In the United States Court of Federal Claims

Jeffrey T. Maehr

Plaintiff(s),

v.

THE UNITED STATES,

Defendant.

Case No. 17-1000 T

Judge _____

COMPLAINT

Your complaint must be clearly handwritten or typewritten, and you must sign and declare under penalty of perjury that the facts are correct. If you need additional space, you may use another blank page.

If you intend to proceed without the prepayment of filing fees (*in forma pauperis* (IFP)), pursuant to 28 U.S.C. § 1915, you must file along with your complaint an application to proceed IFP.

1. **JURISDICTION.** State the grounds for filing this case in the United States Court of Federal Claims. The United States Court of Federal Claims has limited jurisdiction (*see* e.g., 28 U.S.C. §§ 1491-1509).

The Court of Claims' web site and documentation states the following:

"The role of the United States Court of Federal Claims is integrally related to the fundamental principle of the United States Constitution... the court has been referred to as the 'keeper of the nation's conscience' and 'the People's court.'"

"...it is as much the duty of Government to render prompt justice against itself, in favor of citizens, as it is to administer the same, between private individuals... to determine issues of law and fact... over claims for just compensation for the taking of private property."

"...the court is the institutional scale that weighs the actions against the standard measure of the law and helps make concrete the spirit of the First Amendment guarantee of the right to petition the Government for redress of Grievances."

In the United States Court of Federal Claims

Complaint continued - 1. Jurisdiction

28 U.S. Code § 1491 - Claims against United States generally...

(a) (1) The United States Court of Federal Claims shall have jurisdiction to render judgment upon any claim against the United States founded either upon the Constitution, or any Act of Congress or any regulation of an executive department...

The issues are of a constitutional and due process nature involving the actions and practices of the IRS, (an executive branch of the government), where the facts in evidence have never been adjudicated in any court in America.

This consist of collusion between the Judicial Branch of Government and the Executive Branch of Government, Obstruction of Justice, unconstitutional taxation, the consistent failure to prove lawful debt and assessment, failure to defend against evidence, actions performed under the color of presumptive law not of record, and unlawful taking of assets based on a fraudulent taxation, assessments and levies across these united States, with the tacit approval by the Legislative branch, and the media, in deafening silence and ignoring the evidence. It is for these and other reasons herein that Petitioner comes before this honorable court.

2. PARTIES

Plaintiff: Jeffrey T. Maehr, resides at 924 E. Stollsteimer Rd., Pagosa Springs, Colorado 81147, 970-731-9724.

3. PREVIOUS LAWSUITS: Have you begun other lawsuits in state or federal court dealing with the same or similar facts involved in this action? ■ Yes ☐ No

See RCFC 40.2 Notice of Directly Related Cases herein.

4. **STATEMENT OF THE CLAIM**. State as briefly as possible the facts of your case. Describe how the United States is involved. You must state exactly what the United States did, or failed to do, that has caused you to initiate this legal action. Be as specific as possible and use additional paper as necessary.

Please see attached detailed statement of the claim for #4.

5.RELIEF. Briefly state exactly what you want the court to do for you.

Petitioner simply desires the court to ORDER the Defendant to respond to the evidence as filed in the stated Supreme Court Petition, and as partially discussed herein. Defendant cannot clearly

prove, from standing laws and court precedent, any evidence refuting Petitioner's evidence in original Supreme Court staire decisis. If the laws and original intent are on the Defendant's side, surely there would be evidence of record, and proof of debt instead of hearsay and presumption under the color of law.

Petitioner desires the reversal of unlawful taking, and to be provided compensatory and punitive damages per *Pacific Mutual Life Insurance Co., v Haslip*, 1991, or better law, and ORDER a Federal Grand Jury investigation, to review and remedy any similar activities involving others similarly situated, (millions), or remedy as this court deems right and just.

