U.S. Supreme Court Justices
Supreme Court of the United States
1 First Street, N.E.
Washington, D.C. 20543-0001

December 22, 2020

PERSONAL APPEAL AND SYNOPSIS OF CASE ISSUES FOR BREVITY INCLUDED AS PART OF THIS PETITION ([1])

To Supreme Court Justices, and Clerks:

I am writing this personal cover letter regarding this 4th petition I have filed against the Internal Revenue Service that involves at least **150 million Americans similarly situated** on 2 **longstanding constitutional controversies** (and related progeny) that have not been remedied or redressed to any degree by the lower courts, or this court despite, this court's precedent.

I am a disabled Navy veteran since 1972, filing pro se, who has been fighting this battle mostly alone for 10 years and never provided a 7th Amendment jury trial, let alone any attorney help, despite repeated requests for both. Time prohibits me from explaining the attacks and damage I have personally been under, and the fraudulent assessment, unlawful garnishments and other issues I've experienced for merely ask questions on conflicting evidence of record, and demanding proof of debt. I've been **denied court discovery of, and FOIA request for, exculpatory documents** and information, and which likely countless other Americans similarly situated

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[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.*

I am writing to implore this court to carefully review this petition which is *Jeffrey T. Maehr v United States*, and to finally hear and completely settle these tax questions and the unchecked presumptive actions by the IRS for the last 75 years, under color of law and ignoring standing precedent, and standing on misinterpretation (or plain disregard) of clear historical data that has become openly available due to computer and internet researching technologies.

Light has been exposing the misapplication of tax laws which has been severely stifling American's finances and lives. This MUST be addressed and quieted, **and confidence in the now perceived corrupted and treasonous court system restored.** Millions of Americans are now aware of the IRS' unconstitutional government administrative activity being routinely suppressed, among many other threats to liberty in these United States.

Isn't it time to address these uncomfortable, yet factually true, constitutional issues that could transform American's lives while re-establishing constitutional parameters and limiting the breach of our Constitutional Republic and government expansion beyond the bounds of standing law?

Thank you ahead of time for your support of the fundament constitutional questions that are at issue, for all Americans, and for holding government accountable to the rule of law. Please see attached Appendix of issues below.

Respectfully submitted,

Jeffrey T. Maehr
[redacted]

APPENDIX SYNOPSIS OF RELEVANT ISSUES

1. Due process of law denied on submitted evidence in first 7 Motions to Quash third party summons, and on subsequent 9 cases with further evidence to date, including three times to this U.S. Supreme Court.

2. Defendant/IRS/DOJ three times filed motions to waive the right to respond to the

petitions, which under Federal Rules of Civil Procedure, Rule 55, is an automatic default, and is a continued denial of due process and Redress of Grievance if no response is forthcoming. 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 now before it, a fourth.

Petitioner filed NOTICES of Default (in cases 12-6169 & 16-8625) prior to this Court's last case Conference, 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 out to this court and its clerks that this, and other courts, have already ruled on form not over-riding substance and merit. Petitioner also called the court to inquire on Rule 55 default not being entered, as is mandatory for the clerk, and was told by the clerk that the Supreme Court doesn't follow that Rule. (12-07-12 recording available).

3. Denial of required hearing to present evidence and argument before the IRS on the issues prior to any lawsuits despite repeated requests. Redress of Grievance has been repeatedly denied since 2003, with specific statements that the IRS "will not respond" outside of court to valid questions despite taxpayer bill of rights, and even in court, they, and the courts, still refuse to respond, effectively denying redress and due process completely.

4. U.S. Supreme Court stare decisis was repeatedly ignored and dismissed as frivolous despite never having been adjudicated in any past lower courts where citations were used as "evidence" despite never having addressed the evidence specifically in any of those cited courts.

5. IRS maliciously manufactured an assessment without any supporting financial or other evidence of record, and contrary to other social security government records proving assessment as frivolous, which is likely standard operating procedure for countless assessments against Americans.

