

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF COLORADO

Civil Action No. 1:19-cv-03464-GPG  
(To be supplied by the court)

Jeffrey T. Maehr, Plaintiff

v.

Internal Revenue Service

John Vencato, Revenue Agent

\_\_\_\_\_

\_\_\_\_\_, Defendant(s).

*(List each named defendant on a separate line. If you cannot fit the names of all defendants in the space provided, please write "see attached" in the space above and attach an additional sheet of paper with the full list of names. The names of the defendants listed in the above caption must be identical to those contained in Section B. Do not include addresses here.)*

COMPLAINT

NOTICE

Federal Rule of Civil Procedure 5.2 addresses the privacy and security concerns resulting from public access to electronic court files. Under this rule, papers filed with the court should not contain: an individual's full social security number or full birth date; the full name of a person known to be a minor; or a complete financial account number. A filing may include only: the last four digits of a social security number; the year of an individual's birth; a minor's initials; and the last four digits of a financial account number.

**Plaintiff need not send exhibits, affidavits, grievances, witness statements, or any other materials to the Clerk's Office with this complaint.**

**A. PLAINTIFF INFORMATION**

*You must notify the court of any changes to your address where case-related papers may be served by filing a notice of change of address. Failure to keep a current address on file with the court may result in dismissal of your case.*

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

(Name and complete mailing address)

970-731-9724 - jeffmaehr@gmail.com

(Telephone number and e-mail address)

**B. DEFENDANT(S) INFORMATION**

*Please list the following information for each defendant listed in the caption of the complaint. If more space is needed, use extra paper to provide the information requested. The additional pages regarding defendants should be labeled "B. DEFENDANT(S) INFORMATION."*

Defendant 1: Internal Revenue Service *DISCLOSURE SCANNING O.P., 14912 ST, 93A PO BOX 621506, ATLANTA, GA 30362*  
(Name and complete mailing address)

(Telephone number and e-mail address if known)

Defendant 2: John Vencato, *301 S. HOWES ST, FORT COLLINS, CO 80521*  
(Name and complete mailing address)

(Telephone number and e-mail address if known)

Defendant 3: NA  
(Name and complete mailing address)

(Telephone number and e-mail address if known)

Defendant 4: NA  
(Name and complete mailing address)

(Telephone number and e-mail address if known)

**C. JURISDICTION**

*Identify the statutory authority that allows the court to consider your claim(s): (check one)*



Federal question pursuant to 28 U.S.C. § 1331 (claims arising under the Constitution, laws, or treaties of the United States)

List the specific federal statute, treaty, and/or provision(s) of the United States Constitution that are at issue in this case.

THE FREEDOM OF INFORMATION ACT, 5 U.S.C. § 552

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Diversity of citizenship pursuant to 28 U.S.C. § 1332 (a matter between individual or corporate citizens of different states and the amount in controversy exceeds \$75,000)

Plaintiff is a citizen of the State of \_\_\_\_\_.

If Defendant 1 is an individual, Defendant 1 is a citizen of \_\_\_\_\_.

If Defendant 1 is a corporation,

Defendant 1 is incorporated under the laws of \_\_\_\_\_ (name of state or foreign nation).

Defendant 1 has its principal place of business in \_\_\_\_\_ (name of state or foreign nation).

*(If more than one defendant is named in the complaint, attach an additional page providing the same information for each additional defendant.)*

**D. STATEMENT OF CLAIM(S)**

*State clearly and concisely every claim that you are asserting in this action. For each claim, specify the right that allegedly has been violated and state all facts that support your claim, including the date(s) on which the incident(s) occurred, the name(s) of the specific person(s) involved in each claim, and the specific facts that show how each person was involved in each claim. You do not need to cite specific legal cases to support your claim(s). If additional space is needed to describe any claim or to assert additional claims, use extra paper to continue that claim or to assert the additional claim(s). Please indicate that additional paper is attached and label the additional pages regarding the statement of claims as "D. STATEMENT OF CLAIMS."*

CLAIM ONE: See attached "D. Statement of Claims One."

Supporting facts:

#### D. Statement of Claims One.

Plaintiff objects to being forced to comply with “form” elements contrary to the U.S. Supreme Court’s rulings for the lower courts. (“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).)

Plaintiff’s filings were attorney caliber proper, (template prepared by Judicial Watch) and plaintiff being forced to comply with the court’s form alone, minus legal errors, is costing him more to do so.

FOIA requires, *inter alia*, that all federal agencies must promptly provide copies of all non-exempt agency records to those parties who make a request for records that reasonably describes the nature of the records sought, and which conform with agency regulations and procedures in requesting such records. 5 U.S.C. § 552(a)(3)(A).

On July 23, 2019, Plaintiff submitted a FOIA request to Defendant by U.S. certified mail seeking the following clearly defined and limited documentation:

Please send to me copies of any and all "pre-assessment documents" the IRS used for creating the tax assessment figures against me for the years 2003-2006, including any and all third party summonsed documents obtained relevant to the assessment itself, and any other relevant documents used to create and substantiate the assessment figures, the "certificate of assessment," or any other "in house" created documents by the IRS against me.

This means "evidence in fact" from which the IRS created the assessment figures, including all my relevant personal "income" or "business income" documents, personal bank documents, or any other personal or third party documents the IRS used to create the assessment figures for the stated years.

This does NOT mean copies of any "Certificate of Assessment" or "Notice of Assessment" or any other IRS "in house" created assessment documents allegedly supporting the assessment, nor documents used in notifying me of the created assessment.

