

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLORADO

Jeffrey T. Maehr, Plaintiff)	
)	
v.)	
)	
U.S./State Department Defendant)	Case# 18-cv-02273
)	

AMENDED BRIEF

Plaintiff comes before this court with his amended brief on the above captioned case due to recent counsel and case changes.

INTRODUCTION FACTS

1. Defendant filed seven third party summons for Plaintiff's financial records some years ago. Plaintiff filed Motions to Quash all summons in seven different states, with substantial evidence against Defendant's claims of assessment and taxes owed, but due process on the submitted challenge evidence was denied.

2. Defendant's assessment led to the filing of an "Assessment Certification" to the State Department to unconstitutionally revoke Plaintiff's passport apart from standing law and due process. This led to the filing of two new cases against Defendant; This case, and case# 18-cv-02948, which latter case is being litigated by counsel appointed by this court.⁽¹⁾

3. Defendant's assessment in question is erroneous due to Defendant

¹ Polsinelli Law firm represents Plaintiff on the Passport travel right deprivation case, but declined to take this tax assessment issue case due to their expertise not being in the tax law arena.

manufacturing frivolous assessment figures which have conflicted over the years, yet based on the alleged third party summons records obtained by Defendant. Plaintiff has *firsthand knowledge* of personal bank, business, social security administration, and other asset records to dispute the original egregious and unconscionable assessment.

4. Levy was made on what has been allegedly assessed as “wages” and/or “business gain or profit.”⁽²⁾ A careful review of Plaintiff’s actual assessment that is claimed by the Defendant to be based on Plaintiff’s actual wages or alleged business profits, and what Plaintiff’s previous approximately \$309,000, and second, present \$255,035.37 tax assessment is actually based on ***must be strongly considered.***⁽³⁾

5. The Defendant claimed to be assessing plaintiff’s lawful wages, or business profits, as taxable “income”, therefore, the original approximate \$309,000 assessment would be prima facie evidence that plaintiff (a disabled veteran part time employed since 1980) made a fairly specific and sizeable amount of actual taxable wages and/or business profits the stated years that could have any chance of being lawfully taxable by Defendant.

6. Based on the apparent approximately 30% tax rate assessed against Plaintiff, the Defendant cannot, in the slightest lawful means, prove that Plaintiff made over

² "Under the Internal Revenue Act of 1954 if there is no gain, there is no income." - 26 U.S.C.A. '54, Sec. 61(a); "There must be gain before there is 'income' within the 16th Amendment." U.S.C.A. Const. Amendment 16.

³ Of note, this second assessment differs from the original assessment by over \$54,000, however there is no evidence or explanation of this discrepancy in any documents, nor is it explained away by all social security assets levied to date. This is prima facie evidence that the assessment itself is in question and that Defendant is likely merely creating figures out of thin air and not on evidence in fact, lacking such evidence.

\$250,000 in wages and/or business gains or profits for *EACH* year of 2003, 2004, 2005 and 2006, (\$1 million over 4 years - 30% being approximately \$309,000 as originally assessed), especially without any *pre-assessment document evidence* of this *anywhere* in the record to prove this debt.

7. Defendant, since assessment, has levied every penny of Plaintiff's social security payments beginning in February of 2016, (Exhibit C) and is claiming right (in past court) to levy all Plaintiff's veteran's disability compensation benefits, and all small on-line business assets, which records prove had minimal business profits or "income" as claimed by Defendant. 95+% of all said deposits and withdrawals which were apparently assessed were customer payments for products and vendor payments and other business expenses of record not considered by Defendant.

8. Plaintiff brought, eventually over several years, multiple suits challenging the assessment but was still denied due process on the evidence (as court records prove). Plaintiff's assessment rebuttal has gone unanswered to date and is in violation of due process of law under the 5th and 14th Amendments, violation of the Taxpayer Bill of Rights (TBOR, #1, 2, 3, 4, 5, 6, 9 and 10), and violation of multiple established IRS "Mission" parameters, (See Exhibit A1-A2 with listed violation sections) in creating a false assessment without documentation or verification, or answers/responses other than "we will not respond to future correspondence."

9. Plaintiff has been continually denied his lawfully required dispute hearing with Defendant on the issues since 2003 despite multiple demands. (See Exhibits B1-B2).

