

Justice Scalia  
U.S. Supreme Court  
One 1<sup>st</sup> St, NE  
Washington, DC 20543

Cent Mail #  
2014-2120-0000-6670-5609

February 1, 2016

Dear Justice Scalia,

I am writing you under the authority of 18 U.S.C. § 4 & § 2382 to report criminal activity, as you are someone who has consistently shown support for the People of America, and the Constitution. I am providing this to you, and to my Representatives in Colorado, and others, of crimes against me, the People of Colorado, and the People of all the united 50 States by the organization known as the Internal Revenue Service (IRS hereafter), as well as the Bureau of Land Management (BLM hereafter).

18 U.S. Code § 4 - Misprision of felony; Whoever, having knowledge of the actual commission of a felony cognizable by a court of the United States, conceals and does not as soon as possible make known the same to some judge or other person in civil or military authority under the United States, shall be fined under this title or imprisoned not more than three years, or both.

This offense involves active concealment of a known felony which the IRS agents are routinely doing, rather than merely failing to report it. (See *United States v. Johnson*, 546 F.2d 1225 (5th Cir. 1977) at 1227.

18 U.S. Code § 2382 - Misprision of treason; Whoever, owing allegiance to the United States and having knowledge of the commission of any treason against them (the 50 United States-JTM), conceals and does not... disclose and make known the same to the President or to some judge of the United States, or to the governor or to some judge or justice of a particular State, is guilty of misprision of treason and shall be fined under this title or imprisoned not more than seven years, or both.

I am also appealing to you under your *U.S. v Williams* case, 504 U.S. 36 , 112 S.Ct. 1735, 118 L.Ed.2d 352 No. 90-1972. (See Attachment A quotes) on the Grand Jury and its role in defending Americans FROM government corruption.

#### IRS

I have personally been harassed by the IRS for the last 10+ years, as countless other Americans have, with no lawful response to requests for debt validation and other proofs of its claim against us. The list of grievances is long, and others I am

acquainted with locally, and elsewhere, also have similar ongoing grievances against the IRS. The IR Code is full of obfuscation which needs to be sifted through to discover the truth, and combined with this honorable Court's previous rulings, and Congressional testimony on the income tax subject. That has been done, and presented to the IRS, to no avail.

My request is that a Federal Grand Jury be convened based on the evidence we (hundreds of Americans) have been providing the IRS for decades, but which the IRS has completely ignored, and acting under the color of law, has been outside its lawful and constitutional authority against the rights of the vast majority of the American people in the most egregious and frivolous<sup>(1)</sup> ways.

The list of grievances is large, so for the present contact, I will present you with but the basic issues. All of these complaints are well supported as criminal violations of law and the Constitution, and show conclusively that the IRS, via its agents, has been acting outside lawful authority and even outside its own IR Code and laws for many decades. This is a crime against the Peace and Dignity of all Americans and certainly is a clear Constitutional crisis, which this honorable Court has original jurisdiction in, and which it states clearly that "we will hear" such a case.

#### **Initial grievances:**

1. Falsification of IRS Individual Master Files of Americans to create a false tax liability.
2. Falsification of assessment documents contrary to IR Code rules.
3. Falsification of "Notice of Lien" and "Notice of Levy" documents to banks and other institutions against Americans.

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<sup>1</sup> **Frivolous:** "An answer or plea is called 'frivolous' when it is clearly insufficient on its face, and does not controvert the material points of the opposite pleading, and is presumably interposed for mere purposes of delay or to embarrass the plaintiff. *Ervin v. Lowery*, 64 N. C. 321; *Strong v. Sproul*, 53 N. Y. 499; *Gray v. Gidiere*, 4 Strob. (S. C.) 442; *Peacock v. Williams* (C. C.) 110 Fed. 910. A frivolous demurrer has been defined to lie one which is so clearly untenable, or its insufficiency so manifest upon a bare inspection of the pleadings, that its character may be determined without argument or research. *Cottrill v. Cramer*, 40 Wis. 558. Synonyms." Law Dictionary.

**Frivolous.** "Of little weight or importance. A pleading is 'frivolous' when it is clearly insufficient on its face, and does not controvert the material points of the opposite pleading, and is presumably interposed for mere purposes of delay or to embarrass the opponent. A claim or defense is frivolous if a proponent can present no rational argument based upon the evidence or law in support of that claim or defense. *Liebowitz v. Aimexco Inc.*, Colo.App., 701 P.2d 140, 142." Black's Law Dictionary, 6<sup>th</sup> Edition.

4. Falsification of claimed amounts in assessments of what the IRS claims is “income” received by Americans.
5. Falsification of the definition of “income” and holding Americans to this false definition contrary to U.S. Supreme Court case cites and Congressional and other testimony.
6. Malicious prosecution, or administrative actions apart from due process, and under color of law against millions of Americans.
7. Falsification of American’s political status and citizenship of those allegedly liable for income taxes.
8. Fraud on the Courts of America<sup>2</sup> as provided in testimony or evidence in presenting alleged evidence that has been falsified, or misapplied.
9. Jury tampering in IRS criminal cases.
10. Bringing charges against Americans for alleged violations of law where the IRS performs the very same actions with impunity. Clear evidence is available.
11. IRS agents, despite being sent requests for clarification of clear conflicts of IRS claims, vs clear constitutional law and court rulings on various IRS subjects, refuse to provide lawful answers to Americans on the contradictions, and punishes Americans that dare to hold the law up as evidence.<sup>(3)</sup>
12. Falsification of jurisdiction by IRS in acting outside Constitutional restraints and within the sovereign 50 united States.
13. Malicious attacks against Americans who demand answers which the IRS’ own Mission Statement states it will provide, (See Attachment B), but which it ignores and tells Americans that they will have to get those answers in court, and not from the IRS, as required. (See Attachment C).

