

**SUPREME COURT OF THE UNITED STATES
OFFICE OF THE CLERK
WASHINGTON, DC 20543-0001**

October 17, 2019

Jeffrey Maehr
924 E. Stollsteiner Road
Pagosa Springs, CO 81147

RE: Maehr v. United States
No: 19-5151

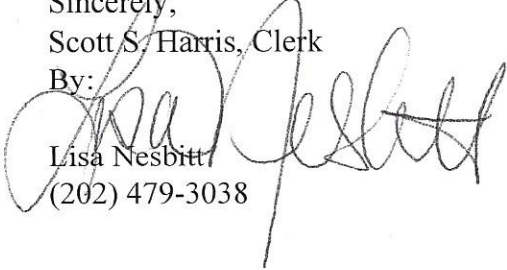
Dear Mr. Maehr:

The enclosed papers were postmarked October 10, 2019 and received October 16, 2019 and are herewith returned. If you wish to file a petition for rehearing, you must do so in compliance with Rule 44 of the Rules of this Court. The petition must briefly and distinctly state its grounds and must be accompanied by a certificate stating that the grounds are limited to intervening circumstances of substantial or controlling effect or to other substantial grounds not previously presented.

You must also certify that the petition for rehearing is presented in good faith and not for delay.

Please correct and resubmit as soon as possible. Unless the petition is submitted to this Office in corrected form within 15 days of the date of this letter, the petition will not be filed. Rule 44.6.

Sincerely,
Scott S. Harris, Clerk
By:


Lisa Nesbitt
(202) 479-3038

Enclosures

No. 19-5151 -DENIED

IN THE
**Supreme Court of the
United States**

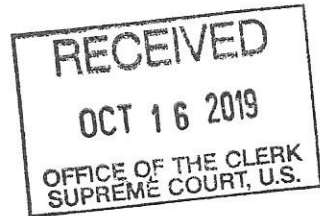
◆
Jeffrey T. Maehr,

Petitioner

v.

United States

Respondent



◆
DEFAULT NOTICE UNDER FRCP RULE 55

◆
Jeffrey T. Maehr
924 E. Stollsteimer Rd.,
Pagosa Springs, Colorado [81147]
(970) 731-9724

Petitioner comes before this honorable court with this NOTICE under Rule 55 of default by (non)Respondent. This court is charged with upholding the constitution and rule of law. It is charged with defending Americans rights and upholding liberty and truth in law. This is a major truth and liberty issue and this court has now had three opportunities to address the evidence, and it has denied doing its duty.

Petitioner filed this NOTICE prior to this Court's Conference, (See attached) but the Notice was returned for alleged non-compliance with Rule 15.8. Petitioner has reviewed Rule 15.8 and can find no obvious compliance issues, and Petitioner points this court and its clerks that this court has already ruled on pro se filers not being constrained with some alleged form issue and ignoring the substance.⁽¹⁾

Copy of this DEFAULT notice is going to President Trump and William Barr of the Department of Justice, and dozens of news outlets.

HISTORY

Petitioner received Respondent's waiver of right to respond on August 8, 2019, which raises the Rule 55 default issue. Petitioner filed his DEFAULT notice with this court. To reiterate, under FRCP, Rule 55⁽²⁾, a default occurs when the opposing party fails "to plead or otherwise defend" their position. All lower courts are bound to file this default under failure to respond. It is presumed that this honorable court would also be subject to the same rules for all other courts.

¹ The United States Supreme Court, in *Haines v Kerner* 404 U.S. 519 (1972) stated that all litigants defending themselves *must* be afforded the opportunity to present their evidence and that the Court should look to the substance of the complaint rather than the form, and that a minimal amount of evidence is necessary to support contention of lack of good faith. *Fortney v. U.S., C.A.9 (Nev.) 1995, 59 F.3d 117*; The spirit of all these rules is to settle controversies upon their merits rather than to dismiss actions on technical grounds, to permit amendments liberally... *Fierstein v. Piper Aircraft Corp., D.C.Pa. 1948, 79 F.Supp. 217*; It is contrary to spirit of these rules for decisions on merits to be avoided on basis of mere technicalities. *Forman v. Davis, Mass.19632, 83 S.Ct. 227, 371 U.S. 178m 9 K,Ed2d 222, on remand 316 F.2d 254*; Spirit of these rules is that technical requirements are abolished and that judgments should be founded on facts and not on formalistic defects. *Builders Corp. of America v. U.S.,C.A.Cal. 1958, 259 F.2d 766*.

² FRCP Rule 55 Default; Default Judgment: (a) ENTERING A DEFAULT. When a party against whom a judgment for affirmative relief is sought has failed to plead or otherwise defend, and that failure is shown by affidavit or otherwise, the clerk must enter the party's default.

Under Rule 55(d) ⁽³⁾, this court can issue a default judgment against Respondent “...*if the claimant establishes a claim or right to relief by evidence that satisfies the court.*” Petitioner has provided this court’s with its own stare decisis evidence, and congressional and other testimony and evidence on the questions presented, which are persuasive questions never answered or addressed by Respondent, ever, apart from dismissing them as “frivolous.” This court’s own past rulings are in question, and the lower courts cannot continue to cast aside this court’s own case rulings, or said rulings be rendered moot.

Respondent has consistently refused to provide answers to this court’s stare decisis on the questions given, (despite Respondent’s Mission Statement, and TABOR...) or defend against other issues that, essentially, require simple answers with simple existing evidence that should be readily available. Considering Respondent has consistently responded to Petitioner, and all others similarly situated, regarding questions may ONLY “be challenged through the judicial system” (See original filing attachment inclosed), and that lower courts have consistently refused to provide due process on the actual evidence, or provide findings and conclusions⁽⁴⁾ in decisions against this court’s stare decisis, it is vital that this court finally step in to quiet the contradictions that are now of record.

Considering all of Petitioner’s past court cases have not provided answers to the questions, or even addressed the issues with any response at all, and considering that this is the third time that some of these basic questions have been presented to this court, it would seem it is high time Respondent would be held accountable for redress of grievances it has routinely denied Americans since the mid 90's, or before.

