a)(2), Plaintiff respectfully requests a bench trial (trial to the Court) on all issues. Plaintiff elects a non-jury trial because the case involves complex fiduciary, trust, and tax administration issues that are better suited to determination by the Court than by a jury, and because the RICO and equitable trust claims require detailed findings of fact on technical matters including IRS filing procedures, trust architecture, and cross-jurisdictional coordination.

Dated: 12th October 2026

Respectfully submitted,

/s/ Iain Clifford

A handwritten signature in black ink, appearing to be 'Iain Clifford', with a long horizontal stroke extending to the right.

Iain Clifford, Pro Se Plaintiff
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Sheridan, WY 82801
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UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF WYOMING



Margaret Botkins
Clerk of Court

IAIN CLIFFORD, an individual, suing in his personal capacity,
Plaintiff,

Case No. 2:26-cv-00235-ABJ

v.

DANIEL MARC NEIDLE, an individual, and TAX POLICY
ASSOCIATES LTD, a UK company,
Defendants.

PLAINTIFF'S RESPONSE TO THE COURT'S ORDER
TO SHOW CAUSE WHY THIS CASE SHOULD NOT
BE DISMISSED

I. INTRODUCTION

Plaintiff Iain Clifford respectfully submits this Response to the Court's Order to Show Cause (Document 5). Plaintiff demonstrates that this Court possesses both subject matter jurisdiction and personal jurisdiction over the Defendants, that venue is proper, and that this action should not be dismissed.

The jurisdictional foundation rests on two pillars: (1) federal question jurisdiction under 28 U.S.C. § 1331 via a RICO claim (18 U.S.C. § 1962), which requires no diversity of citizenship; and (2) personal jurisdiction established by Defendant Neidle's own filing of a formal complaint with the Wyoming State Bar against a Wyoming entity on March 10, 2026 — the clearest form of purposeful availment.

II. SUBJECT MATTER JURISDICTION

1. Federal question jurisdiction under 28 U.S.C. § 1331. This Court has subject matter jurisdiction because Count I of the Amended Complaint arises under RICO, 18 U.S.C. §§ 1961-1968. No diversity of citizenship is required.
2. Supplemental jurisdiction under 28 U.S.C. § 1367. The state-law claims form part of the same case or controversy. *United Mine Workers v. Gibbs*, 383 U.S. 715 (1966).
3. No diversity requirement. Because jurisdiction rests on § 1331 and § 1367, the complete diversity requirement of § 1332 is irrelevant. UK citizens on both sides does not defeat federal question jurisdiction.

III. PERSONAL JURISDICTION

4. Ground 1 — Purposeful availment. On March 10, 2026, Defendant Neidle filed a formal complaint with the Wyoming State Bar against MLITR Research LLC (ID 2025-001789709). *Burger King Corp. v. Rudzewicz*, 471 U.S. 462 (1985).

5. Ground 2 — The *Calder* effects test. Neidle's intentional tortious acts were expressly aimed at Wyoming. *Calder v. Jones*, 465 U.S. 783 (1984).

6. Ground 3 — FRCP 4(k)(2). Neidle has sufficient national contacts.

IV. VENUE

7. Venue is proper under 28 U.S.C. § 1391(b)(2).

V. STANDING

8. The \$120 million in lost receipts constitutes equitable trust property to which Plaintiff holds the absolute beneficial right of direction. Because MLITR Research LLC functioned exclusively as a fiduciary hub and passthrough vehicle for the trust corpus — holding no independent business purpose — the injury bypassed the corporate form and struck Plaintiff's beneficial property rights directly. The Shareholder Standing Rule does not apply because this is a direct, not derivative, injury. Plaintiff is the real party in interest under FRCP 17(a).

VI. PRO SE REPRESENTATION

9. Plaintiff appears pro se under 28 U.S.C. § 1654. He is a natural person representing himself — not an entity. Rowland and Harrison apply only to entities. No Wyoming counsel is required.

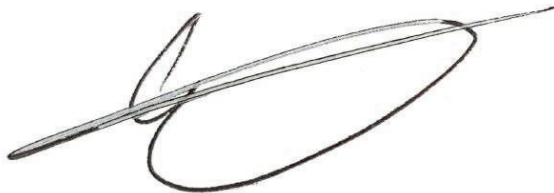
VII. FUGITIVE DISENTITLEMENT IS INAPPLICABLE

10. The UK order is a non-self-executing foreign penal judgment (Tammy Fu). The FDD does not apply to private civil litigation (Degen). Plaintiff is not a fugitive (Bescond).

