Book 87 PART III
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2016

[1]Rules Procedures2016

United states Tax Court

[2] Rules andProcedures 2016Evidence

[3] Model RulesProfessional Conduct2016

[4] CriticismCommon SenseComparison Jewish Law!!!Notice !!!

The material that follows is only for educational purposes.

Under no condition is it printed to offer legal advice or guide any one to conduct a tax court case. One must consult an attorney present him with the actual precise information sign an agreement and become a client.

[1]Communications

It is the duty of an attorney to communicate with his client in every step of the legal planning and procedure. It is incumbent on the attorney to follow the instructions scope and direction of the client providing such course is legal.

[2]Diligence

The attorney must act diligently and not procrastinate. The attorney

should ensure that he has sufficient time to devote 100% effort to the clients legal business that he was hired. At the beginning of the engagement the scope of operation should be discussed the fee arrangement hourly one fixed fee a contingency fee or a combination of the above, the scope of operation and the fee must be recorded

in an agreement and signed by the attorney and client.

[3]PROTECTION OF ATTORNEY
THAT HE WILL NOT BE SUED BY
CLIENT

Such agreement is not ethical unless the client is represented by another attorney regarding this matter.

[4]ARBITRATION AND OTHER MEANS OF PROBLEM RESOLUTION

This route is encouraged in the[1] Code of Professional Conduct [2] Rules and Procedures of Evidence [3] Rules and Procedures United States Tax Court

[a] Stipulations are mandatory and can be enforced by the Tax Court. The Court wants to narrow differences and not be burdened with areas that both parties can agree.

[5] Jewish LAW mandates that all disputes be settled in Jewish Courts Bet Din. In the contingency one of the litigants refuses to honor the subpoena to the Jewish Court the Court can hear the motion with the party who appears. They will render judgment. Then they will issue a letter to the litigant who attended that he is free to go to Civil Court. One of the

members of the Bet Din will cooperate and be a witness or else they will issue their ruling and have the mover show the ruling in Civil Court. Of course only if such letter meets the exception to here say evidence will such a letter be effective.

This procedure is similar to the rule in tax Court or Civil Court where the opposing party fails to contest a litigation Or else

fails to appear at conference or fails to appear at trial. Or fails to reply to a Court order. Or fails to reply to a stipulation. Or fails to object to any motion right or wrong.

The Court will sanction the offending party by dismissing his suite and finding for the opposing party.

[6]A LANDMARK case in Jewish law that demonstrates

the legality of this rule is the following:

The Jewish Supreme Court the Sanehdrin was abolished at the decree of the Roman emperors in the year 400 ACE. The rulings and interpretations of the Sanehdrin are mandatory on all Jews. When the Sanehdrin is not functioning each jurist can

interpret Jewish law as he sees fit.

[7]In the year 1492 ACE the Jews in Spain and in 1497ACE the Jews in Portugal were given the option to convert to Catholicism or expulsion.
250,000 Jews left and 250,000 Jews remained and converted to Catholicism

Many of those converted secretly practiced Judaism at

the risk if caught they would be sent to the inquisition and burned at the stake. Their fortune and estate to be confiscated and divided between the state the Church and the party who was the whistle blower who turned them in.

Other Jews embraced the Christian faith out of love and or fear with out any

manifestation of practicing Judaism.

HOWEVER TMANY OF THEM ALSO WERE SENT TO THE INQUISITION AND BURNED AT THE STAKE.

Corruption and the lure of money –receiving the estate of the condemned motivated many.

Many Jews managed to escape Spain and Portugal and

make their way to countries that respected or tolerated the practice of Judaism. These countries were Muslim Countries in North Africa the Middle East Israel Syria and some Christian Countries – Holland Germany Russia Poland and parts of the newly discovered America- North America other than Mexico.

Those Jews who willingly embraced Christianity according to Jewish law had to under go a form of penance that only a Sanehdrin could administer. Therefore, according to some Rabbis there existed an urgent need to restore the Sanehdrin.

In addition, these Rabbis were distressed that there existed as many

interpretations as there were jurists. Each jurist interpreted the law in accordance with his view. They wanted to set up a universal standard. This could only be accomplished by resurrecting the Sanehdrin. No one was permitted to advance a ruling and interpretation at odds with the Sanehdrin.

What hung in the balance was a splintered Judaism.