Since the court denied Petition for its own reasons, Petitioner moves the court, under stated rule of procedure, to enter a DEFAULT based on the evidence presented.

In addition to the above, Petitioner moves this court under constitutional and statutory authority, as well as this courts own rulings, to convene a grand or special jury or have the U.S. Attorney convene a grand or special jury to investigate these firsthand criminal complaints against Respondent, per the attached Motion to Summons a Grand Jury, with legal authority which demands a positive response.

³ Rule 55 (d) Judgment Against the United States. A default judgment may be entered against the United States, its officers, or its agencies only if the claimant establishes a claim or right to relief by evidence that satisfies the court.

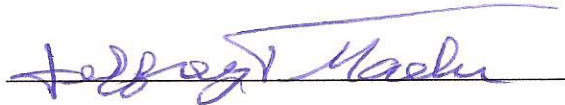
⁴ FRCPA Rule 52; "The parties are entitled to know the findings and conclusions on all of the issues of fact, law, or discretion presented on the record." Citing *Butz v. Economou* 438 U.S. 478, 98 S. Ct. 2894, 57 L. Ed. 2d 895, (1978). *Federal Maritime Commission V. South Carolina State Ports Authority et al.*, No. 01-46. 2.535 U.S. 743, 122 S. Ct. 1864, 152 L. Ed. 2d 962, (2002).

Therefore, Petitioner moves this court to either enter a default judgment against Respondent, and provide lawful and just remedy to Petitioner, considering the questions and evidence presented are significant, being this court's own original rulings,

and/or,

Convene one or more grand juries or have the U.S. Attorney/General do so.

Respectfully Submitted,



Date: October 10th, 2019

Jeffrey T. Maehr,
924 E. Stollsteimer Rd.,
Pagosa Springs, Colorado [81147]
(970) 731-9724

CERTIFICATE OF SERVICE

Petitioner attests to sending a true and complete copy of this DEFAULT notice and copy of Grand Jury Summons documents to the party named below, on October 20th, 2019.

Solicitor General of the United States
Rm. 5616,
Department of Justice,
950 Pennsylvania Ave., NW,
Washington, DC, 20530-0001

IN THE
**Supreme Court of the
United States**

◆
Jeffrey T. Maehr,

Petitioner

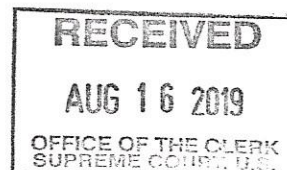
v.

United States

Respondent

◆
Motion to Compel Response From Respondent

◆
Jeffrey T. Maehr
924 E. Stollsteimer Rd.,
Pagosa Springs, Colorado [81147]
(970) 731-9724



Petitioner comes before this honorable court with this Motion to Compel Respondent to respond to Petition filed with the court.

Petitioner received Respondent's waiver of right to respond on August 8, 2019, which raises two main issues Petitioner would ask the court to strongly consider prior to making a decision to possibly deny Petitioner's Petition for Writ of Certiorari.

1. Under FRCP, Rule 55⁽¹⁾, a default occurs when the opposing party fails "to plead or otherwise defend" their position. All lower courts are bound to file this default under failure to respond. It is presumed that this honorable court would also be subject to the same rules for all other courts.

Under Rule 55(d) (See ²), this court can issue a default judgment against Respondent "*only if the claimant establishes a claim or right to relief by evidence that satisfies the court.*" Petitioner has provided this court's own stare decisis, congressional and other testimony and evidence on the questions presented, which are persuasive questions never answered or addressed by Respondent, ever, apart from dismissing them as "frivolous."

This leads Petitioner to his second request...

2. To help this honorable to decide if Rule 55(d) is fulfilled, this court should seek whether Respondent "can" answer the questions with persuasive evidence. Petitioner moves this court to at LEAST ORDER the Respondent to provide foundational answers to the questions presented in order for this honorable court to even be able to decide whether Rule 55(d) is established, and to finally quiet these controversies in this republic on all these issues, being issues of "*first impression*", since no court, since this honorable court's original intent ruling on # one, two, three and five questions presented, with question # four likely never being properly adjudicated under due process in any past court.

Respondent has consistently refused to provide answers to this court's stare decisis on the questions given, (despite Respondent's own Mission Statement parameters...) or defend against other issues that, essentially, require simple answers with simple existing evidence that should be readily available. Considering Respondent has consistently responded to Petitioner, and all others similarly situated, regarding questions "which may be challenged through the judicial system"

¹ FRCP Rule 55 Default; Default Judgment: (a) ENTERING A DEFAULT. When a party against whom a judgment for affirmative relief is sought has failed to plead or otherwise defend, and that failure is shown by affidavit or otherwise, the clerk must enter the party's default.

² Rule 55 (d) Judgment Against the United States. A default judgment may be entered against the United States, its officers, or its agencies only if the claimant establishes a claim or right to relief by evidence that satisfies the court.

(See attachment), and that lower courts have consistently refused to provide due process on the actual evidence, or provide findings and conclusions³) in decisions against this court's stare decisis, it is vital that this court finally step in to quiet the contradictions that are now of record.

Considering all of Petitioner's past court cases have not provided answers to the questions, or even addressed the issues with any response at all, and considering that this is the third time that some of these basic questions have been presented to this honorable court, it would seem it is high time Respondent would be held accountable for redress of grievances it has routinely denied Americans since the mid 90's, or before.

Therefore, Petitioner moves this honorable court to either enter a default judgment against Respondent, and provide lawful and just remedy to Petitioner, considering the questions and evidence presented are significant, being this court's own original rulings, or,

To ORDER Respondent to finally answer the legitimate questions which are of constitutional level issues, and certainly, because they affect 150+ million Americans in various ways to this day.