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<sup>2</sup> *Bulloch v. United States*, 763 F.2d 1115, 1121 (10th Cir. 1985); “Fraud upon the court is fraud which is directed to the judicial machinery itself. . . . It is where the court or a member is corrupted or influenced or influence is attempted or where the judge has not performed his judicial function—thus where the impartial functions of the court have been directly corrupted.”

<sup>3</sup> ... [T]he well-settled rule ... the citizen is exempt from taxation unless the same is imposed by clear and unequivocal language, and that where the construction of a tax law is doubtful, the doubt is to be resolved in favor of those upon whom the tax is sought to be laid... *Spreckels Sugar Refining Co. V. McClain*, 192 U.S. 397 (1904)



14. Fraud in providing said answers, as in my personal case in 12 courts,<sup>(4)</sup> where no such due process was received, and even now, where the IRS continues to act, even to removing funds from my VA disability account and Social Security account while adjudication is proceeding in the Appeals Court, all under color of administrative law alone.

15. Theft of American's property under presumption<sup>(5)</sup> and hearsay, and coercing banks and other parties to comply with this fraud.

16. Fraudulent application of the 16<sup>th</sup> Amendment as the IRS' authority to be directly taxing Americans wages, contrary to previous U.S. Supreme Court's clear ruling<sup>(6)</sup> on this amendment's true nature, and on the income tax itself.<sup>(7)</sup>

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- <sup>4</sup> 1. U.S. District Court, District of Colorado—Case #08-cv-02274-LTB-KLM
  2. U.S. District Court, District of Nebraska—Case #8:08-CV-190
  3. U.S. District Court, Western District of Texas, Austin Division—Case #A-09-CA-097-LY
  4. U.S. District Court, Western District of North Carolina, Charlotte Division—Case #3:08-MC-00067-W
  5. U.S. District Court, Northern District of California, San Jose Division—Case #CV-08-80218 JW
  6. U.S. District Court, Eastern District of Virginia—Case #3:08-MC-00003-HEH
  7. U.S. District Court, District of New Mexico—Case #1:08-MC-00018-BB
  8. Tax Court - Docket No. 10758-11
  9. 10<sup>th</sup> Circuit Appeals Court - Docket No. 11-9019
  - 10 - U.S. Supreme Court in case #12-06169,
  11. U.S. District Court - 15-mc-00127-JLK
  12. 10<sup>th</sup> Circuit Appeals Court - Still pending. Case No. 15-1342, Maehr v. CIR, et al

<sup>5</sup> *A.C. Aukerman Co. v. R.L. Chaides Const. Co.*, 960 F.2d 1020, 1037 (Fed. Cir. 1992) “This court has never treated a presumption as any form of evidence.” *Del Vecchio v. Bowers*, 296 U.S. 280, 286, 56 S.Ct. 190, 193, 80 L.Ed. 229 (1935) “[A] presumption is not evidence.” *New York Life Ins. Co. v. Gamer*, 303 U.S. 161, 171, 58 S.Ct. 500, 503, 82 L.Ed. 726 (1938) “[A presumption] cannot acquire the attribute of evidence . . .”; *Heiner v. Donnan*, 285, US 312 (1932) and *New York Times v. Sullivan*, 376 US 254 (1964) “The power to create [false] presumptions is not a means of escape from constitutional restrictions.”

<sup>6</sup> *Brushaber v. Union Pac. R.R. Co.*, 240 U.S. 1, 11, 12, 18 (1916)

<sup>7</sup> *Helvering v. Edison Bros. Stores*, 133 F.2d 575. (1943); *Doyle v. Mitchell Brother, Co.*, 247 US 179 (1918); *Merchants Loan & Trust Co. v. Smietanka*, 225 U.S. 509, 518, 519. (1923); 45 Congressional Record, 4420 (1909); *Taft v. Bowers*, N.Y. 1929, 49 S.Ct. 199, 278 U.S. 470, 73 L.Ed. 460; *Conner v. United States*, 303 F. Supp. 1187 (1969) p. 1191; 47 C.J.S. Internal Revenue 98, p. 226; *U.S.C.A. Const. Am 16*; *Pollock*, 158 U.S. at 635-637; *Southern Pacific v. Lowe*, U.S. 247 F. 330. (1918); *Black's Law Dictionary*, 2nd Edition, “Income Tax”; *Edwards v. Keith*, 231 F. 110 (2nd Cir. 1916); *Cottage Savings Assn. v. Commissioner*, 499 U.S. 554 (1991); *Coppage v. Kansas*, 236 U.S. 1, at 14, 23, 24 (1915); *Butchers' Union Co. v. Crescent City, Colorado*, 111 U.S. 746, 757 (1883); *Slaughter House*, 83 U.S. 36, at 127 (1873); *Waring v. City of Savannah*, 60 Ga. 93, 100 (1878); *Adkins v. Children's Hospital*, 261 U.S. at 558; *Grosjean v. American Press Co.*, 297 U.S. 233 (1936); *Jones v. Opelika*, 316 U.S. 584, 56 S.Ct. 444 (1943). (See also *Follett v. McCormick*, 321 U.S. 573 64 S.Ct. 717 [1944]; *Harper v. Virginia Bd. of Elections*, 383 U.S. 663, 86 S.Ct. 1079 [1966]); Treasury Department's Division of Tax Research publication, “Collection at Source of the Individual Normal Income Tax,” 1941'; 1913 Congressional

17. Many more verifiable and documented claims against the IRS can be added.

The IRS has been acting in a domestic terrorist status for decades, according to the government's own definition<sup>(8)</sup>. We are a Republic of laws, and the People are required to know the laws and to act accordingly. When the People see a clear conflict between government actions, and the laws it is held under, the People MUST challenge this because it is their duty and right under the constitution. (See P. 5).

