

IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF COLORADO

Civil Action No. 1:22-cv-00830-PAB-NRN

JEFFREY T. MAEHR,

Plaintiff,

v.

INTERNAL REVENUE SERVICE  
AND UNITED STATES,

Respondent.

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UNITED STATES' MOTION TO DISMISS PLAINTIFF'S COMPLAINT (Dkt. 1)

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This is the latest at least a dozen lawsuits plaintiff Jeffrey T. Maehr has filed to challenge his federal tax liabilities<sup>1</sup>. He asks that the Court issue various forms of relief, including initiating a grand jury investigation against the IRS, and granting him a “non-

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<sup>1</sup> See e.g., *Maehr v. United States*, No. 3:08-MC-00067-W, 2008 WL 2705605, at \*2 (W.D.N.C. July 10, 2008); *Maehr v. United States*, No. MC 08-00018-BB, 2008 WL 4617375, at \*1 (D.N.M. Sept. 10, 2008); *Maehr v. United States*, No. C 08-80218 (N.D. Cal. April 2, 2009); *Maehr v. United States*, No A-09-CA-097 (W.D. Tex. April 10, 2009); *Maehr v. United States*, No. 8:08CV190, 2009 WL 2507457, at \*3 (D. Neb. Aug. 13, 2009) *Maehr v. United States*, No. CIV. 08-cv-02274-LTB-KLM, 2009 WL 1324239, at \*3 (D. Colo. May 1, 2009); *Maehr v. Commissioner*, No. CV 15-mc- 00127-JLK-MEH, 2015 WL 5025363, at \*3 (D. Colo. July 24, 2015), *aff'd*, 2016 WL 475402 (10th Cir. Feb. 8, 2016); *Maehr v. United States*, No. 17-1000 T, 137 Fed. Cl. 805, 807 (2018); *Maehr v. Koskinen*, No. 16-cv-00512-PAB-MJW, 2018 U.S. Dist. LEXIS 46292, at \*1 (D. Colo. Mar. 21, 2018).

expiring lifetime passport” as compensation for his costs of litigating prior suit.

However, at its core, his complaint seeks to overturn tax liabilities that have already been adjudicated. The suit should be dismissed under Fed. R. Civ. P. 12(b)(1) & (6).

## I. BACKGROUND

### A. Mr. Maehr’s previous attempts to challenge the assessments at issue

Mr. Maehr’s long history of tax litigation includes a suit he filed in the United States Tax Court in 2011 to challenge deficiencies the IRS calculated for his 2003-2006 income taxes.<sup>2</sup> Those are the very years he addresses here. (See, e.g., Dkt. 1 at 6). The Tax Court ruled for the IRS, and the Tenth Circuit affirmed. See *Maehr v. Commissioner*, 480 F. App’x 921, 922 (10th Cir. 2012). The decision is now final.

With limited exceptions not applicable here, once a “taxpayer files a [timely] petition with the Tax Court ... no suit by the taxpayer for the recovery of any part of the tax shall be instituted in any court” for those tax years. 26 U.S.C. § 6512(a) (laying out rule and exceptions). However, Mr. Maehr was undeterred. He brought suit in the Court of Federal Claims challenging the same tax years. *Maehr v. United States*, 137 Fed. Cl. 805 (2018). That court dismissed his claims on multiple grounds, including the fact that the liabilities had already been decided in the Tax Court. *Id.* at 814-15.

On September 4, 2018, he brought suit again, this time in this District, contesting the same liabilities and challenging the United States’ authority to revoke his passport under 26 U.S.C. § 7345. See Case No. 1:18-cv-02948-PAB-NRN). Section 7345 provides that taxpayers with substantial tax debts may be denied passports (or have

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<sup>2</sup> The Tax Court docket and decision (dated August 19, 2011) are available at <https://dawson.ustaxcourt.gov/case-detail/10758-11> (last viewed June 2, 2022). See Case No. 10758-11. A copy of the decision is attached at Exhibit A.

existing passports revoked), subject to various safeguards. The statute directs the Secretary of the Treasury to “certify” when a taxpayer has “seriously delinquent tax debt” as defined by the statute, and to notify the Secretary of State of that certification. The Secretary of State must deny passports to certified taxpayers, and may revoke existing passports, subject to certain exceptions. 22 U.S.C. § 2714a(e). Section 7345 directs the Secretary of the Treasury to reverse the certification if the statute of limitations expires on the tax debt, or if the taxpayer enters an approved payment plan, compromises the debt with the IRS, or meets other requirements.

The 2018 suit was severed into two separate cases, one challenging the underlying assessments (Civil Action No. 1:18-cv-2273-PAB-NRN) and one challenging § 7345’s constitutionality (Civil Action No. 1:18-cv-2948-PAB-NRN). Mr. Maehr represented himself in his bid to challenge the assessments, but the court appointed *pro bono* counsel to represent him in the constitutional challenge. The court dismissed the challenge to the assessments for lack of subject matter jurisdiction. (Case 1:18-cv-02273-PAB-NRN, Dkt. 101 at 9). Because the suit was, in essence, a collateral attack on the Tax Court’s judgment, the court could not properly hear it. (*Id.* at 3-4). The Tenth Circuit affirmed, and the Supreme Court denied Mr. Maehr’s petition for a writ of certiorari. (Case No. 1:18-cv-02273-PAB-NRN, Dkts. 113 and 118).

The court also dismissed the constitutional challenge to § 7345. (Case No. 1:18-cv-2948-PAB-NRN, Dkt. 64). The Tenth Circuit affirmed, and the Supreme Court denied Mr. Maehr’s petition for a writ of certiorari. (Case No. 1:18-cv-2948-PAB-NRN, Dkts. 71 and 74). **The IRS recently reversed Mr. Maehr’s certification.** (See Ex. B (letter, provided to the Department of Justice by Mr. Maehr’s prior counsel, informing

Mr. Maehr of his de-certification)). The assessments are old and had been written off. (See Ex. C at pgs. 1, 5, 6, 8, 11, 12 and 14 (account transcripts for the years at issue, each showing a zero balance on the first page, and a write off on the last page); 26 U.S.C. § 6502 (generally requiring the IRS to collect within ten years of assessment)).

