



specific case) lies other un-adjudicated defendant actions. This enlarged “scope” was obviously to spotlight the extent of defendant’s actions which move the fraud and criminal actions far beyond the “scope” of these two cases, (18-cv-02273 & 18-cv-02948). Neither of the “operative complaints” limit what a grand jury is lawfully allowed to investigate, or why, addressed in the original motion.<sup>(1)</sup>

Defendant’s response is based on hearsay and not on proven facts of record. For example, defendant states...

“The complaint concerns a specific federal statute designed to facilitate the collection of taxes by allowing the State Department to revoke (or decline to issue) passports to taxpayers with substantial tax debts. See 26 U.S.C. § 7345, “Revocation or denial of passport in case of certain tax delinquencies.”

The issue of the challenged assessment itself is subsequent to the above quote.

These are the very issues plaintiff is challenging and bringing before this court, so to have defendant attempt to dismiss these issues, and the court to dismiss them

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<sup>1</sup> "The grand jury's functional independence from the judicial branch is evident both in the scope of its power to investigate criminal wrongdoing, and in the manner in which that power is exercised. Unlike a court, whose jurisdiction is predicated upon a specific case or controversy, the grand jury 'can investigate merely on suspicion that the law is being violated, or even because it wants assurance that it is not: *United States v. R. Enterprises*, 498 U.S. 111 S.Ct. 722, 726, 112 L.Ed.2d 795 (1991) (quoting *United States v. Morton Salt Co.*, 338 U.S. 632, 642-643, 70 S.Ct. 357,364,94 L.Ed. 401 (1950))."

before any adjudication has been achieved, is clearly premature. In any case, this motion for a grand jury is NOT dependent alone on either case “operative complaint” now in adjudication, and goes far beyond those single issues.

There are no standing laws that limit what charges can be brought before a grand jury. The very fact that the original assessment is being challenged as fraudulent, and that the “certification” to the State Department is also based on that fraud and unproven assessment against plaintiff is room enough to move the court to desire justice and to finally and truly investigate all allegations that have been supported by un-rebutted evidence in, to date, 14 courts, and to convene a grand jury to settle the long standing controversies.

Alleged “losses” by plaintiff in past courts are moot since the “loss” did not include due process of law, and all evidence was discarded and ignored by the defendant and courts. This is, in effect, a clear and undisputed denial of due process of law.

Defendant goes on to state (See P. 3, top paragraph) ... “the Court should not convene a grand jury to investigate Mr. Maehr’s claims” and lists three arguments

in support, but all three are frivolous and a twisting of plaintiff's actual arguments and evidence.

1. Defendant's "First" argument states... (See P. 3, second paragraph, bottom) (and this rehashing is getting monotonous),

"there is no requirement that the Court convene a grand jury to investigate the IRS's basic tax collection activities, because those activities are not criminal acts... The IRS may lawfully assess and collect income taxes, and courts have repeatedly found claims to the contrary to be frivolous. *See, e.g., United States v. Springer*, 427 F. App'x 650, 652 (10th Cir. 2011); *see also, e.g., Richmond v. Commissioner*, 474 F. App'x 754 (10th Cir. 2012) ("This court has reiterated that the federal government has the power to impose an income tax on individuals and noted that 'gross income' includes 'all income from whatever source derived.'") (citations omitted).

Plaintiff has never challenged the IRS' "income" tax collection authority. To suggest otherwise is not of record. The quote "'gross income' includes 'all income from whatever source derived'" is a general statement, but this is a presumption regarding plaintiff as to what "income" is defined regarding him and any assessment. "All income" does not define what "income" is, and neither does "Gross income." Defendant is presuming plaintiff was assessed on either one, and plaintiff is therefore guilty before being proven innocent, which defense is being hampered by defendant and past courts.

In this “First” argument, defendant sites *Simpson v. Reno*, 902 F. Supp. 254, 257-58 (D.D.C. 1995), (See P. 3, second paragraph), but this is moot. When 18 U.S.C. is called on, it states that “ANY” judge can be presented this evidence of crimes, and this is NOT a discretionary duty, any non-SupCt past case precedent notwithstanding. All courts and judges, and defendant, are bound by the U.S. Supreme Court case precedent (where this is surely going given present facts), and 18 U.S.C. offers no discretion for any judge or court presented this evidence.

All judges are accountable for following the law dictated in 18 U.S.C. and in allowing evidence to be presented to a grand jury... especially given most of this evidence has never been adjudicated in any court since the U.S. Supreme Court, and that which the SupCt has not adjudicated, (assessment lacking evidence of record) needs to be adjudicated.