Signed this 19th day of July, 2017

Jeffrey T. Maehr

In the United States Court of Federal Claims

#4 STATEMENT OF THE CLAIM. *State* ***as briefly as possible*** *the facts of your case. Describe how the United States is involved. You must* ***state exactly*** *what the United States did, or failed to do, that has caused you to initiate this legal action.* ***Be as specific as possible*** *and use additional paper as necessary.* **(Emphasis added... trying to be "brief" but also "specific.")**

Since 2003, Petitioner (a disabled Navy Veteran since 1972) has been requesting clarification from the IRS on specific issues regarding the IRS' collection activities which Petitioner has found conflicting evidence on in not just the extensive U.S. Supreme Court staire decisis, ("intrinsically sounder doctrine" - *Adarand Constructors, Inc. v Pena*, and which the lower courts and government are bound by but ignoring), but also in Congressional testimony, in various documents from X-IRS agents, tax experts, constitutional attorneys, and others. Petitioner is expected to know the law, and can only use what evidence is available in the record to understand his lawful duties.

With the advent of the computer and internet, research has exploded into all areas of law and government, and with it, serious questions have been raised about IRS taxation, but not answered, nor have the courts provided any ***findings of fact and conclusions of law***[1] to Petitioner on the relevant and conflicting evidence provided. The IRS has routinely ignored all such Petitioner correspondence requests, calling the questions "frivolous" but not providing any clarification on the clear legal conflict raised by the U.S. Supreme Court case precedent discovered. The IRS in correspondence stated Petitioner could only get answers in the courts, despite IRS documentation claiming to be required to answer such questions. Despite 12 court cases filed to date, no such court adjudication of these facts has happened, and the IRS has not answered the evidence as they claimed would come from the courts, and are yet in default.

The Defendants and the lower courts continue to refuse to reply to the challenges with relevant

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[1] "The parties are entitled to know the findings and conclusions on all of the issues of fact, law, or discretion presented on the record," citing *Butz v. Economou* 438 U.S. 478, 98 S. Ct. 2894, 57 L. Ed. 2d 895, (1978). See also FRCPA Rule 52(a), and *United States v. Lovasco* 431 U.S. 783 (06/09/77), 97 S. Ct. 2044, 52 L. Ed. 2d 752, and *Holt v. United States* 218 U.S. 245 (10/31/10), 54 L. Ed. 1021, 31 S. Ct.

evidence. This is clearly prima facie evidence of Obstruction of Justice([2]) and collusion between government branches which are to be separate and unbiased by law.

The IRS moved against Petitioner by creating a fraudulent assessment, and has levied every penny Petitioner has, based on a fraudulent assessment on un-taxable assets. The levy now including **ALL** his social security benefits for the last 18 months (as of July 1, 2017) without any statutory support for such complete taking, and, prior to the recent suit yet in District court([3]), attacking **ALL** his Veteran's Disability Compensation, and once attacked **ALL** his small part-time online health product business assets, (until suit was brought). The IRS assessed as "income" and business profits, Petitioner's customer order payments, payments to business vendors, and business expense payments.... all that came *into* the business account for the years 2003-2006.

This unproven and unsubstantiated debt and subsequent levy action will effectively leave Petitioner pennyless and on the streets because of no due process of law, no adjudication of the evidence, and an unlawful assessment and complete taking outside standing laws. The issues are certainly controversial due to the nature of what it means to government AND to 150 million Americans, or at the very least 10 of thousands being similarly and routinely fraudulently assessed across America.

The three main issues, and available supporting evidence NEVER adjudicated in America, can each stand on their own merits alone, but are certainly connected in the same web of obfuscation and presumption we've all grown up with. Petitioner prays the court will strongly consider the questions and evidence despite "conventional wisdom" to the contrary being nurtured in America for 70+ years. These issues are briefly discussed below in order to show the meritorious elements of this case.

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[2] 18 U.S. Code Chapter 73 - OBSTRUCTION OF JUSTICE - Obstruction of justice in the federal courts is governed by a series of criminal statutes (18 U.S.C.A. §§ 1501–1517). Federal courts have read the Omnibus Clause expansively to proscribe any conduct that interferes with the judicial process. (See P. 6, bottom).