While the bifurcated 2018 suits were pending, Mr. Maehr brought a FOIA suit in this District, seeking documents he believed would show the IRS's justification (or lack thereof) for the 2003-2006 assessments. (Case No. 19-cv-03464-PAB-NRN (the "2019 FOIA suit")). After the IRS produced certain materials, a magistrate judge determined that the IRS conducted a reasonable search for documents, and recommended granting summary judgment to the United States, i.e., finding that the United States should be deemed to have discharged its FOIA obligations. (*Id.* at Dkt. 64). On June 25, 2021, this Court accepted the recommendation, granted summary judgment for United States, and dismissed the suit with prejudice. (See *id.*, Dkts. 68 and 69 (order and judgment)). Mr. Maehr did not appeal.

## **B. The Current Suit**

The instant complaint challenges what Mr. Maehr believes are the "frivolous" and "erroneous" tax assessments for the 2003-2006 tax years, collections ("garnishments") for those years, and the revocation of his passport. (Dkt. 1 at 6). He suggests that documents he obtained in the 2019 FOIA suit (or the lack of certain documents) support his claims that the assessments were wrongful. (See, e.g., Dkt. 1 at 14).

To correct the supposed wrongful assessments and collections, Mr. Maehr lists twelve requests for relief. He asks that the Court order the IRS to stop levying his Social Security payments and return monies already collected (requests 1 and 2); order

reimbursements of his litigation costs (request 3); order the IRS to release or “remove” various notices of federal tax liens on the grounds that the underlying assessments were wrongful (requests 4 and 5); grant him a new passport, ideally one that will never expire, as compensation for the trouble of litigating (request 6); award various other compensatory and punitive damages for the time and trouble he has incurred in litigating his taxes, to compensate him for IRS collections, and to punish the IRS for misconduct, including in the 2019 FOIA suit (requests 7, 8, 9 and 11); empanel a grand jury to investigate supposed IRS misconduct (request 10); and issue “Findings and Conclusions” explaining the Court’s rulings on each request. (See Dkt. 1 at 22-23).

The undersigned has conferred with Mr. Maehr by telephone regarding these claims, and discussed whether any defects in the complaint can be cured by amendment. The undersigned explained that the liabilities had already been litigated, but Mr. Maehr suggested that documents from the 2019 FOIA suit provided new evidence that the Court should consider. The undersigned observed that assessments were very old and were likely no longer subject to collection. See 26 U.S.C. § 6502 (IRS has ten years from assessment to collect, with limited exceptions). The undersigned noted that this would also explain why the IRS had reversed Mr. Maehr’s certification. Based on that conversation, the United States understands that Mr. Maehr has no wish to amend or withdraw his complaint. In his view, it would be helpful to confirm if the collections statute had run, but this would not resolve the IRS’s putative error in making the assessments in the first place. He still wanted any funds the IRS had levied against him returned, and for the other relief he has requested.

## II. ARGUMENT

The Court should dismiss Mr. Maehr's suit pursuant to Fed. R. Civ. P. 12(b)(1) and/or 12(b)(6).<sup>3</sup>

### A. Standard for Decision

**1) *Mr. Maehr is pro se, but he must still allege a cognizable claim and follow the rules of procedure.***

Because Mr. Maehr is *pro se*, the Court should construe his pleadings liberally. See, e.g., *Walker v. Horton*, 2011 U.S. Dist. LEXIS 8443, at \*8 (D. Colo. Jan. 27, 2011) (citations omitted). But that does not mean the Court can serve as his advocate, or that he is freed from the burden of establishing a cognizable claim. *Id.* *Pro se* parties must still follow the applicable procedural rules. See, e.g., *United States v. Goodman*, 2012 U.S. Dist. LEXIS 18548, at \*6 (D. Colo. Feb. 15, 2012). These include Rule 8's requirement that a pleading provide a clear statement of jurisdiction.

**2) *Rule 12(b)'s requirements***

Mr. Maehr's claims should be dismissed for lack of jurisdiction under Fed. R. Civ. P. 12(b)(1). The party bringing suit bears the burden of showing that the Court has subject matter jurisdiction to hear his claims. See, e.g., *Wilson v. United States*, 2000 U.S. Dist. LEXIS 560, at \*8, (D. Colo. Jan. 4, 2000), citing *Henry v. Office of Thrift Supervision*, 43 F.3d 507, 512 (10th Cir. 1994). If a court lacks jurisdiction, it cannot

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<sup>3</sup> The Court's Practice Standards state that for each claim for relief that the movant seeks to have dismissed, the movant should enumerate the element that the movant contends must be alleged but was not. The problem here is that the Court cannot hear the claims at all, because to the extent the issues raised are cognizable, they have already been adjudicated. The United States asks the Court's indulgence to the extent these points do not lend themselves to the format the Court usually requires.

proceed. *United States v. Goodman*, 2012 U.S. Dist. LEXIS 18548, \*7 (D. Colo. Feb. 15, 2012), *citing Basso v. Utah Power & Light Co.*, 495 F.2d 906, 909 (10th Cir. 1974).

Here, subject matter jurisdiction is tied to sovereign immunity. The United States cannot be sued unless it has explicitly agreed to waive its immunity. *Delgado v. Gonzales*, 428 F.3d 916, 919 (10th Cir. 2005). If there is no waiver, the Court has no subject matter jurisdiction. *See United States v. Nordic Vill., Inc.*, 503 U.S. 30, 33-34 (1992); *Price v. United States*, 7 F.3d 968, 969 (10th Cir. 1993).

Critically, a court considering a motion under Rule 12(b)(1) may make findings as to jurisdictional facts, and consider documents like public records and court filings without converting the motion to one for summary judgment. *Smith v. United States*, 2014 U.S. Dist. LEXIS 42202, at \*25-26 (D. Colo. Feb. 6, 2014); *see also Grynberg v. Koch Gateway Pipeline Co.*, 390 F.3d 1276, 1278 n.1 (10th Cir. 2004).