Those opposed to restoration of the Sanehdrin valued diversity. They opposed dictatorial powers in the hands of a few individuals. Formation of a Sanehdrin would be a restoration of the death penalty. One openly defying the ruling of the Sanehdrin and advising other people to act differently than what the Sanehdrin ruled was

Subject to capital punishment.

However, in order for capital punishment to be restored the Sanehdrin would have to order the rebuilding of the third Holy Temple.

[8] The year when this debate took place was 1530. The place was Tzfas in the Holy land Israel. The head of the camp that wanted the restoration of the Sanehdrin

was Rav Joseph Karo the author of the Shulchan Aruch the Code of Jewish Law. His confederates were great sages and mystics versed in kabala. They believed that with the restoration of the Sanehdrin and building of the Holy Temple these events would usher in the arrival of Prophet Elijah and the coming of Messiah.

The other camp opposed to restoration of the Sanehdrin was led by the sage of Jerusalem.

[9]Rav Yoseph Karo relied on the ruling of Maimonides [1200] in his Code Yad Hachazka Sanehdrin chapter 4 :11 that the Sanehdrin could be resurrected after many years If all the sages in the Holy land would meet in one place and vote. If they had a simple majority of one they could restore the Sanehdrin. However Maimonides had doubts if this could be done and ended stating that the matter need further study. Maimonides initially made the claim that the Sanehdrin could be restored in his commentary to the Mishna Sanehdrin. There MAMONIEDES DID NOT

EXPRESS ANY RESERVATIONS
AND DID NOT COMMENT THAT
THE MATTER REQUIRED
FURTHER STUDY.

A date was set for the vote and the place was to be at Tzfat.

The opposing camp decided to boycott the vote and failed to appear. The pro Sanehdrin camp carried the day.

[10]It was then established when opponents fail to appear to present their position, the Court sanctions them and will rule like the side who is present. Orech Hashulchon [late 1800s] supports this ruling.

[11]In actual practice the Sanehdrin never was established. Not because of the dissent of the sage of Jerusalem

and the Radvaz a contemporary of Rav Yoseph Karo who wrote on his Commentary to Yad Hachazkz that all who vote for the establishment of the Sanehdrin must have mastered all the areas of the Torah .That criteria does not exist in our day and age. We therefore must wait for the coming of the Messiah and the arrival of the

prophet Elijah ,who will precede the coming of the Messiah. The prophet Elijah became an angel . He was transported to his heavenly ascent by a troupe of horses in a fiery chariot. Tradition teaches that prophet Elijah will become a human and announce the advent of Messiah. "Remember the torah of my servant Moshe that I

[God] commanded at Chorev [Mount Sinai] ritual Laws and rational laws for all Israel. And I will send Elijah the prophet before the advent of the of the great momentous event [the coming of the Messiah]"

Bible Malachi 3:22-23

[12]Radvaz argues that since Elijah the prophet was ordained by the Sanehdrin 3000 years ago, he in turn is authorized to

ordain new members. It will not be necessary to use the formula proposed by Rambam that is in dispute.

[13]Likewise, Radvaz argues once the Messiah comes, who will be ordained he will ,likewise, ordain other members to the Sanehdrin.

[14]Also the descendants of the tribe of Rueven will arrive at that time, as well as,

descendants of the other ten lost tribes. Certainly, one of them will have been ordained. He will then ordain others to the Sanehdrin. Thus it will not be necessary to use the formula of the Rambam that is in dispute.

[15]Historically about this time there appeared on the scene an individual by the name Rueven. He claimed he had a

divine vision and mission. He traveled to the Vatican and met the Pope. He requested the pope to make a crusade to liberate Jerusalem from the Musims and rebuild the Third Temple and that would usher in the coming of the Messiah. The Pope was very impressed. However, he did not agree to make a crusade.

[16] Historically the Sultan put an end of the bold plans of the pro Sanehdrin Camp. He he warned that he would chop the head of any participant. That put an end to this noble dream.

[17] However, we have the ruling that opponents who boycott a Court hearing will be adjudged as waiving their positions. This sanction is

similar to American Federal Courts.