[3] Petitioner claimed his 7th Amendment right to a jury trial, but was denied this in the District Court, and is still being denied it in the pending case. (16-cv-00512). Amendment VII: "In suits at common law, where the value in controversy shall exceed twenty dollars, the right of trial by jury shall be preserved, and no fact tried by a jury, shall be otherwise reexamined in any court of the United States, than according to the rules of the common law."

ISSUE #1. The IRS has clear lawful authority to tax "income" within the Constitutional restrictions and original intent of Congress. However, the IRS claims wages, salaries and compensation for services of *private*([4]) Americans are to be included in lawful "income" and directly taxed, despite evidence of record proving this was never originally intended by Congress or the extensive Supreme Court staire decisis. The definition of "income" is NOT defined in the Internal Revenue Code, (*U.S. v. Balard*, 535, 575 F. 2D 400 (1976)) but IS defined by the Supreme Court in multiple cases of record, and it does NOT include an unconstitutional *direct* tax on wages, salary or compensation for services of *private* Americans, and never did. Such a direct tax([5]) was declared unconstitutional in 1895 by the Supreme Court([6]), and the 16th Amendment did NOT change this (See #3 below) contrary to the IRS' claims.

Income was originally understood to be, and treated as, an excise tax (*Brushaber v. Union Pac. R.R. Co.*; *Peck & Co. v. Lowe*;) on the exercise of privilege([7]) or enjoyment of commodities, (*Chas. C. Steward Mach. Co. v. Davis; Flint v. Stone Tracy Co.; Pollock* v *Farmers' Loan & Trust co.*; *Stratton's Independence, Ltd. v. Howbert*;). Working for pay as a *private* American is a right([8]), not a taxable privilege.

Further, "income" had to meet *specific criteria* to be lawfully and constitutionally labeled as a taxable item. Lawful income "must have the essential feature of" a "gain" or "profit" to the recipient, and "if there is no gain, there is no income." (*Conner v. United States; Staples v. U.S.;*

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[4] The term "*private*" herein means any and all Americans NOT employed by the U.S. government, and who live in one of the 50 united States, (better known as American Nationals) and are not receiving any remuneration from any *privileged activity or source better known as "income."*

[5] Article 1, Section 2, Clause 3: "Representatives and direct taxes shall be apportioned among the states which may be included within this Union, according to their respective numbers..."
Article 1, Section 9, Clause 4: "No capitation, or other direct tax, shall be laid, unless in proportion to the census or enumeration herein before directed to be taken."

[6] *Pollock v. Farmer's Loan & Trust Co.* 158 U.S. 601 (rehearing) (1895).

[7] "The income tax is, therefore, not a tax on income as such. It is an excise tax with respect to certain activities and privileges which is measured by reference to the income which they produce. The income is not the subject of the tax: it is the basis for determining the amount of tax." House Congressional Record 3-27-1943, page 2580.

[8] *Coppage v. Kansas,* 236 U.S. 1, at 14, 23, 24 (1915); *Grosjean v. American Press Co.,* 297 U.S. 233 (1936); *Jones v. Opelika,* 316 U.S. 584, 56 S.Ct. 444 (1943).

U.S.C.A. Const. Am 16). "Profit is a different thing altogether from mere compensation for labor," (*U.S. v. Balard*). "Income" was originally identified with " the gain derived from or through the sale or conversion of capital assets... a gain, a profit... proceeding from the property..." (*Merchants Loan & Trust Co. v. Smietanka; Taft v. Bowers*). The very use of the words "gains" and "profits" is to "limit the meaning of the word income", (*Southern Pacific v. Lowe*), and shows a clearly understood distinction between *private* "wages" and any kind of "gain or profit or income."