Because the IRS has, at least twice since 1995, agreed to a public forum to answer all these challenges, and they reneged and refused to answer, (and later stated "we are answering with enforcement"<sup>(9)</sup>), (Evidence available), I am, again, requesting that a Federal Grand Jury be convened to receive evidence of severe and egregious activities by countless IRS agents, acting in their personal capacity, in a criminal manner, as part of an obvious willful and wanton and collusive disregard for the Constitution and laws of America, and to deprive Americans of their due process rights, their property, and their dignity.

### BLM

The federal government has zero authority over the lands in the west not ceded to it under the clear constitutional parameters, and is acting criminally and unconstitutionally, per the attached documentation that proves this.

The BLM has been served similar documents requesting proof of jurisdiction, and they have failed to respond to any such requests, including my FOIA, (See Exhibit D) which is still unanswered. You are likely aware of the murder of one of the peaceful protestors in Oregon attempting to educate the local population of the BLM jurisdiction defect... the BLM/FBI/State patrol/etc., bushwhacking of the vehicle full of invited people on their way to a public meeting.

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Record, p. 3843, 3844; Senator Albert B. Cummins; *U.S. v. Balard*, 535, 575 F. 2D 400 (1976); (see also *Oliver v. Halstead*, 196 VA 992; 86 S.E. Rep. 2D 858); *Staples v. U.S.*, 21 F Supp 737 U.S. Dist. Ct. ED PA, 1937]; *Laureldale Cemetery Assn. v. Matthews*, 47 Atlantic 2d. 277 (1946); Gov. A.E. Wilson on the Income Tax (16) Amendment, *New York Times*, Part 5, p. 13, February 26, 1911; *Jack Cole Company v. Alfred T. MacFarland, Commissioner*, 206 Tenn. 694, 337 S.W.2d 453 Sup. Court of Tennessee (1960); (See also *Jerome H. Sheip Co. v. Amos*, 100 Fla. 863, 130 So. 699, 705 [1930]; *Redfield v. Fisher*, 135 Or. 180, 292 P. 813, 819 [Ore. 1930]; *Sims v. Ahrens*, 167 Ark. 557, 271 S.W. 720, 733 [1925]; *O'Keefe v. City of Somerville*, 190 Mass. 110, 76 N.E. 457, 458 [1906].; *Lucas v. Earl*, 281 U.S. 111 (1930).

<sup>8</sup> Terrorism = "the unlawful use of force and violence against persons or property to intimidate or coerce... the civilian population, or any segment thereof, in furtherance of political or social objectives." (28 CFR 0.85(I)).

<sup>9</sup> Previous Commissioner of the IRS, Mark Everson



This issue, and this case in particular, MUST be adjudicated in truth and justly, or this is all over for America. The people are fed up with this tyranny, and it will NOT bode well for any who refuse to uphold the constitution and rule of law in this Republic. I pray you see the writing on the wall and the growing frustration millions of Americans have that government will NOT give even the slightest redress of grievance on these issues, and is acting criminally... warring <sup>(10)</sup> against the American people and constitution itself.

### Conclusion

The Grand Jury, as you clearly elucidated in *Williams*, supra, is NOT under the control of the three branches of government, and is, indeed, independent of the three and cannot be controlled by them. However, American's access to not only the Federal Grand Jury, but the State or district Grand Juries, is being regularly thwarted by the executive and judicial branches of government in clear disregard for the Court's rulings on this matter.

It is with that in mind that Petitioner is noticing you personally, as a Justice of the U.S. Supreme Court, under 18 U.S.C. that crimes by the IRS and BLM of such magnitude and scope are ongoing and are destroying millions of lives and stealing property under color of law. If the People cannot receive redress of grievance through the lawful channels, and government ignores said laws, and usurps jurisdiction and authority, then what is left for the People to do to deal with their own creation and public servants?

If the People are being denied access to the Grand Jury by the very government forces which the grievance is directed, then we have a major constitutional issue at hand. The People simply want clear, concise and direct answers to the obvious conflicts in claims the government and its IRS, BLM (and other) agents are making and acting on. Is that too much to request of our servant government under our system of laws?

There are dozens of expert witnesses, lawyers and others that can be called on to

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<sup>10</sup> "No state legislator or executive or judicial officer can war against the Constitution without violating his undertaking to support it." U.S. Supreme Court *Cooper v. Aaron*, (1958). What is the penalty for this "warring?"...

18 USC § 2381 - Treason: "Whoever, owing allegiance to the United States, levies war against them or adheres to their enemies, giving them aid and comfort within the United States or elsewhere, is guilty of treason and shall suffer death, or shall be imprisoned not less than five years and fined under this title but not less than \$10,000; and shall be incapable of holding any office under the United States."

testify before the Grand Jury and Congress itself, with many hundreds of documents proving the fraud being perpetrated against Americans. This egregious illegal and unconstitutional activity is very well documented and must be stopped. The evidence is plain, but the only thing the People need is for the system to work as our founding generation intended it to work... under the rule of law and the Constitution and Congressional original intent.

Please take judicial notice that one of the courts mentioned above was in this U.S. Supreme Court - case #12-06169, and Petitioner tends to believe this was suppressed and not provided to your attention for proper adjudication, for obvious reasons, despite the issues of that case affecting many millions of Americans.

Justice Scalia, this information is already viral, and it cannot be stopped, and the longer the IRS/BLM resists the truth and resists providing answers, the more angry Americans are becoming. These issues have never been adjudicated in ANY court, because the actual evidence has never been allowed to enter the court, or was never presented in a proper venue, or where the IRS depends on its frivolous<sup>(11)</sup> responses to challenges, and frivolous rulings of other courts lacking evidence to prove the frivolous charge, and being misled by the IRS.

Why should this be continually suppressed if the IRS and BLM have the law and constitution on their side? That makes no sense and is bad faith by BOTH, and the courts, to ignore the clear evidence of record.