[18]Protected Conversations It is an accepted rule of law that [1]offers in compromise [2] plea agreements Confidences shared with [3] one's spouse with a [4] physician with [5] psychiatrists with a [6] clergyman

[7] with ones attorney and work papers prepared for trial [8] conversation with one's CPA have a limited protection. It is advisable that the CPA be hired by the attorney and then all matters including work papers will be protected. [19]IN REAL LIFE ALL LITIGATION IS IMPUTED BY STATE LAW AS WELL AS FEDERAL LAW. IT MAY ALSO BE IMPUTED BY TAX LAWS -THE CODE AND REGULATIONS.

IT MAY ALSO BE IMPUTED BY CRIMINAL LAW.

[20]THERE DOES EXIST A
PRINCIPLE IN LAW THAT AN
INDIVIDUAL CAN NOT SUE IN
MORE THAN ONE COURT FOR
THE IDENTICAL LITIGATION. IF
ONE TAKES HIS LITIGATION TO
TAX COURT HE CAN NOT
SEPARATELY, ATTEMPT TO

LITIGATE IN DISTRICT COURT OR VICE VERSA. DISTRICT COURT IS THE ORIGINAL COURT FOR MANY MATTERS. IN RULES AND PROCEDURES OF FEDERAL COURTS THERE IS A LIST OF MATTERS THAT DISTRICT COURT HAS ORIRGINAL RIGHT.

There also exist a list that District Court is the original Court vis-à-vis State Courts.

One can not go to State Courts, but must litigate in District Court.

[21] There exists the Principle of RES JUDICATA. ALL COURTS MUST RESPECT AND UPHOLD THE RULING OF A PRIOR COURT, UNLESS THE SECOND COURT IS AN APPEAL COURT THAT IS AUTHORIZED TO OVER RULE AND FIND ERROR IN THE RULING OF THE LOWER COURT. [22]IT IS MANDATORY FOR THE ATTORNEY TO BE SUPER ALERT AND OBJECT ALL INSTANCES THAT CAN IN THE FUTURE BE APPEALED.

IF THE ATTORNEY FAILS TO OBJECT THE APPELLATE COURT MAY CONSIDER HIS FAILURE AS AGREEING TO THE POSITION OF HIS OPPONENT.

[23]HE MAY ALSO HAVE TO BE EXPLICIT AND MENTION THE

LEGAL GROUNDS THAT IS THE BASIS FOR HIS OBJECTION.

[24]Thus the attorney must be [a]a scholar- more learned than his opponent [b] smarter [c]more experienced. [25]Under no contingency can he depend that the judge will bail him out or throw him a life line. In American Courts unless the attorney possesses the above mentioned skills he

must seek a compromise or go to alternative resolution.

[26]As I have previously mentioned the above- facts of life are a deficiency in American legal procedure.

[27]In my experience at the Bet Din where I was the chief judge, I always used my common sense to discover if the complaint of the woman who wanted an annulment

could meet the requirements. [28]Jewish law is equitable. In order for the law to be equitable the judge is mandated to use his head and think out of the box. Never mind what the rules read. The judge must use his own sense of fairness. Then research the codes and case histories to vindicate his position of equity. [29] Jewish law for the last

3400 years is the source for American Courts to "legislate" under certain circumstances in order to maintain equity.

[30] In Jewish Law not only grants annulments on the merits and grounds previously recited when a husband breaches the rights that every bride mandates.

[31] Jewish law also entertains granting an annulment when a

wife decides she no longer wishes to remain married. She honestly must recite the formula "mous alai" "my husband is repugnant to me. I no longer can bear to have sexual relations

with him. "This principle of Jewish law is the root of the American no fault divorce. If a woman lives apart from her husband for a period of time

the rule of no fault divorce can be invoked and enforced against her husband. The husband must get authorization from 100 scholars.

[32]Rambam rules and the Sefardic community -Jews in North Africa Middle East accept his ruling that every married woman has the option of declaring "mous alu my husband is repugnant to me."

The RABBINICAL Court will then force the husband to grant a religious divorce to his wife. They will even employ physical force beating to force his hand. When civil law forbids the use of physical force the Bet Din will annul the marriage. Our Rabbinical Court employs Annulments when we are convinced the marriage is dead.

On the merits the allegations of the wife may be wild and patently false. Obviously we do not accept the allegations. The truth of the allegations is not the critical deciding factor. What is critical is the passion of the wife to extricate herself from the "prison" of marriage. The greater the wife's exaggeration the greater the fantasy of the allegation the

greater is the exhibit and display of the wife's conviction that her marriage is dead.
[33]Rambam [1100 ACE] maintains that the institution of marriage is not prison.
[34]Woman are not sexual subjects and slaves.