This DOES include the actual documents utilized to create the assessment figures for the years stated that validates and proves the assessment figures applied against me were on lawful personal income or business profits, or other alleged income.

A true and correct copy of this first FOIA request is attached as Exhibits A1 & A2.

Plaintiff received a response from Defendant dated August 13<sup>th</sup>, 2019, and stamp-signed as "Disclosure Specialist Lisa Soli, ID# 1000199298", which stated... "This is our final response<sup>(1)</sup> to your Freedom of Information Act (FOIA) request dated July 23, 2019 that we received on August 2, 2019." This response proceeded to declare reasons the IRS would not respond to Plaintiff's FOIA request, including, "FOIA requires that requests (1) 'reasonably describe' the records sought" and a host of other reasons for not responding to Plaintiff's FOIA request. A true and correct copy of Defendant's response is attached as Exhibits B1 & B2.

Defendant then stated... "We encourage you to consider revising your request such that a search would not be unreasonably burdensome on the agency." See Exhibits B1 bottom paragraph.

Plaintiff, already having made the first FOIA request as plain as possible and only of the necessary, and presumed existing, documents, again filed a second FOIA request by U.S. certified mail on August 20<sup>th</sup>, 2019, attempting to make the same request somehow plainer with more detailed yet very limited scope for specific documents, which was a very challenging demand. A true and correct copy is attached as Exhibits C1-C3.

This second FOIA Request was received by Defendant IRS on August 27<sup>th</sup>, 2019 as shown by the U.S. Postal Service website delivery verification. A true and correct copy of this delivery verification is attached as Exhibits D1 & D2.

Pursuant to 5 U.S.C. § 552(a)(6)(A)(i), Defendant was required to determine whether to comply with the request within twenty (20) working days after the receipt of such request, unless the agency expressly provides notice to the requester of "unusual circumstances" meriting additional time for responding to a FOIA request, (5 U.S.C. § 552(a)(6)(A)(i)), and to notify Plaintiff immediately of its determination, the reasons therefore, and the right to appeal any adverse determination.

Defendant IRS determination regarding Plaintiff's second "clarified" request was due by no later than September 24<sup>th</sup>, 2019, but not received by Plaintiff.

Plaintiff, not having received any required response within the 20 working day limit, and allowing even more time for Defendant to respond, filed a third and final FOIA Request by U.S. certified mail (a true and correct copy is attached as Exhibit

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<sup>1</sup> This was Plaintiff's FIRST and ONLY FOIA Request to this office on this issue.

E1) to Defendant on October 25, 2019, which included copies of all previous FOIA correspondence.

Defendant IRS received this final FOIA Request on November 5, 2019, shown by the U.S. Postal Service website delivery verification. A true and correct copy of this delivery verification is attached as Exhibits F1 & F2.

Defendant IRS determination regarding Plaintiff's request was due no later than December 4<sup>th</sup>, 2019, but never received by Plaintiff.

Plaintiff is being irreparably harmed by reason of Defendant's unlawful withholding of records responsive to Plaintiff's FOIA requests due to the *exculpatory* nature of the FOIA documents for Plaintiff. FOIA *inculpatory* documents will verify the fraudulent assessment and ongoing lien, and levy of all Plaintiff's social security finances since February, 2016, and other related claims by Defendant to all Plaintiff's Veteran's Compensation assets.

Defendant's are contributing to obstruction of justice and suppression of *inculpatory* evidence against Defendants, and Plaintiff will continue to be irreparably harmed by Defendant's unlawful actions without court intervention.

Either of the Defendant's should be compelled to conform conduct to the requirements of the law and not withhold evidence, especially *exculpatory* evidence strenuously sought for from Defendant IRS in a previous case (18-cv-02273 - District Court for the District of Colorado), and also as evidence for a pending Appeal's Court case, 19-1335, U.S. Court of Appeals, 10<sup>th</sup> Circuit, but Plaintiff was denied this discovery to date.<sup>(2)</sup>

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<sup>2</sup> Federal Rules of Civil Procedure, Rule 26. Duty to Disclose; (a)(1)(e) *Basis for Initial Disclosure; Unacceptable Excuses*. A party must make its initial disclosures based on the information then reasonably available to it. A party is not excused from making its disclosures because it has not fully investigated the case or because it challenges the sufficiency of another party's disclosures or because another party has not made its disclosures; Federal Rules of Civil Procedure, Rule 26. Duty to Disclose; (A)(4)(b)(1) DISCOVERY SCOPE AND LIMITS. (1) *Scope in General*. Unless otherwise limited by court order, the scope of discovery is as follows: Parties may obtain discovery regarding any nonprivileged matter that is relevant to any party's claim or defense and proportional to the needs of the case, considering the importance of the issues at stake in the action, the amount in controversy, the parties' relative access to relevant information, the parties' resources, the importance of the discovery in resolving the issues, and whether the burden or expense of the proposed discovery outweighs its likely benefit. Information within this scope of discovery need not be admissible in evidence to be discoverable.

More than 20 days having come and gone as of December 5<sup>th</sup>, 2019, (date of this complaint mailing). FOIA, *inter alia*, provides that any person who has not been provided the records requested pursuant to FOIA, after exhausting their administrative remedies, may seek legal redress from the Federal District Court to enjoin the agency from withholding agency records and to order the production of any agency records improperly withheld from the complainant. Plaintiff brings this complaint against Defendant for, at least, three instances of FOIA violations.

Because Defendants have failed to comply with the time limit set forth in 5 U.S.C. § 552(a)(6)(A), Plaintiff is deemed to have exhausted any and all administrative remedies pursuant to 5 U.S.C. § 552(a)(6)(c).

