

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

RE: # F19214-0045

Jeffrey Thomas Maehr,

SSN: [REDACTED]

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 20th, 2019, (USPS Cert # 7017-30 40-0001-1644-0248) and received by this agency on August 27th, 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

Internal Revenue Service
Disclosure Scanning Operation
Mail Stop 93A, Post Office Box 621506
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RE: # F19214-0045

Jeffrey Thomas Maehr,
SSN: _____
924 E. Stollsteimer 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

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).

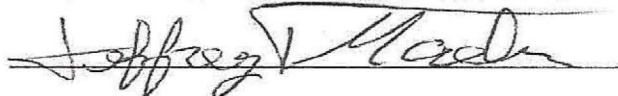
5. This does **NOT** mean copies of any "Certificate of Assessment" or "Notice of Assessment" or any other IRS "in house" created assessment documents allegedly **supporting** the assessment, nor documents used in notifying me of the created assessment.

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 20th, 2019.



Jeffrey T. Maehr

NOTARY WITNESS

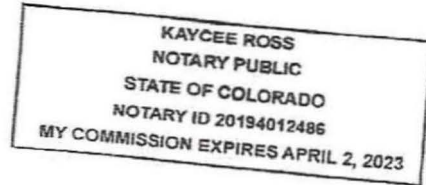
I declare under penalty of perjury that the foregoing FOIA document to the Internal Revenue Service, Disclosure Scanning Operation, for pre-assessment documentation was presented before me by Jeffrey T. Maehr, known to me to be the person stated, and acknowledged this document on this 20th day of August,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

Kaycee Ross

Notary Printed Name

Kaycee Ross

Notary Signature



SEAL



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

August 13, 2019

COPY

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.

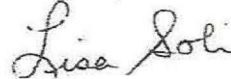
You may contact the FOIA Public Liaison, Jason Angelotti, to discuss your request at:

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

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

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

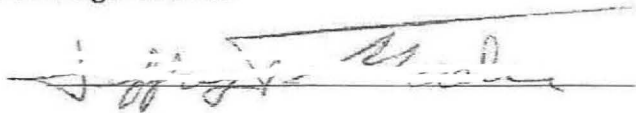
COPY

RE: Jeffrey Thomas Maehr,
SSN: [REDACTED]
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. Maehr

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 23rd day of July, 2019, and being sent via certified mail # 7017-3040-0001-1644-0194.

Cynthia Havens

Notary Printed Name

[Handwritten Signature]

Notary Signature