VIII. CONCLUSION

For the foregoing reasons, this Court has subject matter jurisdiction under § 1331 and § 1367, personal jurisdiction, proper venue, and Plaintiff has standing. This case should not be dismissed.

Dated: 12th October 2026
Respectfully submitted,
/s/ Iain Clifford

A handwritten signature in black ink, consisting of a large, stylized loop with a horizontal line crossing through it, followed by a short vertical stroke.

Iain Clifford, Pro Se Plaintiff
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Sheridan, WY 82801
Email: service@ecclesialaw.org

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF WYOMING

IAIN CLIFFORD, an individual, suing in his personal capacity,
Plaintiff,

FILED



10:12 am, 10/13/26
Margaret Botkins
Clerk of Court

Case No. 2:26-cv-00235-ABJ

v.
DANIEL MARC NEIDLE, an individual, and TAX POLICY
ASSOCIATES LTD, a UK company,
Defendants.

MEMORANDUM OF LAW IN SUPPORT OF SUBJECT
MATTER JURISDICTION

I. SUBJECT MATTER JURISDICTION UNDER 28 U.S.C. § 1331

This Court has subject matter jurisdiction under 28 U.S.C. § 1331 because the Amended Complaint pleads a cause of action arising under federal law — the Racketeer Influenced and Corrupt Organizations Act, 18 U.S.C. §§ 1961-1968. The well-pleaded complaint rule requires that the federal cause of action appear on the face of the complaint. *Louisville & Nashville R.R. Co. v. Mottley*, 211 U.S. 149 (1908). Count I of the Amended Complaint expressly pleads a violation of 18 U.S.C. § 1962(c) and (d).

Federal question jurisdiction under § 1331 requires no diversity of citizenship. The alienage diversity problem under § 1332(a)(2) and *Grupo Dataflux v. Atlas Global Grp., L.P.*, 541 U.S. 567 (2004), does not apply to federal question jurisdiction.

II. SUPPLEMENTAL JURISDICTION UNDER 28 U.S.C. § 1367

The state-law claims form part of the same case or controversy. *United Mine Workers v. Gibbs*, 383 U.S. 715 (1966).

III. PERSONAL JURISDICTION

A. Purposeful availment: Neidle filed a Wyoming State Bar complaint against a Wyoming entity. *Burger King Corp. v. Rudzewicz*, 471 U.S. 462 (1985).

B. Calder effects test: Neidle's intentional acts were expressly aimed at Wyoming. *Calder v. Jones*, 465 U.S. 783 (1984); *Newsome v. Penobscot*, 391 F. App'x 783 (10th Cir. 2010).

C. FRCP 4(k)(2): Sufficient national contacts.

IV. VENUE

Proper under 28 U.S.C. § 1391(b)(2).

V. STANDING

Plaintiff is the real party in interest under FRCP 17(a). The \$120M in lost receipts constitutes equitable trust property to which Plaintiff holds the absolute beneficial right of direction. Because MLITR Research LLC functioned exclusively as a fiduciary hub and passthrough vehicle — holding no independent business purpose — the injury bypassed the corporate form and struck Plaintiff's beneficial property directly. The Shareholder Standing Rule does not apply — this is a direct, not derivative, injury.

VI. PRO SE — NO WYOMING COUNSEL REQUIRED

Plaintiff is a natural person under 28 U.S.C. § 1654. Rowland, 506 U.S. 194, and Harrison, 196 F.3d 1538, apply only to entities — not individuals.

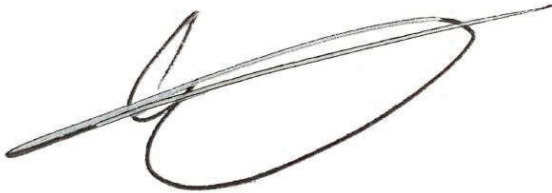
VII. FUGITIVE DISENTITLEMENT

Inapplicable: Tammy Fu, 752 F.3d 188 (non-self-executing foreign penal judgment); Degen, 517 U.S. 820 (no FDD in private civil litigation); Bescond, 4 F.4th 63 (not a fugitive).

VIII. CONCLUSION

This case should not be dismissed.