Under FOIA, the Defendants have the burden to sustain their actions. 5 U.S.C. § 552(a)(4)(B).

Pursuant to FOIA, this Court may assess litigation costs against the Defendant's if the Plaintiff prevails in this action. 5 U.S.C. § 552(a)(4)(E).

Unless enjoined by this Court, Defendants will continue to be damaged, and Plaintiff's legal rights to be provided with copies of the exculpatory records which he has requested in his FOIA requests described in exhibit documents herein, violated.

Plaintiff has been required to expend many hours of time to do research for bringing this complaint, to prosecute this action, and expend money for related costs, and which takes away his time for actually trying to make a living.

Plaintiff is entitled to reasonable costs of litigation, including hours spent in research, mailing costs, travel time to post office, gas, and other relevant costs.





**CLAIM TWO: See attached "D. Statement of Claims Two."**

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**Supporting facts:**

#### D. Statement of Claims Two.

FOIA requires, *inter alia*, that all federal agencies must promptly provide copies of all non-exempt agency records to those parties who make a request for records that reasonably describes the nature of the records sought, and which conform with agency regulations and procedures in requesting such records. 5 U.S.C. § 552(a)(3)(A).

Because of the delays and obvious failure of Defendant IRS to provide FOIA documents requested, and not wanting more delays, Plaintiff mailed a certified FOIA request to Defendant JV, requesting the same document information trying to obtain these critical evidence documents for his appeal. A true and correct copy is attached as Exhibits G1 & G2.

This FOIA Request document to JV was received by Defendant or his office on November 1<sup>st</sup>, 2019 as shown by the U.S. Postal Service website delivery verification. A true and correct copy of this delivery verification is attached as Exhibits H1 & H2.

Defendant JV, or his office, failed to provide determination, or any referral regarding Plaintiff's request which was due by no later than December 2<sup>nd</sup>, 2019, but not received by Plaintiff.

Plaintiff is being irreparably harmed by reason of Defendant's unlawful withholding of records responsive to Plaintiff's FOIA requests due to the *exculpatory* nature of the FOIA documents for Plaintiff.

FOIA *inculpatory* documents will verify the fraudulent assessment and ongoing lien, and levy of all Plaintiff's social security finances since February, 2016, and other related claims by Defendant to all Plaintiff's Veteran's Compensation assets.

Defendant's are contributing to obstruction of justice and suppression of *inculpatory* evidence against Defendants, and Plaintiff will continue to be irreparably harmed by Defendant's unlawful actions without court intervention.

Either of the Defendant's should be compelled to conform conduct to the requirements of the law and not withhold evidence, especially *exculpatory* evidence strenuously sought for from Defendant IRS in a previous case (18-cv-02273 - District Court for the District of Colorado), and also as evidence for a pending Appeal's Court case, 19-1335, U.S. Court of Appeals, 10<sup>th</sup> Circuit, but Plaintiff was denied this discovery to date.

Plaintiff is being irreparably harmed by reason of Defendant's unlawful withholding

of records responsive to Plaintiff's FOIA requests due to the *exculpatory* nature of the FOIA documents for Plaintiff.

FOIA *inculpatory* documents will verify the fraudulent assessment and ongoing lien, and levy of all Plaintiff's social security finances since February, 2016, and other related claims by Defendant to all Plaintiff's Veteran's Compensation assets.

Defendant's are contributing to obstruction of justice and suppression of *inculpatory* evidence against Defendants, and Plaintiff will continue to be irreparably harmed by Defendant's unlawful actions without court intervention.

Either of the Defendant's should be compelled to conform conduct to the requirements of the law and not withhold evidence, especially *exculpatory* evidence strenuously sought for from Defendant IRS in a previous case (18-cv-02273 - District Court for the District of Colorado), and also as evidence for a pending Appeal's Court case, 19-1335, U.S. Court of Appeals, 10<sup>th</sup> Circuit, but Plaintiff was denied this discovery to date. (See Footnote 2, Complaint One)

More than 20 days having come and gone as of December 5<sup>th</sup>, 2019, (date of this complaint mailing). FOIA, *inter alia*, provides that any person who has not been provided the records requested pursuant to FOIA, after exhausting their administrative remedies, may seek legal redress from the Federal District Court to enjoin the agency from withholding agency records and to order the production of any agency records improperly withheld from the complainant. Plaintiff brings this complaint against Defendant for, at least, three instances of FOIA violations.

Because Defendants have failed to comply with the time limit set forth in 5 U.S.C. § 552(a)(6)(A), Plaintiff is deemed to have exhausted any and all administrative remedies pursuant to 5 U.S.C. § 552(a)(6)(c). Under FOIA, the Defendants have the burden to sustain their actions. 5 U.S.C. § 552(a)(4)(B).

Pursuant to FOIA, this Court may assess litigation costs against the Defendant's if the Plaintiff prevails in this action. 5 U.S.C. § 552(a)(4)(E).

Unless enjoined by this Court, Defendants will continue to be damaged, and Plaintiff's legal rights to be provided with copies of the exculpatory records which he has requested in his FOIA requests described in exhibit documents herein, violated.

Plaintiff has been required to expend many hours of time to do research for bringing this complaint, to prosecute this action, and expend money for related costs, and which takes away his time for actually trying to make a living.

Plaintiff is entitled to reasonable costs of litigation, including hours spent in research, mailing costs, travel time to post office, gas, and other relevant costs.