Respectfully Submitted,



Date: August 9th, 2019

Jeffrey T. Maehr,
924 E. Stollsteimer Rd.,
Pagosa Springs, Colorado [81147]
(970) 731-9724

³ FRCPA Rule 52; "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). *Federal Maritime Commission V. South Carolina State Ports Authority et al.*, No. 01-46. 2.535 U.S. 743, 122 S. Ct. 1864, 152 L. Ed. 2d 962, (2002).



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

Exhibit - C.A.

SMALL BUSINESS/SELF-EMPLOYED DIVISION

September 11, 2008

Jeffret T. Maehr
924 E. Stollsteimer Rd
Pagosa Springs, CO 81147

Dear Mr. Maehr:

This responds to your Freedom of Information Act (FOIA) request of August 20, 2008, received in our office on September 10, 2008.

You asked for documentation clarifying some words used in the IR Code.

The Freedom of Information Act does not require agencies to respond to interrogatories. It also does not require agencies to conduct research to answer substantive tax questions or decide which resolution, decision, or statutes you are seeking. Furthermore, the Act does not require an agency to respond to statements that may be more appropriately addressed in judicial proceedings. The Act does not require agencies to provide explanations and/or correct the requester's misinterpretation of information.

To the extent you are seeking records that establish the authority of the Internal Revenue Service to assess, enforce, and collect taxes, the Sixteenth Amendment to the Constitution authorized Congress to impose an income tax. Congress did so in Title 26 of the United States Code, commonly known as the Internal Revenue Code (IRC). The IRC may contain information responsive to portions of your request. It is available at many bookstores, public libraries and on the Internet at www.irs.gov.

Income tax filing requirements are supported by statute and implementing regulations, which may be challenged through the judicial system, not through the FOIA. It is not the policy of the Internal Revenue Service to engage in correspondence regarding the interpretation and enforcement of the IRC. We will not reply to future letters concerning these issues.

NOTICE AND DEMAND FOR SUMMONS OF GRAND JURY WITH MEMORANDUM OF LAW IN SUPPORT

I, Jeffrey T. Maehr, hereafter “Affiant”, having first hand knowledge of crimes being committed within these United States by the Internal Revenue Service, and supported by the judicial and legislative branch rogue actors, present this NOTICE and DEMAND for one or more independent Citizen’s Grand Juries (hereafter GJ) under *United States v. John H. Williams, Jr.*, FRCP, Rule 6⁽¹⁾, 18 U.S.C. 3332², and subsequent to President Trump’s December 21, 2017 National Emergency Executive Order (EO) titled “Executive Order Blocking the Property of Persons Involved in Serious Human Rights Abuse or Corruption” and EO titled “2018 Amendments to the Manual for Courts-Martial, United States,” and most recent “Transparency and Fairness” Executive Order, to investigate the obstruction of justice⁽³⁾, all the evidence thus

¹ Federal Rules of Criminal Procedure, Rule 6 - Grand Jury. (1) In General. When the public interest so requires, the court must order that one or more grand juries be summoned.

²18 U.S. Code § 3332 - Powers and duties

(a) It shall be the duty of each such grand jury impaneled within any judicial district to inquire into offenses against the criminal laws of the United States alleged to have been committed within that district. Such alleged offenses may be brought to the attention of the grand jury by the court or by any attorney appearing on behalf of the United States for the presentation of evidence. Any such attorney receiving information concerning such an alleged offense from any other person shall, if requested by such other person, inform the grand jury of such alleged offense, the identity of such other person, and such attorney’s action or recommendation.

(b) Whenever the district court determines that the volume of business of the special grand jury exceeds the capacity of the grand jury to discharge its obligations, the district court may order an additional special grand jury for that district to be impaneled. (Added Pub. L. 91-452, title I, § 101(a), Oct. 15, 1970, 84 Stat. 924.)

³ 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). Two types of cases arise under the Omnibus Clause involving Obstruction of Justice: 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**

far suppressed by conspiracy, collusion and treason⁽⁴⁾ and fraud on the court⁽⁵⁾ by factions within the various branches of government, and previous lower courts, and even factions within the media, regarding the enforcement of the frivolous "income" tax collection on "wages, salary or compensation for services" of the private working American, and other frivolous claims made by the IRS which affects millions of Americans.

NOTICE: Under 18 U.S.C., government official made aware of alleged criminal activities is not required to judge the matter, or to render opinion, but is required to proceed to disclosing the information to a Grand Jury foreman or other jury member for investigation, or be held by 18 U.S.C.'s penalty for failure to act.

Due to inattention by the American people, and the deliberate dumbing down of students in the government controlled public school system on the issues, Americans, and the courts, have lost touch with the constitution and rule of law... something grade school children in our earlier years were well versed in, and they have been set it all aside as distractions in what appears to be a deliberate evasion of law and constitutional restraints as originally intended.

The basic IRS issues requiring Grand Jury investigations are as follows:

1. The IRS is taxing private American's wages, salary and compensation for services as

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.** (Emphasis added throughout case cites).

⁴ 18 U.S. Code § 2382 - Misprision of treason - Whoever, owing allegiance to the United States and having knowledge of the commission of any treason against them, conceals and does not, as soon as may be, disclose and make known the same to the President or to some judge of the United States, or to the governor or to some judge or justice of a particular State, is guilty of misprision of treason and shall be fined under this title or imprisoned not more than seven years, or both.

⁵ "Fraud upon the court" has been defined by the 7th Circuit Court of Appeals to "embrace that species of fraud which does, or attempts to, defile the court itself, or is a fraud perpetrated by officers of the court so that the judicial machinery can not perform in the usual manner its impartial task of adjudging cases that are presented for adjudication." *Kenner v. C.I.R.*, 387 F.3d 689 (1968); 7 Moore's Federal Practice, 2d ed., p. 512, ¶ 60.23. The 7th Circuit further stated "a decision produced by fraud upon the court is not in essence a decision at all, and never becomes final."

“income” when it is not lawful income, and taxing the same outside constitutional parameters according to the original U.S. Supreme Court stare decisis rulings on these topics, which have never been overturned or rebutted by government. This means that 100 million working Americans are being taxed unconstitutionally and illegally under *color of law*.