10. Plaintiff provides prima facie Social Security record evidence (Exhibits D1-D2)

of “income” for the alleged tax deficient years of 2003-2006, showing Plaintiff’s entire work record to 2006. Defendant has access to these records but has ignored this exculpatory evidence and asks the court to take note of this self-authenticating document as evidence of Plaintiff’s meritorious position for discovery.

11. Plaintiff has still been unable to secure legal tax expert counsel from sources provided by the court and cannot afford the same even if it were available otherwise.

12. Jury trial to try all the facts in evidence, or lack thereof, is demanded for justice and proper due process of law.

FIRST CLAIM FOR RELIEF

13. Plaintiff incorporates all prior paragraphs by reference.

14. Pre-assessment third party summonsed documents are the key to the assessment against Plaintiff. Discovery of the pre-assessment documents in their possession is vital to due process of law.⁽⁴⁾ Plaintiff believes these documents are *inculpatory* against Defendant, and *exculpatory* to Plaintiff due to his firsthand knowledge of all his records and work history as documented.

15. It must be noted that Plaintiff does not have any records for the tax years of

⁴ “Due process of law implies the right of the person affected thereby to be present before the tribunal which pronounces judgment upon the question of life, liberty, or property, in its most comprehensive sense; to be heard, by testimony or otherwise, *and to have the right of controverting, by proof, every material fact which bears on the question of right in the matter involved. If any question of fact or liability be conclusively presumed against him, this is not due process of law...*” Blacks Law Dictionary, 6th Edition (Emphasis added); “An orderly proceeding wherein a person is served with notice, actual or constructive, and has an opportunity to be heard and to enforce and protect his rights before a court having power to hear and determine the case. *Kazubowski v. Kazubowski*, 45 DJ.2d 405, 259 N.E.2d 282, 290;

2003-2006, as no laws required him to maintain such for that long of a time. Plaintiff *did not* have any such records for said years even at the time of all past third party summons or court actions on the assessment, and Defendant has repeatedly refused to provide these key and critical due process documents as evidence of a valid assessment, despite challenges.

16. Plaintiff does not know of any past third party summonsed records that would exist to substantiate Defendant's assessment, so Plaintiff is questioning whether the Defendant obtained *any* relevant records to base a constitutional, lawful and factual tax assessment on.

17. Plaintiff could not possibly comply with any installment payment plan Defendant might claim is required, or pay off the alleged debt completely, to challenge the assessment and be afforded due process of law. This means Defendant can deprive Plaintiff of his constitutional 5th and 14th Amendment rights to due process (FN #2) defense prior to paying the alleged debt off. Merely owing the Government money is not a legally or constitutionally sufficient basis for depriving Plaintiff of his constitutional right to due process. This defense was never provided despite any claims by Defendant of past court rulings. This simply is not in any of that court evidence.

18. All plaintiff's social security is being taken from him for the last 38 months, (Exhibit C) all without proof of pre-assessment documentation ever being provided by Defendant. Plaintiff is existing only on his veteran's disability compensation of \$1400 per month, which Defendant also claims elsewhere it has right to take all of that also, and family financial support as well.

19. Any bankruptcy relief that might be suggested by Defendant would further damage Plaintiff's credit already damaged by the fraudulent assessment levy/lien, and is rarely protection from IRS attacks.

20. Defendant's possible claims that Plaintiff is attempting to "relitigate" the tax assessment herein is erroneous since the suit is against pre-assessment documents being lacking in the record of this case, and every other named past case Defendant might point to in their reply. None of the past courts had pre-assessment records as evidence despite Plaintiff's assessment challenges. Plaintiff's case herein was never adjudicated and fails any type of good faith at all by Defendants.

21. Plaintiff was never been provided any type of administrative hearing on anything as required by law, let alone to challenge the assessment ⁽⁵⁾ or rebut any presumption (See FN # 2) which Defendant claims. No liability has been established.

22. Plaintiff provided evidence of his original attempts to obtain an administrative hearing which was completely ignored. (Exhibit B1-B2) to raise the due process issue to prove application was made and there is no evidence in the record that the hearing ever took place whereby the pre-assessment documents could have been obtained and challenged.