2. In the “Second” argument, (See P. 3, bottom paragraph) defendant is attempting to mitigate 18 U.S.C. and U.S. Supreme Court precedent on grand jury access. As clearly presented by Judge Scalia in *United States v. John H. Williams, Jr.*, and elucidated throughout, the grand jury is NOT controlled by any of the three branches of government, and thus, is prima facie evidence that there must be some

mechanism whereby the “private citizen”<sup>(2)</sup> can present criminal evidence to the Grand Jury without being interfered with by defendant or the courts. Otherwise, we have jury tampering, obstruction of justice and negligence by government and court actors which plaintiff believes in not the intent of this court. Of course, 18 U.S.C. § 3332 and all relevant statutes naturally are included in plaintiff’s “18 U.S.C.” previous reference. The court is at liberty to either convene a grand jury, or to direct the U.S. Attorney to do so.

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<sup>2</sup> Plaintiff reminds the court that some of the evidence presented in support of a grand jury (See Motion for Reconsideration) came from just that... private citizens presenting their petition for a grand jury to the New York U.S. District Attorney: “United States Attorney Agrees to Comply with Federal Law Requiring Submission to Special Grand Jury of Report by Lawyers’ Committee and 9/11 Victim Family Members of Yet-to-be- Prosecuted 9/11 Related Federal Crimes.”

“The Lawyers’ Committee for 9/11 Inquiry, a nonprofit public interest organization, announces its receipt of a letter from the U.S. Attorney for the Southern District of New York in response to the Lawyers’ Committee’s April 10, 2018 Petition and July 30, 2018 Amended Petition (<https://lawyerscommitteefor9-11inquiry.org/lc-doj-first-amended-grand-jury-petition/>) demanding that the U.S. Attorney present to a Special Grand Jury extensive evidence of yet-to-be-prosecuted federal crimes relating to the destruction of three World Trade Center Towers on 9/11 (WTC1, WTC2 and WTC7).”  
<http://911caper.com/2018/11/29/doj-responds-to-the-grand-jury-petition/>... The U.S. Attorney, in his November 7, 2018 letter to the Lawyers’ Committee, stated: “We have received and reviewed The Lawyers’ Committee for 9/11 Inquiry, Inc.’s submissions of April 10 and July 30, 2018. ***We will comply with the provisions of 18 U.S.C. § 3332 as they relate to your submissions***” (*emphasis added*). (The U.S. Attorney’s letter is available at <https://lawyerscommitteefor9-11inquiry.org/7-nov-2018-u-s-attorney-geoffrey-berman-will-comply-with-18-usc-section-3332/>)

Continuing, defendant states (P. 3, bottom paragraph) ... “he has not stated a cognizable claim for relief in this civil action.” Plaintiff is not sure what defendant is defining as “cognizable” but Blacks Law Dictionary, 6<sup>th</sup> Edition defines “cognizance” as...

Cognizance /k6(g)n~z~n(t)s/. Jurisdiction, or the exercise of jurisdiction, or power to try and determine causes; judicial examination of a matter, or power and authority to make it. Judicial notice or knowledge; the judicial hearing of a cause; acknowledgment; confession; recognition.

Defendant appears to be arguing that plaintiff is attempting adjudication of the claims in this court. That is obviously not the case and is a misunderstanding or deliberate obfuscation of the purpose of a grand jury. This motion for a grand jury may be labeled a “civil action” in that a private American is bringing a motion under 18 U.S.C. on behalf of millions of others, but it is not a suit in itself, and therefore any “claim for relief” is moot herein. Of course, any person of reasonable mindedness would see the “claims” being made and be able to act on same.

Defendant goes on to state (See P. 3, last paragraph, and P. 4, top paragraph)...

“Criminal statutes must be enforced by the proper authorities, and private citizens have no general right to institute criminal proceedings. *See, e.g., Kaplan v. Archer*, 2012 U.S. Dist. LEXIS 111815, at \*49-50 (D. Colo. July 3, 2012) (citations omitted); *see also* 18 U.S.C. § 3332 (a) (providing that alleged offenses may be brought to a grand jury’s attention “by the court or

by any attorney appearing on behalf of the United States”, not private citizens).

In the first sentence above, defendant is again confusing “criminal proceedings” with a grand jury investigation which is NOT tied to any court proceeding or suit. When a grand jury investigates anyone or anything, it has two choices: 1., A “no bill” ruling, or, 2., A “true bill” ruling which is an indictment. It is at THIS point where the DA or other authority would have a non-discretionary duty to “institute criminal proceedings” or be subject to obstruction of justice and other crimes.

In the second part of the above quote, defendant states the obvious intent of plaintiff’s motion under 18 U.S.C... that “*alleged offenses may be brought to a grand jury’s attention ‘by the court ...’*” This is exactly what plaintiff seeks to accomplish with his motion to convene a grand jury.