Congress sought to tap the "unearned wealth of the country" (45 Congressional Record, P. 4420. (1909)) and to reach the business "profits" (*Black's Law Dictionary,* 2nd Edition) "derived from" other "principal" sources... a byproduct of productive businesses and assets. Original intent on exactly how "income" was defined did not include *private* American's "wages, salary or compensation for services," (*Conner v. United States;* Gov. A.E. Wilson on the Income Tax [16th] Amendment.) See also *Laureldale Cemetery Assn. v. Matthews*; *Lucas v. Earl; U.S. v. Balard.*

There are many more case cites and evidence as provided in the recent Supreme Court Petition, (Case # 16-8625, referenced herein as evidence in this case) with specific locations in the case of the above case quotes. The evidence regarding what the lawful definition of "income" is must be finally adjudicated, with evidence in fact that "income" lawfully includes pay to the *private* American, and where in the law that is clearly and unambiguously[9] stated, and proven.

Petitioner is not exercising any type of privileged activity which is a taxable event or subject to excise taxes, or a direct tax without apportionment.

ISSUE # 2. Even if Petitioner's and all American's *private* wages could actually be proven to be lawful "income" and directly taxable without apportionment, contrary to the Constitution, assessment against Petitioner, (and other Americans similarly situated), was fraudulent, including assessment on all assets in any of Petitioner's accounts, and levy was made

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[9] *Gould v. Gould,* 245 U.S. 151 -""In the interpretation of statutes levying taxes it is the established rule not to extend their provisions by implication beyond the clear import of the language used, or to enlarge their operation so as to embrace matters not specifically pointed out. In case of doubt, they are construed most strongly against the government and in favor of the citizen." *Hassett v. Welch.,* 303 US 303, 82 L Ed 858. (1938)- "[I]f doubt exists as to the construction of a taxing statute, the doubt should be resolved in favor of the taxpayer . . .".

on what has been "assessed" as "income" but it is NOT actual "wages" or business gain or profit, and included *everything* in respective accounts, including "gross" assets and businesses expenses, and protected assets. (*Doyle v. Mitchell Brother, Co*; *Southern Pacific v. Lowe*). This is constructive fraud.

Review of Petitioner's actual assessment that is claimed by the IRS to be based on Petitioner's actual *private* wages or business profit, (without evidence in the record) and what Petitioner's approximately $300,000 alleged tax assessment is actually based on must be considered. The IRS is claiming to be assessing Petitioner's lawful *private* wages, or business profits, as taxable "income", therefore, the approximate $300,000 assessment would be prima facie evidence that Petitioner made a fairly specific amount of actual and proven taxable *private* wages or business profits that could have any chance of being lawfully taxable items. Based on the apparent 30% tax rate against Petitioner, (based on the IRS' claim of an approximate $300,000 assessment debt), the IRS cannot, in the slightest lawful means, prove that Petitioner made over $250,000 PER YEAR in wages and/or business profits for each year of 2003, 2004, 2005 and 2006, ($1 million over 4 years-30% being app. $300,000), especially without any evidence of this in the record to prove this alleged fact.([10])

The assessment is, first, frivolous([11]), and second, constructively fraudulent, and has damaged Petitioner in multiple ways severely over the last 18 months, not to mention the past 14 years of defending himself against IRS attacks and unsubstantiated claims. Petitioner believes this is a vindictive move against him for daring to raise a defence against unlawful taking, and for raising the original intent of Congress and the Supreme Court. Either the IRS and lower courts can answer the evidence with *facts and conclusions of law*, or this is clearly a fraud against Petitioner and all Americans similarly situated, and collusion between the government branches.

Without any evidence of a lawful debt in the record, and with clear evidence in the record of a

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[10] Petitioner almost lost his home in foreclosure attempts some years ago and wouldn't have had to go through that if he truly made such pay or business profits. He has been driving a 1998 Dodge pickup for 10 years...

[11] "An answer or plea is called 'frivolous' when it is clearly insufficient on its face, and **does not controvert the material points of the opposite pleading**, and is presumably interposed for mere purposes of delay or to embarrass the plaintiff. *Ervin v. Lowery*, 64 N. C. 321; *Strong v. Sproul*, 53 N. Y. 499; *Gray v. Gidiere*, 4 Strob. (S. C.) 442; *Peacock v. Williams* (C. C.) 110 Fed. 910; *Liebowitz v. Aimexco Inc.*, Colo.App., 701 P.2d 140, 142. Black's Law Dictionary, 6th Edition. (Emphasis added).

fraudulent assessment and levy, this court must hear the facts being suppressed and bring justice and truth to light.