[35] A woman has the right to end a marriage even for the most irrational reasons or no reasons.

[36]A woman is a human being. [37]Only she can decide when and with whom she is willing to have sex.

[38] Her body belongs to her and only to her.

[39]This does not mean that she can end a pregnancy other than for health reasons.

[40]The fetus from conception is a partial human being until birth of the head.

[41] The mother's life takes precedence. But only if it is a question of saving the mother's life.

[42] Not because it is not convenient or one can not afford the baby.

[43] Have the baby and give the baby up for adoption.

[44] There exists in the USA over 10%-25% of infertile

couples who will adopt the baby.

[45]This a lesson many
American jurisdictions can
learn from the conduct of our
Rabbinical Court. See books
10 E 11 and 10 H.

[46] ONE MUST SHOP AND COMPARE ATTORNEYS BEFORE ENGAG+ING ONE. ATTORNEYS HAVE DIFFERENT RATES THAT THEY CHARGE. Obviously

attorneys are in business to make a living. One must ensure that the agreement with the attorney is mutually satisfactory. One must inquire from the local bar of attorneys where the attorney has his office or resides; if he has been disciplined; if complaints have been lodged; and get references from other clients. Going into the internet one can google and type the attorney's name. You will be surprised what the internet can reveal and disclose many skeletons.

[47] IF SOME ONE IS AN OBSERVAN MULIM HE IS ALSO IMPUTED BY SHARIA LAW.

IF SOMEONE IS AN
OBSERVANT JEW HE IS ALSO
IMUTED BY JEWISH LAW. ONE
IS ALSO IMPUTED WITH ONE'S

ETHICAL AND MORAL STANDARDS.

[48]ONE ALSO HAS TO RECKON WITH MONETARY AND HEALTH COSTS AND BUSINESS CONSIDERATION.

THE TIME AND ENERGY
INVOLVED TO PURSUE THE
LITIGATION HAS A
DELETERIOUS EFFECT ON
ONE'S BUSINESS.

[49]Privileged Communications

- 1. Husband -wife
- 2. Attorney -client
- 3. Physician -patient
- 4. Psychiatrist-patient
- 5. Nurse-patient
- 6. Priest Pastor MinisterMullah Rabbi -congregant

[50] CONFIDENCES are protected and the person

confided in can not BE FORCED TO REVEAL THE CONTENTS.

[51]PRIVILEGED COMMUNICATIONS, AS WELL AS, EXCEPTIONS TO THE HERE SAY RULES ARE DETERMINED BY STATE LAWS. FEDERAL COURTS DEFER TO THE RULIGS OF THE STATE WHERE THE LITIGANT RESIDES.

[52]The rational and philosophy behind Privileged Communications is based on core values to enable people to have a safe haven and not be afraid to reveal the true facts to a spouse an attorney a physician in his office or at the hospital or to a clergyman.

To a spouse in order to have a good marriage.

- To a physician in order to get proper medical and /or psychiatric help
- [a] Offer of Compromise
- [b] Plea of guilty
- [c] withdrawal of guilty plea
- [d] plea no contendo
- [e] withdrawal of plea no contend
- [f] other means of resolving disputes or arbitration

[a] -[f] were enacted in order to enable litigants to feel free to try to negotiate the dispute. If they know that their offer to be flexile and compromise will not bind them and will not be used in any way against them in a court battle in the contingency the negotiation is v b+

[53] I was engaged as executer by the will of my deceased client of over 40 years. After I put in many hours of work, an attorney other than the one the widow hired at my recommendation visited the widow and convinced her to fire me. This attorney by visiting the widow who knew that the widow already had an attorney and was represented

violated one of the Ethical Standards of the American Code of Conduct. We later discovered that this attorney had been introduced by the social worker who visited the widow shortly after her husband died. The social worker in turn by the act of introduction was an accessory to the violation of the Code of Ethics. He in turn violated the

law that social workers not use the cover of their office for personal use or use of their friends. Social workers are protected from any law suits if they follow the rules, not if they violate them.

I was not aware of the conspiracy. The social worker demanded that I give him the signed will of the husband. Not suspecting any malfeasance I

handed it to him. He promised he would mail it to me or to the lawyer I recommended whom the widow had agreed to hire.

