

income tax.”

Plaintiff has not challenged the IRS authority to tax “income” nor did he suggest those who “do not pay income tax” are committing a crime. Plaintiff provided far more statutory evidence supporting his claims and position against the IRS tax fraud and that his right to access the grand jury falls under multiple standing statutes and court precedent, most of which *Neureiter* failed to address.

This statement misrepresents plaintiff’s evidence presented to the court, and suggests *Neureiter* (or clerks/others personally involved in the preparing of this *Recommendation* which does not preclude *Neureiter*’s personal responsibility) failed to actually review the entire document and to make “Findings of Fact and Conclusions of Law” (FFCL)⁽¹⁾ on the evidence presented to the court under multiple federal statutes. No laws exist that would authorize *Neureiter* to dismiss evidence based on opinion or presumptions or alleged case evidence which by law should go to a grand jury for investigation of the evidence and its validity.

3. *Neureiter* followed the above statement with case cites which are part of the evidence to present to a grand jury without addressing the evidence itself. *Neureiter* failed to notice that plaintiff also includes the courts as having witting or unwitting collusion in the suppression and obstruction of evidence and shows a bias against plaintiff’s complaint and Motion to present evidence to a grand jury.

This is simply and clearly mis-representative testimony and not in the evidence presented. Plaintiff has not, as *Neureiter* claims, challenged the IRS’ authority to tax lawful “income” but challenged the violations as to what **IS** lawful “income” and who is liable for it, and how, and what assessment can be lawfully applied by the IRS, among other issues. The Motion and Exhibit and previous cases cited stand clearly stated but has been ignored, and *Neureiter*’s erroneous arguments and can be set aside as frivolous in themselves and having no bearing on this Motion.

Plaintiff stands on his previous evidence submitted, and also presents this newly acquired evidence from a recently accepted Petition to a U.S. Attorney for Grand Jury on federal crimes by federal players. (Text adapted to plaintiff’s motion). 18 U.S.C., and all other laws/statutes cited cannot be discarded with flippant disregard for evidence provided.

A FEDERAL GRAND JURY HAS BROAD POWERS TO INVESTIGATE FEDERAL CRIMES AGAINST THE PEOPLE.

¹ **FRCPA Rule 52. Findings and Conclusions by the Court; Judgment on Partial Findings** (a) Findings and Conclusions. (1) In General. In an action tried on the facts without a jury or with an advisory jury, the court must find the facts specially and state its conclusions of law separately. The findings and conclusions may be stated on the record after the close of the evidence or may appear in an opinion or a memorandum of decision filed by the court. Judgment must be entered under Rule 58.

Both a grand jury and a special grand jury have broad powers to investigate any federal crime committed by anyone, including federal crimes committed against the American People or by the courts. According to federal law, it is the “duty” of a grand or special grand jury “to inquire into offenses” that violate “the criminal laws of the United States.”⁽²⁾

It is well-established by the courts and our federal law that both a grand jury and a special grand jury have the power to investigate crimes and the power to return and present a true bill indictment for signature and prosecution by the United States Attorney.⁽³⁾ The United States Supreme Court has decided that “[t]he investigative power of the grand jury is necessarily broad if its public responsibility is adequately to be discharged.”⁽⁴⁾ Historically, the special grand jury, which initially was primarily focused on organized crime issues, has been viewed, by some courts at least, as having a broader power to investigate government misconduct that might not rise to the level of a felony and to issue public reports on its findings, but some courts consider the regular grand jury to have virtually equal investigative powers. Certainly fraudulent taxation under color of law to the tune of untold trillions of dollars against private Americans rises to the occasion for a Grand or Special Jury.

In order to achieve its mandate, a grand jury “necessarily holds broad powers of inquiry into any conduct possibly violating federal criminal laws.”⁽⁵⁾ A grand jury also holds “broad power” over the “charges it returns.”⁽⁶⁾ The “investigation of crime by the grand jury” is “fundamental” to secure the safety of persons and property for all citizens.⁽⁷⁾

CITIZENS HAVE A RIGHT TO REPORT POTENTIAL FEDERAL CRIMES ABOUT IRS INCOME TAX FRAUD TO A GRAND JURY.

² 18 U.S.C. § 3332(a): “(a) It shall be the duty of each such [special] grand jury impaneled within any judicial district to inquire into offenses against the criminal laws of the United States alleged to have been committed within that district.”

³ See, e.g., *U.S. v. Cecerelli*, 350 F. Supp. 475, 479 (W.D. Pa. 1975). See also, 1970 U.S. Code Cong. and Adm. News, p. 4007 et seq.; *U.S. v. Forsythe*, 429 F. Supp. 715, 730 (W.D. Pa. 1977) (“any duly constituted federal grand jury can validly return a conventional indictment for violation of any provision of the federal criminal law”), rev’d on other grounds, 560 F.2d 1127 (3d Cir. 1977).