ISSUE # 3. The IRS claims the 16th Amendment is their authority to tax "income". The 16th Amendment addresses "income" but doesn't "define" income, and, as the U.S. Supreme Court clearly ruled, the 16th Amendment([12]) did NOT provide for a new kind of tax or subject outside constitutional taxation, (*Bowers v. Kerbaugh-Empire Co.; Eisner v Macomber; Evans vs. Gore; Peck & Co. v. Lowe*), the Supreme Court calling the very concept "an erroneous assumption"([13]).

"Income" taxation existed ***prior to*** the 16th Amendment, but American's pay for exchanging labor for pay([14]) was never taxed prior to the 16th Amendment, nor after it, up till the temporary Victory Tax in 1942 for WWII. This was repealed in 1944, but this repeal was not disclosed to the public, and the tax continued (presumptively accepted by Americans) and was then considered by the IRS as a "voluntary" payment to government, (since it was no longer in affect). The accepted and routine filing of "returns" are signed under the penalty of perjury that the self-assessment was based on lawful "income" has been the "conventional wisdom" for Americans for 7 decades.

The term income had "a well defined meaning before the (16th) amendment to the Constitution was adopted", (1913 Congressional Record, P. 3843, 3844). If "income" was defined, and taxed, **before** the 16th Amendment was ratified, how can the 16th Amendment be the IRS' claimed authority to tax income? By what authority does the IRS claim the 1913, 16th Amendment is the authority for "initiating" an "income" tax on American's business profits, let alone American's *private* wages at the same time?

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[12] The 16th Amendment merely corrected the *Pollock* court's wrongful conclusions and did not change the taxing structure.

[13] "We are of opinion, however, that the confusion is not inherent, but rather arises from the conclusion that the 16th Amendment provides for a hitherto unknown power of taxation; that is, a power to levy an income tax which, although direct, should not be subject to the regulation of apportionment applicable to all other direct taxes. And the far-reaching effect of this erroneous assumption will be made clear by generalizing the many contentions advanced in argument to support it..." *Brushaber v. Union Pacific RR. Co.*, 240 U.S. 1 (1916).

[14] *Coppage v. Kansas,* 236 U.S. 1, at 14, 23, 24 (1915)

The actual income tax code instituted and understood today shows over 300 examples of pre-1913 derivation code dates, beginning as far back as 1863, and are all still relevant in today's code. ("Derivation Code Sections of the Internal Revenue Code of 1939 and 1954" dated January 21, 1992 - copy can be viewed here... http://sedm.org/Litigation/09-Reference/DerivOfCodeSectOfIRC.pdf. This pre-existing (to 1913) "income" tax was NOT originally on any *private* American's pay but only on "gains and profits" from privileged business and other excise-taxable activities. (See footnote #7)

Court cases abound to support this contention, as does other self-authenticating evidence now available that isn't included herein. This is actually an easy, obvious and basic series of issues, but unless truth, law and justice are what we seek in this Republic, it will not be exposed. Will this court finally step up and adjudicate the evidence and require the IRS to finally defend against the contrary evidence they claim is "law", and prove its claims against Petitioner and any other Americans similarly situated? Anything less allows the IRS to simply continue unlawful actions under *color of law.*([15])

If it please the court, as you might surmise, this facade has been longstanding and is well defended by presumption and hearsay, but not law and facts in evidence. It isn't "quickly" exposed, but it is "easily" exposed if one is to listen and consider the facts and laws in evidence. Yes, it is a game changer, to varying degrees, but it is being suppressed and ignored by the courts and by government at all levels([16]) to date. This is, again, clear Obstruction of Justice, at a minimum, and violations([17]) of rights under *color of law.*

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[15] *Color of law.* "The appearance or semblance, without the substance, of legal right. Misuse of power, possessed by virtue of state law and made possible only because wrongdoer is clothed with authority of state, is action taken under 'color of state law.'" Atkins v. Lanning, D.C.Okl., 415 F.Supp. 186, 188. (Black's Law, 6th Edition).