2. The IRS is fraudulently assessing untold numbers of Americans on bank or other assets which do not qualify as lawful “income” subject to such a tax, even if it could be proven that wages of private Americans are lawfully defined as “income” which has never been done with any evidence in fact.

3. The IRS is falsely claiming that the 16th Amendment authorizes the “income” tax, and authorizes American’s wages to be classified as “income” when it was never intended to be according to evidence of record, and the U.S. Supreme Court states differently. The lawful “income” tax predates the 1913, 16th Amendment as far back as 1863, and never included private American’s wages until WWII, and this for just 2 years as a “Victory” tax, which was repealed, but never disclosed to Americans. There is no evidence of record, save for U.S. Supreme Court stare decisis original rulings on this topic that the 16th Amendment did not create any new tax on Americans. There is no standing law which authorizes a direct unapportioned tax on wages, salary or compensation for services of private Americans.

4. The IRS has levied every penny of this disabled veteran’s social security since February, 2016, in contradiction to standing laws preventing this, and likely routinely does so to other Americans.

5. The IRS attempted levy against this Disabled Veteran’s Disability Compensation outside standing law and court precedent, and likely many others. Such attempt was shut down by the case of *Porter v. Aetna Cas. & Sur. Co.*, 370 U.S. 159 (1962), in which any levy is not authorized against disabled veteran’s benefits, yet both entities named above, attempted this and continued defending it supported by the courts. This deals directly with any and all disabled veterans and their compensation in these united States.

Specifics as to IRS fraud and collusion with the judicial branch of government!

The IRS has refused to bring criminal charges against this affiant despite repeated challenges to do so and to place this in front of a jury where it lawfully belongs, and which is his right under the 7th Amendment, as fraudulent tax assessment alone was \$300,000+, and is now \$255,000+ (flippant changes with no evidence) but the IRS has so far refused. If there is any actual law Affiant has violated in refusing to file a 1040 self-assessment form for alleged taxes owed on his wages, then let it be brought forth and revealed to the American public, and end the

ongoing claims of millions of Americans as to the lawfulness of the tax on wages, or hold the IRS accountable and have them cease and desist in its violation of law in this regard and restore the constitutional and statutory intent of Congress for lawful taxes on corporate profits and privilege.

These court records support the allegations of violation of due process of law, obstruction of justice, collusion, and other criminal activities within elements of the U.S. government and courts, *NONE* of which adjudicated the actual supporting evidence of record, denying due process. These records support this Motion for Summons of a Grand Jury to investigate the facts:

Maehr v. U.S., No. 18-02948-GPG - U.S. District Court, Colorado (pending)
Maehr v. United States, No. 18-cv-02287, U.S. District Court, Colorado, dismissed and under appeal.
Maehr v. U.S., No. 18-2286 - U.S. Court of Appeals for the Federal Circuit (dismissed).
Maehr v. U.S., No. 17-1000 - U.S. Court of Federal Claims (dismissed).
Maehr v. U.S., No. 12-6169 - U.S. Supreme Court (dismissed).
Maehr v. U.S., No. 16-8625 - U.S. Supreme Court (dismissed).
Maehr v. Commissioner, No. CV15-mc-OOI27-JLK-MEH, 2015; (dismissed).
Maehr v. United States, No. 8:08-CV-190, 2009; (dismissed).
Maehr v. United States, No. CIV. 08-cv-02274-LTB-KLM, 2009; (dismissed).
Maehr v. United States, No A-09-CA-097, 2009; (dismissed).
Maehr v. United States, No. C 08-80218, 2009; (dismissed).
Maehr v. United States, No. MC 08-00018-BB, 2008; (dismissed).
Maehr v. United States, No. 3:08-MC3-HEH, 2008; (dismissed).
Maehr v. United States, No. 3:08-MC-00067-W, 2008. (dismissed).
Maehr v. United States, No. 19-5151, U.S. Supreme Court, third denied petition.

In all the above cases, due process of law on the actual evidence presented was denied and ignored, and Supreme Court evidence called “frivolous” and without merit” by the courts.

Further questionable documentation against the IRS includes...

Treasury Order 150-02 - Organization and Functions of the Internal Revenue Service
CANCELLATION DATE: May 02, 2006.

Treasury Order 150-06 - **SUBJECT:** Designation as Internal Revenue Service
CANCELLATION DATE: August 22, 2005.

Diversified Metal Products, Inc., v T-Bow Company Trust, Internal Revenue Service and Steve Morgan, 93-405E-EJL; “4. **Denies that the Internal Revenue Service is an agency of the United States Government.**”

Affiant contends that under Supreme Court standing precedent, and based on 18 U.S.C.

§4⁽⁶⁾, 42 U.S.C. §242 & §245⁽⁷⁾, 18 U.S. Code § 3331, and the Tucker Act: 28 U.S. Code § 1491, one, or preferably more, GJ's or special GJ⁽⁸⁾ can be made where clear evidence is available and presented to any judge of an ongoing criminal enterprise within the U.S.

⁶ 18 U.S.C. § 4 - Misprision of felony: Whoever, having knowledge of the actual commission of a felony cognizable by a court of the United States, conceals and does not as soon as possible make known the same to some judge or other person in civil or military authority under the United States, shall be fined under this title or imprisoned not more than three years, or both.

⁷ 42 U.S.C. § 242. Deprivation of rights under color of law: 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, or to different punishments, pains, or penalties, on account of such person being an alien, or by reason of his color, or race, than are prescribed for the punishment of citizens, shall be fined under this title or imprisoned not more than one year, or both; and if bodily injury results from the acts committed in violation of this section or if such acts include the use, attempted use, or threatened use of a dangerous weapon, explosives, or fire, shall be fined under this title or imprisoned not more than ten years, or both; and if death results from the acts committed in violation of this section or if such acts include kidnapping or an attempt to kidnap, aggravated sexual abuse, or an attempt to commit aggravated sexual abuse, or an attempt to kill, shall be fined under this title, or imprisoned for any term of years or for life, or both, or may be sentenced to death.

