



**RE:** Details of Tax fraud/tax evasion charges for Leo Wanta for the years 1988 and 1989 in Wisconsin.

**SOURCE OF DOCUMENTS:** The documents provided are copies of the pertinent legal documents from the courts in New York and Wisconsin [Wisconsin Department of Revenue], relevant to the criminal trial and publicly contained in Mr. Wanta's book *WANTA! Black Swan, White Hat*, recently released.<sup>1</sup>

**PROFILE:** Lee Emil Wanta [birth name] is a US Citizen, born in Stevens Point, Wisconsin on June 11, 1940. In the early 80's, Mr. Wanta, as a private citizen [not as a government employee], became a Secret Agent under the Totten Doctrine to report directly to President Ronald W. Reagan under [EXECUTIVE ORDER 12333](#). The first part of his mission was to bring an end to the Cold War by destabilizing the Soviet Union's monetary system. To accomplish missions such as this, "Title 18 Section 6 corporations" were established for intelligence gathering purposes, where they conducted business, earned profits, received assets, maintained bank accounts, filed economic reports with the Government Accounting Office (GAO), made loans, paid back loans, had expense accounts, and operated day-to-day business. Under this arrangement, one would be reimbursed for all expenses to accomplish one's mission, and still not be an employee of the government. The second part of the Reagan plan was to Revitalize and Re-industrialize America, starting with the construction of a coast to coast High Speed Rail to travel at the minimum rate of 230 mph.

**AMBASSADOR OF SOMALIA & CHAIRMAN-DESIGNATE OF ITS CENTRAL BANK:** On April 11, 1993, Leo Emil Wanta was appointed by the President of Somalia to serve as Ambassador of the Somali Republic to Canada. On June 19 1993, he was further appointed Ambassador of the Somali Republic to Switzerland. While *en route* to Switzerland in July 1993, Leo Emil Wanta was confirmed at an Official Investiture in Paris, presided over, *inter alia*, by the French Foreign Minister of the day, Alain Juppe, as Ambassador of Somalia to Switzerland and Canada, on the instructions of the President of Somalia. Under this arrangement, sanctioned of course by the White House, Leo Wanta, who had also been appointed Chairman-designate of the Somali Central Bank, was to mastermind and direct the transformation of Somalia by the United States into a modern economy, equipped with new ports, airports, military bases and other infrastructure, and using the US dollar instead of the decayed Somali dinar. Wanta's Ambassadorship is still in effect and has never been revoked. [SOMALI DOCUMENTS](#)

**UNLAWFULLY SEIZED BY SWISS AUTHORITIES:** On July 7<sup>th</sup>, 1993, despite having full diplomatic immunity from arrest in Switzerland, Leo Wanta was seized illegally in Lausanne by Swiss authorities violating international treaties, claiming

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<sup>1</sup> For convenience, the blue hyperlinks are underlined and automatically linked to the documents to be viewed, and can be accessed by placing the mouse on the link, and simultaneously left clicking the mouse and holding down the Control Key "CTL".

that they were acting in response to a “delinquent State tax request” (via telephone) originated by the State of Wisconsin, [which of course has no international jurisdiction].

#### **U.S. JUDGE ALLYNE ROSS DISMISSES ALL CHARGES IN NEW YORK, SETS HIM FREE:**

After being held in a Swiss dungeon for over four months with no actual charges filed against him and no appearances in Court provided, he was then returned to the United States where any charges that were pending were immediately dismissed by Federal District Court Magistrate Allyne Ross on November 19, 1993 (see [NEW YORK DISMISSAL FORM](#)), and was then re-arrested by New York Detectives [because of a telephone call from Wisconsin to the New York Police Department], on the courthouse steps with no warrant, no Miranda rights read, and no crime adjudicated against him, and he was held in the Brooklyn House of Detention for close to a month (still no charges filed) in spite of his immediate agreement to be extradited to Wisconsin to clear up the unknown matter as he knew he had done nothing wrong and wanted to argue his case in the Wisconsin courts so he could be home to see his family in time for the holidays.