If the People know what the law says, and are enslaved apart from it, and cannot receive proper redress of grievances, then our government and courts have clearly become tyrannical and despotic, and this calls to the minds of millions of the People in America what our founding generation included as part of the People's right and duty to do...

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<sup>11</sup> **Frivolous**; "An answer or plea is called 'frivolous' when it is clearly insufficient on its face, and does not controvert the material points of the opposite pleading, and is presumably interposed for mere purposes of delay or to embarrass the plaintiff. *Ervin v. Lowery*, 64 N. C. 321; *Strong v. Sproul*, 53 N. Y. 499; *Gray v. Gidiere*, 4 Strob. (S. C.) 442; *Peacock v. Williams* (C. C.) 110 Fed. 910. A frivolous demurrer has been defined to lie one which is so clearly untenable, or its insufficiency so manifest upon a bare inspection of the pleadings, that its character may be determined without argument or research. *Cottrill v. Cramer*, 40 Wis. 558. Synonyms." Law Dictionary.

**Frivolous**. "Of little weight or importance. A pleading is 'frivolous' when it is clearly insufficient on its face, and does not controvert the material points of the opposite pleading, and is presumably interposed for mere purposes of delay or to embarrass the opponent. A claim or defense is frivolous if a proponent can present no rational argument based upon the evidence or law in support of that claim or defense. *Liebowitz v. Aimexco Inc.*, Colo.App., 701 P.2d 140, 142." Black's Law Dictionary, 6<sup>th</sup> Edition.

"We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed, --

That whenever any Form of Government becomes destructive of these ends, it is the Right of the People to alter or to abolish it, and to institute new Government, laying its foundation on such principles and organizing its powers in such form, as to them shall seem most likely to effect their Safety and Happiness....when a long train of abuses and usurpations, pursuing invariably the same Object evinces a design to reduce them under absolute Despotism, it is their right, it is their duty, to throw off such Government..." Declaration of Independence. (Emphasis added throughout).

The People of America who simply want responsible answers to valid questions thank you ahead of time for supporting your oath to defend our rights and the constitutional laws. We can make true changes if we regard the laws and the Constitution as written. Do we want to be a system of laws that continues, and restore the lawful greatness to these united States, or are we destined for another revolution that will eliminate the tyranny, or end this Republic?

Justice Scalia, the People merely want to clarify the laws, and have proof of how original intent, original constitutional laws and original rights and liberties have been somehow changed over time outside the lawful channels allowed by the Constitution, and without the knowing and willful consent of the People.

Our founding generation certainly prepared our system of laws and governance to guard against government encroachment that inevitably occurs when the People are comfortable with their liberties, and trust their servant government to follow the laws it is under, but they understood that government ALWAYS encroaches on rights and liberties where "constant vigilance" is NOT the daily activity of the people.

The Internet and computer has made it possible for this evidence to be discovered and propagated across this Republic, and it certainly IS being propagated. If this court and government wants another revolution, it is well on the way unless someone in authority takes a stand for the People and defends the Constitution and Rule of Law in this Republic against government encroachment into our liberties and in violation of our public servant's Oath of Office.

If government thinks it will win against the people in a revolution, it is as naive as England was with our first. We can "fundamentally change" our Republic by



simply getting back to the original laws and intent of our founders. Anything apart from that will only lead to what the rest of the world has shown us for 6000 years of recorded history regarding the fate of lawless and oppressive governments.

I implore you to take stock of this request, and to convene a Federal Grand Jury to openly hear the evidence on (at least) these two topics, and/or for public Congressional testimony to be heard on all the evidence that is readily available, and all across the Internet, which won't go away.

Please assure me in writing that you have personally received this document and have been made aware of these crimes... I trust no one on these issues.

Respectfully submitted,



Jeffrey T. Maehr  
924 E. Stollsteimer Rd  
Pagosa Springs, Colorado 81147

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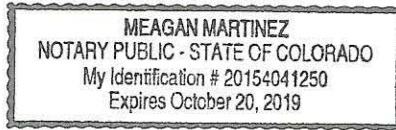
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-ACLJ.org - Jay Sekulow  
-We The People Foundation; Bob Schulz - [info@GiveMeLiberty.org](mailto:info@GiveMeLiberty.org)

-Alternative Media Sources

I declare under penalty of perjury that the foregoing 9 page document to Justice Scalia with the U.S. Supreme Court request for convening a Federal Grand Jury for crimes by the IRS and BLM was presented before me by Jeffrey T. Maehr, known to me to be the person stated, mailed by Certified Mail # 7014-2120-0000-6670-5609, and acknowledged this document on this 1 day of February, 2016;

Meagan Martinez  
Notary Printed Name

Meagan Martinez  
Notary Signature



SEAL



## ATTACHMENT A (1-4 Pages)

In *UNITED STATES v. John H. WILLIAMS, Jr.*, 504 U.S. 36 (112 S.Ct. 1735, 118 L.Ed.2d 352), the U.S. Supreme Court stated:

"Rooted in long centuries of Anglo-American history," *Hannah v. Larche*, 363 U.S. 420, 490, 80 S.Ct. 1502, 1544, 4 L.Ed.2d 1307 (1960) (Frankfurter, J., concurring in result), the grand jury is mentioned in the Bill of Rights, but not in the body of the Constitution. It has not been textually assigned, therefore, to any of the branches described in the first three Articles. It...

**"is a constitutional fixture in its own right."** *United States v. Chanen*, 549 F.2d 1306, 1312 (CA9 1977) (quoting *Nixon v. Sirica*, 159 U.S.App.D.C. 58, 70, n. 54, 487 F.2d 700, 712, n. 54 (1973)), cert. denied, 434 U.S. 825, 98 S.Ct. 72, 54 L.Ed.2d 83 (1977). In fact the whole theory of its function is that it **belongs to no branch of the institutional government**, serving as a kind of **buffer or referee between the Government and the people**. See *Stirone v. United States*, 361 U.S. 212, 218, 80 S.Ct. 270, 273, 4 L.Ed.2d 252 (1960); *Hale v. Henkel*, 201 U.S. 43, 61, 26 S.Ct. 370, 373, 50 L.Ed. 652 (1906); G. Edwards, *The Grand Jury* 28-32 (1906)." (Emphasis added throughout).