Mr. Maehr's case should also be dismissed pursuant to Fed. R. Civ. P. 12(b)(6), which concerns the sufficiency of the complaint. *Davis v. United States*, 343 F.3d 1282, 1295 (10th Cir. 2003). While the Court must generally assume the facts as alleged are true, those facts must support a claim on which relief can be granted, and must be substantial enough to raise the right to relief "above the speculative level." *Goodman*, 2012 U.S. Dist. LEXIS 18548 at\*6, *citing Bell Atlantic Corp. v. Twombly*, 550 U.S. 544, 555 and 570 (2007) (add'l citations omitted). The mere possibility that the plaintiff could prove facts that would support the claims is not enough. *Ridge at Red Hawk, LLC v. Schneider*, 493 F.3d 1174, 1177 (10th Cir. 2007). The complaint must provide real reason to believe that the plaintiff has "a reasonable likelihood of mustering factual support for these claims." *Id.*

**B. The doctrine of *res judicata* and 26 U.S.C. § 6512(a) bar Mr. Maehr's challenge to his tax liabilities.**

When a court of competent jurisdiction has entered a final judgment on a claim, the doctrine of *res judicata* bars the parties from bringing the same claims in a different court. *See, e.g., Tanne v. Commissioner*, 2018 U.S. Dist. LEXIS 23149, at \*3 (D. Utah Feb. 12, 2018) (dismissing challenges to assessments where Tax Court had determined liabilities), *citing Comm'r of Internal Revenue v. Sunnen*, 333 U.S. 591, 597 (1948). In tax cases, “a final decision of the Tax Court is *res judicata* as to the tax liability determined by that court, and is not subject to collateral attack in a later proceeding.” *United States v. Springer*, 2010 U.S. Dist. LEXIS 18802, at \*44-45 (N.D. Okla. Mar. 3, 2010); *see also United States v. Annis*, 634 F.2d 1270, 1272 (10th Cir. 1980). The doctrine extends to claims the plaintiff could have brought in the earlier proceeding, not only those actually decided. *Springer*, 2010 U.S. Dist. LEXIS 18802, at \*44-45.

The doctrine promotes judicial economy, certainty, and finality. *See, e.g., Sunnen*, 333 U.S. at 597. These principles are particularly important in the tax administration context, and Congress has, in effect, codified them. The Internal Revenue Code provides that, subject to limited exceptions, once a “taxpayer files a [timely] petition with the Tax Court ... no suit by the taxpayer for the recovery of any part of the tax shall be instituted in any court” for those tax years. 26 U.S.C. § 6512(a); *Wilson v. United States*, 2000 U.S. Dist. LEXIS 560, at \*18-19 (D. Colo. Jan. 4, 2000).

Whether *res judicata* is deemed a jurisdictional problem or a procedural bar, the result is the same: Mr. Maehr cannot use this suit to mount a collateral attack on a previous ruling. *See Smith v. United States*, 2014 U.S. Dist. LEXIS 42202, at \*32 (D. Colo. Feb. 6, 2014) (reasoning, in report and recommendation, that courts must



consider jurisdictional issues before considering res judicata, but concluding that § 6512(a) defeated jurisdiction when a taxpayer had already litigated his tax claims).

Res judicata and § 6512(a) thus bar Mr. Maehr's attempt to relitigate the tax assessments here. To the extent he claims that the IRS's collection efforts were wrongful because they were based on erroneous assessments, or that he is entitled to refunds or damages or to have liens released because the underlying assessments were wrongful, those claims are barred too. The Tax Court has already adjudicated his liabilities. The Tax Court's opinion (Ex. A) shows that the court dismissed Mr. Maehr's petition and made a finding as to each of the 2003-2006 tax years. (The Tax Court's dismissal for failure to state a claim counts as a final decision for res judicata purposes. *Springer*, 2010 U.S. Dist. LEXIS 18802, at \*44-45.) The Tenth Circuit affirmed, observing that Mr. Maehr had "fail[ed] to specifically identify errors related to the determination of his income tax deficiencies" even though the Tax Court had given him opportunities to amend. *Maehr*, 480 Fed. Appx. at 923. Instead, he raised broad challenges to the Constitutionality of the tax system, alleged that the Form 1040 is illegitimate because it does not have an OMB control number, and made similar arguments that courts have repeatedly rejected as frivolous. *Id.*

If Mr. Maehr wanted to dispute the IRS's calculations, he was responsible for showing what he believed his taxable income to be in the Tax Court. He now suggests he has not received fair hearings because, until his 2019 FOIA request, he did not have documents he believes the IRS used to determine his taxes or evidence that the IRS lacked such documents. That is backwards. In general, taxpayers are required to file returns reporting their incomes. 26 U.S.C. § 6012. Gross income is defined to include

“all income from whatever source derived”, unless specifically excepted under the Internal Revenue Code. 26 U.S.C. § 61. The Code permits numerous deductions from income, but the burden is on the taxpayer to substantiate them. *See, e.g., INDOPCO, Inc. v. Comm’r*, 503 U.S. 79, 84 (1992) (a “deduction is a matter of legislative grace and [] the burden of clearly showing the right to the claimed deduction is on the taxpayer.”). Mr. Maehr had the opportunity to show the Tax Court what his liabilities should be. If he chose to focus on other arguments, he does not get a do-over now.

Indeed, Mr. Maehr has already challenged the Tax Court’s ruling by bringing suit in the Court of Federal Claims, and in this District. Neither was successful. *Maehr v. United States*, 137 Fed. Cl. 805, 814 (2018) (finding that § 6512(a) barred his suit); *Maehr v. United States*, 1:18-cv-02273-PAB-NRN, Dkt. 101 at 7-8 (similar). This Court should dismiss this most recent attempt for similar reasons.

**C. To the extent Mr. Maehr seeks to challenge the passport regime, or the results of his FOIA suit, he is also barred.**

The complaint arguably challenges the results of the 2019 FOIA suit, and the revocation of Mr. Maehr’s passport. Mr. Maehr may say those claims do not go directly to the validity of the amount of the assessments, so the prior Tax Court suit is no impediment. But the Tax Court suit was hardly the only lawsuit Mr. Maehr has filed, and he has already litigated his FOIA and passport claims too.

If Mr. Maehr was unhappy with the FOIA suit’s outcome, he had the opportunity to appeal. He declined. (The complaint suggests he has recently made a new FOIA request, but he does not seek any specific relief concerning it.)

He also had the opportunity to raise claims concerning his passport, in case 1:18-cv-2948-PAB-NRN. He is barred from doing so again. Indeed, even if he had not already challenged his certification, he could not do so here. Section 7345(e)(2) provides a limited waiver of sovereign immunity, but Mr. Maehr has already obtained the only applicable relief under the statute: the IRS has already reversed his certification. (See Ex. B). Thus, there is no further controversy regarding his passport.

#### **D. Other Law Also Bars Mr. Maehr's Suit.**

Mr. Maehr's current suit, like the others, is an attempt to prevent the IRS from assessing and collecting taxes. He asks that the IRS release various recorded liens on the grounds that there with a "clear assessment error notice", apparently meaning that the IRS must record documents saying the assessments were in error. (Dkt. 1 at 22). He also seeks punitive damages, asks that a grand jury investigate the IRS, and makes various other vague allegations about the IRS's supposed wrongdoing.