**WISCONSIN ARRIVAL:** After his arrival in Wisconsin to a state where he had not been a resident for 7 years [although his estranged wife still lived there], Leo Wanta sat in the Dane County Wisconsin jail from December 13, 1993 until his trial on May 8, 1995. The final charges at trial were based on an “information” dated April 20, 1995 [a month before his trial] which consisted of income tax evasion/tax fraud charges for the years 1988 and 1989 when he was an Austrian Resident during the time he was working by Executive Order for President Reagan, with a tax liability of \$14,129 estimated primarily from civil tax warrants assessed to him *personally* from his Trustee position in Bankruptcy Court, for Falls Vending Services, Inc., a corporation in which he had no ownership, and from reimbursed business expenses to his Title 18, Section 6 corporation(s) being treated as *personal income* to him by the State of Wisconsin.

#### **RELEVANT BACKGROUND INFORMATION TO CRIMINAL CHARGES:**

The history of the tax warrants that became the seed of the criminal case started more than ten years earlier as follows:

- ✚ Wanta’s Mandate from President Reagan regarding the destabilization of the Soviet Union ruble would take years to implement, so Wanta was sent back to Wisconsin on an authorized sting operation, where it was necessary for Wanta to resume work as a Deputy Sheriff, where he had worked from 1970-1979 after graduating from the Milwaukee Police Academy (Shield #820). He was accepted back internally as a “Sworn Officer” at the Waukesha Sheriff’s Department, (Shield #714), and became Executive Vice President of the Waukesha County Special Deputy Sheriff’s Association.
- ✚ The deep cover sting operation that took him from the secret Presidential Task Force meetings back to his hometown involved the drug/vending machine business’ connection to a man named Frank “Bals” Balistrieri, who was thought to have ties to various mob elements in Detroit, Chicago, and Las Vegas and to the JFK assassination, and his possible affiliation with a company named Falls Vending Services, Inc. [cash type business, possible money laundering, drug distribution, etc.], which resulted in his arrest for his unlawful involvement with vending machines.

- ✦ The owner of Falls Vending Services, Inc., Jerome S. Engle, [FALLS VENDING OWNERSHIP](#), wanted to sell his company and Wanta posed as a potential buyer to investigate the books and contacts, and as a maneuver, worked for a time in the company as a wage-earning employee, Acting President, never owning stock in the company. He then informed Mr. Engle there were too many accounting irregularities/discrepancies to consider a purchase.
- ✦ When the owner, Jerome S. Engle, decided to file bankruptcy in late 1983 for his company, Leo Wanta, in his role as Acting President, filed the papers for Falls Vending Services, Inc., in the Eastern District of Wisconsin (Case #83-02385 – Chapter 11), and was appointed as Trustee by Assistant U.S. Attorney Joseph P. Stadtmueller to represent the Bankruptcy Court “to pay all taxes due to the United States under Section 3111 and 3301 of the Internal Revenue Code of 1954, as amended (Employers FICA and FUTA taxes).” [STADTMUELLER LETTER](#).
- ✦ During the course of the proceeding as a Trustee for Falls Vending Services, Inc., Wanta was given additional responsibilities by the Federal Bankruptcy Court and made the appropriate payments from Falls Vending’s corporate accounts to those to whom the company owed money as funds would allow. In spite of following the Court’s instructions to make the necessary tax payments, a flood of approximately 40 lawsuits emerged for the company’s other alleged debts and taxes over the next five years, many when he was no longer a Wisconsin resident and moved overseas to begin his Mission<sup>2</sup>, many creditors and state tax agencies some suing Wanta in his personal name, rather than the actual corporate debtor, Falls Vending Services, Inc.. Setting aside the voluminous amount of time and costs to answer them for 5 different counties in Wisconsin and monitoring them from overseas for many of the years (in the days before the internet and fax machines), three decisions from three judges made all of the cases and tax warrants filed against Leo E. Wanta personally, frivolous in nature:
  - [REYNOLDS DECISION](#) Federal District Court Judge John W. Reynolds, the Chief U.S. District Judge in the Wisconsin Eastern Division, stated in his decision: “Wanta lacks standing because his affidavit testimony indicates Wanta is only an employee of the company. The owner of a company cannot confer standing on a non-lawyer