18 USC §245 Whoever, whether or not acting under color of law, intimidates or interferes with...[1] any person because he is or has been, or in order to intimidate such person or any other person or any class of persons from—
[B] participating in or enjoying any benefit, service, privilege, program, facility, or activity provided or administered by the United States; [E] participating in or enjoying the benefits of any program or activity receiving Federal financial assistance; shall be fined under this title, or imprisoned not more than one year, or both.

42 U.S.C. § 1983. Civil action for deprivation of rights: 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...

⁸ 18 U.S.C. § 3331(a), the U.S. District Court in every judicial district having more than four million inhabitants must impanel a special grand jury when requested by a designated official of the Justice Department.

Government affecting 150+ million Americans in these united States.

Surely there has been sufficient enough extraneous information lately in the media and Congressional enquires regarding various agencies of the U.S. government, such as the DOJ, the FBI, the CIA, the State Department, and the IRS, involving criminal allegations, and now over one hundred thousand sealed criminal indictments, and mounting, to suggest it is long overdue for several GJ's to investigate specifically the IRS and its tax claims against millions of Americans, and hold it accountable, and bring government back within the confines of the rule of law, the Constitution, employee oaths of office, and hired public servant duties.

Elements which provide more convincing and persuasive evidence that a self-serving and protecting "racket" is taking place by government factions are as follows;

1. The U.S. Government cannot be sued, in most cases, without its permission according to statutes created BY the U.S. servant government.
2. Where the U.S. Government can be sued, it cannot be sued for "punitive" damages where they have limited waiver of immunity. (11 U.S. Code § 106 (3)). This removes any pressure or force to protect the American population from recidivism, and hold government agencies and officials personally accountable for their actions in their governmental or personal capacities.
3. No U.S. government employee is required to be bonded to protect both government and the People against criminal or civil violations of law or the constitution, unlike all other government employees in these 50 united States. On top of this, the government cannot be sued if any damages would come from the taxpayer/treasury, leaving almost no room for redress of grievances for tort or criminal actions against the government officials as the 1st Amendment guarantees. (It should be noted here that there is significant evidence according to Newsweek that the taxpayers/treasury are paying for settling sexual abuse claims...
<http://www.newsweek.com/why-are-congressmen-using-taxpayer-funds-buy-sex-abuse-claims-725958>, showing the double standard of application of laws.
4. The U.S. government claims "Sovereign Immunity" from most claims and charges against it or its employees, but evidence of record disproves this "sovereignty" which is actually in The People who created government, and the government is not sovereign over the People. (See Exhibit A, "Sovereignty of the People above Governments").
5. The IRS/DOJ/courts have all colluded together to resist due process of law on clear violations of law and the constitution, and the court records for decades prove this. The mere fact that the courts are interfering with the President's attempts to follow existing

statutes regarding illegal immigration, and protecting this Republic from terrorist immigration from rogue nations suggests a system far outside constitutional parameters.

6. The IRS has never brought criminal charges against Affiant (and many others) despite claims that he has violated taxing laws which is a criminal offense. This is prima facie evidence of cover-up of the fraud and preventing a jury from hearing the evidence, and depending on defacto *color of law* administrative actions to achieve what it couldn't by de jure law.

Society's right to seek redress for criminal conduct stands firm in the Constitution.⁽⁹⁾

When the government refuses to respond to such redress, despite repeated attempts, the Grand Jury, of The People is the next resort, short of instituting the constitutional right to "alter or abolish"⁽¹⁰⁾ said government.

"Unfounded criminal prosecutions" (*Calandra & Branzburg*, infra) for taxation issues on private American's wages take place routinely against The People due to *color of law* activities which have no lawful foundation or basis. The IRS uses inferior court rulings as alleged "evidence" of their position that all above arguments against IRS actions are "frivolous," but no evidence of rebuttal has ever been provided to counter the U.S. Supreme Court cases and Congressional testimony in any court since the Supreme Court, which disprove IRS claims, and which cases bind all lower courts, but these courts are criminally ignoring.

Affiant provides the memorandum of law below to prove that The People should have direct access to the Grand Jury via some mechanism, without ANY interference or obstruction

⁹ "Congress shall make no law... abridging... the right of the people... to petition the Government for a redress of grievances." 1st Amendment

¹⁰ "We hold these Truths to be self-evident, that all Men are ... endowed by their Creator with certain unalienable Rights.... That to secure these Rights, Governments are instituted among Men.... That whenever any Form of Government becomes destructive of these Ends, it is the Right of the People to alter or to abolish it, and to institute new Government, laying its Foundation on such Principles, and organizing its Powers in such Form, as to them shall seem most likely to effect their Safety and Happiness. ... Mankind are more disposed to suffer, while Evils are sufferable, than to right themselves by abolishing the Forms to which they are accustomed. But when a long Train of Abuses and Usurpations, pursuing invariably the same Object, evinces a Design to reduce them under absolute Despotism, it is their Right, it is their Duty, to throw off such Government, and to provide new Guards for their future security." Declaration of Independence (1776).

from any of the three branches of government, and this Motion for Summons of a Grand Jury is adequate barring any lawful or constitutional objections or evidence of record.

**MEMORANDUM OF LAW IN SUPPORT OF FREE ACCESS
BY THE PEOPLE TO THE GRAND JURY**

**A FEDERAL GRAND JURY HAS BROAD POWERS TO INVESTIGATE FEDERAL
CRIMES AGAINST THE PEOPLE.**

Both a grand jury and a special grand jury have broad powers to investigate any federal crime committed by anyone, including federal crimes committed against the American People or by the courts. According to federal law, it is the “duty” of a grand or special grand jury “to inquire into offenses” that violate “the criminal laws of the United States.”⁽¹¹⁾

It is well-established by the courts and our federal law that both a grand jury and a special grand jury have the power to investigate crimes and the power to return and present a true bill indictment for signature and prosecution by the United States Attorney.⁽¹²⁾ The United States Supreme Court has decided that “[t]he investigative power of the grand jury is necessarily broad if its public responsibility is adequately to be discharged.”⁽¹³⁾ Historically, the special grand jury, which initially was primarily focused on organized crime issues, has been viewed, by some courts at least, as having a broader power to investigate government misconduct that might not rise to the level of a felony and to issue public reports on its findings, but some courts consider the regular grand jury to have virtually equal investigative powers. Certainly fraudulent taxation under color of law to the tune of untold trillions of dollars against private Americans rises to the occasion for a Grand or Special Jury.