Dated: 12th October 2026
Respectfully submitted,
/s/ Iain Clifford

A handwritten signature in black ink, appearing to be 'Iain Clifford', with a long horizontal stroke extending to the right.

Iain Clifford, Pro Se Plaintiff
30 N Gould St Ste R
Sheridan, WY 82801
Email: service@ecclesialaw.org

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF WYOMING

IAIN CLIFFORD, an individual, suing in his personal capacity,
Plaintiff,

Case No. 2:26-cv-00235-ABJ

v.

DANIEL MARC NEIDLE, an individual, and TAX POLICY
ASSOCIATES LTD, a UK company,

Defendants.

DECLARATION OF IAIN CLIFFORD

I, IAIN CLIFFORD, declare under penalty of perjury under the laws of the United States of America, pursuant to 28 U.S.C. § 1746, that the following is true and correct:

1. Identity. I am an individual residing in the United Kingdom. I am the Head Minister of the Republic of Old Souls (ROS) ministry and the architect of the Clifford Protocol. I am appearing pro se in this action pursuant to 28 U.S.C. § 1654. I am suing in my personal capacity as bare trustee to protect my own equitable property rights — not on behalf of any corporation, LLC, or other entity.

2. Bare Trust Holdings. I hold the following in bare trust: (a) MLITR Research LLC, a Wyoming limited liability company (ID 2025-001789709); (b) the Republic of Old Souls (ROS) Ministry; and (c) the proprietary intellectual property of the Clifford Protocol. As bare trustee, I hold the beneficial and equitable interest in each. The registered members of MLITR Research LLC (William Kimball, 100%) hold legal title subject to my direction. MLITR Research LLC functioned exclusively as a fiduciary hub and passthrough vehicle for the trust corpus — it held no independent business purpose, no independent assets, and no independent liabilities apart from the administration of the Clifford Protocol.

3. Loss of Equitable Trust Property. The receipts from MLITR Research LLC's IRS-licensed ERO tax filings constitute equitable trust property to which I hold the absolute beneficial right of direction. I am not claiming these receipts as personal taxable income — I am claiming them as equitable trust property over which I hold beneficial dominion as bare trustee. I intended to shelter this equitable property in the OSN Foundation for the benefit of the ROS Ecclesiastical Trust. When Defendant Neidle's coordinated racketeering activity froze the recoupments, the injury bypassed the corporate form entirely and struck my beneficial property rights directly. I lost approximately \$120 million in equitable trust property I was entitled to direct and receive. This is a direct injury to my equitable property — not a derivative corporate injury.

4. The Wyoming State Bar Complaint by Neidle. On March 10, 2026, Defendant Neidle filed a formal complaint with the Wyoming State Bar against MLITR Research LLC. Neidle was served with my attorney-in-fact mandate in March 2026, confirming his awareness that I am the principal/client, not the owner of MLITR Research LLC.

5. The Defamatory Publications. Since June 8, 2024, Defendant Neidle has published articles characterising me as a "fraudster," "scammer," "sovereign citizen," "fugitive from justice," and operator of a "\$600 million US tax fraud." His May 17, 2026 article references MLITR Research LLC by name.

6. IRS-Confirmed Recoupments. The Clifford Protocol achieved approximately \$600 million in confirmed IRS recoupments, verified through official IRS Wages and Tax Transcripts. My personal transcript confirms \$4,477,610 (TIN 98-6138781).

7. IRS Validation. The IRS restored William Kimball's EFIN (831464) via IRS Letter 5880C (March 4, 2026) and his CAF (0317-31787R) via IRS Notice CP547 (April 1, 2026). No criminal charge has ever been brought against any person involved.

8. The Sabotage. In September 2025, former contractors filed over 3,000 bogus Form 14039 Identity Theft reports, triggering TC-810 Refund Freezes. On information and belief, these individuals adopted Defendant Neidle's published "fraud" narrative as their justification for filing the reports. I do not have direct evidence of personal communication between Neidle and the filers, but the timing and adoption of his narrative establish the connection. I intend to confirm the precise nature of any coordination through discovery.

9. AI and Search Engine Amplification. Defendant Neidle's defamatory publications have been ingested by AI platforms (Google Gemini, ChatGPT, and others) and indexed by major search engines. These platforms now republish the "fraudster" and "tax fraud" characterisations as factual answers to user queries. This has severely damaged new customer sign-ups for the Clifford Protocol, as potential members who search for information encounter Neidle's defamatory characterisations presented as established fact.