Even if *res judicata* did not apply, he cannot prevail on these broad-based attacks on the IRS because the Anti-Injunction Act (the "AIA") and the Declaratory Judgment Act (the "DJA") bar suits to restrain the assessment or collection of federal taxes. 26 U.S.C. § 7421(a); 28 U.S.C. § 2201(a); *Ambort v. United States*, 392 F.3d 1138, 1140 (10th Cir. 2004); *Brasfield v. IRS*, 2002 U.S. Dist. LEXIS 12786 at \*6 (D. Colo. June 4, 2002) (AIA's purpose "is to allow the government to conduct its business expeditiously in the assessment and collection of taxes without judicial intervention[.]"). As a practical matter, the two statutes are coextensive. *Ambort*, 392 F.3d at 1140. To overcome them, Mr. Maehr would have to allege that either a) a statutory exception is met or b) a judicial exception is met.

**1) Mr. Maehr has not alleged that a statutory exception is met.**

The two Acts offer statutory exceptions, but they are inapplicable here. The DJA notes exceptions for 26 U.S.C. § 7428, which addresses non-profit organizations, some bankruptcy proceedings, and certain tariffs, none of which are relevant here. The AIA lists several other statutes pursuant to which taxpayers may challenge certain IRS decisions or actions, see 26 U.S.C. 7421(a), but Mr. Maehr does not (and cannot) proceed under any of them.<sup>4</sup>

**2) Mr. Maehr has not shown that a judicial exception is met.**

Courts also recognize narrow, judicially-crafted exceptions to the AIA. The first, the *Regan* exception, applies if Congress has not provided any alternative way to challenge the liabilities. *LNV Corp. v. Hook*, 638 F. App'x 667, 673 (10th Cir. 2015), citing *South Carolina v. Regan*, 465 U.S. 367, 373 (1984). The second, the *Williams Packing* exception, was at issue in yet another unsuccessful suit Mr. Maehr brought in this District. *Maehr v. Koskinen*, 2018 U.S. Dist. LEXIS 47383, \*8 (D. Colo. Feb. 20, 2018). That exception applies if (1) there are no circumstances in which the government could ultimately prevail, and (2) equity jurisdiction otherwise exists, *i.e.*, the taxpayer would otherwise suffer irreparable injury. *Id.*, citing *Enochs v. Williams Packing & Nav. Co.*, 370 U.S. 1, 7 (1962); *Brasfield*, 2002 U.S. Dist. LEXIS 12786 at \*6-8.

Mr. Maehr cannot meet either exception. First, Congress provided at least two ways to challenge the liabilities at issue. Section 6213 of Title 26 allows taxpayers to petition the Tax Court without having to pay the tax first, before the IRS makes an

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<sup>4</sup> For example, the exceptions include “innocent spouse” relief (§ 6015(e)) and procedures for challenging a notice of deficiency (which Mr. Maehr did, in the Tax Court) (§§ 6212(a) and (c)).

assessment.<sup>5</sup> That is what Mr. Maehr did. Or, if the IRS has already made an assessment, the taxpayer can pay the tax and seek a refund in District Court under 26 U.S.C. § 7422, assuming certain prerequisites are met.<sup>6</sup> To the extent Mr. Maehr seeks “damages” for wrongful liens or other collections activity, Congress has provided specific and exclusive remedies in 26 U.S.C. §§ 7432 and 7433. Mr. Maehr cannot use them here, because he has not alleged those statutes’ prerequisites, including exhausting his administrative remedies. But because he had adequate avenues for review, Mr. Maehr cannot meet the *Regan* exception. It also means he cannot meet the first *Williams-Packing* prong: he cannot show there are no circumstances in which the government can prevail. In fact, the liabilities, the FOIA claims, and his passport challenge have already been adjudicated, and the United States prevailed.

Mr. Maehr cannot meet the second *Williams-Packing* prong either, because he cannot show irreparable harm. Mr. Maehr has not clearly alleged what his total income and expenses are. He may sincerely believe the IRS’s attempts to collect his taxes are

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<sup>5</sup> As a technical matter, a “deficiency” arises when the IRS believes that a taxpayer’s true liability is greater than what the taxpayer reported on his or her return. 26 U.S.C. § 6211(a). The taxpayer may contest a deficiency by petitioning the Tax Court within a specified period, and may appeal an adverse decision to the Court of Appeals for the relevant circuit. 26 U.S.C. § 6213(a). That is the path Mr. Maehr took. “Assessment” is the general term for the formal recording of a tax liability. 26 U.S.C. § 6203. The IRS generally cannot assess a deficiency until the window to challenge the deficiency in Tax Court has passed, or, if the taxpayer has petitioned the Tax Court, until the court’s decision becomes final. 26 U.S.C. § 6215 and § 7345.

<sup>6</sup> Mr. Maehr may argue that his complaint should be viewed as a request for a refund under § 7422, since he believes the IRS has been wrongfully collecting on his Social Security payments or other assets. To the extent he claims the levies were wrongful because the underlying assessments were improper, *res judicata* bars his claims, as discussed above. If he wishes to argue the levies were wrong and should be refunded for some other reason, he must allege that he has met the administrative prerequisites in § 7422(a). He has not done so.

burdensome. But that does not mean he will suffer irreparable harm if the Court dismisses his suit.

First, the assessments are old, and by now have been written off. (See Ex. C (account transcripts for the years at issue, each showing a zero balance on the first page, and a write off on the last page)). The transcripts do not show any material collections efforts since mid-2020. (See, e.g., Ex. C at 5). Even if he still had an outstanding liability, Mr. Maehr may be eligible for various collections options that reflect his ability, such as a payment plan or an “offer in compromise.” 26 U.S.C. § 7122(a).

Second, even if he could show that the IRS’s collections activities were causing him substantial hardship, “[t]axes are the life-blood of government, and their prompt and certain availability an imperious need.” *Bull v. United States*, 295 U.S. 247, 259 (1935). Courts have repeatedly found that the risk of financial harm does not justify injunctive relief in the tax context. See, e.g., *Andrews v. United States*, 2010 U.S. Dist. LEXIS 74660, at \*19 (D. Colo. Mar. 8, 2010) (“mere monetary harm or financial hardship is not sufficient to establish irreparable injury”); *Brasfield*, 2002 U.S. Dist. LEXIS 12786, at \*8-9 (“[A]llegations of financial difficulties stemming from the levy [] are not a basis for equity jurisdiction when the levy was created to collect a tax deficiency.”). Mr. Maehr may sincerely feel that the IRS’s collections activities are distressing and burdensome. But that does not mean he can pursue a case that would violate two federal statutes.