In order to achieve its mandate, a grand jury “necessarily holds broad powers of inquiry into any conduct possibly violating federal criminal laws.”⁽¹⁴⁾ A grand jury also holds “broad power” over

¹¹ 18 U.S.C. § 3332(a): “(a) It shall be the duty of each such [special] grand jury impaneled within any judicial district to inquire into offenses against the criminal laws of the United States alleged to have been committed within that district.”

¹² See, e.g., *U.S. v. Cecerrelli*, 350 F. Supp. 475, 479 (W.D. Pa. 1975). See also, 1970 U.S. Code Cong. and Adm. News, p. 4007 et seq.; *U.S. v. Forsythe*, 429 F. Supp. 715, 730 (W.D. Pa. 1977) (“any duly constituted federal grand jury can validly return a conventional indictment for violation of any provision of the federal criminal law”), rev’d on other grounds, 560 F.2d 1127 (3d Cir. 1977).

¹³ *Branzburg v. Hayes*, 408 U.S. 665, 700 (1972) (citing *Costello v. United States*, 350 U.S. 359, 364 (1956)).

¹⁴ *In the Matter of Special 1975 Grand Jury*, 565 F.2d 407, 411 (7th Cir. 1977) (emphasis added) (citing *United States v. Bukowski*, 435 F.2d 1094, 1103 (7th Cir. 1970), cert. denied, 401 U.S. 911 (1970)).

the “charges it returns.”⁽¹⁵⁾ The “investigation of crime by the grand jury” is “fundamental” to secure the safety of persons and property for all citizens.⁽¹⁶⁾

CITIZENS HAVE A RIGHT TO REPORT POTENTIAL FEDERAL CRIMES ABOUT IRS INCOME TAX FRAUD TO A GRAND JURY.

Allegations of crimes or “[a]lleged offenses” are usually brought to the attention of the grand jury by a court or by a federal prosecutor “appearing on behalf of the United States for the presentation of evidence” pursuant to federal statutory procedure.⁽¹⁷⁾ However, citizens also have the right to petition their government for redress of grievances under the First Amendment of the United States Constitution. This right encompasses the right to make a request to appear before a special grand jury or a grand jury and to report potential crimes via testimony directly to either, with the qualification that, pursuant to federal statute, a citizen may not attempt to influence the actions or decisions of any grand jury.⁽¹⁸⁾

Citizens have the right as well to report information regarding potential federal crimes to a United States Attorney and have this information relayed to a special grand jury.⁽¹⁹⁾ The federal IRS tax crimes for the last 70+ years which have been reported for several decades by many independent individuals and groups compel this Petition evidence that many possess in defense of their rights, liberty and finances.

¹⁵ *In re Report and Recommendation of June 5, 1972 Grand Jury Concerning Transmission of Evidence to the House of Representatives*, 370 F. Supp. 1219, 1222 (D.D.C. 1974).

¹⁶ *Branzburg v. Hayes*, 408 U.S. at 700.

¹⁷“(a) ... Such alleged offenses may be brought to the attention of the grand jury by the court or by any attorney appearing on behalf of the United States for the presentation of evidence.” 18 U.S.C. § 3332(a).

¹⁸ “Whoever attempts to influence the action or decision of any grand or petit juror of any court of the United States upon any issue or matter pending before such juror, or before the jury of which he is a member, or pertaining to his duties, by writing or sending to him any written communication, in relation to such issue or matter, shall be fined under this title or imprisoned not more than six months, or both. Nothing in this section shall be construed to prohibit the communication of a request to appear before the grand jury.” 18 U.S.C. § 1504. Influencing juror by writing.

¹⁹ 18 U.S.C. § 3332(a).

THE COURT/JUDGE/U.S. ATTORNEY... MUST RELAY CITIZEN REPORTS OF FEDERAL CRIMES TO A GRAND JURY.

A federal statute⁽²⁰⁾ requires any judge who receives information concerning an alleged federal crime from any person, if requested by that person, to inform a special grand jury of:

- a. the alleged crime or offense;
- b. the identity of the person reporting the information; and
- c. the prosecutor's action or recommendation.⁽²¹⁾

According to the federal courts, this federal law "creates a duty" on the part of the Judge or other parties and "remove[s] the prosecutor's discretion in deciding whether to present information to the grand jury."⁽²²⁾

The Judge must present the information provided in this Motion to a special grand jury. The judge's duty to do so is a mandatory one by statute. But even if it were not mandatory, the scope, magnitude, and import of correct application of our constitution and rule of law justify this information being presented to a grand or special grand jury forthwith.

In *United States v. John H. Williams, Jr.*, 504 U.S. 36 (112 S.Ct. 1735, 118 L.Ed.2d 352), the U.S. Supreme Court stated:

"Rooted in long centuries of Anglo-American history," *Hannah v. Larche*, 363 U.S. 420, 490, 80 S.Ct. 1502, 1544, 4 L.Ed.2d 1307 (1960) (Frankfurter, J., concurring in result), the GJ is mentioned in the Bill of Rights, but not in the body of the Constitution. It has not been textually assigned, therefore, to any of the branches described in the first three Articles. It... "**is a constitutional fixture in its own right.**" *United States v. Chanen*, 549 F.2d 1306, 1312 (CA9 1977) (quoting *Nixon v. Sirica*, 159 U.S.App.D.C. 58, 70, n. 54, 487 F.2d 700, 712, n. 54 (1973)), cert. denied, 434 U.S. 825, 98 S.Ct. 72, 54 L.Ed.2d 83 (1977). In fact the whole theory of its function is that it **belongs to no branch of the**

²⁰ 18 U.S.C. § 3332(a)

²¹ "Any such [United States] attorney receiving information concerning such an alleged offense from any other person **shall, if requested by such other person, inform the grand jury of such alleged offense, the identity of such other person**, and such attorney's action or recommendation." 18 U.S.C. § 3332(a) (emphasis added).