6. IRS garnishment of 100% of my social security since February, 2016, contrary to standing statutes limiting garnishment to 15%, as well as claims, with district court-supported (remanded by 10th Circuit) of IRS "authority" to also garnish all my

veteran's disability compensation (70% disabled, 100% unemployability) contrary to standing statutes (26 U.S. Code § 6334, Property exempt from levy) and U.S. Supreme Court precedent in *Porter*. (Likely happening to untold numbers of other American and veterans similarly situated).

7. Denial of discovery of exculpatory documents by District and 10th Circuit courts and suppressed by the IRS.

8. Two Freedom of Information Act (FOIA) request violations by the IRS, raising yet another suit (still in litigation but being slow-walked through adjudication) for documents denied through discovery, which are exculpatory for me and inculpatory against Respondent, but to date, appear to be either missing or destroyed. These pre-assessment documents appear to have possibly been moved "off-site", twice, for some reason, (or some document trail has led to off-site locations) yet original in-house Respondent manufactured documents used to manufacture the assessment remain in the records...

9. Revocation of passport unconstitutional case of first impression now in 10th Circuit awaiting ruling after oral arguments, and represented by Denver attorney firm.

10. Denial of attorney representation except for pro bono representation on passport case.

11. Denial of jury of my peers under the 7th Amendment to hear all the denied evidence, and denial of grand jury access despite repeated notices to court judges with evidence.

No. 20-1344

IN THE

Supreme Court of the United States

Jeffrey T. Maehr,

Petitioner

v.

United States

Respondent

On Petition for a Writ of Certiorari
The United States Court of Appeals
For the Federal Circuit

Jeffrey T. Maehr
[redacted]

Questions Presented

1. Can the IRS/United States government/Respondent and lower courts consistently call U.S. Supreme Court standing case precedent (*stare decisis*) on the definition of income, as "legally frivolous" and lacking legal merit, despite clear conflicts between this court's past rulings, and the lower courts continuing rulings, and in IRS administrative actions in taxing, assessments and levies on untold numbers of Americans, and not be bound by such standing precedent?

2. Can the IRS/United States government/Respondent refuse to follow this court's plain definition of "income" while ignoring the historically understood definition of "income" declared by this court, and label said rulings as "legally frivolous," especially where Defendant's own code fails to lawfully define "income?"

3. Can the IRS/United States government/Respondent, despite clear conflicts between this court's *stare decisis* and the lower courts rulings, merely presume without clear, unambiguous evidence and definitions, that the 1913, 16th Amendment authorized a "new" tax on millions of private American's wages, salary or compensation for service, contrary to this court's claim otherwise, and use statutory presumption alone to enforce such an unconstitutional tax on Americans?

4. Can the IRS/United States government/Respondent levy *ALL* Petitioner's (and all American's similarly situated) social security, threaten all veteran's protected disability compensation, and all business assets based on an unverified and unproven assessment, deny discovery of exculpatory documents, and effectively destroy any American's ability to survive?

5. Can all the courts/judges and all district attorneys, et al, routinely dismiss, manipulate and control all access and proceedings of the Grand Jury process, including denying access to private Americans, despite filing a NOTICE under FRCP 6(a)(1) and 18 U.S.C. 4 of various crimes occurring to various authorities, and contrary to this court's *U.S. v Williams* 1992 decision on the purpose for the Grand Jury, especially where evidence of criminal activity is presented?

LIST OF PARTIES

[X] All parties appear in the caption of the case on the cover page.

[ ] All parties do not appear in the caption of the case on the cover page. A list of all parties to the proceeding in the court whose judgment is the subject of this petition is as follows:

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STATUTES/CONSTITUTION/OTHER SOURCES CITED

5 U.S.C. § 556(d) . . . . . P. 14

> Burden of proof: (d) Except as otherwise provided by statute, the proponent of a rule or order has the burden of proof. Any oral or documentary evidence may be received, but the agency as a matter of policy shall provide for the exclusion of irrelevant, immaterial, or unduly repetitious evidence. A sanction may not be imposed or rule or order issued except on consideration of the whole record or those parts thereof cited by a party and supported by and in accordance with the reliable, probative, and substantial evidence. The agency may, to the extent consistent with the interests of justice and the policy of the underlying statutes administered by the agency, consider a violation of section 557(d) of this title sufficient grounds for a decision adverse to a party who has knowingly committed such violation or knowingly caused such violation to occur. A party is entitled to present his case or defense by oral or documentary evidence, to submit rebuttal evidence, and to conduct such cross-examination as may be required for a full and true

disclosure of the facts.