Continuing *Williams*, supra, case cite

"Although the grand jury normally operates, of course, in the courthouse and under judicial auspices, **its institutional relationship with the judicial branch has traditionally been, so to speak, at arm's length**. Judges' direct involvement in the functioning of the grand jury has generally been confined to the constitutive one of calling the grand jurors together and administering their oaths of office." See *United States v. Calandra*, 414 U.S. 338, 343, 94 S.Ct. 613, 617, 38 L.Ed.2d 561 (1974); Fed.Rule Crim.Proc. 6(a)."

**"The grand jury's functional independence from the judicial branch is evident both in the scope of its power to investigate criminal wrongdoing, and in the manner in which that power is exercised.** "Unlike a court, whose jurisdiction is predicated upon a specific case or controversy, **the grand jury 'can investigate merely on suspicion that the law is being violated, or even because it wants assurance that it is not.'** *United States v. R. Enterprises*, 498 U.S. ----, ----, 111 S.Ct. 722, 726, 112 L.Ed.2d 795 (1991) (quoting *United States v. Morton Salt Co.*, 338 U.S. 632, 642-643, 70 S.Ct. 357, 364, 94 L.Ed. 401 (1950))."

"It need not identify the offender it suspects, or even "the precise nature of the offense" it is investigating. *Blair v. United States*, 250 U.S. 273, 282, 39 S.Ct. 468, 471, 63 L.Ed. 979 (1919). **The grand jury requires no authorization from its constituting court to initiate an investigation**, See

*Hale*, supra, 201 U.S., at 59-60, 65, 26 S.Ct., at 373, 375, nor does the prosecutor require leave of court to seek a grand jury indictment. And in its day-to-day functioning, the grand jury generally operates without the interference of a presiding judge. See *Calandra*, supra, 414 U.S., at 343, 94 S.Ct., at 617. It swears in its own witnesses, Fed.Rule Crim.Proc. 6(c), and deliberates in total secrecy. See *United States v. Sells Engineering, Inc.*, 463 U.S., at 424-425, 103 S.Ct., at 3138.”

Continuing *Williams* supra, case cite...

“Even in this setting, however, we have insisted that the grand jury remain ‘free to pursue its investigations unhindered by external influence or supervision so long as it does not trench upon the legitimate rights of any witness called before it.’ *United States v. Dionisio*, 410 U.S. 1, 17-18, 93 S.Ct. 764, 773, 35 L.Ed.2d 67 (1973). Recognizing this tradition of independence, we have said that the Fifth Amendment's "constitutional guarantee presupposes an investigative body 'acting independently of either prosecuting attorney or judge'. . . . *Id.*, at 16, 93 S.Ct., at 773 (emphasis added) (quoting *Stirone*, supra, 361 U.S., at 218, 80 S.Ct., at 273).”

While *Williams* clearly shows that the three branches of government cannot control the Grand Jury’s ability to “freely” act, it brings up this statement that the GJ is subject to the “courts”... Continuing *Williams* supra, case cite...

“Although the grand jury has not been ‘textually assigned’ to ‘any of the branches described in the first three Articles’ of the Constitution, ante, at 47, it is not an autonomous body completely beyond the reach of the other branches. Throughout its life, from the moment it is convened until it is discharged, the grand jury is subject to the control of the court. As Judge Learned Hand recognized over sixty years ago, ‘a grand jury is neither an officer nor an agent of the United States, but a part of the court.’ *Falter v. United States*, 23 F.2d 420, 425 (CA2), cert. denied, 277 U.S. 590, 48 S.Ct. 528, 72 L.Ed. 1003 (1928). This Court has similarly characterized the grand jury:

"A grand jury is clothed with great independence in many areas, but it remains an appendage of the court, powerless to perform its investigative function without the court's aid, because powerless itself to compel the testimony of witnesses. It is the court's process which summons the witness to attend and give testimony, and it is the court which must compel a witness to testify if, after appearing, he refuses to do so." *Brown v. United States*, 359 U.S. 41, 49, 79 S.Ct. 539, 546, 3 L.Ed.2d 609 (1959)." (Emphasis added).



This in no way suggests the court has “control over” the GJ in convening, or in preventing access to, the GJ, by the public, apart from the three branches, but merely has authority in “compelling” witnesses to give testimony before the GJ where needed.

“This Court has, of course, long recognized that the grand jury has wide latitude to investigate violations of federal law as it deems appropriate and need not obtain permission from either the court or the prosecutor. See, e.g., *id.*, at 343, 94 S.Ct., at 617; *Costello v. United States*, 350 U.S. 359, 362, 76 S.Ct. 406, 408, 100 L.Ed. 397 (1956); *Hale v. Henkel*, 201 U.S. 43, 65, 26 S.Ct. 370, 375, 50 L.Ed. 652 (1906).

Correspondingly, we have acknowledged that ‘its operation generally is unrestrained by the technical procedural and evidentiary rules governing the conduct of criminal trials.’ *Calandra*, 414 U.S., at 343, 94 S.Ct., at 617.”