⁴ *Branzburg v. Hayes*, 408 U.S. 665, 700 (1972) (citing *Costello v. United States*, 350 U.S. 359, 364 (1956)).

⁵ *In the Matter of Special 1975 Grand Jury*, 565 F.2d 407, 411 (7th Cir. 1977) (emphasis added) (citing *United States v. Bukowski*, 435 F.2d 1094, 1103 (7th Cir. 1970), cert. denied, 401 U.S. 911 (1970)).

⁶ *In re Report and Recommendation of June 5, 1972 Grand Jury Concerning Transmission of Evidence to the House of Representatives*, 370 F. Supp. 1219, 1222 (D.D.C. 1974).

⁷ *Branzburg v. Hayes*, 408 U.S. at 700.

Allegations of crimes or “[a]lleged offenses” are usually brought to the attention of the grand jury by a court or by a federal prosecutor “appearing on behalf of the United States for the presentation of evidence” pursuant to federal statutory procedure.⁽⁸⁾ However, citizens also have the right to petition their government for redress of grievances under the First Amendment of the United States Constitution. This right encompasses the right to make a request to appear before a special grand jury or a grand jury and to report potential crimes via testimony directly to either, with the qualification that, pursuant to federal statute, a citizen may not attempt to influence the actions or decisions of any grand jury.⁽⁹⁾

Citizens have the right as well to report information regarding potential federal crimes to a United States Attorney and have this information relayed to a special grand jury.⁽¹⁰⁾ The federal IRS tax crimes for the last 70+ years which have been reported for several decades by many independent individuals and groups compel this Petition evidence that many possess in defense of their rights, liberty and finances.

THE COURT/JUDGE MUST RELAY CITIZEN REPORTS OF FEDERAL CRIMES TO A GRAND JURY.

A federal statute⁽¹¹⁾ requires any judge who receives information concerning an alleged federal crime from any person, if requested by that person, to inform a special grand jury of:

- a. the alleged crime or offense;
- b. the identity of the person reporting the information; and
- c. the prosecutor’s action or recommendation.⁽¹²⁾

⁸“(a) ... Such alleged offenses may be brought to the attention of the grand jury by the court or by any attorney appearing on behalf of the United States for the presentation of evidence.” 18 U.S.C. § 3332(a).

⁹ “Whoever attempts to influence the action or decision of any grand or petit juror of any court of the United States upon any issue or matter pending before such juror, or before the jury of which he is a member, or pertaining to his duties, by writing or sending to him any written communication, in relation to such issue or matter, shall be fined under this title or imprisoned not more than six months, or both. Nothing in this section shall be construed to prohibit the communication of a request to appear before the grand jury.” 18 U.S.C. § 1504. Influencing juror by writing.

¹⁰ 18 U.S.C. § 3332(a).

¹¹ 18 U.S.C. § 3332(a)

¹² “Any such [United States] attorney receiving information concerning such an alleged offense from any other person **shall, if requested by such other person, inform the grand jury**

According to the federal courts, this federal law “creates a duty” on the part of the Judge or other parties and “remove[s] the prosecutor’s discretion in deciding whether to present information to the grand jury.”⁽¹³⁾

The Judge must present the information provided in this Motion to a special grand jury. The judge’s duty to do so is a mandatory one by statute. But even if it were not mandatory, the scope, magnitude, and import of correct application of our constitution and rule of law justify this information being presented to a grand or special grand jury forthwith. No Judge should ignore any information or evidence shedding light on the original U.S. Supreme Court stare decisis, Congressional testimony and other evidence of record. The judges and the grand jury have a legal and a moral imperative to follow the evidence of record of wrongdoing by the IRS clearly established over the last 25 years by many groups and individuals but to date ignored by the courts and the IRS.

Plaintiff moves the court to follow federal laws as presented and to not interfere with this process which could be construed as jury tampering and obstruction of justice, and to forward all information to a grand jury for investigation and testimony by all involved.

Respectfully Submitted,

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Date

of such alleged offense, the identity of such other person, and such attorney's action or recommendation.” 18 U.S.C. § 3332(a) (emphasis added).

¹³ *In re Grand Jury Application*, 617 F. Supp. 199, 201, 206 (S.D.N.Y. 1985); *Simpson v. Reno*, 902 F.Supp. 254, 257 (D.D.C. 1995) (“Plaintiffs are correct when they claim that 18 U.S.C. § 3332(a) requires a United States Attorney to present information concerning criminal activity to a special grand jury upon the request of an individual.”); cf *Sargeant v. Dixon*, 130 F.3d 1067, 1070 (D.C. Cir. 1997).