23. Plaintiff herein does not challenge the government's right to tax. Plaintiff agrees that taxes are needed by government, and that government has the authority to tax, but it has to be a constitutional tax, and tax on lawful activities or income. To make

⁵ "...the taxpayer must be liable for the tax. Tax liability is a condition precedent to the demand. Merely demanding payment, even repeatedly, does not cause liability." [Terry v. Bothke, 713 F.2d 1405, at 1414 (1983)]

it plain, Plaintiff agrees that “income taxes” are a lawful tax on lawfully declared “income” assets, on privileged business activity or lawful “gain” as declared by the U.S. Supreme Court⁽⁶⁾. “Income” is something NOT defined by Defendant⁽⁷⁾ and yet Defendant is claiming Plaintiff allegedly received assets which they consider as “income”, without proof in support.

24. Defendant, in its previously filed Motion to Dismiss, provided the court with some degree of acquiescent “discovery” to seemingly attempt to distract the court with presumption⁽⁸⁾ alone, and avoiding discovery of the pre-assessment documents critical

⁶ “...the function of the word 'income' should be to limit the meaning of the words 'gains' and profits.” *Southern Pacific v. Lowe*. Federal Reporter Vol. 238 pg. 850. See also, *Walsh v. Brewster*. Conn. 1921, 41 S.Ct. 392, 255 U.S. 536, 65 L.Ed. 762; “There is a clear distinction between 'profit,' and 'wages' or 'compensation for labor.' Compensation for labor cannot be regarded as profit within the meaning of the law...The word profit is a different thing altogether from mere compensation for labor...The claim that salaries, wages and compensation for personal services are to be taxed as an entirety and therefore must be returned by the individual who performed the services which produced the gain is without support either in the language of the Act or in the decisions of the courts construing it and is directly opposed to provisions of the Act and to Regulations of the Treasury Department...” *U.S. v. Ballard*, 575 F. 2D 400 (1976), *Oliver v. Halstead*, 196 VA 992; 86 S.E. Rep. 2D 858: “Income, [gains and profits] ...is something produced by capital without impairing such capital, the property being left intact, and nothing can be called income which takes away from the property itself” - *Sargent Land Co. v. Von Baumbach*, (D.C.), 207 F. 423, 430; Whatever may constitute income, therefore, must have the essential feature of gain to the recipient. This was true when the 16th amendment became effective, it was true at the time of the decision in *Eisner v. Macomber*, it was true under section 22(a) of the Internal Revenue Code of 1939, and it is true under section 61(a) of the Internal Revenue Code of 1954. **If there is no gain, there is no income.**” *Conner v. United States*. 303 F. Supp. 1187 (1969) pg. 1191.

⁷ “The general term “income” is not defined in the Internal Revenue Code.” *US v Ballard*, 535 F2d 400, 404, (1976);

⁸ Presumption: “This court has never treated a presumption as any form of evidence. See, e.g., *A.C. Aukerman Co. v. R.L. Chaides Const. Co.*, 960 F.2d 1020, 1037 (Fed. Cir. ...

to this case...

“However, to the extent the Court wishes to see evidence of the underlying assessments, the United States has attached such evidence.” (See P. 7, III Defendant’s Motion to Dismiss).

Such “evidence” is frivolous⁽⁹⁾ on its face without material evidence to support “the underlying assessment.”

25. There is a genuine issue as to a material fact⁽¹⁰⁾ in the very lack of evidence that is not presumptive, and is only deafening silence in the record... that of the pre-assessment documents allegedly in existence and which the Defendant allegedly used to create the challenged assessment.

SECOND CLAIM FOR RELIEF

26. Plaintiff incorporates all prior paragraphs by reference.

27. Plaintiff reiterates his previous claims for relief in the case of *Pacific Mutual Life Insurance Co. V. Haslip, et al.* No. 89-1279, [March 4, 1991]. This court awarded the Plaintiff compensatory and punitive damages based on fraud, stating...

1992)" - "[A] presumption is not evidence ."); see also .: *Del Vecchio v. Bowers*, 296 U.S. 280, 286, 56 S.Ct. 190, 193, 80 L.Ed. 229 (1935) ("[A presumption] cannot acquire the attribute of evidence..."); *New York Lift Ins. Co. v. Gamer*, 303 U.S. 161, 171, 58 S.Ct. 500, 503, 82 L.Ed. 726 (1938); ("[A] presumption is not evidence and may not be given weight as evidence.").