The above discussion by the court begs several questions to be addressed in this regard at numbered sections:

1. By what authority can the DA/ADA/Court or any other agency deny the People direct access to the GJ with evidence of criminal activities?
2. By what authority can the DA/ADA/Court or any other agency control the GJ since it “belongs to no branch of government”, including the Judicial and Executive branches?
3. If the GJ is to serve as a “buffer or referee between the Government and the people”, how can this service occur when the very government it is to protect the people FROM is denying access TO the GJ, whether Executive OR Judicial offices acting?
4. Is the DA/ADA’s/court or any other agency control over the GJ “an “arm’s length” relationship if there is interference with the public’s access to present grievances, and requests for access is being ignored by governments?
5. How can the GJ investigate the People’s complaints where the GJ “can investigate merely on suspicion that the law is being violated, or even because it wants assurance that it is not”, if the DA/ADA/Courts or others deny any access by the People to the GJ?
6. How can the DA/ADA/Court or others deny Plaintiff’s access to the GJ when the “prosecutor” attempting to bring evidence of criminal activities are the People, and do NOT “require leave of court (or any others) to seek a

grand jury indictment”?

7. How can the public initiate the “convening” of a Grand Jury if it has no access TO the GJ, and, thus, must depend on the Judicial or Executive branches of government to “convene” said GJ, even where those being investigated are those interfering with the GJ access BY the public?



# Attachment B

## IRS mission statements:

1.2.1.2.1 (Approved 12-18-1993)

P-1-1

1. Mission of the Service: Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

2. Tax matters will be handled in a manner that will promote public confidence: All tax matters between taxpayers and the Internal Revenue Service are to be resolved within established administrative and judicial channels. Service employees, in handling such matters in their official relations with taxpayers or the public, will conduct themselves in a manner that will promote public confidence in themselves and the Service. Employees will be impartial and will not use methods which are threatening or harassing in their dealings with the public.

4.10.7.2 (05-14-1999)

Researching Tax Law

1. Conclusions reached by examiners must reflect correct application of the law, regulations, court cases, revenue rulings, etc. Examiners must correctly determine the meaning of statutory provisions and not adopt strained interpretation.

1.2.1.6.2 (Approved 11-26-1979)

P-6-10

1. The public impact of clarity, consistency, and impartiality in dealing with tax problems must be given high priority: In dealing with the taxpaying public, Service officials and employees will explain the position of the Service clearly and take action in a way that will enhance voluntary compliance. Internal Revenue Service officials and employees must bear in mind that the public impact of their official actions can have an effect on respect for tax law and on voluntary compliance far beyond the limits of a particular case or issue.

1.2.1.6.4 (Approved 03-14-1991)

P-6-12

1. Timeliness and Quality of Taxpayer Correspondence: The Service will issue quality responses to all taxpayer correspondence.

2. Taxpayer correspondence is defined as all written communication from a

taxpayer or his/her representative, excluding tax returns, whether solicited or unsolicited. This includes taxpayer requests for information, as well as that which may accompany a tax return; responses to IRS requests for information; and annotated notice responses.

3. A quality response is timely, accurate, professional in tone, responsive to taxpayer needs (i.e., resolves all issues without further contact).

1.2.1.6.7 (Approved 11-04-1977)

P-6-20

1. Information provided taxpayers on the application of the tax law: The Service will develop and conduct effective programs to make available to all taxpayers comprehensive, accurate, and timely information on the requirements of tax law and regulations.



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

*Attachment C, 1-2*

September 11, 2008

Jeffret T. Maehr  
924 E. Stollsteimer Rd  
Pagosa Springs, CO 81147

Dear Mr. Maehr:

This responds to your Freedom of Information Act (FOIA) request of August 20, 2008, received in our office on September 10, 2008.

You asked for documentation clarifying some words used in the IR Code.

The Freedom of Information Act does not require agencies to respond to interrogatories. It also does not require agencies to conduct research to answer substantive tax questions or decide which resolution, decision, or statutes you are seeking. Furthermore, the Act does not require an agency to respond to statements that may be more appropriately addressed in judicial proceedings. The Act does not require agencies to provide explanations and/or correct the requester's misinterpretation of information.

To the extent you are seeking records that establish the authority of the Internal Revenue Service to assess, enforce, and collect taxes, the Sixteenth Amendment to the Constitution authorized Congress to impose an income tax. Congress did so in Title 26 of the United States Code, commonly known as the Internal Revenue Code (IRC). The IRC may contain information responsive to portions of your request. It is available at many bookstores, public libraries and on the Internet at [www.irs.gov](http://www.irs.gov).

Income tax filing requirements are supported by statute and implementing regulations, which may be challenged through the judicial system, not through the FOIA. It is not the policy of the Internal Revenue Service to engage in correspondence regarding the interpretation and enforcement of the IRC. We will not reply to future letters concerning these issues.

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If you have any questions please call me at (801) 620-7635 or write to: Internal Revenue Service, Disclosure Office 12, M/S 7000, PO Box 9941 Ogden, UT 84409. Please refer to case number RM08-3485.

Sincerely,



Robert Maestas ID # 29-81692  
Disclosure Specialist  
Disclosure Office 12

Exhibit D.1-7

February 11, 2013

BLM

Salvatore R. Lauro  
Director, Office of Law Enforcement and Security  
1849 C Street, NW, Rm. 5637  
Washington, D.C. 20240

### Freedom of Information Act Request

Dear Mr. Lauro,

I have been following the Grand Junction, Colorado BLM land control issues, among others. I am writing for information regarding federal jurisdiction of this and other areas claimed by the federal government. This has been a long standing question in many American's minds, and is ripe for disclosure, or possible adjudication, even to the Supreme Court if necessary.

According to the following law and U.S. Supreme Court and other cases, the federal government does NOT have jurisdiction over most of the People's and State's lands because they have never been ceded to the federal government, so I am requesting information under the Freedom of Information Act (FOIA) as to what laws and authority the BLM/federal government is using to control these vast areas of the People's and State's lands in our Republic, to include all 50 States where the BLM or other agency of the federal government may claim to hold and exercise jurisdiction, including constitutional and statutory authority, and cession evidence of said lands, also including, but not limited to, all "National Park" lands, and any other lands.

Per the following law and precedent, it is clear where federal jurisdiction extends:

*Title 4 U.S.C. §72 Public offices; at seat of Government.* "All offices attached to the seat of government shall be exercised in the District of Columbia and not elsewhere, except as otherwise expressly provided by law."

