

IN THE UNITED STATES COURT OF FEDERAL CLAIMS

Jeffrey T. Maehr, and the American People

v.

THE UNITED STATES

**MOTION FOR SUMMONS OF GRAND JURY &
MEMORANDUM OF LAW IN SUPPORT**

Plaintiff comes before this honorable “People’s court” and “keeper of the nation’s conscience” with this Motion for Summons of one or more independent Citizens Grand Juries (hereafter GJ) under *UNITED STATES v. John H. WILLIAMS, Jr.*, and FRCP Rule 6⁽¹⁾ to investigate the obstruction of justice⁽²⁾, all the evidence thus far suppressed by conspiracy, collusion and treason⁽³⁾ between factions within the various branches of government, and previous lower

¹ 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.

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). 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 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).

³ 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

courts, and even factions within the media, regarding the enforcement of the erroneous “income” tax collection on “wages, salary or compensation for services” of the private working American.

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 issues are these:

1. The IRS is taxing private American’s wages, salary and compensation for services as “income” when it is not lawful income, and taxing same outside constitutional parameters according to the U.S. Supreme Court stare decisis original rulings on this topic, 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 is 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. 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.

The court and other (with more available) support the allegations of violation of due process of

misprision of treason and shall be fined under this title or imprisoned not more than seven years, or both.

law, obstruction of justice, and other criminal activities within elements of the U.S. government and courts, and supports this Motion for a GJ:

U.S. Court of Federal Claims, Case No. 17-1000

U.S. Supreme Court, case # 16-8625

U.S. Supreme Court, case # 12-6169

Maehr v. Commissioner, No. CV15-mc-OOI27-JLK-MEH, 2015;

Maehr v. United States, No. 8:08-CV-190, 2009;

Maehr v. United States, No. CIV. 08-cv-02274-LTB-KLM, 2009;

Maehr v. United States, No A-09-CA-097, 2009;

Maehr v. United States, No. C 08-80218, 2009;

Maehr v. United States, No. MC 08-00018-BB, 2008;

Maehr v. United States, No. 3:08MC3-HEH, 2008;

Maehr v. United States, No. 3:08-MC-00067-W, 2008.

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.”

Plaintiff contends that under standing Supreme Court precedent, and based on 18 U.S.C. §4⁽⁴⁾,

⁴ 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

42 U.S.C. §242 & §245⁽⁵⁾, 18 U.S. Code § 3331, and the Tucker Act: 28 U.S. Code § 1491, an independent motion for one or preferably more GJ or special GJ⁽⁶⁾ can be made where clear evidence is available and presented to any judge of an ongoing criminal enterprise within the U.S. Government affecting millions of Americans in these united States. Surely there has been

both.

⁵ 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...

⁶ 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.

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, and the IRS involved with criminal allegations and even hundred's of sealed indictments mounting, to suggest it is long over due for several GJ's to investigate our public servants and hold them accountable, and bring government back within the confines of the rule of law, the Constitution and their hired duties.

Elements which provide 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 government.
2. The U.S. Government can't be sued for punitive damages where they have limited waiver of immunity. (11 U.S. Code § 106 (3))
2. 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 the 50 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 as the 1st Amendment guarantees. (It should be noted here that there is significant evidence according to Newsweek that the taxpayers are paying for <http://www.newsweek.com/why-are-congressmen-using-taxpayer-funds-buy-sex-abuse-claims-725958>)
3. The U.S. government claims "Sovereign Immunity" from most claims and charges against it or its employees, but evidence of record disproves this "sovereignty" is over the People who created government. (See Exhibit A, "Sovereignty of the People above Governments").
4. The three branches of government... Executive, Legislative and Judicial, have long protected themselves using statutes and other means to thwart the people's rights... i.e the Judicial branch/Department of Justice defends the Executive branch in suits or claims.

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.

6. The IRS has never brought criminal charges against plaintiff 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 *color of law* administrative actions to achieve what it shouldn't by law.

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

“Unfounded criminal prosecutions” (*Calandra & Branzburg*, infra) for taxation issues on private 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 evidence of their position but the supreme Court cases, which bind all lower courts have NEVER been addressed or rebutted.

MEMORANDUM OF LAW IN SUPPORT OF FREE ACCESS

BY THE PEOPLE TO THE GRAND JURY

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 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 cite

“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.”

Due process of law has been thwarted in all previous court cases Plaintiff 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)⁽⁷⁾ declarations on these issues. Such due process deprivation renders any past judgments on the issues void⁽⁸⁾ on their face. A 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.”⁽⁹⁾ Due process of law... proper adjudication of all the evidence, and evidence in fact provided to rebut Plaintiff’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.

⁷ "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).

⁸ “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).

⁹ 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)).

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).

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.

CONCLUSION

The very cases and evidence presented above is prima facie evidence that there must be some mechanism through which the People have direct access to the GJ to provide evidence of servant

government agency's 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.

Plaintiff has pursued exposing the conflicting evidence of record for over 14 years now, to judges across the juridical spectrum, as well as to Defendant's agents, politicians and others, only to fall on deaf ears. Plaintiff can refer the GJ's to at least 10 expert witnesses to include X-IRS agents, constitutional attorneys and other tax experts, and other professionals with knowledge of the facts of the issues at hand. 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 millions of private Americans whose lives are negatively impacted on a regular basis, Plaintiff moves the court to summons several GJ's preferably outside the Washington, DC district, and independent of it. Plaintiff believes truth will be made plain as to whether Defendant and others so named 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, distorts and misapplies laws to continue their warring⁽¹⁰⁾ against the Constitution and sovereign People of America, that is unacceptable for a free and sovereign people, and is a certain 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,

¹⁰ “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... more evidence of a different definition for “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.”

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CERTIFICATE OF SERVICE

Jeffrey T. Maehr, Plaintiff, certifies that he has mailed a true and complete copy of this Motion for Summons of Grand Jury and memorandum of Law on the below named party as counsel for Defendant to the following physical address on December _____, 2017:

Sophia Siddiqui

U.S. Department of Justice, Tax Division

Court of Federal Claims Section

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