

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF COLORADO**

Jeffrey T. Maehr,  
Plaintiff,

v.

UNITED STATES/IRS  
Defendant.

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**FILED**  
**UNITED STATES DISTRICT COURT**  
**DENVER, COLORADO**  
*2:02 pm, Nov 17, 2022*  
**JEFFREY P. COLWELL, CLERK**

Case # 1:22-cv-00830-NYW-NRN

**NOTICE OF OBJECTION TO RECOMMENDATION**

Plaintiff received his copy of the court’s Recommendation, dated 11-8-22, via U.S. Mail, on 11-14-22 and herein objects to the Recommendation to Dismiss Plaintiff’s case, for appeal and Devolution<sup>(1)</sup> evidence purposes. Plaintiff has filed a notice of Bias and Prejudice and fraud on the court<sup>(2)</sup> with this court as a separate filing with this objection.

Plaintiff points the court to the obvious failure of the court to actually address the outstanding issues rather than reiterating Defendant’s arguments verbatim, without actually addressing the arguments presented by Plaintiff that completely refute any prior actual adjudication of the evidence of record. The mere fact of a past “Tax Court” process is meaningless if it lacked due process on the facts at issue, and is obviously being used as a “conclusive presumptions”<sup>(3)</sup> veil and distraction to disregard due process of law, as is the complete lack of *Findings and*

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<sup>1</sup> “Devolution” refers to the ongoing continuity of government in times of emergency declarations (which the U.S. has been in for many years now) and investigations into the three branches of government, and other government, corporate and individual entity activities including email, phone, cell phone, office activities and judicial and other documents, and other avenues of communications, and gathering and documenting all unlawful, unconstitutional and otherwise fraudulent or corrupt activities against the American People. (Executive Orders 12148, 13848, 13885, 13912, 13919, 13961; 47 US Code 606, but more specifically 13912 and 10 US Code 1209 and 12406; “Executive Order Blocking the Property of Persons Involved in Serious Human Rights Abuse or Corruption” issued on December 21, 2017; Multiple Presidential Emergency Action Documents (PEADs); 800,000+ national sealed indictments; U.S. Space Force; National Security Agency; Uniform Code of Military Justice; Law of War Manual, Chapter 11.5, "Duty of the Occupying Power to Ensure Public Order and Safety," pg. 773.

<sup>2</sup> "Fraud upon the court has been defined by the 7th Circuit Court of Appeals to embrace that species of fraud which does, or attempts to, defile the court itself, or is a fraud perpetrated by officers of the court so that the judicial machinery can not perform in the usual manner its impartial task of adjudging cases that are presented for adjudication." *Kenner v. C.I.R.*, 387 F.3d 689 (1968); Also see *Herring v. United States*, 424 F.3d 384, 386–87 (3d Cir. 2005); FRAUD ON THE COURT AND ABUSIVE DISCOVERY, by David R. Hague.

<sup>3</sup> “... conclusive presumptions have been held to violate a party’s due process and equal protection rights. *Viandis v. Kline*.

*Conclusions*<sup>(4)</sup> required by law that is missing from the record. The unconscionable conclusions and lack of due process fly in the face of constitutional, rule of law, due process rights,

Plaintiff is dumbfounded at the blatant disregard for his evidence and argument which has never been defended against by Defendant, or demanded and adjudicated by the courts despite repeated demands for lawful due process on same.

### SPECIFIC REASONS FOR OBJECTION

1. Plaintiff raised the issue of bias and prejudice evidence at the last status conference. These issues throughout this and past court proceedings are detailed in the “Notice of Bias and Prejudice and Fraud on the Court Against Plaintiff” filed in conjunction with this Objection.
2. No findings and conclusions are of record on any of the claimed “past adjudication” or “litigation” of Plaintiff’s evidence as presented, and ONLY hearsay, veiled and unrelated Tax Court proceeding references as argument.
3. Plaintiff’s *Due Process of law*,<sup>(5)</sup> rights on adjudication of all the actual evidence of record have been denied.
4. Plaintiff’s 7<sup>th</sup> Amendment right to a jury trial<sup>(6)</sup> for any financial controversy over \$20 has been routinely denied.
5. Recommendation statement agreed with Plaintiff that the issue addressed by the Tax Court was the “amount” of any discrepancy, which Plaintiff pointed out repeatedly, and did NOT address the issues raised in this instant case such as lacking proof of debt, the wrongful assessment itself, and the liability for said assessment, among other issues... Recommendation,

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<sup>4</sup> "The parties are entitled to know the findings and conclusions on all of the issues of fact, law, or discretion presented on the record." Citing *Butz v. Economou* 438 U.S. 478, 98 S. Ct. 2894, 57 L. Ed. 2d 895, (1978).