*Article 1, Section 8, Clause 17.* "To exercise exclusive Legislation in all Cases whatsoever, over such District (not exceeding ten Miles square) as may, by Cession of Particular States, and the Acceptance of Congress, become the Seat of the Government of the United States, and to exercise like Authority over all Places purchased by the Consent of the Legislature of the State in which the Same shall be, for the Erection of Forts, Magazines, Arsenals, dock-Yards, and other needful Buildings;"

*CAHA v. U.S.*, 152 U.S. 211 (1894) "The laws of congress in respect to those matters do not extend into the territorial limits of the states, but have force only in the District of Columbia, and other places that are within the exclusive jurisdiction of the national government."

The jurisdiction of the federal government is limited to very specific areas, primarily in the D.C. and other "territories" over which the federal government has any jurisdiction. The States (and the People specifically) retain ALL other jurisdiction and control over territory within its borders.

The following excerpts are from attorney Lowell H. Becraft, Jr., and his treatise on Federal Jurisdiction at <http://www.constitution.org/juris/fedjur1.htm>;

*United States v. Bevans*, 16 U.S. (3 Wheat.) 336 (1818):

"The exclusive jurisdiction which the United States have in forts and dock-yards ceded to them, is derived from the express assent of the states by whom the cessions are made. It could be derived in no other manner; because without it, the authority of the state would be supreme and exclusive therein," 3 *Wheat.*, *Supra*, at 350, 351.

"What, then, is the extent of jurisdiction which a state possesses? "We answer, without hesitation, the jurisdiction of a state is co-extensive with its territory; co-extensive with its legislative power," 3 *Wheat.*, at 386, 387.

"The article which describes the judicial power of the United States is not intended for the cession of territory or of general jurisdiction. ... Congress has power to exercise exclusive jurisdiction over this district, and over all places purchased by the consent of the legislature of the state in which the same shall be, for the erection of forts, magazines, arsenals, dock-yards, and other needful buildings.

"It is observable that the power of exclusive legislation (which is jurisdiction) is united with cession of territory, which is to be the free act of the states. It is difficult to compare the two sections together, without feeling a conviction, not to be strengthened by any commentary on them, that, in describing the judicial power, the framers of our constitution had not in view any cession of territory; or, which is essentially the same, of general jurisdiction," 3 *Wheat.*, at 388.

*Commonwealth v. Young*, *Brightly*, N.P. 302, 309 (Pa. 1818) (Pennsylvania Supreme Court);

"The legislation and authority of congress is confined to cessions by particular states for the seat of government, and purchases made by consent of the legislature of the state, for the purpose of erecting forts. The legislative power and exclusive jurisdiction remained in the several states, of all territory within their limits, not ceded to, or purchased by, congress, with the assent of the state legislature, to



prevent the collision of legislation and authority between the United States and the several states."

*People v. Godfrey, 17 Johns. 225, 233 (N.Y. 1819)* (New York Supreme Court);  
"To oust this state of its jurisdiction to support and maintain its laws, and to punish crimes, it must be shown that an offense committed within the acknowledged limits of the state, is clearly and exclusively cognizable by the laws and courts of the United States. In the case already cited, Chief Justice Marshall observed, that to bring the offense within the jurisdiction of the courts of the union, it must have been committed out of the jurisdiction of any state; it is not (he says,) the offence committed, but the place in which it is committed, which must be out of the jurisdiction of the state."

*United States v. Cornell, 25 Fed.Cas. 646, 648 No. 14,867 (C.C.D.R.I. 1819)* (U.S. Supreme Court);

"But although the United States may well purchase and hold lands for public purposes, within the territorial limits of a state, this does not of itself oust the jurisdiction or sovereignty of such State over the lands so purchased. It remains until the State has relinquished its authority over the land either expressly or by necessary implication.

"When therefore a purchase of land for any of these purposes is made by the national government, and the State Legislature has given its consent to the purchase, the land so purchased by the very terms of the constitution ipso facto falls within the exclusive legislation of Congress, and the State jurisdiction is completely ousted."

*New Orleans v. United States, 35 U.S. (10 Pet.) 662, 737 (1836)* ; (U.S. Supreme Court);

"Special provision is made in the Constitution for the cession of jurisdiction from the States over places where the federal government shall establish forts or other military works. And it is only in these places, or in the territories of the United States, where it can exercise a general jurisdiction."

*New York v. Miln, 36 U.S. (11 Pet.) 102 (1837)*; (U.S. Supreme Court);

"They are these: that a State has the same undeniable and unlimited jurisdiction over all persons and things within its territorial limits, as any foreign nation, where that jurisdiction is not surrendered or restrained by the Constitution of the United States. That, by virtue of this, it is not only the right, but the bounden and solemn duty of a State, to advance the safety, happiness and prosperity of its people, and to provide for its general welfare, by any and every act of legislation which it may deem to be conducive to these ends; where the power over the particular subject, or the manner of its exercise is not surrendered or restrained, in the manner just

stated. That all those powers which relate to merely municipal legislation, or what may, perhaps, more properly be called internal police, are not thus surrendered or restrained; and that, consequently, in relation to these, the authority of a State is complete, unqualified and exclusive," *36 U.S., at 139.*

*Pollard v. Hagan, 44 U.S. (3 How.) 212 (1845)*, (U.S. Supreme Court);

"We think a proper examination of this subject will show that the United States never held any municipal sovereignty, jurisdiction, or right of soil in and to the territory, of which Alabama or any of the new States were formed," *44 U.S., Supra, at 221.*

"[B]ecause, the United States have no constitutional capacity to exercise municipal jurisdiction, sovereignty, or eminent domain, within the limits of a State or elsewhere, except in the cases in which it is expressly granted," *44 U.S., Supra, at 223.*

"Alabama is therefore entitled to the sovereignty and jurisdiction over all the territory within her limits, subject to the common law," *44 U.S., Supra, at 228, 229.*

Quote from Becraft:

"Thus, the cases decided within the 19th century clearly disclosed the extent and scope of both State and federal jurisdiction. In essence, these cases, among many others, hold that the jurisdiction of any particular State is co-extensive with its borders or territory, and all persons and property located or found therein are subject to such jurisdiction; this jurisdiction is superior. Federal jurisdiction results only from a conveyance of state jurisdiction to the federal government for lands owned or otherwise possessed by the federal government, and thus federal jurisdiction is extremely limited in nature. And there is no federal jurisdiction if there be no grant or cession of jurisdiction by the State to the federal government. Therefore, federal territorial jurisdiction exists only in Washington, D.C., the federal enclaves within the States, and the territories and possessions of the United States."