⁹ 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* 110 Fed. 910. (Emphasis added).

¹⁰ Fed. R. Civ. P. 56(c)

“In particular, it makes its review to ensure that the award does ‘not exceed an amount that will accomplish society’s goals of punishment and deterrence.’ *Green Oil Co. v. Hornsby*, 539 So.2d 218, 222 (1989); *Wilson v. Dukona Corp.*, 547 So.2d 70, 73 (1989). This appellate review makes certain that the punitive damages are reasonable in their amount and rational in light of their purpose to punish what has occurred and to deter its repetition.”

If no such “deterrence” occurs, Defendant has no reason to change its assessment scheme tactics, and/or...

THIRD CLAIM FOR RELIEF – FEES AND COSTS UNDER THE EQUAL ACCESS TO JUSTICE ACT

28. Plaintiff incorporates all prior paragraphs by reference.

29. Plaintiff is also entitled to an award of attorney fees and costs incurred in this matter under the Equal Access to Justice Act, 28 U.S.C. § 2412, from the time of the filing of the original brief beginning this controversy, until conclusion, and/or...

~~THIRD~~ CLAIM FOR RELIEF

30. If the above remedy is denied, whatever this honorable court deems right, just and fair to compensate Plaintiff for the deprivation of rights, finances, living, health and his emotional state for well over ten years.

CONCLUSION

31. Plaintiff moves the court to ORDER Defendant to produce the simple, pre-assessment documents it claims it has and claims it used to assess Plaintiff, but which are being suppressed, but certainly would have readily at hand. If these documents do not exist at all, a wanton constructive fraud could be clearly proven in that absence of such assessment evidence. With the exculpatory document evidence provided, a wanton

constructive fraud of alleged assets amounts can be clearly presented, and that lawful “income” was never assessed, and a fictitious assessment was manufactured by defendant’s agent(s).

Respectfully submitted,

Dated: April 23, 2019.



Jeffrey T. Maehr
924 E. Stollsteimer Rd.,
Pagosa Springs, Colorado [81147]
970-731-9724

CERTIFICATE OF SERVICE

I, Jeffrey T. Maehr, do herein certify that I have sent a true and complete copy of this Amended Brief and Exhibits to the following party on April 23, 2019;

E. CARMEN RAMIREZ, Trial Attorney, Tax Division, U.S. Department of Justice, Post Office Box 683, Ben Franklin Station, Washington, D.C. 20044



Jeffrey T. Maehr

18-CV-2273 Exhibit A-1

IRS mission statements: (Emphasis added throughout)

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

IRS mission statements

Page 1 of 2

18-CV-2273 Exhibit A-2

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.

Exhibit B-2

Form 12153
(Rev. 12-2013)

Request for a Collection Due Process or Equivalent Hearing

6. Basis for Hearing Request (Both boxes can be checked if you have received both a lien and levy notice)

Filed Notice of Federal Tax Lien

Proposed Levy or Actual Levy

7. Equivalent Hearing (See the instructions for more information on Equivalent Hearings)

I would like an Equivalent Hearing -- I would like a hearing equivalent to a CDP Hearing if my request for a CDP hearing does not meet the requirements for a timely CDP Hearing

8. Check the most appropriate box for the reason you disagree with the filing of the lien or the levy. See page 4 of this form for examples. You can add more pages if you don't have enough space.

If, during your CDP Hearing, you think you would like to discuss a Collection Alternative to the action proposed by the Collection function it is recommended you submit a completed Form 433A (individual) and/or Form 433B (Business), as appropriate, with this form. See www.irs.gov for copies of the forms.

DEBT IS COMPLETELY CHALLENGED

Collection Alternative

Installment Agreement

Offer in Compromise

I cannot pay balance

Lien

Subordination

Discharge

Withdrawal

Please explain:

My Spouse is Responsible

Innocent Spouse Relief (Please attach Form 8857, Request for Innocent Spouse Relief, to your request.)

Other (For examples, see page 4)

Reason (You must provide a reason for the dispute or your request for a CDP hearing will not be honored. Use as much space as you need to explain the reason for your request. Attach extra pages if necessary.):

9. Signatures

I understand the CDP hearing and any subsequent judicial review will suspend the statutory period of limitations for collection action. I also understand my representative or I must sign and date this request before the IRS Office of Appeals can accept it. If you are signing as an officer of a company add your title (president, secretary, etc.) behind your signature.