**E. REQUEST FOR RELIEF**

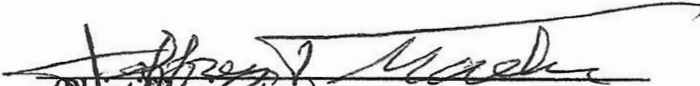
State the relief you are requesting or what you want the court to do. If additional space is needed to identify the relief you are requesting, use extra paper to request relief. Please indicate that additional paper is attached and label the additional pages regarding relief as "E. REQUEST FOR RELIEF."

See Attached Docs for Complaint  
One + Two.

**F. PLAINTIFF'S SIGNATURE**

I declare under penalty of perjury that I am the plaintiff in this action, that I have read this complaint, and that the information in this complaint is true and correct. See 28 U.S.C. § 1746; 18 U.S.C. § 1621.

Under Federal Rule of Civil Procedure 11, by signing below, I also certify to the best of my knowledge, information, and belief that this complaint: (1) is not being presented for an improper purpose, such as to harass, cause unnecessary delay, or needlessly increase the cost of litigation; (2) is supported by existing law or by a nonfrivolous argument for extending or modifying existing law; (3) the factual contentions have evidentiary support or, if specifically so identified, will likely have evidentiary support after a reasonable opportunity for further investigation or discovery; and (4) the complaint otherwise complies with the requirements of Rule 11.

  
(Plaintiff's signature)

12-13-19  
(Date)

**E. Request for Relief - Complaint One - IRS**

Defendant's IRS has violated FOIA by failing to provide Plaintiff with any lawful response or any nonexempt responsive *exculpatory/inculpatory* records for his FOIA requests pursuant to 5 U.S.C. § 552.

WHEREFORE, Plaintiff respectfully requests that the Court:

- (i) Declare that Defendant has violated FOIA;
- (ii) Order Defendant to conduct an immediate reasonable search for any and all responsive records to Plaintiff's simple FOIA request and demonstrate that it employed search methods reasonably likely to lead to the discovery of all *exculpatory/inculpatory* records responsive to Plaintiff's FOIA requests;
- (iii) Order Defendant to produce, by a specified date, any and all non-exempt records to Plaintiff's FOIA requests, and a *Vaughn* index of any responsive records withheld under claim of exemption, both at no charge to Plaintiff;
- (iv) Enjoin Defendant from continuing to withhold any and all non-exempt records responsive to Plaintiff's FOIA requests;
- (v) Grant Plaintiff an award of any costs reasonably incurred in this action pursuant to 5 U.S.C. § 552(a)(4)(E);
- (vi) Grant Plaintiff such other relief as the Court deems just and proper to prevent Defendant's recidivism and future blocking of the public's right to vital documents.



**E. Request for Relief - Complaint Two - Vencato**

Defendant John Vencato has violated FOIA by failing to provide Plaintiff with any lawful response or any nonexempt responsive *exculpatory/inculpatory* records for his FOIA requests pursuant to 5 U.S.C. § 552.

**WHEREFORE**, Plaintiff respectfully requests that the Court:

- (i) Declare that Defendant have violated FOIA;
- (ii) Order Defendant to conduct an immediate reasonable search for any and all responsive records to Plaintiff's simple FOIA request and demonstrate that it employed search methods reasonably likely to lead to the discovery of all *exculpatory/inculpatory* records responsive to Plaintiff's FOIA requests;
- (iii) Order Defendant to produce, by a specified date, any and all non-exempt records to Plaintiff's FOIA requests, and a *Vaughn* index of any responsive records withheld under claim of exemption, both at no charge to Plaintiff;
- (iv) Enjoin Defendant from continuing to withhold any and all non-exempt records responsive to Plaintiff's FOIA requests;
- (v) Grant Plaintiff an award of any costs reasonably incurred in this action pursuant to 5 U.S.C. § 552(a)(4)(E);
- (vi) Grant Plaintiff such other relief as the Court deems just and proper to prevent Defendant's recidivism and future blocking of the public's right to vital documents.



## **CERTIFICATE OF SERVICE**

Plaintiff, Jeffrey T. Maehr, herein certifies that he has sent a true and complete copy of this FOIA Complaint to the Defendants via U.S. Mail, at the below listed addresses:

1. IRS, Disclosure Scanning Operation, Mail Stop 93A, Post Office Box 621506, Atlanta, Georgia 30362-3006.

2. John Vencato, IRS Revenue Agent 301 S. Howes St., Fort Collins, CO 80521.

Date: December 13<sup>th</sup>, 2019

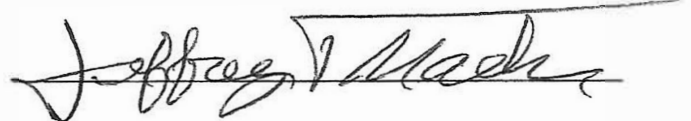
A handwritten signature in black ink, reading "Jeffrey T. Maehr". The signature is written in a cursive style and is positioned to the right of the date. A horizontal line is drawn above the signature, extending from the right edge of the signature towards the left.



Exhibit A1

Internal Revenue Service  
Disclosure Scanning Operation  
Mail Stop 93A  
Post Office Box 621506  
Atlanta, Georgia 30362-3006

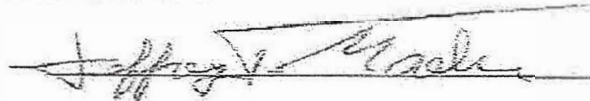
COPY

RE: Jeffrey Thomas Machr,  
SSN: 326-48-4743, DOB 04/18/1953  
924 E. Stollsteimer Rd.,  
Pagosa Springs, Colorado [81147] FOIA REQUEST

This is a request for information pursuant to the Freedom of Information Act and Privacy Act, 5 U.S.C. §§ 552 and 552(a) and the regulations thereunder. This is my firm promise to pay costs and fees for the reproduction and certification of documents responsive to this request upon your billing, should the costs be lawful. I am not waiving personal inspection of the documents.