5 U.S.C. § 702. (See also 47 U.S.C. § 202(b)(6) (FCC); 15 U.S.C. § 77i(a) (SEC); 16 U.S.C. § 825a(b) (FPC)) ..... P. 13, 34

The statutory right most relied on was the judicial review section of the Administrative Procedure Act, which provided that "[a] person suffering legal wrong because of agency action, or adversely affected or aggrieved by agency

5th Amendment ..... P. 3, 4

No person shall be... deprived of life, liberty, or property, without due process of law;

7th Amendment: ..... P. 8

In suits at common law, where the value in controversy shall exceed twenty dollars, the right of trial by jury shall be preserved.

14th Amendment ..... P. 3

...nor shall any state deprive any person of life, liberty, or property, without due process of law; nor deny to any person within its jurisdiction the equal protection of the laws.

16th Amendment. ..... P. 10, 15, 16, 21, 25, 26, 27, 33, 16, 18, 21, 25

"The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration."

18 U.S. Code § 4 - Misprision of felony. ..... P. 29

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. (Emphasis added).

18 U.S. Code § 3332 - Powers and duties. ..... P. 30

(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.) (Emphasis added).

26 U.S. Code §61 - Gross income defined .....P. 23

(a) General definition - Except as otherwise provided in this subtitle, gross income means all income from whatever source derived, including (but not limited to) the following items...

26 U.S. Code §6331. Levy and distraint ..... P. 28

(h) Continuing levy on certain payments. (1) In general;

If the Secretary approves a levy under this subsection, the effect of such levy on specified payments to or received by a taxpayer shall be continuous from the date such levy is first made until such levy is released. Notwithstanding section 6334, such continuous levy shall attach to up to 15 percent of any specified payment due to the taxpayer.

26 U.S. Code §6334, Property exempt from levy .....P. 8, 28

A(10) Certain service connected disability payments. Any amount payable to an individual as a service-connected (within the meaning of section 101(16) of title 38, United States Code) disability benefit under—
(A) subchapter II, III, IV, V, or VI of chapter 11 of such title 38, or
(B) chapter 13, 21, 23, 31, 32, 34, 35, 37, or 39 of such title 38.

28 U.S.C. § 1631.....P. 30

Under 28 U.S.C. § 1631, when a federal court does not have jurisdiction over a case, that court may transfer it to another federal court that does have jurisdiction if the transfer is in the interest of justice.

45 Congressional Record, 4420 (1909) . . . . . .P. 15

"Mr. Heflin. 'An income tax seeks to reach the unearned wealth of the country and to make it pay its share.' 4423 Mr. Heflin. 'But sir, when you tax a man on his income, it is because his property is productive. He pays out of his abundance because he has got the abundance.' "

1913 Congressional Record, P. 3843, 3844; Senator Albert B. Cummins . . .P. 14, 25

"The word 'income' has a well defined meaning before the amendment of the Constitution was adopted. It has been defined in all of the courts of this country . . . If we could call anything that we pleased income, we could obliterate all the distinction between income and principal. The Congress can not affect the meaning of the word 'income' by any legislation whatsoever. . ."

Black's Law Dictionary, 6th Edition, page 500 . . . . . P. 1, 4

"Due process of law implies the right of the person affected thereby to be present before the tribunal which pronounces judgment upon the question of life, liberty, or property, in its most comprehensive sense; to be heard, by testimony or otherwise, and to have the right of controverting, by proof, every material fact which bears on the question of right in the matter involved. If any question of fact or liability be conclusively presumed against him, this is not due process of law."

Black's Law Dictionary, 2nd Edition, "Income Tax" . . . . . P. 15

"A tax on the yearly profits arising from property, professions, trades and offices." See also *2 Steph.* Comm 573. *Levi v. Louisville,* 97 Ky. 394, 30 S.W. 973. 28 L.R.A. 480; *Parker Insurance Co.,* 42 La. Ann 428, 7 South. 599."