"The above principles of jurisdiction established in the last century continue their vitality today with only one minor exception. In the last century, the cessions of jurisdiction by States to the federal government were by legislative acts which typically ceded full jurisdiction to the federal government, thus placing into the hands of the federal government the troublesome problem of dealing with and governing scattered, localized federal enclaves which had been totally surrendered by the States. With the advent in this century of large federal works projects and national parks, the problems regarding management of these areas by the federal government were magnified. During the last century, it was thought that if a State



ceded jurisdiction to the federal government, the cession granted full and complete jurisdiction. But, with the ever increasing number of separate tracts of land falling within the jurisdiction of the federal government in this century, it was obviously determined by both federal and state public officers that the States should retain greater control over these ceded lands, and the courts have acknowledged the constitutionality of varying degrees of state jurisdiction and control over lands so ceded."

*Surplus Trading Co. v. Cook, 281 U.S. 647, 50 S.Ct. 455 (1930); (U.S. Supreme Court);*

"[T]he state undoubtedly may cede her jurisdiction to the United States and may make the cession either absolute or qualified as to her may appear desirable, provided the qualification is consistent with the purposes for which the reservation is maintained and is accepted by the United States. And, where such a cession is made and accepted, it will be determinative of the jurisdiction of both the United States and the state within the reservation," *281 U.S., at 651, 652.*

**"Jurisdiction Over Federal Areas Within The States: Report of the Interdepartmental Committee for the Study of Jurisdiction Over Federal Areas Within the States, Part II;"**

"The Constitution gives express recognition to but one means of Federal acquisition of legislative jurisdiction -- by State consent under Article I, section 8, clause 17 .... Justice McLean suggested that the Constitution provided the sole mode for transfer of jurisdiction, and that if this mode is not pursued, no transfer of jurisdiction can take place," *Id., at 41.*

"It scarcely needs to be said that unless there has been a transfer of jurisdiction (1) pursuant to clause 17 by a Federal acquisition of land with State consent, or (2) by cession from the State to the Federal Government, or unless the Federal Government has reserved jurisdiction upon the admission of the State, the Federal Government possesses no legislative jurisdiction over any area within a State, such jurisdiction being for exercise by the State, subject to non-interference by the State with Federal functions," *Id., at 45.*

"The Federal Government cannot, by unilateral action on its part, acquire legislative jurisdiction over any area within the exterior boundaries of a State," *Id., at 46.*

"On the other hand, while the Federal Government has power under various provisions of the Constitution to define, and prohibit as criminal, certain acts or omissions occurring anywhere in the United States, it has no power to punish for various other crimes, jurisdiction over which is retained by the States under our



Federal-State system of government, unless such crime occurs on areas as to which legislative jurisdiction has been vested in the Federal Government," *Id.*, at 107.

Becraft quote:

"Thus, from an abundance of case law, buttressed by this lengthy and definitive government treatise on this issue, the 'jurisdiction of the United States' is carefully circumscribed and defined as a very precise portion of America. The United States is one of the 51 jurisdictions existing on this continent, excluding Canada and its provinces."

End of Becraft material.

I am, again, repeating the above information request, and more, under the Freedom of Information Act (FOIA) as to:

1. What laws and authority the BLM/federal government is using to control these vast areas of the People's and State's lands in our Republic, to include all 50 States where the BLM or other agency of the federal government may claim to hold and exercise jurisdiction, including constitutional and statutory authority, and cession evidence of said lands, also including, but not limited to, all "National Park" lands, and any other lands allegedly "owned" by the federal government.

2. The statutory and constitutional authority to lease land to private corporate interests for exploitation for profit, or sell or otherwise dispose of, assets within State territories, including, but not limited to:

- Oil extraction
- Natural Gas extraction
- Mineral deposit use
- Lumber use
- Water rights
- Geothermal source use
- Biomass and Bio-energy land and resource use
- Wind energy land use
- Solar energy land use
- Transmission Corridor land use

...and where these received funds may be allocated apart from the respective States and the People within these respective States.

3. The statutory and constitutional authority to control hunting, fishing, water navigation, and other issues regarding land use within any State territory and apart from State control.

4. The statutory and constitutional authority for environmental jurisdiction over said State land jurisdiction under any federal government agency.
5. The statutory and constitutional authority to be closing or changing established State roads or lawfully defined "highways" within said lands.
6. The statutory and constitutional authority to arrest citizens on said lands, or in use of said lands within State territories.
7. The statutory and constitutional authority to close off said lands to any of the several State's Citizens apart from State jurisdiction and authority.

There may be more FOIA requests stemming from this request as more constitutional and statutory law evidence is uncovered and made public.

Thank you for your attention to this matter!

---

Jeffrey T. Maehr  
924 E. Stollsteimer Rd.,  
Pagosa Springs, CO 81147

CC: (sources for all states - <http://www.blm.gov/wo/st/en/info/directory.html>)

Colorado State Director Helen Hankins  
Contact: Celia Boddington, 202-208-6913  
Email: [cbodding@blm.gov](mailto:cbodding@blm.gov)

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