1. Please send to me copies of any and all "pre-assessment documents" the IRS used for creating the tax assessment figures against me for the years 2003-2006, including any and all third party summonsed documents obtained relevant to the assessment itself, and any other relevant documents used to create and substantiate the assessment figures, the "certificate of assessment," or any other "in house" created documents by the IRS against me.
2. This means "evidence in fact" from which the IRS created the assessment figures, including all my relevant personal "income" or "business income" documents, personal bank documents, or any other personal or third party documents the IRS used to create the assessment figures for the stated years.
3. This does **NOT** mean copies of any "Certificate of Assessment" or "Notice of Assessment" or any other IRS "in house" created assessment documents allegedly supporting the assessment, nor documents used in notifying me of the created assessment.
4. This **DOES** include the actual documents utilized to create the assessment figures for the years stated that validates and proves the assessment figures applied against me were on lawful personal income or business profits, or other alleged income.

Executed on July 23, 2019.



Jeffrey T. Machr



Exhibit A2

**NOTARY WITNESS**

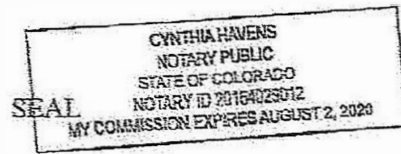
I declare under penalty of perjury that the foregoing FOIA document to the Internal Revenue Service, Disclosure Scanning Operation, for pre-assessment documentation was presented before me by Jeffrey T. Maehr, known to me to be the person stated, and acknowledged this document on this 23<sup>rd</sup> day of July, 2019, and being sent via certified mail # 7017-3040-0001-1644-0194.

*Cynthia Havens*

Notary Printed Name

*[Handwritten Signature]*

Notary Signature





PRIVACY, GOVERNMENTAL  
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

Exhibit B1

copy

August 13, 2019

Jeffrey Maehr  
924 E Stollsteimer Road  
Pagosa Springs, CO 81147

Dear Jeffrey Maehr:

This is our final response to your Freedom of Information Act (FOIA) request dated July 23, 2019 that we received on August 2, 2019.

You requested copies of any and all "pre-assessment documents" the IRS used for creating the tax assessment figures against you for tax years 2003 through 2006.

The FOIA requires that requests (1) "reasonably describe" the records sought and (2) be made in accordance with published agency rules. 5 U.S.C § 552(a)(3)(A). IRS regulations at Treas. Reg. § 601.702(c)(5)(i), require that the request describe the documents in sufficient detail to enable us to locate the records "without placing an unreasonable burden upon the IRS." The rationale behind this requirement is that the FOIA is not intended to reduce agency personnel to investigators on behalf of the requesters or to allow requesters to conduct "fishing expeditions" through agency files. Dale v. IRS, 238 F. Supp. 2d 99, 104-05 (D.D.C. 2002) holding that a request seeking "any and all documents . . . that refer or relate in any way" to the requester failed to reasonably describe records sought and "amounted to an all-encompassing fishing expedition of files at Internal Revenue Service offices across the country, at taxpayer expense." Additionally, FOIA does not require agencies to conduct legal research. See Lamb v. IRS, 871 F. Supp 301, 304 (E.D. Mich. 1994) finding that requests are outside the scope of FOIA when they require legal research, are unspecific, or seek answers to interrogatories.

We encourage you to consider revising your request such that a search would not be unreasonably burdensome on the agency. You may find the IRS guide to making FOIA requests helpful in formulating your request. It is available at the following link: [http://www.irs.gov/pub/irs-utl/irs\\_foia\\_guide.pdf](http://www.irs.gov/pub/irs-utl/irs_foia_guide.pdf).

You may contact the FOIA Public Liaison, Jason Angelotti, to discuss your request at:

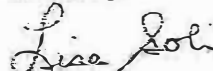
7850 SW 6<sup>th</sup> Ct, Stop 4030, Plantation FL 33324-3202  
954-991-4022

2 Exhibit B2

The FOIA Public Liaison responds to FOIA and Privacy Act requests for copies of documents maintained by the IRS. There is no provision in either Act to resolve tax, collection, or processing issues and our staff is not trained to answer questions regarding those issues. If you need assistance with tax related issues you may call the IRS toll free number at 1-800-829-1040.

If you have any questions please call Disclosure Specialist Lisa Soli ID # 1000199298, at 267-941-6326 or write to: Internal Revenue Service, Disclosure Scanning Operation - Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case # F19214-0045.

Sincerely,



Lisa Soli

Disclosure Specialist

Disclosure Office 2

COPY

Exhibit C1

Internal Revenue Service  
Disclosure Scanning Operation  
Mail Stop 93A, Post Office Box 621506  
Atlanta, Georgia 30362-3006

7017 3040 0001 1644 0248

**RE: # F19214-0645**

Jeffrey Thomas Maehr,  
SSN: 326-48-4743, DOB 04/18/1953  
924 E. Stollsteiner Rd.,  
Pagosa Springs, Colorado [81147]  
970-7312-9724

**FOIA REQUEST**

I received your response to my first FOIA request, (copy attached) and I consider said evasive response to be an attempt to delay providing lawful FOIA documents which were simply described, and self-explanatory.