"Derivation Code Sections of the Internal Revenue Code of 1939 and 1954" dated January 21, 1992 found at
http://sedm.org/Litigation/09-Reference/DerivOfCodeSectOfIRC.pdf. . . . . .P. 26

Internal Revenue Manual: 4.10.7.2.9.8 (01-01-2006). . . . . .P. 2, 12

1. Decisions made at various levels of the court system are considered to be interpretations of tax laws and may be used by either examiners or taxpayers to support a position.
2. Certain court cases lend more weight to a position than others. A case decided by the U.S. Supreme Court becomes the law of the land and takes

precedence over decisions of lower courts. The Internal Revenue Service must follow Supreme Court decisions. For examiners, Supreme Court decisions have the same weight as the Code.

President Taft's letter to Congress, June 16th, 1909. . . . . .P. 26

In part... "I therefore recommend to the Congress that both Houses, by a two-thirds vote, shall propose an amendment to the Constitution conferring the power to ***levy an income tax upon the National Government*** without apportionment among the States in proportion to population. This course is much to be preferred to the one proposed of reenacting a law once judicially declared to be unconstitutional. For the Congress to assume that the court will reverse itself, and to enact legislation on such an assumption, will not strengthen popular confidence in the stability of judicial construction of the Constitution. It is much wiser policy to accept the decision and remedy the defect by amendment in due and regular course." (Emphasis added).

Stare Decisis . . . . . P. 1

'To stand by that which is decided.' The principal that the precedent decisions are to be followed by the courts. To abide or adhere to decided cases. It is a general maxim that when a point has been settled by decision, it forms a precedent which is not afterwards to be departed from. An appeal court's panel is "bound by decisions of prior panels. *United States v. Washington*, 872 F.2d 874, 880 (9th Cir. 1989). (*Moradi-Shalal v. Fireman's Fund Ins. Companies* (1988) 46 Cal.3d 287, 296.) "According to the Supreme Court, stare decisis "promotes the evenhanded, predictable, and consistent development of legal principles, fosters reliance on judicial decisions, and contributes to the actual and perceived integrity of the judicial process." In practice, the Supreme Court will usually defer to its previous decisions even if the soundness of the decision is in doubt. A benefit of this rigidity is that a court need not continuously reevaluate the legal underpinnings of past decisions and accepted doctrines. Moreover, proponents argue that the predictability afforded by the doctrine helps clarify constitutional rights for the public." Cornell University Law School.

Taxpayer Advocate Service - 2017 Annual Report to Congress - Volume One, "152,413,600 individual returns filed" . . . . . .P. 13

Treasury Department's Division of Tax Research publication, "Collection at Source of the Individual Normal Income Tax," 1941 . . . . . .P. 16

"For 1936, taxable income tax returns filed represented only 3.9% of the

population . . . [O]nly a small proportion of the population of the United States is covered by the income tax."

Treasury Inspector General for Tax Administration—TIGTA. (Audit Report No. 2012-30-066) . . . . . P. 11

"The use of any such terminology is barred under a provision of the IRS Restructuring and Reform Act of '98, the audit said. Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 (RRA 98)1 Section 3707 prohibits the IRS from using Illegal Tax Protester or any similar designations."

Cases cited:

A.C. Aukerman Co. v. R.L. Chaides Const. Co., 960 F.2d 1020, 1037 (Fed. Cir. 1992) . . . . . P. 7, 14, 19

"This court has never treated a presumption as any form of evidence."

Adarand Constructors, Inc. v Pena 515 U.S. 200 (1995), Citing Justice O'Connor. . . . . P. 10

"Remaining true to an 'intrinsically sounder' doctrine established in prior cases better serves the values of Stare Decisis than would following a more recently decided case inconsistent with the decisions that came before it; the latter course would simply compound the recent error, and would likely make the unjustified break from previously established doctrine complete. In such a situation, 'special justification' exists to depart from the recently decided case."

Adkins v. Children's Hospital, 261 U.S. at 558. . . . . P. 18

"In principle, there can be no difference between the case of selling labor and the case of selling goods."