When neither I nor the lawyer received the signed will I phoned the social worker. He refused to take the calls. When I wrote to his superintendent, he finally called me back. When I requested the signed will, he denied ever taking it.

In the interim the social worker recommended that the widow employ an assistant to help her dispose of the many papers left by her deceased husband. This assistant rebuked me that I am the executor. She insisted that I resign in her favor. She claimed to have more experience than me. She threatened that if I refuse she has connections in the Social

service for over 30 years and they would cooperate to make life miserable for me.

She also helped herself to a pile of old tax returns that she took to her home. She also took a computer and printer belonging to my client. When I asked her who permitted her to take the computer and printer she replied the widow. I explained to her that I was the

executer and only I possessed legal title. Upon paying her for freight charges several hundred dollars the computer and printer were shipped to my office. After a month from the time I requested the signed will from the social worker, this assistant mailed it to the attorney I had recommended. I immediately put two and two together. I figured that the

social worker was part of the conspiracy together with the assistant to take the signed will hand it to the assistant and enable her instead of me to proceed as executer. With out a signed copy one would have to proceed as though there exists no will. The proceeding is much more complicated and costly. That was the reason she took the tax returns in order to

be acquainted with the assets of the deceased. The tax returns would shed light on the assets that generated the income.

What the social worker and the assistant did was [1] engage in a conspiracy to defeat and interfere with the orderly handling of an estate proceeding by hiding the signed will that is labeled a

misdemeanor by the laws of the State of the deceased. [2] to frustrate by illegal means and deceit the workings of the surrogate court. [3] to illegally and fraudulently prostitute the office of social worker to personal use.[4] to take and read tax returns that is a felony. [5] to take the computer and printer that is larceny a felony.

In the aftermath I hired an appraiser to appraise the house . I used another expert to appraise the value of the automobiles. I visited all the banks and the companies that held the stocks and mutual funds and had all the assets transferred to the estate. I did not bother to have the belongings in the house furniture clothes

appraised since their value was under 5,000 not required to appraise. I wrote to the life insurance company to send the check to the widow. I advertised in local newspapers to advise people of the death of my client and put them on notice to lay out their claims or else they would forfeit them. I acted as the power of attorney for the widow reconciled her

banks and gave her a monthly balance. I informed the department of Social Security that my client died and to begin depositing in the widow's bank account her husband's larger social security check rather than her smaller check. The law mandates that the Social Security office must be informed of the death of the spouse. Then they no longer

mail two checks one for the deceased spouse and one for the widow. They mail only the larger check to the widow.

My wife shopped for her once a month since she is disabled. We did not charge the widow for the time or the gasoline and tolls we spent. She only reimbursed us for the groceries. The widow was not only disabled but was forgeting what she did the day before.
She forgot where she placed her keys. We found her keys and made several sets. I also got her enrolled in the drug and medicare insurance provided by her deceased husband.

Soon after this, I received a surprise. It was a letter from the newly hired attorney, who had been recommended by the social worker, reliving me from

being the power of attorney for the widow. I soon also received a second letter with fraudulent charges leveled against me requesting I relinquish my post as executer in favor of appointing the new attorney in my place. I also should relinquish my commission, with a threat of court action should I refuse.

At this point I invoked my mal practice insurance and was referred to an attorney of a national firm to handle the litigation. My attorney discovered that this new lawyer was recommended by the same social service agent who engaged in the conspiracy above mentioned.

Realizing that I had to become knowledgeable of the laws

regarding the issues that I was falsely accused I purchased a library of legal texts of the State where my client was domiciled. I spent over 400 hours reading the law. Would I have chosen I could have defended myself. I shared with my attorney the knowledge of the law. However my attorney had the experience.

I helped draft the answer to the false allegations against me. I had meticulously kept all records . I did not correspond with the attorney who was suing me. He had no admissions from me.

My attorney succeeded to the point that my adversary screamed in pain and asked for problem resolution. I adamantly opposed. I wanted

to bring to the attention of the Court the conspiracy and unethical behavior of all the conspirators especially the new attorney. By signing the petition against me he was in effect swearing that it was true in fact and had support in law. He had signed the petition alleging charges against me that he knew were false. He had willingly with reckless

abandon committed perjury. To my mind the whole affair added up to RICO. I wanted to sue the new lawyer.