Once again, this is a request for information pursuant to the Freedom of Information Act and Privacy Act, 5 U.S.C. §§ 552 and 552(a) and the regulations thereunder. This is my firm promise to pay costs and fees for the reproduction and certification of documents responsive to this request upon your billing, should the costs be lawful. I am not waiving personal inspection of the documents.

There really is no other way to describe a simple set of documents that the IRS allegedly utilized in creating the assessment for the years 2003-2006. This FOIA is for the basic, essential "pre-assessment documents" the IRS used for creating the tax assessment figures against me for the years 2003-2006.

This request is reasonable, and need only include the basic documents the IRS lawfully had to have used in creating the assessment for the described years. **EITHER THESE DOCUMENTS EXIST, OR THEY DO NOT.** This simple and lawful request is not "placing an unreasonable burden upon the IRS" since it can only be plain evidence the IRS has in its possession in order to lawfully create the assessments for said years.

**The first FOIA, and this second FOIA request...**

- a) "reasonably describes" the records";
- b) "describes the documents in sufficient detail to enable us to locate the records "without placing an unreasonable burden upon the IRS";
- c) is not any attempt to "allow requesters to conduct "fishing expeditions" through agency files. Dale v. IRS, 238 F. Supp. 2d 99, 104-05 (D.D.C. 2002)";
- d) is NOT a request for "an all-encompassing fishing expedition of files at Internal Revenue Service offices across the country, at taxpayer expense"; and
- e) is clearly NOT a request for "legal research" of any kind.

My first FOIA made it clear the exact documents I am looking for... Documents which must be



COPY

EXHIBIT C2

in IRS possession and relate to a very specific request regarding a very specific assessment against me.

**The FOIA documents in questions must consist of one or more of the following:**

1. Copies of the limited documents obtained by the IRS (if any) from all third party summonsed records for which I filed suit to quash in the past **WHICH THE IRS USED FOR SAID ASSESSMENT.**

2. Any other financial documents obtained by the IRS ONLY which IT ALLEGEDLY UTILIZED IN CREATING THE ASSESSMENT FOR THE ALLEGED YEARS STATED ABOVE, (if any).

3. This would simply and plainly be relevant documents used **TO CREATE AND SUBSTANTIATE THE ASSESSMENT FIGURES, AND THE "CERTIFICATE OF ASSESSMENT" SENT TO THE U.S. SECRETARY OF STATE,** (if any).

4. **THIS MEANS "EVIDENCE IN FACT" FROM WHICH THE IRS CREATED THE ASSESSMENT FIGURES,** including relevant personal "income" or "business income" documents, personal bank documents, or other personal or third party documents (not summonsed), if any, **THE IRS USED TO CREATE THE ASSESSMENT FIGURES FOR THE STATED YEARS,** (if any).

5. This does **NOT** mean copies of any "Certificate of Assessment" or "Notice of Assessment" or any other IRS "in house" created assessment documents **allegedly supporting** the assessment, nor documents used in notifying me of the created assessment.

6. **THIS DOES INCLUDE ONLY THE ACTUAL DOCUMENTS (IF ANY) UTILIZED TO CREATE THE ASSESSMENT FIGURES FOR THE YEARS STATED THAT VALIDATES AND PROVES THE ASSESSMENT FIGURES APPLIED AGAINST ME WERE ON LAWFUL PERSONAL INCOME OR BUSINESS PROFITS, OR OTHER ALLEGED INCOME.**

7. To reiterate, this is merely a request for the simple documents ((if any) the IRS used to assess Jeffrey T. Maehr for the tax years 2003-2006, nothing more, nothing less... **JUST THE ALLEGED DOCUMENTS USED IN GENERATING/CREATING/MANUFACTURING, OR IN ANY OTHER WAY, PRODUCING THE STATED ASSESSMENT AGAINST ME.**

8. This does **NOT** mean I am requesting the IRS to provide "any and all documents" ... but **ONLY** the limited and specific documents pertaining to the assessment for the years 2003-2006, inclusive. **If said documents do not exist, please state so clearly and unambiguously.**

Executed on August 20<sup>th</sup>, 2019.



Jeffrey T. Maehr

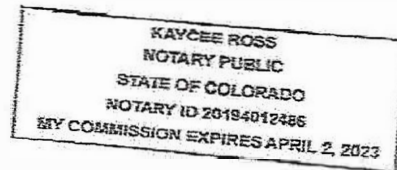
COPY Exhibit C3

**NOTARY WITNESS**

I declare under penalty of perjury that the foregoing FOIA document to the Internal Revenue Service, Disclosure Scanning Operation, for pre-assessment documentation was presented before me by Jeffrey T. Macfar, known to me to be the person stated, and acknowledged this document on this 20<sup>th</sup> day of August, 2019, and being sent via certified mail # 7017-3040-0001-1644-0248.

Kavcee Ross  
Notary Printed Name

  
Notary Signature



SEAL

*COPY*

# USPS Tracking®

FAQs > (<https://www.usps.com/faqs/uspstracking-faqs.htm>)

*Exhibit D1*

**Track Another Package +**

**Tracking Number: 70173040000116440248**

Remove X

Your item was delivered at 11:23 am on August 27, 2019 in ATLANTA, GA 30362.

## **Delivered**

August 27, 2019 at 11:23 am  
Delivered  
ATLANTA, GA 30362

Get Updates 

Feedback

---

**Text & Email Updates** 

---

**Tracking History** 

**August 27, 2019, 11:23 am**

Delivered  
ATLANTA, GA 30362

Your item was delivered at 11:23 am on August 27, 2019 in ATLANTA, GA 30362.