American Communications Assn. v. Douds 339 U.S. 382 (1950) . . . . . P. 4, 11

"Speech may be fought with speech. Falsehoods and fallacies must be exposed, not suppressed... The power to tax is not the power to destroy while this Court sits... Thought control is a copyright of totalitarianism, and we have no claim to it. It is not the function of our Government to keep the citizen from falling into error; it is the function of the citizen to keep the Government from falling into error."

Atkins vs. Lanning, D.C. Okl., 415 F.Supp. 186, 188. Black's Law Dictionary, 6th Edition. . . . . P. 10, 17, 21

Color of law: "The appearance or resemblance, without the substance, of legal right. Misuse of power... and made possible only because wrongdoers are clothed with the authority...is action taken under 'color of law.'

Berger v. United States, 95 U.S. 78, 88 55 S.Ct. 629, 633, 79 L.Ed. 1314 . . . . . P. 2

Boathe v. Terry, 713 F.2d 1405, at 1414 (1983). . . . . P. 13

"The taxpayer must be liable for the tax. Tax liability is a condition precedent to the demand. Merely demanding payment, even repeatedly, does not cause liability".

Bowers v. Kerbaugh-Empire Co., 271 U.S. 170; 46 S.Ct. 449 (1926). . . . . P. 25

"It was not the purpose or effect of that amendment to bring any new subject within the taxing power."

Brushaber v. Union Pac. R.R. Co., 240 U.S. 1, 11, 12, 18 (1916) . . . . . P. 15

"We are of opinion, however, that the confusion is not inherent, but rather arises from the conclusion that the 16th Amendment provides for a hitherto unknown power of taxation; that is, a power to levy an income tax which, although direct, should not be subject to the regulations of apportionment applicable to all other direct taxes. And the far reaching effect of this erroneous assumption will be made clear by generalizing the many contentions advanced in argument to support it . . . But it clearly results that the proposition and the contentions under it, if acceded to, would cause one provision of the Constitution to destroy another; that is, they would result in bringing the provisions of the Amendment exempting a direct tax from apportionment into irreconcilable conflict with the general requirement that all direct taxes be apportioned. Moreover, the tax authorized by the Amendment, being direct, would not come under the rule of uniformity applicable under the Constitution to other than direct taxes, and thus it would come to pass that the result of the Amendment would be to authorize a particular direct tax not subject either to apportionment or to the rule of geographical uniformity, thus giving power to impose a different tax in one state or states than was levied in another state or states. This result, instead of simplifying the situation and making clear the limitations on the taxing power, which obviously the Amendment must have been intended to accomplish, would create radical and destructive changes in our

constitutional system and multiply confusion. Indeed, from another point of view, the Amendment demonstrates that no such purpose was intended, and on the contrary shows that it was drawn with the object of maintaining the limitations of the Constitution and harmonizing their operation. We say this because it is to be observed that although from the date of the Hylton Case, because of statements made in the opinions in that case, it had come to be accepted that direct taxes in the constitutional sense were confined to taxes levied directly on real estate because of its ownership, the Amendment contains nothing repudiation or challenging the ruling in the Pollock Case that the word 'direct' had a broader significance, since it embraced also taxes levied directly on personal property because of its ownership, and therefore the Amendment at least impliedly makes such wider significance a part of the Constitution . . . [The Pollock court] recognized the fact that taxation on income was in its nature an excise entitled to be enforced as such unless and until it was concluded that to enforce it would amount to accomplishing the result which the requirement as to apportionment of direct tax was adapted to prevent, in which case the duty would arise to disregard the form and consider the substance alone and hence subject the tax to the regulation of apportionment which otherwise as an excise would not apply."

Butchers' Union Co. v. Crescent City, Colorado, 111 U.S. 746, 757 (1883). . .P. 18, 19

"It has been well said that, the property which every man has in his own labor, as it is the original foundation of all other property, so it is the most sacred and inviolable . . ."

Chas. C. Steward Mach. Co. v. Davis, (1937) No. 837 . . . . . .P. 15

"...historically an excise is a tax upon the enjoyment of commodities."