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<sup>2</sup> By the mid-80’s, most of his time was spent overseas as an intelligence operative accomplishing the parts of his mission dealing with the Cold War. An unfortunate side effect to this long separation was that he and his wife of 25 years separated; she went on to continue her life in Wisconsin and he in China for most of 1985 and in the Philippines for all of 1986. [see [RAMOS COMMENDATION LETTER](#)]. He moved to Vienna in January 1988, having a legal residency address on Kartnerstrasse Street in Vienna, Austria, and was given permanent legal Austrian residency in June of 1988, after fulfilling the requirements of a 6-month residency and a thorough police investigation. He was employed in Austria by New Republic/USA Financial Group, Ltd, GES.m.b.H., No. HRB 41.851, Wien (Vienna), Austria, with offices at Kartnerstrasse 28/15, A-1010 in Vienna, Austria, established as a Title 18, Section 6 corporation, the mode for intelligence operatives to perform their functions for the U.S. Government. It was through New Republic in Vienna that Soviet Union Ruble transactions were done to begin the steady assault against the Soviet Union Ruble (SUR). Simultaneously Wanta had numerous other corporations to handle the vast amounts of funds. Originally there were two New Republic companies filed 4 months apart, one in the State of Mississippi and one in Austria, but the domestic one was dissolved October 26, 1989 [NOTICE TO DISSOLVE](#).

employee by stipulation or otherwise.” Wanta was an employee of the company and had no responsibility for the company’s debts– or, its wages or taxes. Thus, he had no “standing” in court to be part of the legal process in gaining payment of the debts of Falls Vending Services. All of the suits filed against Leo E. Wanta should have ceased.

- [MCGRAW DECISION](#) : Six months later, on April 4, 1985, the Honorable Robert T. McGraw, Judge of Circuit Court, Branch 6, Room 161, dismissed the case because “Leo Wanta is not individually liable for any claimed wages owing to plaintiff.” Wanta should have had no cases filed against him for either the debts of Falls Vending or for employee claims involving wages.
- [REHBEIN DECISION](#): In January 1989, Administrative Law Judge Jo Ellen Rehbein handed down an Appeal Tribunal Decision Magistrate and said: “Leo Wanta is not personally liable for the unemployment compensation tax delinquencies of Falls Vending Service, Inc.”

✚ The three above judicial decisions, one from the Federal District Court, one from the County Circuit Court, and one from the Administrative Law Division, made it clear that Wanta was not responsible for debts or taxes, employee claims for wages, or tax delinquencies of Falls Vending, yet long after these legal decisions were made (and not appealed), 5 Wisconsin counties filed Tax Warrants against Leo E. Wanta in his *personal* name for Fall Vending Services’ debts, some based on corporate income tax, but most for unpaid sales tax and withholding tax – taxes for which the corporation Falls Vending Service, Inc. [or its owner, Jerome Engle] would have been liable, and none of which Wanta was liable for as a non-owner and employee. [TAX WARRANTS](#)

✚ The State of Wisconsin used these same tax warrants as the basis for the criminal charges filed against Wanta in 1992; see [CRIMINAL COMPLAINT, page 5, ¶2](#). Once he was held liable personally for many of the debts of Falls Vending Services, Inc., then both himself and his corporation(s) [which were his Title 18, Section 6 corporation(s)] could come into play, further enhanced by a contempt of court non-appearance for one of the 41 Falls Vending civil cases while overseas on his Mission. To assure there was no nuisance issue to distract him from his Mission, and because his family still lived in Wisconsin [and his wife then separated was coming to being charged as well from the unresolved Falls Vending liabilities], he paid the estimated 1986-1989 remaining tax liability of \$14,129 [that was now in his name] both in May 1992 by wire from Malaysia, and again when he believed it was not credited by check in June 1992. [14k CANCELLED CHECK](#). This check, although cashed by the Department of Revenue on June 24, 1992, did not get credited until November 1995, 6 months after he had been found guilty of criminal charges in May 1995. *This uncredited amount also formed the basis for the re-arrest after the New York dismissal case in November 1993.*

**THE CRIMINAL TRIAL:** This trial was held May 8 –11, 1995 based on the Criminal Complaint for 2 tax evasion charges for 1988 and 1989, and 4 tax fraud charges.