---

**August 27, 2019, 4:10 am**

Arrived at Unit  
ATLANTA, GA 30340

---

**August 26, 2019**

In Transit to Next Facility

---

**August 25, 2019, 3:58 am**

Departed USPS Regional Destination Facility

9/9/2019

*COPY*

USPS.com® - USPS Tracking® Results

ATLANTA GA DISTRIBUTION CENTER

*Exhibit D2*

**August 24, 2019, 6:19 pm**  
Arrived at USPS Regional Destination Facility  
ATLANTA GA DISTRIBUTION CENTER

**August 22, 2019, 5:09 am**  
Departed USPS Regional Facility  
DENVER CO DISTRIBUTION CENTER

**August 21, 2019, 10:46 pm**  
Arrived at USPS Regional Origin Facility  
DENVER CO DISTRIBUTION CENTER

**August 21, 2019, 12:15 pm**  
Departed Post Office  
PAGOSA SPRINGS, CO 81147

**August 20, 2019, 3:34 pm**  
USPS in possession of item  
PAGOSA SPRINGS, CO 81147

Feedback

**Product Information**



**See Less** ^

## Can't find what you're looking for?

Go to our FAQs section to find answers to your tracking questions.

**FAQs (<https://www.usps.com/faqs/uspstracking-faqs.htm>)**



COPY

EXHIBIT E1

Internal Revenue Service  
Disclosure Scanning Operation  
Mail Stop 93A, Post Office Box 621506  
Atlanta, Georgia 30362-3006

**RE: # F19214-0045**  
Jeffrey Thomas Maehr,  
**SSN: 326-48-4743, DOB 04/18/1953**  
924 E. Stollsteimer Rd.,  
Pagosa Springs, Colorado [81147]  
970-7312-9724

7017 3040 0001 1644 0316

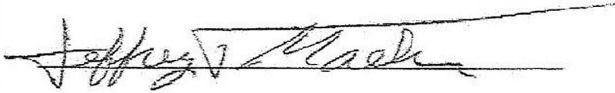
OCT. 25, 2019

**THIRD/FINAL FOIA REQUEST**

**I filed a second FOIA request dated August 20<sup>th</sup>, 2019, (USPS Cert # 7017-30 40-0001-1644-0248) and received by this agency on August 27<sup>th</sup>, 2019. To date, I have not received any response within the 20 day time limit. Record of all requests are below. Unless I receive a response to this FOIA, suit will be brought before the U.S. District Court in Colorado for FOIA violations and failure to provide documents requested.**

Any response by this agency now will be free of any copy costs or other costs per FOIA rules.

Previously filed documents are attached below.



Jeffrey T. Maehr



*COPY*

FAQs >

*Exhibit F1*

Track Another Package +

Tracking Number: 70173040000116440316

Remove X

Your item was delivered at 3:03 pm on November 5, 2019 in ATLANTA, GA 30362.

**Delivered**

November 5, 2019 at 3:03 pm  
Delivered  
ATLANTA, GA 30362

Get Updates

Feedback

---

**Text & Email Updates**

---

**Tracking History**

November 5, 2019, 3:03 pm

Delivered  
ATLANTA, GA 30362

Your item was delivered at 3:03 pm on November 5, 2019 in ATLANTA, GA 30362.

---

November 5, 2019, 3:03 pm

Arrived at Unit  
ATLANTA, GA 30340

---

November 5, 2019, 8:36 am

Arrived at USPS Regional Destination Facility  
ATLANTA-PEACHTREE GA DISTRIBUTION CENTER

*EXHIBITED*

**November 4, 2019**  
In Transit to Next Facility

**November 2, 2019, 7:58 pm**  
Arrived at USPS Regional Destination Facility  
ATLANTA GA DISTRIBUTION CENTER

**October 30, 2019, 5:25 am**  
Departed USPS Regional Facility  
DENVER CO DISTRIBUTION CENTER

**October 29, 2019, 9:35 pm**  
Arrived at USPS Regional Origin Facility  
DENVER CO DISTRIBUTION CENTER

**October 28, 2019, 12:37 pm**  
Departed Post Office  
PAGOSA SPRINGS, CO 81147

**October 28, 2019, 10:02 am**  
USPS in possession of item  
PAGOSA SPRINGS, CO 81147

Feedback

**Product Information**



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**Can't find what you're looking for?**

Go to our FAQs section to find answers to your tracking questions.

**FAQs**

John Vencato/IRS Revenue Officer  
301 S. Howes St.,  
Fort Collins, CO 80521

copy

Exhibit G1

October 29<sup>th</sup>, 2019

FOIA Request

**RE: Social Security number: 326-48-4743**

Dear Mr. Vencato, (or attending Internal Revenue Agent),

This is a request for information pursuant to the Freedom of Information Act (FOIA) and Privacy Act, 5 U.S.C. §§ 552 and 552(a) and the regulations thereunder for the alleged tax years 2003, 2004, 2005 and 2006. This FOIA is for the basic, essential "pre-assessment documents" you and the IRS used for creating the tax assessment figures, liens and levies against me for the above years.

This request is reasonable, clear, limited, and need only include the basic documents you and the IRS lawfully had to have used in creating the assessment for the described years. This simple and lawful request is not "placing an unreasonable burden upon you or the IRS" since it can only be plain evidence the IRS has in its possession in order to lawfully create the assessments for said years.