[16] This evidence has been presented to the Legislative branch of Government via Congressional representatives, the President, and the Department of Justice, but has also been ignored by all.

[17] 18 USC §242 provides that whoever, under color of any law, statute, ordinance, regulation, or custom, willfully subjects any person in any State, Territory, Commonwealth, Possession, or District to the deprivation of any rights, privileges, or immunities secured or protected by the Constitution or laws of the United States ... shall be fined under this title or imprisoned not more than one year, or both.

18 USC §245 provided that Whoever, whether or not acting under color of law, intimidates or interferes with any person from participating in or enjoying any benefit, service, privilege, program, facility, or activity provided or administered by the United States; [or] applying for or enjoying employment, or any perquisite

Two types of cases arise under the Omnibus Clause involving Obstruction of Justice: ([18]) The concealment, alteration, or destruction of documents; and the encouraging or rendering of false testimony. Actual obstruction is not needed as an element of proof to sustain a conviction. The Defendant's endeavor to obstruct justice is sufficient. "Endeavor" has been defined by the courts as an effort to accomplish the purpose the statute was enacted to prevent. The courts have consistently held that "endeavor" constitutes a lesser threshold of purposeful activity than a criminal "attempt." Federal obstruction of justice statutes have been used to prosecute government officials who have **sought to prevent the disclosure of damaging information**.

Further conflicting, self-authenticating evidence exists against the actions of the IRS, such as;

1. *Diversified Metal Products, Inc., v T-Bow Company Trust, Internal Revenue Service, and Steve Morgan.* #4. In this case, the IRS stated... "Denies that the Internal Revenue Service is an agency of the United States Government".

2. Treasury Order 150-02; The "Designation as Internal Revenue Service" as an entity was cancelled in August 22, 2005.

3. Treasury Order 150-06; The "Organization and Functions of the Internal Revenue Service" was cancelled on May 2, 2006.

By what authority can the IRS act against Petitioner given this further evidence? Shouldn't this be properly and finally adjudicated?

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thereof. by any agency of the United States; shall be fined under this title, or imprisoned not more than one year, or both.

42 USC §1983 provides that every person who, under color of any statute, ordinance, regulation, custom, or usage, of any State or Territory or the District of Columbia, subjects, or causes to be subjected, any citizen of the United States or other person within the jurisdiction thereof to the deprivation of any rights, privileges, or immunities secured by the Constitution and laws, shall be liable to the party injured in an action at law, suit in equity, or other proper proceeding for redress.

[18] 18 U.S.C.A. §1503

Conclusion

✷ The IRS has not defined "income" with any law, court case, statute or constitutional parameters, and only acts through presumption and hearsay, and under the *color of law*, in declaring what "income" is.

✷ The IRS uses presumption and hearsay to declare that *private* American's wages, salary or compensation for service is lawful, taxable income, contrary to original U.S. Supreme Court *stare decisis* and Congressional intent.

✷ The IRS *directly* taxes *private* Americans contrary to U.S. Supreme Court *stare decisis*, and constitutional restrictions against such a *direct* tax outside apportionment.

✷ The IRS created a fraudulent assessment on Petitioner's assets which are clearly, by ANY definition or proof, not "income" or business profits, and unlawfully levied on the same.

✷ The IRS claims the 16th Amendment authorized the "income" tax contrary to U.S. Supreme Court *stare decisis* and existing IRS code evidence of record.

✷ The IRS levied all Petitioner's Social Security, attempted levy of all Petitioner's Veterans Disability Compensation, and all business assets based on a fraudulent assessment clearly attempting to destroy his ability to survive.

Petitioner points to the deafening silence of the IRS for decades in failing to rebut or answer the smallest of challenges presented on the record. Due process of law demands rebuttal. The IRS even waived its right to respond in Petitioner's U.S. Supreme Court cases cited above. This was a mandatory default under Federal Rule 55 which Petitioner lawfully brought to the Supreme Court's attention, with affidavit, but was ignored and returned to Petitioner unfiled. Why?