²² *In re Grand Jury Application*, 617 F. Supp. 199, 201, 206 (S.D.N.Y. 1985); *Simpson v. Reno*, 902 F.Supp. 254, 257 (D.D.C. 1995) ("Affiants are correct when they claim that 18 U.S.C. § 3332(a) requires a United States Attorney to present information concerning criminal activity to a special grand jury upon the request of an individual."); cf *Sargeant v. Dixon*, 130 F.3d 1067, 1070 (D.C. Cir. 1997).

institutional government, serving as a kind of **buffer or referee between the Government and the people**. See *Stirone v. United States*, 361 U.S. 212, 218, 80 S.Ct. 270, 273, 4 L.Ed.2d 252 (1960); *Hale v. Henkel*, 201 U.S. 43, 61, 26 S.Ct. 370, 373, 50 L.Ed. 652 (1906); G. Edwards, *The Grand Jury* 28-32 (1906).” (Emphasis added throughout).

Continuing *Williams*, supra, case site...

“Although the grand jury normally operates, of course, in the courthouse and under judicial auspices, **its institutional relationship with the judicial branch has traditionally been, so to speak, at arm's length**. Judges' direct involvement in the functioning of the grand jury has generally been confined to the constitutive one of calling the grand jurors together and administering their oaths of office.” See *United States v. Calandra*, 414 U.S. 338, 343, 94 S.Ct. 613, 617, 38 L.Ed.2d 561 (1974); Fed.Rule Crim.Proc. 6(a).”

“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)).”

“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, **nor does the prosecutor require leave of court to seek a grand jury indictment.** 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.”

Continuing *Williams*, supra, case cite...

“Even in this setting, however, we have insisted that the grand jury remain ‘free to pursue its investigations unhindered by external influence or supervision so long as it does not trench upon the legitimate rights of any witness called before it.’ *United States v. Dionisio*, 410 U.S. 1, 17-18, 93 S.Ct. 764, 773, 35 L.Ed.2d 67 (1973). Recognizing this tradition of independence, we have said that **the Fifth Amendment's "constitutional guarantee presupposes an investigative body 'acting independently of either**

prosecuting attorney or judge' . . . Id., at 16, 93 S.Ct., at 773 (emphasis added) (quoting *Stirone*, supra, 361 U.S., at 218, 80 S.Ct., at 273)."

While *Williams* clearly shows that the three branches of government cannot control the GJ's ability to "freely" act, it brings up this statement that the GJ is subject to the "courts"... Continuing *Williams*, supra, case cite...

"Although the grand jury has not been 'textually assigned' to 'any of the branches described in the first three Articles' of the Constitution, ante, at 47, it is not an autonomous body completely beyond the reach of the other branches. Throughout its life, from the moment it is convened until it is discharged, the grand jury is subject to the control of the court. As Judge Learned Hand recognized over sixty years ago, 'a grand jury is neither an officer nor an agent of the United States, but **a part of the court.**' *Falter v. United States*, 23 F.2d 420, 425 (CA2), cert. denied, 277 U.S. 590, 48 S.Ct. 528, 72 L.Ed. 1003 (1928). This Court has similarly characterized the grand jury:

"A grand jury is clothed with great independence in many areas, but it remains an appendage of the court, powerless to perform its investigative function without the court's aid, **because** powerless itself to compel the testimony of witnesses. It is the court's process which summons the witness to attend and give testimony, and it is the court which must compel a witness to testify if, after appearing, he refuses to do so." *Brown v. United States*, 359 U.S. 41, 49, 79 S.Ct. 539, 546, 3 L.Ed.2d 609 (1959)." (Emphasis added).

This in no way suggests the court has "control over" the GJ in convening, or in preventing access to the GJ, by the public, apart from the three branches, but merely has authority in "compelling" witnesses to give testimony before the GJ where needed...

"Past attempts to expand the court's supervisory role over the grand jury have been repeatedly rejected by the Supreme Court as counter to the grand jury's independent role. See e.g., *U.S. v. Williams*, 504 U.S. 36 (1992)."

"This Court has, of course, long recognized that the grand jury has wide latitude to investigate violations of federal law as it deems appropriate and **need not obtain permission from either the court or the prosecutor.** See, e.g., id., at 343, 94 S.Ct., at 617; *Costello v. United States*, 350 U.S. 359, 362, 76 S.Ct. 406, 408, 100 L.Ed. 397 (1956); *Hale v. Henkel*, 201 U.S. 43, 65, 26 S.Ct. 370, 375, 50 L.Ed. 652 (1906). Correspondingly, we have acknowledged that 'its operation generally is unrestrained by the technical procedural and evidentiary rules governing the conduct of criminal trials.' *Calandra*, 414 U.S., at 343, 94 S.Ct., at 617."

"The grand jury system is an investigative body acting independently of either prosecutor or judge whose mission is to bring to trial those who may be guilty and clear the innocent.

United States v. Dionisio, 410 U.S. 1, 93 S. Ct. 764, 35 L. Ed. 2d 67 (1973).” *Marston’s, Inc., v Strand*, 560 P.2d 778, 114, AZ 260.

Due process of law has been thwarted in all previous court cases Affiant filed to not only protect his rights and assets, but to expose the evidence of ongoing fraud against millions of Americans never properly adjudicated since original Supreme Court stare decisis (precedent)⁽²³⁾ declarations on these issues. Such due process deprivation renders any past judgments on the issues void⁽²⁴⁾ on their face. Any such judgment is void and should be vacated pursuant to Rule 60(b)(4) if the court that rendered the judgment “acted in a manner inconsistent with due process of law.”⁽²⁵⁾ Due process of law... proper adjudication of all the evidence, and evidence in fact provided to rebut Affiant’s claims, was never accomplished in any of the past court cases.