**The FOIA request...**

- a) "reasonably describes" the records",
- b) "describes the documents in sufficient detail to enable you to locate the records 'without placing an unreasonable burden upon the IRS'",
- c) is not any attempt to "allow requesters to conduct 'fishing expeditions' through agency files. *Dale v. IRS*, 238 F. Supp. 2d 99, 104-05 (D.D.C. 2002)",
- d) is NOT a request for "an all-encompassing fishing expedition of files at Internal Revenue Service offices across the country, at taxpayer expense", and
- e) is clearly NOT a request for "legal research" of any kind.

This request **does NOT** mean copies of any "Certificate of Assessment" or "Notice of Assessment" or "Notice of Levy or Lien" or any other IRS "in house" created assessment documents allegedly supporting the assessment, **nor does it include** any documents used in "notifying" me of the created assessment, levies or liens.

This **DOES include** the actual documents utilized to create the financial assessment figures for the years stated that validates and shows the assessment figures applied against me were assessed on lawful "*personal income*" or "*business profits*", or other alleged *income*.

**The FOIA documents in questions must consist of one or more of the following:**

**Vencato FOIA Request - Pre-assessment Documents**

Page 1 of 3

Exhibit G2

1. Copies of the limited documents obtained by the IRS (if any) from all third party summonsed records **WHICH THE YOU USED FOR SAID ASSESSMENT AND SIGNED LEVIES/LIENS AGAINST Jeffrey T. Maehr.**

2. Any other financial documents (if any) obtained by the IRS ONLY which YOU **ALLEGEDLY UTILIZED IN CREATING THE ASSESSMENT AND SIGNED LEVIES/LIENS FOR THE ALLEGED YEARS STATED ABOVE.**

3. This would simply and plainly be relevant documents (if any) used **TO CREATE AND SUBSTANTIATE THE ASSESSMENT FIGURES, AND SIGNED LIENS AND LEVIES YOU USED AGAINST Jeffrey T. Maehr, AND THE "CERTIFICATE OF ASSESSMENT" SENT TO THE U.S. SECRETARY OF STATE.**

4. **THIS MEANS ONLY "EVIDENCE IN FACT" DOCUMENTS (if any) WHICH THE YOU CREATED THE ASSESSMENT FIGURES FROM,** including relevant personal "income" or "business income" documents, personal bank documents, or other personal or third party documents (not summonsed), if any, **YOU USED TO CREATE THE ASSESSMENT FIGURES FOR THE STATED YEARS AGAINST Jeffrey T. Maehr.**

5. To reiterate, this is merely a request for the simple documents (if any) the IRS used to assess Jeffrey T. Maehr for the alleged tax years 2003 through 2006, nothing more, nothing less... **JUST THE ALLEGED DOCUMENTS YOU USED IN GENERATING, CREATING, MANUFACTURING, OR IN ANY OTHER WAY, PRODUCING THE STATED ASSESSMENT AND SIGNED LEVIES, AND LIENS AGAINST Jeffrey T. Maehr.**

6. This does NOT mean Jeffrey T. Maehr is requesting the YOU/IRS to provide "any and all documents" in its possession, but **ONLY the limited and specific documents** pertaining to the assessment for the alleged tax years 2003 through 2006.

**If said documents do not exist, please state so clearly and unambiguously.**

7. Failure to comply with this FOIA request will result in suit filed in Federal Court.

Executed on October 29<sup>th</sup>, 2019.



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

NOTARY WITNESS

Exhibit G3

I declare under penalty of perjury that the foregoing FOIA document to John Vencato, Internal Revenue Service agent, for pre-assessment documentation, was presented before me by Jeffrey T. Maehr, known to me to be the person stated, and who acknowledged this document and facts on this 29<sup>th</sup> day of October, 2019, and being sent via certified mail # 7017-3040-0001-1644-0323.

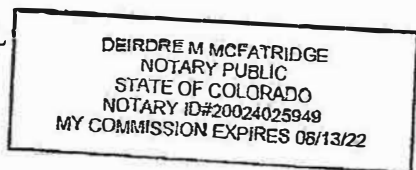
*Deirdre M McFatridge*

Notary Printed Name

*Deirdre M. McFatridge*

Notary Signature

SEAL





*Exhibit A1*

[FAQs >](#)

**Track Another Package +**

**Tracking Number:** 70173040000116440323

[Remove X](#)

Your item was delivered to the front desk, reception area, or mail room at 3:07 pm on November 1, 2019 in FORT COLLINS, CO 80521.

**Delivered**

November 1, 2019 at 3:07 pm  
Delivered, Front Desk/Reception/Mail Room  
FORT COLLINS, CO 80521

[Get Updates](#)

Feedback

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**Text & Email Updates**

---

**Tracking History**

November 1, 2019, 3:07 pm  
Delivered, Front Desk/Reception/Mail Room  
FORT COLLINS, CO 80521

Your item was delivered to the front desk, reception area, or mail room at 3:07 pm on November 1, 2019 in FORT COLLINS, CO 80521.

---

November 1, 2019, 11:04 am  
Out for Delivery  
FORT COLLINS, CO 80521

October 31, 2019, 3:54 pm  
Departed USPS Regional Facility  
DENVER CO DISTRIBUTION CENTER

*Exhibit #2*

October 30, 2019, 10:08 pm  
Arrived at USPS Regional Facility  
DENVER CO DISTRIBUTION CENTER

October 30, 2019, 12:17 pm  
Departed Post Office  
PAGOSA SPRINGS, CO 81147

October 29, 2019, 3:39 pm  
USPS in possession of item  
PAGOSA SPRINGS, CO 81147

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**Product Information**

Feedback  
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See Less ^

## Can't find what you're looking for?

Go to our FAQs section to find answers to your tracking questions.

**FAQs**