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## UNITED STATES COURT OF APPEALS FOR THE TENTH CIRCUIT

Jeffrey T. Maehr,

Plaintiff/Petitioner - Appellant,

v.

- -John Koskinen, Commissioner of Internal Revenue;
- -John Vencato, Revenue Agent;
- -Ginger Wray, Revenue Agent;
- -Jeremy Woods, Disclosure Specialist;
- -William Sothen, Revenue Agent;
- -Gary Murphy, Revenue Agent;
- -Theresa Gates, Program Manager;
- -Sharisse Tompkins, Disclosure Manager;
- -Carolyn Colvin, Acting Social Security Administrator;
- -Wells Fargo Bank, NA;
- -John and Jane Does, 1-100,

Defendants/Respondents - Appellees.

Case No. 16-1204

## MOTION FOR SUMMARY JUDGMENT

Plaintiff comes before this court seeking Summary Judgment on this instant case. Plaintiff has provided ample evidence of due process civil right violations, fraud and evasion of answering the specific, clear U.S. Supreme Court case precedent which Defendants are bound to comply with.

Based on evidence of record, Defendants Internal Revenue Service/Federal agents, (Hereafter IRS)...

- 1. Unlawfully assessed all Plaintiff's business bank account entries as "income" when it was not lawful income, NOR Plaintiff's wages, and which was never proven in the record to be income OR wages.
- 2. Claim that Plaintiff's wages are lawful "income" without any proof in the record, and any proof of previous assessment on such wages, or any rebuttal of

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U.S. Supreme Court case law stating the contrary.

- 3. Are taking all of Plaintiff's Social Security retirement contrary to standing law, and without any evidence in the record of lawful authority to levy ANY of his assets, let alone above 15% if it were lawful. As of October 1, 2016, total levy will be \$5576.00.
- 4. Attacked Plaintiff's Veterans Disability Compensation account contrary to standing law, and without any evidence in the record of authority to do so, costing Plaintiff financial loss. (1)
- 5. Claim that the 16<sup>th</sup> Amendment authorizes a "new" tax on Plaintiff's wages without any evidence in the record, and contrary to U.S. Supreme Court case law. (Also see Addendum to Reply Brief on more16<sup>th</sup> Amendment evidence).
- 6. Where IRS/agents were not directly involved with this fraudulent levy action, they are nevertheless complicit in evasion of answering multiple requests for answers to challenges despite being provided clear U.S. Supreme Court case law and other evidence which they should have known about or investigated properly, and all providing fraudulent information to Plaintiff.
- 7. Defendant Colvin continues to cooperate with the IRS turning over all Plaintiff's Social Security to the IRS despite standing laws preventing such a complete taking, and without evidence in the record of authority to do so.
- 8. Defendant Wells Fargo Bank failed to respond to Original Brief or Appeal Brief (in default) as to what authority Wells Fargo Bank had to comply with a levy that was clearly illegally being applied to Plaintiffs Veterans Disability Compensation account contrary to standing laws preventing such attempt.

Where parties fail to respond to specific and clear evidence, it creates a default, and a tacit implication that they will not respond or cannot respond. That being the case, there is no controversy on these issues that has any evidence of record, and Summary Judgment and declared relief should be GRANTED to Plaintiff.

Respectfully submitted,

Date

Signature

<sup>&</sup>lt;sup>1</sup> Despite Wells Fargo Bank recently refunding the \$125 "non-refundable" fee for the levy action, (apparently due to Plaintiff's Reply Brief and notice of default), Plaintiff still lost that \$125 for many months, and has been in constant fear of further attacks by IRS, and compliance once again to same by Wells Fargo Bank.

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## CERTIFICATE OF SERVICE

I hereby certify that on 9-27-16, I served a copy of the 16<sup>th</sup> Amendment Addendum and Appellant/Petitioner's Motion for Summary Judgment, by United States Postal Mail, to the below named counsel for Federal Appellees, and non-responding Wells Fargo Bank, at the addresses stated.

- 1. Julie Avetta, Appellate Section, P.O. Box 502, N.W., Washington, D.C. 20044.
- 2. Wells Fargo Bank, NA, P.O. Box 29728, Phoenix, AZ 85038-9728.

5-27-16 Ares Manager Signature