10. Suspected Third-Party Funding of Sanger's SDNY Defence. On information and belief, Defendant Neidle is providing third-party funding to Adam Ford, the attorney representing Amy Jo Sanger in the SDNY interpleader action GoldSilver, LLC v. Sanger and Clifford (Case No. 1:25-cv-08704). Ford's expensive representation of Sanger — an insolvent hourly contractor — makes no direct economic sense, establishing the reasonable inference of third-party financing. Neidle's strategic interest is to delay the SDNY case to prevent an adverse ruling that would destroy his "tax fraud" narrative in this Wyoming action. I intend to confirm this funding through discovery.

11. The Active UK Appeal. I am appealing Order 34/2023 in the UK Court of Appeal (Case Refs: 202504306 B3 / 202504307 B3). I have never been charged with any criminal offence.

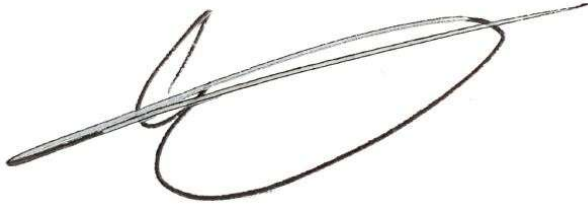
12. No U.S. Presence. I have never been physically present in the United States in connection with any alleged offense. I hold no U.S. warrant.

I declare under penalty of perjury that the foregoing is true and correct.

Executed: 12th October 2026

Respectfully submitted,

/s/ Iain Clifford

A handwritten signature in dark ink, consisting of a large, stylized loop followed by a horizontal stroke extending to the right.

Iain Clifford, Pro Se Plaintiff

30 N Gould St Ste R

Sheridan, WY 82801

Email: service@ecclesialaw.org

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF WYOMING

IAIN CLIFFORD, an individual, suing in his personal capacity,
Plaintiff,

Case No. 2:26-cv-00235-ABJ

v.

DANIEL MARC NEIDLE, an individual, and TAX POLICY
ASSOCIATES LTD, a UK company,

Defendants.

DECLARATION OF WILLIAM RICHARD KIMBALL

I, WILLIAM RICHARD KIMBALL, declare under penalty of perjury under the laws of the United States of America, pursuant to 28 U.S.C. § 1746:

1. Identity. I am a U.S. citizen and Wyoming resident. I am the Member-Manager and 100% owner of MLITR Research LLC (ID 2025-001789709), 30 N Gould St, Sheridan, WY 82801.

2. MLITR Research LLC. MLITR Research LLC operates as the fiduciary hub for the Clifford Protocol, using a Wyoming Series LLC structure under W.S. § 17-29-211.

3. My Role as ERO. I am a qualified Electronic Return Originator (ERO) with EFIN 831464 and CAF 0317-31787R, both restored by the IRS in March-April 2026 after full investigation.

4. Clifford's Bare Trust. Iain Clifford holds MLITR Research LLC in bare trust. The receipts from our ERO tax filings constitute equitable trust property over which Clifford holds the absolute beneficial right of direction. MLITR Research LLC functioned exclusively as a fiduciary hub and passthrough vehicle — it held no independent business purpose. Under the Master Fiduciary Control Agreement (March 26, 2026), Clifford is designated "Strategic Advisor (Founder)" and "Protector" with power to remove or replace any trustee.

5. The Wyoming State Bar Complaint. On March 10, 2026, Defendant Neidle filed a formal complaint with the Wyoming State Bar against MLITR Research LLC.

6. IRS-Confirmed Recoupments. The Clifford Protocol achieved approximately \$600 million in confirmed IRS recoupments, verified through official IRS Wages and Tax Transcripts.

7. The Sabotage. In September 2025, former contractors filed over 3,000 bogus Form 14039 reports, triggering TC-810 Refund Freezes. I filed formal criminal referrals with TIGTA.

I declare under penalty of perjury that the foregoing is true and correct.

Executed: 12th October 2026

Respectfully submitted,

/s/ William R. Kimball

A handwritten signature in dark ink, appearing to read "William R. Kimball". The signature is fluid and cursive, with the first name "William" and last name "Kimball" clearly distinguishable.

William R. Kimball, Member-Manager

MLITR Research LLC

30 N Gould St Ste R

Sheridan, WY 82801

Email: bill.k@mlitrresearchllc.com