Cheek v U.S., 498 U.S. 197 (1991) . . . . . P. 20

"The court described Cheek's beliefs about the income tax system[5] and instructed the jury that if it found that Cheek 'honestly and reasonably believed that he was not required to pay income taxes or to file tax returns,' App. 81, a not guilty verdict should be returned."

Conner v. United States, 303 F. Supp. 1187 (1969) P. 1191: 47 C.J.S. Internal Revenue 98, P. 226. . . . . .P. 15

"[2] Whatever may constitute income, therefore, must have the essential feature of gain to the recipient. This was true when the 16th amendment became effective, it was true at the time of the decision in *Eisner v.*

Macomber, it was true under section 22(a) of the Internal Revenue Code of 1939, and it is true under section 61(a) of the Internal Revenue Code of 1954. If there is no gain, there is no income." "[1] . . . It [income] is not synonymous with receipts. Simply put, pay from a job is a 'wage,' and wages are not taxable. Congress has taxed income, not compensation."

Coppage v. Kansas, 236 U.S. 1, at 14, 23, 24 (1915) . . . . . P. 19

"Included in the right of personal liberty and the right of private property are taking of the nature of each is the right to make contracts for the acquisition of property. The chief among such contracts instead of personal employment, by which in labor and other services are exchanged for money or other forms of property. If this right be struck down or arbitrarily interfered with, there is a substantial impairment of liberty in the long established constitutional sense. The right is as essential to the laborer as to the capitalist, to the poor as to the rich; for the vast majority of persons have no other artists away to begin to acquire property, save by working for money... The right to follow any lawful vocation and to make contracts is as completely within the protection of the Constitution as the right to hold property free from unwarranted seizure, or the liberty to go when and where one will. One of the ways of obtaining property is by contract. The right, therefore, to contract cannot be infringed by the legislature without violating the letter and spirit of the Constitution. Every citizen is protected in his right to work where and for whom he will. He may select not only his employer, but also his associates."

Crandall v. Nevada., 6 Wall 35, p. 46, 18 L Ed 745, p. 748 . . . . . P. 20

"That the power to tax involves the power to destroy...; that the power to destroy may defeat and render useless the power to create;

Del Vecchio v. Bowers, 296 U.S. 280, 286, 56 S.Ct. 190, 193, 80 L.Ed. 229, (1935) . . . . . P. 7, 14, 19

"[A] presumption is not evidence."

Doyle v. Mitchell Brother, Co., 247 US 179 (1918) . . . . . P. 14

"We must reject in this case . . . the broad contention submitted in behalf of the Government that all receipts everything that comes in are income within the proper definition of the term 'income' . . ."

Economy Plumbing & Heating Co., Inc., et al. v. the United States. No. 226-65. Dec. 12, 1972. . . . . P. 22

"They (the revenue laws) relate to taxpayers, and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and no attempt is made to annul any of their rights and remedies in due course of law."

Edwards v. Keith, 231 F. 110 (2nd Cir. 1916) . . . . . P. 16

"The statute and the statute alone determines what is income to be taxed. It taxes only income 'derived' from many different sources; one does not 'derive income' by rendering services and charging for them."

Eisner v Macomber, 252 US 189, 205 206 (1920) . . . . . P. 25

"The 16th Amendment must be construed in connection with the taxing clauses of the original Constitution and the effect attributed to them before the amendment was adopted."

Evans vs. Gore, 253 US 245, 263 (1920) . . . . . P. 25

". . . It manifestly disregards the fact that by the previous ruling it was settled that the provisions of the 16th Amendment conferred no new power of taxation."

Federal Crop Insurance Corporation v. Merrill, 332 U.S. 380 (1947) . . . . . P. 7

"The United States Supreme Court requires proof of authority in assertions of power by anyone dealing with a person claiming government authority."

Fed. R. Crim. P. 6(a)(1). . . . . P. 30
When the public interest so requires, the court must order that one or more grand juries be summoned.

Fiction of Law. . . . . P. 7

"An assumption or supposition of law that something which is or may be false is true, or that a state of facts exists which has never really taken place. An assumption, for purposes of justice, of a fact that does not or may not exist. A rule of law which assumes as true, and will not allow to be disproved, something which is false, but not impossible. *Ryan v. Motor Credit Co.*, 30 N.J.Eq. 531, 23 A.2d 607, 621. Blacks Law Dictionary, 6th Edition."