✚ In support of the income tax evasion charges of \$14,129 for the years 1988 - 1989, the Court allowed Wanta’s reimbursed corporate expenses to be counted as income earned during the time he was a full-time Austrian resident, which totaled \$166,372 for 1988 resulting in a tax due of \$10,249 and \$63,309

for 1989 resulting in a tax liability of \$3,880, for a total tax liability of \$14,129. These corporate expenses included office salaries, office lease, auto, health insurances, intel payroll, air transportation, and other GAO [Government Accounting Office] approved expenses of the Title 18, Section 6 corporation(s). The Judge allowed the corporations and Wanta to be considered one and the same, set aside the corporate protection laws, would not let into evidence the New York Federal Court dismissal of all charges of Judge Ross, etc., etc., and without his court-appointed attorney's objections<sup>3</sup> to any of these issues/violations of his rights, he was easily found guilty. And just as importantly, Wanta *could not* identify New Republic/USA Financial Group Ltd as an intelligence gathering vehicle for the United States Government as to do so would have violated The National Security Act of 1947 and Wanta's Oath of Office. Consequently, the unexplained massive bank transactions involving hundreds of millions/billions of dollars went unexplained to the jury, and several jurors stated after the trial that he must be guilty "with all that money going back and forth".

✚ As to charges 3-6 of the Criminal Complaint involving the concealing of property to evade the \$14,129 income tax, the items of property allegedly concealed all belonged to or were purchased by New Republic in Austria, the car to use when visiting the USA, the Wisconsin residence taken over as a corporate asset to be used on trips to USA, furnishings, etc., all normal business practices approved by GAO [Government Accounting Office] as part of his Austrian intelligence corporation.

✚ Further, there was no way that Wanta could have known in 1988-1989 when the Austrian corporation, New Republic, took over the assets, that years later in 1992 criminal charges would be brought against him for hidden assets because he, as the Bankruptcy Court Trustee for Falls Vending Services, would be liable for the debts personally, and assets of his Title 18, Section 6 corporations would be fair game to be used to cover unpaid taxes based on assessed income which was, as mentioned above, reimbursed expenses from corporate expense accounts as per the GAO also mentioned above.

✚ Counts 3-6 of the Criminal Complaint, pages 2-4, states that there were tax levies attached to the property that ultimately allowed the Wisconsin Department of Revenue to legally seize the family home, cars, etc., to pay the alleged delinquent tax. Yet at the trial, the State's own witness, a Mr. Ronald Danielski, Department of Revenue for 26 years, the Chief of Field Compliance for the entire state on the subject of tax levies, responsible for the entire State of Wisconsin collection effort, testified, as seen below, that **no levy** was ever placed on Mr. Wanta's property, [DANIELSKI TESTIMONY](#), page 144.

15	MR. CHAVEZ: On direct, Mr. Danielski, you spoke	
16	of a -- you spoke of a levy. Has a levy ever been	
17	placed on Mr. Wanta's property?	
18	THE WITNESS: Not that I'm aware.	
19	MR. CHAVEZ: That's all I have. Thank you.	
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<sup>3</sup> At this time his funds were frozen and he could not engage outside counsel, and made the Court aware of this fact and that he should not have State funds wasted for a court-appointed attorney, when if his funds were released, he could easily afford his own attorney of his choice.

- ✚ Yet the criminal charges were are all based on violations by Wanta for various tax levies, and could have been dismissed right there and then at trial, but the State-appointed attorney, Mr. Chavez, did not ask, and the Court did not do it of their own accord, *sua sponte*.
- ✚ Instead, Wanta was found guilty on May 11, 1995 on all 6 counts. Setting aside the tax warrants and the tax levy issue or non-issue at trial, and setting aside why the wire and/or cancelled check for the \$14,129 paid in May/June of 1992 was not credited in time for the trial in May of 1995, and after the Department of Revenue testified about their 8 years of investigations, and after the thousands of pages of testimony of unrelated large international bank transactions prejudicing the jury during the three days of trial, no new amounts of tax liability other than the \$14,129 were ever assessed to Wanta, before, during or since the trial 20 years ago. See, [WIDEPT OF REVENUE LETTER](#).

**THE SENTENCE:** The Court sentenced him to 8-22 years [3 years less than 1<sup>st</sup> degree murder in New York]. Over the years, funds stayed frozen and appeals failed for either late filings and/or matters unpreserved before the Trial Court to perfect the record, mostly in part due to his oath as an intelligence operative.

**THE RELEASE:** After 8 years of consecutive jail time, never having been free from the time he was seized in Switzerland, he was paroled to his daughter's home in Wisconsin in August 2001, and then given early release from probation, 4 years and 3 months later, on November 14, 2005. [PROBATION DISCHARGE](#).