### III. CONCLUSION

In the end, the new pleading is little more than an attempt to further Mr. Maehr’s long campaign to thwart the IRS. The Court lacks jurisdiction to hear his suit under Fed. R. Civ. P. 12(b)(1) to the extent he challenges the underlying assessments or makes

other claims based on the assumption the assessments were invalid, because 26 U.S.C. § 6512 bars his claims, as does the doctrine of res judicata. The Court should also dismiss under Fed. R. Civ. P. 12(b)(6), because res judicata bars the Court from hearing the challenge to the assessments themselves, and claims that were (or could have been) brought in the prior FOIA and passport suits. And even if this suit did not repeat claims that have already been adjudicated, the Anti-Injunction and Declaratory Judgment Acts bar Mr. Maehr's claims. The Court should dismiss the suit.

DATED: June 3, 2022

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*Counsel for the United States*

**CERTIFICATE OF SERVICE**

IT IS HEREBY CERTIFIED that service of the foregoing is made this 3rd day of June, 2022, via ECF and to the following person or persons via U.S. Mail:

Jeffrey Maehr  
924 E. Stollsteimer Rd.  
Pagosa Springs, CO 81147-7305

/s/ E. Carmen Ramirez  
E. Carmen Ramirez  
Trial Attorney, Tax Division  
U.S. Department of Justice



# **EXHIBIT A**

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

JEFFREY THOMAS MAEHR,	)	
	)	
	)	<b>KVC</b>
	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 10758-11
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent.	)	

ORDER OF DISMISSAL AND DECISION

This case for the redeterminations of deficiencies is before the Court on respondent's Motion to Dismiss for Failure to State a Claim upon which Relief Can Be Granted, filed June 21, 2011. By Order dated June 23, 2011, petitioner was invited to submit an amended petition. Petitioner's response to respondent's motion was filed July 21, 2011.

The 41 page petition in this case, filed May 9, 2011, does not conform to Rule 34,<sup>1</sup> and the statements, assertions and allegations made in the petition do not give rise to any justiciable issue with respect to any adjustment or determination made in either of the two notices of deficiency to which the petition relates. Petitioner's 98 page response to respondent's motion does nothing to cure the defective petition.

Relying upon Haines v. Kerner, 404 U.S. 519 (1972), petitioner correctly points out that because the petition was prepared by a self-represented litigant, the petition is entitled to liberal construction. Our obligation to liberally construe the petition, however, does not require that we rewrite it for him. Snow v. Direct TV, Inc. 450 F.3d 1314 (11th Cir. 2006).

Petitioner has been given the opportunity to cure the defective petition. He has failed to take advantage of that

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<sup>1</sup>Rule references are to the Tax Court Rules of Practice and Procedure. Section references are to the Internal Revenue Service of 1986, as amended.

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opportunity. Consequently, pursuant to Rule 53, and for the reasons set forth in respondent's motion, it is

ORDERED that respondent's Motion to Dismiss for Failure to State a Claim upon which Relief Can Be Granted, filed June 21, 2011, is granted, and this case is dismissed upon the stated ground. It is further

ORDERED and DECIDED: That for 2003, there is a \$35,474 deficiency in petitioner's Federal income tax,

that petitioner is liable for a \$7,981.63 section 6651(a)(1) addition to tax,

that petitioner is liable for a section 6651(a)(2) tax in an amount appropriately computed under that section, and

that petitioner is liable for a \$915.28 section 6654 addition to tax;

That for 2004, there is a \$38,928 deficiency in petitioner's Federal income tax,

that petitioner is liable for an \$8,758.80 section 6651(a)(1) addition to tax,

that petitioner is liable for a section 6651(a)(2) tax in an amount appropriately computed under that section, and

that petitioner is liable for a \$1,115.56 section 6654 addition to tax;

That for 2005, there is a \$34,538 deficiency in petitioner's Federal income tax,

that petitioner is liable for a \$7,771.053 section 6651(a)(1) addition to tax,

that petitioner is liable for a section 6651(a)(2) tax in an amount appropriately computed under that section, and

that petitioner is liable for a \$1,385.37 section 6654 addition to tax;

That for 2006, there is a \$28,181 deficiency in petitioner's Federal income tax,

that petitioner is liable for a \$6,340.73 section 6651(a)(1) addition to tax,

Maehr v. Commissioner  
Docket No. 10758-11

- 3 -

that petitioner is liable for a section 6651(a)(2) tax in an amount appropriately computed under that section, and

that petitioner is liable for a \$1,333.65 section 6654 addition to tax.

**(Signed) Lewis R. Carluzzo**  
**Special Trial Judge**

ENTERED: **AUG 19 2011**

# **EXHIBIT B**



Department of the Treasury  
Internal Revenue Service  
Attn: Passport  
PO Box 8208  
Philadelphia, PA 19101-8208

	SB
Notice	CP508R
Notice date	February 21, 2022
Taxpayer ID number	[REDACTED] 43
To contact us	Phone 855-519-4965 International +1-267-941-1004

004765.203876.279739.13570 1 MB 0.485 371

JEFFREY MAEHR  
924 E STOLLSTEIMER RD  
PAGOSA SPGS CO 81147-7305

Page 1 of 1



004765

## Reversal of notice of certification of your seriously delinquent federal tax debt to the State Department

On December 4, 2015, as a part of the Fixing America's Surface Transportation (FAST) Act, Congress enacted Section 7345 of the Internal Revenue Code, which requires the Internal Revenue Service to notify the State Department of taxpayers certified as owing a seriously delinquent tax debt. The State Department is generally prohibited from issuing or renewing the passport of a taxpayer that has been certified. The FAST Act also requires the Internal Revenue Service to notify the State Department of the reversal of a certification of a seriously delinquent tax debt.

The IRS previously notified the State Department that you were certified as owing a seriously delinquent tax debt. Your certification has been reversed. As required by the FAST Act, we have notified the State Department of the reversal of your certification.