Findings of Fact and Conclusions of Law P.4, 7, 9
"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.*

Flint v. Stone Tracy Co., 220 U.S. 107, 31 S.Ct. 342, 349 (1911) . . . . . .P. 15

"Excises are taxes laid upon:
"(1.) the manufacture, sale or consumption of commodities within the country,
"(2.) upon licenses to pursue certain occupations, and
"(3.) upon corporate privileges."

Flint, Supra at 151–152 . . . . . P. 19

". . . [T]he requirement to pay such taxes involves the exercise of the privilege and if business is not done in the manner described no tax is payable . . . [I]t is the privilege which is the subject of the tax and not the mere buying, selling or handling of goods."

Fortney v. U.S., C.A.9 (Nev.) 1995, 59 F.3d 117 . . . . . P. 11

"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."

Galloway Farms, Inc. u. *United States,* 834 F.2d 998, 1000 (Fed. Cir. 1987) (citing *Zinger Constr.* Co. u. *United States,* 753 F.2d 1053, 1055 (Fed. Cir. 1985)). . . . P. 30

"relat[ing] to claims which are nonfrivolous and as such should be decided on the merits."

Gamble v United States, No. 17–646, Justice Thomas concurring. . . . . .P. 1, 4, 10

"Our judicial duty to interpret the law requires adherence to the original meaning of the text. For that reason, we should not invoke stare decisis to uphold precedents that are demonstrably erroneous." Justice Clarence Thomas explained that, "if the Court encounters a decision that is demonstrably erroneous—*i.e.*, one that is not a permissible interpretation of the text—the Court should correct the error, regardless of whether other factors support overruling the precedent." Justice Thomas lamented that "proponents of stare decisis tend to invoke it most fervently when the

precedent at issue is least defensible," and he lamented that the doctrine of stare decisis "has had a 'rachet-like effect,' cementing certain grievous departures from the law into the Court's jurisprudence."

Gov. A.E. Wilson on the Income Tax (16) Amendment, *New York Times,* Part 5, P. 13, February 26, 1911 ..... P. 15

"The poor man or the man in moderate circumstances does not regard his wages or salary as an income that would have to pay its proportionate tax under this new system."

Gould v. Gould, 245 U.S. 151 ..... P. 11, 14, 21

"In the interpretation of statutes levying taxes it is the established rule not to extend their provisions by implication beyond the clear import of the language used, or to enlarge their operation so as to embrace matters not specifically pointed out. In case of doubt, they are construed most strongly against the government and in favor of the citizen." (See also *Eidman* v. *Martinez*, 184 U.S. 578, 583; *United States* v. *Wigglesworth*, 2 Story, 369, 374; *Mutual Benefit Life Ins. Co.* v. *Herold*, 198 F. 199, 201, aff'd 201 F. 918; *Parkview Bldg. Assn.* v. *Herold*, 203 F. 876, 880; *Mutual Trust Co.* v. *Miller*, 177 N.Y. 51, 57." (Id at p. 265,).

Government Accountability Office, 1997 Report: ..... P. 32

"...we (1) asked IRS to provide us with available basic statistics on its use, and misuse, of lien, Levy and seizure authority from 1993 to 1996;...while IRS has some limited data about its use, and misuse, of collection enforcement authorities, these data are not sufficient to show (1) the extent of the improper use of lien, Levy, or seizure authority; (2) the causes of the improper actions; or (3) the characteristics of taxpayers affected by improper actions." From GAOT97-155.html, September 23, 1997.

Grace Commission Report - the Presidents Private Sector Survey on Cost Control, P.12. ..... P. 11

"With two-thirds of everyone's personal income taxes wasted or not collected,100 percent of what is collected is absorbed solely by interest on the Federal debt and by Federal Government contributions to transfer payments. In other words, all individual income tax revenues are gone before one nickel is spent on the services which taxpayers expect from their Government."