**THE SECOND PART OF HIS MISSION TO PRESIDENT REAGAN:** With the first part of his Mission to President Reagan involving the ending of the Cold War long behind him, and with the 15-20 year time period from his prison days also long behind him, Wanta wanted to fulfill the second part of his Mission to Revitalize and Re-industrialize America, starting with the construction of a coast to coast High Speed Rail to travel at the minimum rate of 230 mph. To accomplish this, it was necessary to repatriate his corporate assets.

### **THE FEDERAL CIVIL COURT CASE IN VIRGINIA – THE FIRST STEP TO THE RELEASE OF CORPORATE FUNDS FOR THE HIGH SPEED RAIL**

In a civil case filed in the U.S. District Court, Eastern District of Virginia under Civil Action Number 02-1363-A, Wanta as the Plaintiff, sued Attorney General of the United States, John Ashcroft; Secretary of the Treasury, Paul O'Neill; and CIA Director George Tenet. [COURT DOCKET JUDGE LEE](#) In that lawsuit, Wanta explained that he had served as a secret agent of the United States government. Although the decision was not itself a legal victory for Wanta, he did achieve certain underlying victories:

- ✚ Ironically, in denying Wanta's relief in Court, Judge Lee quoted *Totten v. the United States*, 92 U.S. 105 (1875), the origin of the Totten Doctrine under which Wanta was working as a secret agent to President Reagan<sup>4</sup>:

“The United States Court of Federal Claims cannot order specific

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<sup>4</sup> The Totten Doctrine goes back to the day when Abraham Lincoln commissioned William Lloyd to spy on the Confederacy during the Civil War and to relay the secret military information directly to him. In *Totten*, as in Wanta's case, the Court would not hear the case as: “*the trial of which would inevitably lead to the disclosure of matters which the law regards as confidential.*”

performance or award damages for breach of contract in this suit as a matter of public policy. Public policy forbids the maintenance of any suit in a court of justice, *the trial of which would inevitably lead to the disclosure of matters which the law regards as confidential.*...*“The secrecy which such contracts impose precludes any action for their enforcement.”* [FEDERAL DISTRICT COURT JUDGE G.B. LEE DECISION p.6](#)

- ✚ The second indirect victory was that Judge Lee, knowing Wanta was out of legal options, gave him guidance in respect to the disposition of the off-balance sheet US Government intelligence funds held in the offshore accounts of the Title 18, Section 6 corporations that Wanta had amassed 15-20 years earlier and stated:

“Plaintiff’s [Wanta] sole remedy in this matter is to proceed with the liquidation of the corporations and report these transactions to the Internal Revenue Service in accordance with the Internal Revenue Code and then challenge the assessment of any taxes in a refund proceeding”. [FINAL PAGE JUDGE LEE’S DECISION](#)

- ✚ The final victorious side effect was that the court case began to open the doors of communication between Wanta and the US government, and in following the Judge’s advice, with the sole power to do so, Wanta liquidated the overseas holdings in the various Title 18, Section 6 corporations, and made a settlement for a fixed amount on which he would pay a 35% repatriation tax that would immediately be credited to the U.S. Treasury and boost the US economy, and finally give Wanta the opportunity to build his privately owned High Speed Rail in the United States [approximately 230mph] on a par with the other countries that already have them [China, Japan, France, etc.] at no cost to the American people. Wanta liquidated the accounts and the funds now sit in the Treasury in off balance accounts [basically in Limbo].

**2015 – WHAT IS HAPPENING NOW:** The U.S. Treasury has agreed to deposit the remainder of Wanta’s funds, after the 35% repatriation tax is set aside, into bank accounts in the United States in the form of a direct deposit from the U.S. Treasury [Treasury Direct]. The accounts **must** be custody/custodian accounts [where the Wanta funds are held separately from bank’s assets {for a fee}], where the bank is the Custodian and Wanta as the sole Principal, Trustor of account(s). This is similar to a lawyer’s escrow account, but in that instance, only the lawyer would have access to the movement of funds, and in this instance, it would be Wanta that has the access as Trustor of his own funds/assets, and in that way, he could fulfill financial obligations/commitments as he finally, *inter alia*, builds his High Speed Rail for the American people.