### What you need to know

- As a result of the IRS notification, the State Department is no longer required to deny your application for a passport or passport renewal and cannot revoke your current passport because you owe tax.
- The State Department may, however, deny your passport application or revoke your passport for reasons unrelated to your tax debt.
- You don't need to respond to this notice.

### Additional information

- Visit [www.irs.gov/cp508r](http://www.irs.gov/cp508r)
- Visit [www.irs.gov/passports](http://www.irs.gov/passports) for more information about why we may reverse a certification of seriously delinquent tax debt or the timing of the reversal.
- Keep this letter for your records.

If you need assistance, please don't hesitate to contact us.

5/24/22, 11:52 AM

Account Transcript [REDACTED] 43 1040 200312 102110392406-1



This Product Contains Sensitive Taxpayer Data

# Account Transcript

Request Date: 05-24-2022  
Response Date: 05-24-2022  
Tracking Number: 102110392406

FORM NUMBER: 1040A  
TAX PERIOD: Dec. 31, 2003

TAXPAYER IDENTIFICATION NUMBER: [REDACTED] 43

JEFFREY T MAEHR

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	0.00	
ACCRUED INTEREST:	0.00	AS OF: Apr. 04, 2022
ACCRUED PENALTY:	0.00	AS OF: Apr. 04, 2022

ACCOUNT BALANCE PLUS ACCRUALS  
(this is not a payoff amount): 0.00

\*\* INFORMATION FROM THE RETURN OR AS ADJUSTED \*\*

EXEMPTIONS:	01
FILING STATUS:	Single
ADJUSTED GROSS INCOME:	0.00
TAXABLE INCOME:	102,445.00
TAX PER RETURN:	0.00
SE TAXABLE INCOME TAXPAYER:	74,670.00
SE TAXABLE INCOME SPOUSE:	0.00
TOTAL SELF EMPLOYMENT TAX:	12,043.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)	May 01, 2008
PROCESSING DATE	May 19, 2008

5/24/22, 11:52 AM

Account Transcript [REDACTED] 43 1040 200312 102110392406-1

## TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
150	Substitute tax return prepared by IRS		05-19-2008	\$0.00
n/a	29210-888-00000-8			
140	Inquiry for non-filing of tax return		03-28-2005	\$0.00
593	Tax return not filed		11-18-2005	\$0.00
810	Refund freeze		01-17-2006	\$0.00
570	Additional account action pending		05-19-2008	\$0.00
420	Examination of tax return		05-08-2008	\$0.00
811	Removed refund freeze		01-12-2009	\$0.00
300	Additional tax assessed by examination 00-00-0000	20112108	06-06-2011	\$0.00
n/a	29247-539-10052-1			
520	Bankruptcy or other legal action filed		05-24-2011	\$0.00
521	Removed bankruptcy or other legal action		12-08-2011	\$0.00
300	Additional tax assessed by examination - quick assessment	20120905	02-07-2012	\$35,474.00
n/a	17251-038-13501-2			
160	Penalty for filing tax return after the due date 02-07-2022	20120905	02-07-2012	\$7,981.65
170	Penalty for not pre-paying tax 02-07-2022	20120905	02-07-2012	\$915.28
270	Penalty for late payment of tax	20120905	02-07-2012	\$8,868.50
190	Interest charged for late payment	20120905	02-07-2012	\$23,262.04
197	Reduced or removed interest charged for late payment		03-12-2012	-\$590.30
300	Additional tax assessed by examination 00-00-0000	20135105	01-06-2014	\$0.00
n/a	49247-751-70007-3			
421	Closed examination of tax return		01-06-2014	\$0.00
560	IRS can assess tax until 02-07-2015		12-17-2013	\$0.00
582	Lien placed on assets due to balance owed		01-10-2014	\$0.00
971	Collection due process Notice of Intent to Levy -- issued		01-06-2014	\$0.00
971	Issued notice of lien filing and right to Collection Due Process hearing		01-16-2014	\$0.00
670	Payment Levy		07-15-2014	-\$494.27
582	Lien placed on assets due to balance owed		10-16-2015	\$0.00
673	Payment		02-24-2016	-\$697.00
670	Payment Levy		03-21-2016	-\$697.00
672	Removed payment		02-24-2016	\$697.00



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Account Transcript [REDACTED] 43 1040 200312 102110392406-1

	CIVIL PENALTY 200412		
706	Credit transferred in from CIVIL PENALTY 200412	02-24-2016	-\$24.23
670	Payment Levy	04-25-2016	-\$697.00
670	Payment Levy	05-25-2016	-\$697.00
670	Payment Levy	06-23-2016	-\$697.00
670	Payment Levy	07-26-2016	-\$697.00
670	Payment Levy	08-25-2016	-\$697.00
670	Payment Levy	09-23-2016	-\$697.00
670	Payment Levy	10-26-2016	-\$697.00
670	Payment Levy	11-18-2016	-\$697.00
670	Payment Levy	12-19-2016	-\$699.00
670	Payment Levy	01-26-2017	-\$699.00
670	Payment Levy	02-23-2017	-\$699.00
670	Payment Levy	03-24-2017	-\$699.00
670	Payment Levy	04-25-2017	-\$699.00
670	Payment Levy	05-24-2017	-\$699.00
670	Payment Levy	06-23-2017	-\$699.00
670	Payment Levy	07-26-2017	-\$699.00
520	Bankruptcy or other legal action filed	08-09-2017	\$0.00
670	Payment Levy	08-24-2017	-\$699.00
670	Payment Levy	09-25-2017	-\$699.00
670	Payment Levy	10-26-2017	-\$699.00

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Account Transcript [REDACTED] 43 1040 200312 102110392406-1

670	Payment Levy	11-17-2017	-\$699.00
670	Payment Levy	12-18-2017	-\$713.00
670	Payment Levy	01-25-2018	-\$713.00
670	Payment Levy	02-20-2018	-\$713.00
670	Payment Levy	03-26-2018	-\$579.00
670	Payment Levy	04-25-2018	-\$579.00
670	Payment Levy	05-23-2018	-\$579.00
670	Payment Levy	06-25-2018	-\$579.00
971	Passport certified seriously delinquent tax debt	07-16-2018	\$0.00
670	Payment Levy	07-26-2018	-\$579.00
670	Payment Levy	08-23-2018	-\$579.00
670	Payment Levy	09-25-2018	-\$579.00
670	Payment Levy	10-25-2018	-\$579.00
670	Payment Levy	11-16-2018	-\$579.00
670	Payment Levy	12-17-2018	-\$597.00
670	Payment Levy	01-24-2019	-\$597.00
670	Payment Levy	02-21-2019	-\$597.00
670	Payment Levy	03-26-2019	-\$597.00
670	Payment Levy	04-25-2019	-\$597.00
670	Payment Levy	05-23-2019	-\$597.00
670	Payment	06-25-2019	-\$597.00