Petitioner, and millions of other Americans, simply want clear, lawful and unambiguous evidence to the clear conflicts of record. Why has the IRS failed to do this over the last 20+ years when repeatedly challenged on these and other issues by many others? Petitioner prays this court will seek to finally adjudicate the evidence, and bring justice back to the courts and to our

Republic. The Constitution and Rule of law is being ignored and violated and this damages America. Justice and truth are not being sought or defended.

If I comply with an unconstitutional statute, and sign under oath that what is being provided in any "return"is true, and I know it isn't, and can prove it, what are my legal responsibilities at that point, and can the IRS violate my rights despite it and seek to destroy my ability to survive financially? Isn't this prima facie evidence of an attempt to suppress this evidence?

If the IRS can answer, let them be held to it, regardless of the ramifications...

> "Let Justice be Done, though the Heavens may Fall". "Fiat justitia ruat caelum". "Maxim of Law", as quoted from Black's & Bouvier's Law Dictionaries.

Respectfully submitted,

Jeffrey T. Maehr 7/19/17

Jeffrey T. Maehr
924 E. Stollsteimer Rd.,
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970-731-9724

Notice of Directly Related Case(s)
Colorado: Case No. 08-cv-02274-LTB-KLM;

Petitioner, Jeffrey T. Maehr, has attempted to get justice and a fair hearing for years. Multiple past suits have been filed since 2012 to obtain due process which has been effectively and repeatedly denied to Petitioner without any lawful adjudication of the evidence of record in any of the following court cases, nor in any known court case in America.

Defendant IRS has repeatedly failed to address the actual evidence as provided in the record and failed to provide lawful evidence in fact for its actions against Petitioner, and the courts have failed to require this due process right, or to provide any *Findings of Fact and Conclusions of Law*([1]) for their rulings.

Previous courts on these issues are:

There were 6 older, separate but simultaneous suits in State Federal courts challenging IRS Summons of Petitioner's records from banks and businesses, which challenged the debt and jurisdiction (no evidence), with this suit evidence, and other evidence...

Colorado: Case No. 08-cv-02274-LTB-KLM;
Nebraska: Case No. 8:08-CV190;
New Mexico: Case No. 1:08-mc-00018-BB;
Western District of North Carolina: Case No. 3:08-mc-00067-FDW;
Western District of Texas: Case No. A-09-CA-097-LY;
Eastern District of Virginia: Case No. 3:08-mc-00003-HEH

These suits followed upon IRS' levy actions contrary to statutes and due process:

Case # No. 11-10758 - Colorado Tax Court
Case # No. 11-9019 - 10th Circuit Appeals court
Case # No. 12-6169 - U.S. Supreme Court (Petition was Denied Cert and a Rule 55 motion for default after this was filed and which was ignored).

Most recent cases:

Colorado District Court, Case # 16-cv-00512, denied adjudication.

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[1] "The parties are entitled to know the findings and conclusions on all of the issues of fact, law, or discretion presented on the record," citing *Butz v. Economou* 438 U.S. 478, 98 S. Ct. 2894, 57 L. Ed. 2d 895, (1978). See also FRCPA Rule 52, and *United States v. Lovasco* 431 U.S. 783 (06/09/77), 97 S. Ct. 2044, 52 L. Ed. 2d 752, and *Holt v. United States* 218 U.S. 245 (10/31/10), 54 L. Ed. 1021, 31 S. Ct.

Case #16-1204, filed in the 10th Circuit Appeals Court; The Appeals Court reversed, and remanded ONLY the V.A. disability compensation taking portion of Petitioner's case back to the Colorado District Court on October 20, 2016, but this issue is still pending as of July 12, 2017.

Case # 16-8625, U.S. Supreme Court, Petition for Writ Denied and Petition for Rehearing denied again, and both decisions excluding Judge Gorsuch, despite request for all justices to weigh in. Motion for mandatory Default Judgment under Federal Rule 55 was also again filed which was again merely returned to Petitioner stamped but without filing as required by law.