The powers for citizen grand juries have been affirmed by several Supreme Court decisions. Justice Powell, in *United States v. Calandra*, 414 U.S. 338, 343 (1974), stated:

“The grand jury’s historic functions survive to this day. Its responsibilities continue to include both the determination of whether there is probable cause to believe a crime has been committed and the protection of citizens against unfounded criminal prosecutions. *Branzburg v. Hayes*, 408 U.S. 665, 686-687 (1972).”

“Today’s grand jury continues to implement the fundamental governmental role of securing the safety of the person and property of the citizen.” *Branzburg v. Hayes*, 408 U.S. 665, 700 (1972).

²³ “Precedent” as a ‘rule of law established for the first time by a court for a particular type of case and thereafter referred to in deciding similar cases.’” Black’s Law Dictionary, p. 1059 (5th ed. 1979).

²⁴ “A judgment is void if the court that rendered it . . . acted in a manner inconsistent with due process. *Margoles v. Johns*, 660 F.2d 291 (7th Cir. 1981) cert. denied, 455 U.S. 909, 102 S.Ct. 1256, 71 L.Ed.2d 447 (1982); *In re Four Seasons Securities Laws Litigation*, 502 F.2d 834 (10th Cir.1974), cert. denied, 419 U.S. 1034, 95 S.Ct. 516, 42 L.Ed.2d 309 (1975). Mere error does not render the judgment void unless the error is of constitutional dimension. *Simer v. Rios*, 661 F.2d 655 (7th Cir.1981), cert. denied, sub nom *Simer v. United States*, 456 U.S. 917, 102 S.Ct. 1773, 72 L.Ed.2d 177 (1982).” *Klugh v. United States*, 620 F.Supp. 892 (1985).

²⁵ See *Philos Techs., Inc. v. Philos & D, Inc.*, 645 F.3d 851, 854 (7th Cir. 2011) (citing *Planet Corp. v. Sullivan*, 702 F.2d 123, 125 n.2 (7th Cir. 1983); *Price v. Wyeth Holdings Corp.*, 505 F.3d 624, 631 (7th Cir. 2007) (citations omitted). *Marques v. Fed. Reserve Bank of Chicago*, 286 F.3d 1014, 1018 (7th Cir. 2002)).

The scope and ramifications of such an inquiry is evident, but has no bearing as to whether a GJ should be convened or not. *Calandra*, supra, goes on to quote:

"It is a grand inquest, a body with powers of investigation and inquisition, the scope of whose inquiries is not to be limited narrowly by questions of propriety or forecasts of the probable result of the investigation, or by doubts whether any particular individual will be found properly subject to an accusation of crime." *Blair v. United States*, 250 U. S. 273, 250 U. S. 282 (1919).

Of course, such an investigation should be thorough and without bias or prejudicial interference...

"The grand jury's investigative power must be broad if its public responsibility is adequately to be discharged." *Branzburg v. Hayes*, supra, at 408 U. S. 700; *Costello v. United States*, 350 U. S. 364.

Calandra continues:

A grand jury investigation "is not fully carried out **until every available clue has been run down and all witnesses examined in every proper way to find if a crime has been committed.**" *United States v. Stone*, 429 F.2d 138, 140 (CA2 1970).

"Such an investigation may be triggered by tips, rumors, evidence proffered by the prosecutor, or the personal knowledge of the grand jurors." *Costello v. United States*, 350 U.S. at 350 U. S. 362.

In other words... investigations can be triggered by **ANYONE**.

CONCLUSION

The very cases and evidence presented above is prima facie evidence that there must be some mechanism through which the People have direct or indirect access to the GJ to provide evidence of servant government agency's, or any other, criminal activities, to hold them accountable without interference from any of the three branches of government.

It is plain under original intent that the People are the "first branch" of government, the three federal branches follow, and then the GJ is the "5th branch" of government processes existing independently to provide oversight of public servant government actions.

Affiant has pursued exposing the conflicting evidence of record for over 17 years now, to judges across the juridical spectrum, as well as to IRS agents, government politicians, the DOJ and others, only to fall on deaf ears. Affiant can refer the GJ's to dozens of expert witnesses, including X-IRS agents, constitutional attorneys and other tax and financial experts, and other

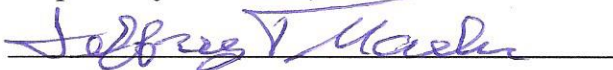
professionals with first hand knowledge of the facts of the issues. They, in turn, will likely have a list of their own who can testify to the scope of the issues.

For this cause, and because the “public interest so requires” such an investigation, (Rule 6), since this directly affects over 150 million private Americans whose lives are negatively impacted on a regular basis, Affiant moves the NOTICED parties to summons several Grand Juries as a means to assure independent and just investigations. Affiant believes truth will be made plain as to whether Affiant and other Americans stand on the constitution, rule of law and original intent, or not. When someone or some group is proven wrong with evidence in fact, and admit witting or unwitting guilt, it is a good thing for America and those involved. The corrections are made, everyone moves forward and it is left in the past.

However, when the same person or group consistently avoids admission, avoids evidence, obfuscates the truth, covers-up, obstructs justice, distorts and misapplies laws to continue their warring⁽²⁶⁾ against the Constitution and sovereign People of America, that is unacceptable for a free and sovereign people, and is certainly an insurrectional national security threat to our rule of law, our constitution and the American People, and must be remedied. If the government branches and agencies 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,



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cc: President Trump; AG William Barr; Solicitor General

²⁶ “No state legislator or executive or judicial officer can war against the Constitution without violating his undertaking to support it.” *U.S. Supreme Court Cooper V. Aaron*, (1958). What is the penalty for this “warring?” 18 USC § 2381 - Treason; “Whoever, owing allegiance to the United States, levies war against “them” (the 50 united States...) or adheres to their enemies, giving them aid and comfort within the United States or elsewhere, is guilty of treason and shall suffer death, or shall be imprisoned not less than five years and fined under this title but not less than \$10,000; and shall be incapable of holding any office under the United States.”