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Account Transcript [REDACTED] 43 1040 200312 102110392406-1

Levy			
670	Payment Levy	07-25-2019	-\$597.00
670	Payment Levy	08-23-2019	-\$597.00
670	Payment Levy	09-25-2019	-\$597.00
670	Payment Levy	10-24-2019	-\$597.00
670	Payment Levy	11-22-2019	-\$597.00
670	Payment Levy	12-13-2019	-\$600.00
670	Payment Levy	01-24-2020	-\$600.00
670	Payment Levy	02-24-2020	-\$600.00
670	Payment Levy	03-26-2020	-\$600.00
670	Payment Levy	04-23-2020	-\$600.00
670	Payment Levy	05-26-2020	-\$600.00
670	Payment Levy	06-24-2020	-\$600.00
521	Removed bankruptcy or other legal action	04-10-2019	\$0.00
670	Payment Levy	07-24-2020	-\$600.00
971	First Levy Issued on Module	01-04-2021	\$0.00
608	Write-off of balance due	02-14-2022	-\$41,417.67
972	Passport certified seriously delinquent tax debt reversal	02-21-2022	\$0.00
583	Removed lien	03-11-2022	\$0.00

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This Product Contains Sensitive Taxpayer Data

# Account Transcript

Request Date: 05-24-2022  
Response Date: 05-24-2022  
Tracking Number: 102110392406

FORM NUMBER: 1040A  
TAX PERIOD: Dec. 31, 2004

TAXPAYER IDENTIFICATION NUMBER: [REDACTED] 43

JEFFREY T MAEHR

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: 0.00  
ACCRUED INTEREST: 0.00 AS OF: Apr. 04, 2022  
ACCRUED PENALTY: 0.00 AS OF: Apr. 04, 2022

ACCOUNT BALANCE PLUS ACCRUALS  
(this is not a payoff amount): 0.00

\*\* INFORMATION FROM THE RETURN OR AS ADJUSTED \*\*

EXEMPTIONS: 01  
FILING STATUS: Single  
ADJUSTED GROSS INCOME: 0.00  
TAXABLE INCOME: 114,226.00  
TAX PER RETURN: 0.00  
SE TAXABLE INCOME TAXPAYER: 74,510.00  
SE TAXABLE INCOME SPOUSE: 0.00  
TOTAL SELF EMPLOYMENT TAX: 12,318.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) May 23, 2006  
PROCESSING DATE Jun. 12, 2006

5/24/22, 11:53 AM

Account Transcript [REDACTED] 43 1040 200412 102110392406-2

## TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
150	Substitute tax return prepared by IRS		06-12-2006	\$0.00
n/a	29210-888-00000-6			
599	Tax return secured		06-15-2005	\$0.00
810	Refund freeze		10-14-2005	\$0.00
570	Additional account action pending		06-12-2006	\$0.00
420	Examination of tax return		06-01-2006	\$0.00
560	IRS can assess tax until 05-25-2008		07-14-2006	\$0.00
811	Removed refund freeze		01-12-2009	\$0.00
300	Additional tax assessed by examination 00-00-0000	20112108	06-06-2011	\$0.00
n/a	29247-539-10053-1			
520	Bankruptcy or other legal action filed		05-24-2011	\$0.00
521	Removed bankruptcy or other legal action		12-08-2011	\$0.00
300	Additional tax assessed by examination - quick assessment	20120905	02-07-2012	\$38,928.00
n/a	17251-038-13502-2			
160	Penalty for filing tax return after the due date 02-07-2022	20120905	02-07-2012	\$8,758.80
170	Penalty for not pre-paying tax 02-07-2022	20120905	02-07-2012	\$1,115.56
270	Penalty for late payment of tax	20120905	02-07-2012	\$9,732.00
190	Interest charged for late payment	20120905	02-07-2012	\$22,110.33
197	Reduced or removed interest charged for late payment		03-12-2012	-\$616.26
300	Additional tax assessed by examination 00-00-0000	20135105	01-06-2014	\$0.00
n/a	49247-751-70008-3			
421	Closed examination of tax return		01-06-2014	\$0.00
582	Lien placed on assets due to balance owed		01-10-2014	\$0.00
971	Collection due process Notice of Intent to Levy -- issued		01-06-2014	\$0.00
971	Issued notice of lien filing and right to Collection Due Process hearing		01-16-2014	\$0.00
582	Lien placed on assets due to balance owed		10-16-2015	\$0.00
520	Bankruptcy or other legal action filed		08-09-2017	\$0.00
971	Passport certified seriously delinquent tax debt		07-16-2018	\$0.00
521	Removed bankruptcy or other legal action		04-10-2019	\$0.00
971	First Levy Issued on Module		01-04-2021	\$0.00
608	Write-off of balance due		02-14-2022	-\$80,028.43
972	Passport certified seriously delinquent tax debt reversal		02-21-2022	\$0.00

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Account Transcript [REDACTED] 43 1040 200412 102110392406-2

583 Removed lien

03-11-2022

\$0.00

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5/24/22, 11:53 AM

Account Transcript [REDACTED] 43 1040 200512 102110392406-3



This Product Contains Sensitive Taxpayer Data

# Account Transcript

Request Date: 05-24-2022  
Response Date: 05-24-2022  
Tracking Number: 102110392406

FORM NUMBER: 1040A  
TAX PERIOD: Dec. 31, 2005

TAXPAYER IDENTIFICATION NUMBER: [REDACTED] 43

JEFFREY T MAEHR

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	0.00	
ACCRUED INTEREST:	0.00	AS OF: Apr. 04, 2022
ACCRUED PENALTY:	0.00	AS OF: Apr. 04, 2022

ACCOUNT BALANCE PLUS ACCRUALS  
(this is not a payoff amount): 0.00

\*\* INFORMATION FROM THE RETURN OR AS ADJUSTED \*\*

EXEMPTIONS:	01	
FILING STATUS:	Single	
ADJUSTED GROSS INCOME:	0.00	
TAXABLE INCOME:	94,556.00	
TAX PER RETURN:	0.00	
SE TAXABLE INCOME TAXPAYER:	86,393.00	
SE TAXABLE INCOME SPOUSE:	0.00	
TOTAL SELF EMPLOYMENT TAX:	13,550.00	