<sup>5</sup> “The essential elements of due process of law are notice and opportunity to defend, and in determining whether such rights are denied, the Court is governed by the substance of things, and not by mere form.” *Simon v. Craft*, 182 U.S. 427 (1901); *Pennoyer v. Neff* 96 US. 733, 24 L.Ed. 565. Due process of law implies the right of the person affected thereby... upon the question of life, liberty, or property, (Fifth Amendment-JTM) 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 and in fact is a VIOLATION of due process.**” [Black’s Law Dictionary, Sixth Edition, p. 500;]. (Emphasis added); The Supreme Court has long held that the same substantive due process analysis applied to the states under the due process clause of the Fourteenth Amendment also applies to the federal government under the due process clause of the Fifth Amendment. *See, e.g., Bolling v. Sharpe*, 347 U.S. 497, 500 (1954).

<sup>6</sup> The Seventh Amendment has been interpreted to apply only to civil suits in which money damages are claimed (e.g., breach of contract, personal injury). The Supreme Court has long made a distinction between such "legal" claims and "equitable" claims. The Seventh Amendment does not apply if the lawsuit seeks an equitable remedy (such as an injunction) where no money damages are involved. <https://www.legalmatch.com/>.

P. 7... *“the Tenth Circuit found that the Tax Court had correctly determined that Mr. Maehr’s petition failed to state a claim because the petition contained no assignments of the errors he alleged were committed by the IRS in the determination of Mr. Maehr’s income tax deficiencies, nor did it contain any facts upon which to base an assignment of error. Id. at 923.”*

This, of course, only addresses a missing argument which could NOT possibly be addressed by Plaintiff because such evidence and argument did not, and could not, exist... that of having deductions or conflicting assessment figures... and therein creates a bias against Plaintiff’s evidence. Dismissing Plaintiff’s evidence and argument based on unrelated adjudication is to ignore constitutional and due process protections.

6. No comment or discussion of a Grand Jury convening to address the myriad of serious administrative and liability issues raised throughout, and the complete lack of evidence to support Defendant’s assessment, and even clear evidence suggesting a fraudulent assessment.

7. The court’s Recommendation, along with Defendant’s argument, raised issues never raised in this instant case, creating an air of bias and creating a cloud of irrelevant points to this case that Plaintiff did not raise. (Recommendation, P. 6, bottom). That suggests ongoing bias and prejudice of Plaintiff’s evidence and concerted effort to thwart and veil justice.

8. No evidence is of record to make any claims that Plaintiff’s case and motion are “collateral attacks” (Recommendation, P. 7, bottom) on already adjudicated evidence, and is more evidence of fraud on the court by ignoring clear evidence and facts of record.

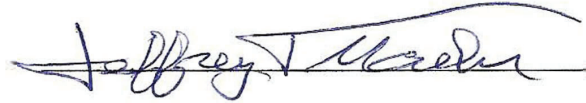
9. The so-called “failed Tax Court challenge” (see #5 above) did not address any aspect of this challenge and no such evidence has been addressed by either the Defendant or the courts. This presents clear evidence of bias which any jury of Plaintiff’s peers, or Grand Jury, would clearly see.

Plaintiff states unequivocally that he has been denied due process on multiple levels and herein holds the courts to due process and the constitution which all judges took an oath to uphold, and to reconsider recommendation to dismiss Plaintiff’s case for this clear and lawful cause.

This court has jurisdiction to adjudicate the un-adjudicated evidence and facts, (where Defendant has the burden of proving that these specific issues have been adjudicated in any past court case, and has the burden of providing lawful proof of debt), and has authority to refer these issues for a DA to act on, or directly to the Grand Jury Foreman for justice, truth and the rule of law.

Respectfully submitted,

Date: November 17, 2022

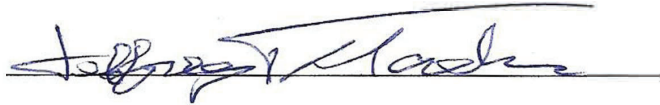


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### CERTIFICATE OF SERVICE

Plaintiff certifies that he timely filed a true and complete copy of this **NOTICE OF OBJECTION TO RECOMMENDATION** to E. CARMEN RAMIREZ, at [E.Carmen.Ramirez@usdoj.gov](mailto:E.Carmen.Ramirez@usdoj.gov), counsel for the defense, and to the District Court at [cod\\_prose\\_filing@cod.uscourts.gov](mailto:cod_prose_filing@cod.uscourts.gov), on November 17, 2022.

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Jeffrey T. Maehr