SIGN HERE

Taxpayer 1's signature

Date

Taxpayer 2's Signature (if a joint request, both must sign)

Date

I request my CDP hearing be held with my authorized representative (attach a copy of Form 2848)

Authorized Representative's Signature

Authorized Representative's Name

Telephone Number

IRS Use Only

IRS Employee (Print)

Employee Telephone Number

IRS Received Date

Exhibit B-2

Form 12153
(Rev. 12-2013)

Request for a Collection Due Process or Equivalent Hearing

Use this form to request a Collection Due Process (CDP) or equivalent hearing with the IRS Office of Appeals if you have been issued one of the following lien or levy notices:

- o Notice of Federal Tax Lien Filing and Your Right To A Hearing Under IRC 6320,
- o Notice of Intent to Levy and Notice of Your Right To A Hearing,
- o Notice of Jeopardy Levy and Right of Appeal,
- o Notice of Levy on Your State Tax Refund,
- o Notice of Levy and Notice of Your Right to a Hearing.

Complete this form and send it to the address shown on your lien or levy notice. Include a copy of your lien or levy notice to ensure proper handling of your request.

Call the phone number on the notice or 1-800-829-1040 if you are not sure about the correct address or if you want to fax your request.

You can find a section explaining the deadline for requesting a Collection Due Process hearing in this form's instructions. If you've missed the deadline for requesting a CDP hearing, you must check line 7 (Equivalent Hearing) to request an equivalent hearing.

1. Taxpayer Name: (Taxpayer 1) *NOT TAXPAYER* Jeffrey T. Meador
 Taxpayer Identification Number SSN 326 484743
 Current Address: 924 E. STOUTMEYER RD
 City: Pagosa Springs State: CO Zip Code: 81447

2. Telephone Number and Best Time to Call During Normal Business Hours
 Home: (970) 731-9724 am. pm.
 Work: () SAME am. pm.

3. Taxpayer Name: (Taxpayer 2) _____
 Taxpayer Identification Number _____
 Current Address: _____
 (If Different from Address Above)
 City: _____ State: _____ Zip Code: _____

4. Telephone Number and Best Time to Call During Normal Business Hours
 Home: () _____ - _____ am. pm.
 Work: () _____ - _____ am. pm.

5. Tax Information as Shown on the Lien or Levy Notice (if possible, attach a copy of the notice)

Type of Tax (Income, Employment, Excise, etc. or Civil Penalty)	Tax Form Number (1040, 941, 720, etc)	Tax Period or Periods
<i>See form notices</i>		

Your Social Security Statement

Prepared especially for Jeffrey T. Maehr

Exhibit D



January 20, 2009

www.socialsecurity.gov

See inside for your personal information



000242156 01 FP 0394 FF F 0533



JEFFREY T. MAEHR
924 E STOLLSTEIMER PL
PAGOSA SPRINGS CO 81147

What's inside...

<u>Your Estimated Benefits</u>	2
<u>Your Earnings Record</u>	3
Some Facts About Social Security	4
If You Need More Information	4
To Request This Statement In Spanish	4
<i>(Para Solicitar Una Declaración en Español)</i>	

What Social Security Means To You

This *Social Security Statement* can help you plan for your financial future. It provides estimates of your Social Security benefits under current law and updates your latest reported earnings.

Please read this *Statement* carefully. If you see a mistake, please let us know. That's important because your benefits will be based on our record of your lifetime earnings. We recommend you keep a copy of your *Statement* with your financial records.

Social Security is for people of all ages...

We're more than a retirement program. Social Security also can provide benefits if you become disabled and help support your family after you die.

Work to build a secure future...

Social Security is the largest source of income for most elderly Americans today, but Social Security was never intended to be your only source of income when you retire. You also will need other savings, investments, pensions or retirement accounts to make sure you have enough money to live comfortably when you retire.

Saving and investing wisely are important not only for you and your family, but for the entire country. If you want to learn more about how and why to save, you should visit www.mymoney.gov, a federal government website dedicated to teaching all Americans the basics of financial management.

About Social Security's future...