3. In the third argument, defendant states (See P. 4, second paragraph)...

“ Mr. Maehr’s demand that a grand jury investigate the IRS can only be read as on (sic) attack on the United States government.”

Of course, this argument lacks any merit. A grand jury investigation is not a suit



and is, once again, confusing a grand jury summons with a lawsuit, and thus, court “jurisdiction” is another moot point that can be set aside. ANY court/Judge has lawful authority to convene a grand jury, especially given the nature of plaintiff’s charges, and lack of rebuttal by defendant.

A grand jury investigates allegations and evidence of record, hears testimony and is “attacking” no one in particular at the point of investigations.<sup>(3)</sup> Government actors within defendant’s realm can obviously be charged in their personal capacities if they are outside standing constitutional grounds or statutes. That is the purpose of the grand jury to determine if the evidence proves the crimes.

To suggest that the U.S. government cannot be challenged for criminal or civil wrongs, or that the “private citizen” cannot be heard by it or the courts, is an abridgment of the First Amendment...

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<sup>3</sup> "It need not identify the offender it suspects, or even ‘the precise nature of the offense’ it is investigating. *Blair v. United States*, 250 U.S. 273, 282, 39 S.Ct. 468, 471, 63 L.Ed. 979 (1919). The grand jury requires no authorization from its constituting court to initiate an investigation, See *Hale*, supra, 201 U.S., at 59-60, 65, 26 S.Ct., at 373, 375... And in its day-to-day functioning, the grand jury generally operates without the interference of a presiding judge. See *Calandra*, supra, 414 U.S., at 343, 94 S.Ct., at 617. It swears in its own witnesses, Fed. Rule Crim. Proc. 6(c), and deliberates in total secrecy, See *United States v. Sells Engineering, Inc.*, 463 U.S., at 424-425, 103 S.Ct., at 3138."

“Congress shall make no law ... abridging... the right of the people... to petition the Government for a redress of grievances.”

... not to mention abridgment of the 5<sup>th</sup> and 14<sup>th</sup> Amendments right to due process of law. Plaintiff has attempted to “redress” the IRS for over 15 years, along with dozens of other constitutional tax experts seeking redress over the past 30+ years, and it all has been ignored by defendant. *The deafening question that remains unanswered on these issues is this:*

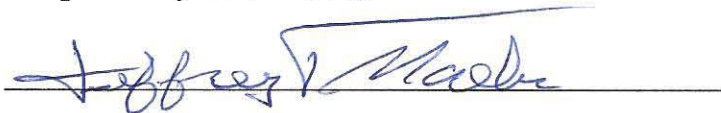
*If the IRS is standing solidly on the U.S. Constitution, original U.S. Supreme Court Case precedent, original Congressional and other testimony, and lawful statutes and administrative authority in its actions against plaintiff and other similarly situated Americans, then why won't they provide this evidence, and why would a complete vetting NOT be wanted by them to finally defend its standing with rebuttal?*

This avoidance of discourse... or “redress,” is prima facie evidence that the court, and any reasonable-minded American, including a grand jury, should find extremely troubling and suspicious, and certainly indefensible.

There is no “immunity” for the federal government actors where they are personally involved with constructive fraud or other unconstitutional activities, and are subject to lawful remedial actions by the proper process. That process includes a grand jury to investigate the evidence of record. What does defendant have to fear by suppressing the bringing to light every shred of evidence and facts being alleged if it is lawful and justly acting against plaintiff and all other Americans similarly situated?

Plaintiff, for the above clear, sound and meritorious reasons moves this court to reconsider its denial of plaintiff’s motion for summons of a grand jury and to allow justice and the truth to be vetted, for the sake of 100 million Americans now being damaged by this ongoing fraud.

Respectfully Submitted,



Jeffrey T. Maehr



Date

924 E. Stollsteimer Rd.,

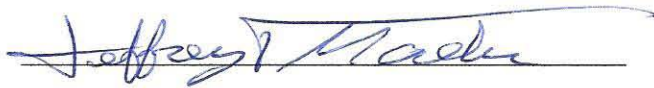
Pagosa Springs, Colorado [81147]

970-731-9724

## CERTIFICATE OF SERVICE

I, Jeffrey T. Maehr, do herein certify that I have sent a true and complete copy of this Reply to Defendant's Response to the following party on February 27<sup>th</sup>, 2019;

E. CARMEN RAMIREZ, Trial Attorney, Tax Division, U.S. Department of Justice, Post Office Box 683, Ben Franklin Station, Washington, D.C. 20044

A handwritten signature in blue ink that reads "Jeffrey T. Maehr". The signature is written in a cursive style and is positioned above a horizontal line.

Jeffrey T. Maehr