However, my attorney balked stating that the scope of my mal practice insurance only protected me from allegations; not to go on offensive and sue the attorney. I wanted to be reimbursed for the 400 hours time and the cost of the legal

texts books I was forced to spend in order to defend myself. My attorney insisted on going to alternate resolution. Although the final decision was mine, I agreed to go and discover what was conceded by my adversary.

My attorney stipulated that I should receive a commission calculated as a percentage of the estate I had procured for

the widow. My request to be reimbursed for the number of hours times my hourly rate that the widow had signed an agreement with me when I agreed to be the executer was not accepted by my adversary. Both the attorney and the widow agreed to sign with prejudice [under no contingency can they ever allege and sue me on these

grounds] a release on all the false allegations in the petition. I was smart enough to accept.

I could not proceed on my own without the coverage of my mal practice insurance.

I am disclosing this information to demonstrate a real life episode. With all the protection offered by the legal system, it is the people not the laws that one has to deal with. Unless

one is very well padded and has the funds to independently defend himself he is advised not to be a hero and clean up the swamp of corruption. One has to possess the wealth of an O.J.Simpson to defend himself against a criminal murder allegation that could have resulted in execution or life imprisonment. However, O.J.Simpson lost a civil suite

against unlawful death. He ended up in prison when he took the law into his own hands and staged a hold up to recover property he claimed was his. The reason there exists such a great disparity in the number of African American as compared to white prisoners in the prison population, is not because whites are more law abiding. The reason is because

whites as a rule have more money than African Americans to hire legal counsel to advise them before they are caught. And to stay out of prison once they are caught. More African Americans are indigent and depend on attorneys supplied by the Courts.

I previously in book 85 questioned the credentials and ability of the public defenders.

Certainly they do not compare to the attorneys hired by O.J. Simpson. I have yet to find that the Federal or any State hires the attorneys employed by

O.J. Simpson as public defenders.

In this context I wish to demonstrate that alternative resolution is recommended in the Rules and Procedures of the United States Tax Court and the

Code of Rules and Procedures of Federal Civil Court. Alternative Resolution is part of the Code of many States. Alternative Resolution is in effect a medium where both parties can compromise their positions. In that manner it saves time and resources for the Courts Federal as well as state.

This compares to Federal Civil and United states tax Court enforced stipulations and conferences to narrow differences between litigants. The litigant who fails to comply can and is sanctioned by the Court. At times he and his attorney pay with money. At other times they may forfeit the entire case. The Court may dismiss their petition and find

for their adversary. Unless one possesses deep pockets is ignorant or an idiot, one need not test or mess with the system.

Witnesses who ignore a subpoena Federal Civil Criminal IRS or United States Tax Court are in for a surprise. Unless reasonable cause exists they can face imprisonment. For ignoring a Federal Civil Court

subpoena they can serve for eighteen months. If they are licensed professionals CPA MD DDS they can lose their license. So think fast. Do not mess with the government. Do not be a smart ellek. However you will be surprised how many people take their chances as is demonstrated in my experience as an executer.

I have taken the elementary as well as the advanced course in Alternative Resolution, I am qualified to be a mediator. In many States a mediator needs no license. He need not be an attorney, a CPA is qualified. However, from my experience I can testify that the only reason Alternative Resolution worked in my case was because my mal practice insurance

company has a policy of paying for the attorneys, as well as, paying a certain % for the attorney of the adversary- no matter how wrong he is no matter how he breached the law

and is fit to spend all his days locked up

in order to settle a case.

My adversary's attorney although he was guilty of a

multitude of breaches of the law as I have previously enumerated, was paid a % of his request in order to get his agreement. I was prudent enough to agree. I placed prudence above pride and vindication.

There exists a proverb in the Bible Pentateuch- in one of the five books of Moses.

"Milpnei sheker tirchok"

One is advised to distance himself from falsehood. This is interpreted in the Talmud as also meaning that one is to distance himself from those individuals who make allegations of falsehood. One is to avoid them as one avoids the plague.

Today they will falsely accuse one on a matter that one has proof to defend.

Tomorrow they may allege a matter that one has no defense.

One who tells lies and willfully and recklessly makes false allegations and commits perjury is capable of hiring accomplices and false witnesses to swear in a criminal trial blaming a murder that occurred on you!!!

Note

Whenever I use the masculine term "he his" I also mean the feminine term "she hers"