Social Security is a compact between generations. For decades, America has kept the promise of security for its workers and their families. Now, however, the Social Security system is facing serious financial problems, and action is needed soon to make sure the system will be sound when today's younger workers are ready for retirement.

In 2017 we will begin paying more in benefits than we collect in taxes. Without changes, by 2041 the Social Security Trust Fund will be exhausted* and there will be enough money to pay only about 78 cents for each dollar of scheduled benefits. We need to resolve these issues soon to make sure Social Security continues to provide a foundation of protection for future generations.

Social Security on the Net...

Visit www.socialsecurity.gov on the Internet to learn more about Social Security. You can read our publications, use the *Social Security Benefit Calculators* to calculate future benefits or use our easy online forms to apply for benefits.

Michael J. Astrue
Commissioner

* These estimates are based on the intermediate assumptions from the Social Security Trustees' Annual Report to the Congress.

Your Earnings Record

Exhibit D-2

Years You Worked	Your Taxed Social Security Earnings	Your Taxed Medicare Earnings
1969	\$ 168	\$ 168
1970	0	0
1971	1,023	1,023
1972	4,003	4,003
1973	1,076	1,076
1974	0	0
1975	22	22
1976	0	0
1977	0	0
1978	0	0
1979	0	0
1980	5,243	5,243
1981	2,547	2,547
1982	5,476	5,476
1983	9,580	9,580
1984	8,408	8,408
1985	6,029	6,029
1986	11,986	11,986
1987	9,789	9,789
1988	17,729	17,729
1989	8,602	8,602

Years You Worked	Your Taxed Social Security Earnings	Your Taxed Medicare Earnings
1990	\$ 18,647	\$ 18,647
1991	30,372	30,372
1992	7,789	7,789
1993	11,103	11,103
1994	9,380	9,380
1995	9,523	9,523
1996	2,465	2,465
1997	11,957	11,957
1998	6,255	6,255
1999	12,270	12,270
2000	0	0
2001	7,611	7,611
2002	12,000	12,000
2003	12,330	12,330
2004	13,390	13,390
2005	3,607	3,607
2006	0	0
2007	0	0
2008	Not yet recorded	

ASSESSMENT YEARS

Total Social Security and Medicare taxes paid over your working career through the last year reported on the chart above:

Estimated taxes paid for Social Security:	Estimated taxes paid for Medicare:
You paid: \$16,332	You paid: \$3,715
Your employers paid: \$14,216	Your employers paid: \$3,327

Note: You currently pay 6.2 percent of your salary, up to \$106,800, in Social Security taxes and 1.45 percent in Medicare taxes on your entire salary. Your employer also pays 6.2 percent in Social Security taxes and 1.45 percent in Medicare taxes for you. If you are self-employed, you pay the combined employee and employer amount of 12.4 percent in Social Security taxes and 2.9 percent in Medicare taxes on your net earnings.

Help Us Keep Your Earnings Record Accurate

You, your employer and Social Security share responsibility for the accuracy of your earnings record. Since you began working, we recorded your reported earnings under your name and Social Security number. We have updated your record each time your employer (or you, if you're self-employed) reported your earnings.

Remember, it's your earnings, not the amount of taxes you paid or the number of credits you've earned, that determine your benefit amount. When we figure that amount, we base it on your average earnings over your lifetime. If our records are wrong, you may not receive all the benefits to which you're entitled.

Review this chart carefully using your own records to make sure our information is correct and that we've recorded each year you worked. You're the only person who can look at the earnings chart and know whether it is complete and correct.

Some or all of your earnings from last year may not be shown on your *Statement*. It could be that we still

were processing last year's earnings reports when your *Statement* was prepared. Your complete earnings for last year will be shown on next year's *Statement*. Note: If you worked for more than one employer during any year, or if you had both earnings and self-employment income, we combined your earnings for the year.

There's a limit on the amount of earnings on which you pay Social Security taxes each year. The limit increases yearly. Earnings above the limit will not appear on your earnings chart as Social Security earnings. (For Medicare taxes, the maximum earnings amount began rising in 1991. Since 1994, all of your earnings are taxed for Medicare.)

Call us right away at 1-800-772-1213 (7 a.m.-7 p.m. your local time) if any earnings for years before last year are shown incorrectly. Please have your W-2 or tax return for those years available. (If you live outside the U.S., follow the directions at the bottom of page 4.)