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)	Apr. 08, 2008
PROCESSING DATE	Apr. 28, 2008

5/24/22, 11:53 AM

Account Transcript 14 [REDACTED] 43 1040 200512 102110392406-3

## TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
150	Substitute tax return prepared by IRS		04-28-2008	\$0.00
n/a	29210-888-00000-8			
810	Refund freeze		01-17-2006	\$0.00
140	Inquiry for non-filing of tax return		06-26-2007	\$0.00
570	Additional account action pending		04-28-2008	\$0.00
420	Examination of tax return		04-17-2008	\$0.00
300	Additional tax assessed by examination 00-00-0000	20112108	06-06-2011	\$0.00
n/a	29247-539-10054-1			
520	Bankruptcy or other legal action filed		05-24-2011	\$0.00
521	Removed bankruptcy or other legal action		12-08-2011	\$0.00
300	Additional tax assessed by examination - quick assessment	20120905	02-07-2012	\$34,538.00
n/a	17251-038-13503-2			
160	Penalty for filing tax return after the due date 02-07-2022	20120905	02-07-2012	\$7,771.05
170	Penalty for not pre-paying tax 02-07-2022	20120905	02-07-2012	\$1,385.37
270	Penalty for late payment of tax	20120905	02-07-2012	\$8,634.50
190	Interest charged for late payment	20120905	02-07-2012	\$15,697.69
197	Reduced or removed interest charged for late payment		03-12-2012	-\$510.02
300	Additional tax assessed by examination 00-00-0000	20135105	01-06-2014	\$0.00
n/a	49247-751-70009-3			
421	Closed examination of tax return		01-06-2014	\$0.00
811	Removed refund freeze		01-20-2014	\$0.00
582	Lien placed on assets due to balance owed		01-10-2014	\$0.00
971	Collection due process Notice of Intent to Levy -- issued		01-06-2014	\$0.00
971	Issued notice of lien filing and right to Collection Due Process hearing		01-16-2014	\$0.00
582	Lien placed on assets due to balance owed		10-16-2015	\$0.00
520	Bankruptcy or other legal action filed		08-09-2017	\$0.00
971	Passport certified seriously delinquent tax debt		07-16-2018	\$0.00
521	Removed bankruptcy or other legal action		04-10-2019	\$0.00
971	First Levy Issued on Module		01-04-2021	\$0.00
608	Write-off of balance due		02-14-2022	-\$67,516.59
972	Passport certified seriously delinquent tax debt reversal		02-21-2022	\$0.00
583	Removed lien		03-11-2022	\$0.00



5/24/22, 11:53 AM

Account Transcript [REDACTED] 43 1040 200512 102110392406-3

This Product Contains Sensitive Taxpayer Data



This Product Contains Sensitive Taxpayer Data

# Account Transcript

Request Date: 05-24-2022  
Response Date: 05-24-2022  
Tracking Number: 102110392406

FORM NUMBER: 1040A  
TAX PERIOD: Dec. 31, 2006

TAXPAYER IDENTIFICATION NUMBER: [REDACTED] 43

JEFFREY T MAEHR

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	0.00	
ACCRUED INTEREST:	0.00	AS OF: Apr. 04, 2022
ACCRUED PENALTY:	0.00	AS OF: Apr. 04, 2022

ACCOUNT BALANCE PLUS ACCRUALS  
(this is not a payoff amount): 0.00

\*\* INFORMATION FROM THE RETURN OR AS ADJUSTED \*\*

EXEMPTIONS:	01
FILING STATUS:	Single
ADJUSTED GROSS INCOME:	0.00
TAXABLE INCOME:	75,375.00
TAX PER RETURN:	0.00
SE TAXABLE INCOME TAXPAYER:	83,296.00
SE TAXABLE INCOME SPOUSE:	0.00
TOTAL SELF EMPLOYMENT TAX:	12,744.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)	Apr. 08, 2008
PROCESSING DATE	Apr. 28, 2008

5/24/22, 11:54 AM

Account Transcript 14 [REDACTED] 43 1040 200612 102110392406-4

## TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
150	Substitute tax return prepared by IRS		04-28-2008	\$0.00
n/a	29210-888-00000-8			
810	Refund freeze		12-06-2007	\$0.00
570	Additional account action pending		04-28-2008	\$0.00
420	Examination of tax return		04-17-2008	\$0.00
300	Additional tax assessed by examination 00-00-0000	20112108	06-06-2011	\$0.00
n/a	29247-539-10055-1			
520	Bankruptcy or other legal action filed		05-24-2011	\$0.00
521	Removed bankruptcy or other legal action		12-08-2011	\$0.00
300	Additional tax assessed by examination - quick assessment	20120905	02-07-2012	\$28,181.00
n/a	17251-038-13504-2			
160	Penalty for filing tax return after the due date 02-07-2022	20120905	02-07-2012	\$6,340.73
170	Penalty for not pre-paying tax 02-07-2022	20120905	02-07-2012	\$1,333.65
270	Penalty for late payment of tax	20120905	02-07-2012	\$6,481.63
190	Interest charged for late payment	20120905	02-07-2012	\$9,261.09
197	Reduced or removed interest charged for late payment		03-12-2012	-\$384.42
300	Additional tax assessed by examination 00-00-0000	20135105	01-06-2014	\$0.00
n/a	49247-751-70010-3			
421	Closed examination of tax return		01-06-2014	\$0.00
811	Removed refund freeze		01-20-2014	\$0.00
582	Lien placed on assets due to balance owed		01-10-2014	\$0.00
971	Collection due process Notice of Intent to Levy -- issued		01-06-2014	\$0.00
971	Issued notice of lien filing and right to Collection Due Process hearing		01-16-2014	\$0.00
582	Lien placed on assets due to balance owed		10-16-2015	\$0.00
520	Bankruptcy or other legal action filed		08-09-2017	\$0.00
971	Passport certified seriously delinquent tax debt		07-16-2018	\$0.00
521	Removed bankruptcy or other legal action		04-10-2019	\$0.00
971	First Levy Issued on Module		01-04-2021	\$0.00
608	Write-off of balance due		02-14-2022	-\$51,213.68
972	Passport certified seriously delinquent tax debt reversal		02-21-2022	\$0.00
583	Removed lien		03-11-2022	\$0.00

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Ex. pg. 013