Graves v. People of State of New York, (1939) No. 478 ..... P. 17, 26

"The theory, which once won a qualified approval, that a tax on income is legally or economically a tax on its source, is no longer tenable, New York ex rel. *Cohn v. Graves*, 300 U.S. 308, 313 , 314 S., 57 S.Ct. 466, 467, 108 A.L.R. 721; *Hale v. State Board*, 302 U.S. 95, 108 , 58 S.Ct. 102, 106; *Helver*- [306 U.S. 466, 481] *ing v. Gerhardt*, supra; cf. *Metcalf & Eddy v. Mitchell*, 269 U.S. 514 , 46 S. Ct. 172; *Fox Film Corp. v. Doyal*, 286 U.S. 123 , 52 S.Ct. 546; *James v. Dravo Contracting Co.*, page 149, 58 S.Ct. page 216; *Helvering v. Mountain Producers Corp.*, 303 U.S. 376 , 58 S.Ct. 623..."

Hagans v. Lavine, 415 US 528, 533 . . . . . .P. 7

"The law requires proof of jurisdiction to appear on the record of the administrative agency and all administrative proceedings . . . When jurisdiction is not squarely challenged it is presumed to exist. In the courts there is no meaningful opportunity to challenge jurisdiction, as the court merely proceeds summarily. However once jurisdiction has been challenged in the courts, it becomes the responsibility of the plaintiff to assert and prove said jurisdiction . . ."

Hassett v. Welch., 303 US 303, pp. 314–315, 82 L Ed 858. (1938) . . . . . .P. 11, 21

"[I]f doubt exists as to the construction of a taxing statute, the doubt should be resolved in favor of the taxpayer . . ."

Heiner v. Donnan, 285, US 312 (1932) and *New York Times v. Sullivan,* 376 US 254 (1964) . . . . . .P. 7, 14, 20

"The power to create [false] presumptions is not a means of escape from constitutional restrictions."

Helvering v. Edison Bros. Stores, 133 F2d 575.(1943). . . . . .P. 14

"The Treasury cannot by interpretive regulations, make income of that which is not income within the meaning of revenue acts of Congress, nor can Congress, without apportionment, tax as income that which is not income within the meaning of the 16th Amendment."

Jack Cole Company v. Alfred T, MacFarland, Commissioner, 206 Tenn. 694, 337 S.W.2d 453 Sup. Court of Tennessee (1960) . . . . . P. 19

"Since the right to receive income or earnings is a right belonging to every persons, this right cannot be taxed as privilege." (See also *Jerome H. Sheip Co. v. Amos,* 100 Fla. 863, 130 So. 699, 705 [1930]; *Redfield v. Fisher,* 135 Or.

180, 292 P. 813, 819 [Ore. 1930]; *Sims v. Ahrens,* 167 Ark. 557, 271 S.W. 720, 733 [1925]; *O'Keefe v. City of Somerville,* 190 Mass. 110, 76 N.E. 457, 458 [1906]).

Jerome H. Sheip Co. v. Amos, 130 So. 699, 705 ..... P. 19

"A man is free to lay hand upon his own property. To acquire and possess property is a right, not a privilege. See section 1, Declaration of Rights, Const. The right to acquire and possess property cannot alone by made the subject of an excise (4 Cooley, Taxation [4th Ed.] p. 3382); nor, generally speaking, can an excise be laid upon the mere right to possess the fruits thereof, as that right is the chief attribute of ownership. See Washington v. State, 13 Ark. 753; Thompson v. Kreutzer, 112 Miss. 165, 72 So. 891; 26 R.C.L. 236; Thompson v. McLeod, 112 Miss. 383, 73 So. 193, L.R.A. 1918C, 893, Ann.Cas. 1918A, 674."

Joseph Nash v. John Lathrop, 142 Mass. 29, at 35. . . . . P. 13

"Every citizen is presumed to know the law thus declared . . ."

Kazubowski v. Kazubowski, 45 DJ.2d 405, 259 N.E.2d 282. 290 ..... P. 4

"An orderly proceeding wherein a person . . . has an opportunity to be heard and to enforce and protect his rights before a court having power to hear and determine the case."

Laureldale Cemetery Assn. v. Matthews, 47 Atlantic 2d. 277 (1946) ..... P. 16

". . . Reasonable compensation for labor or services rendered is not profit . . ."

Liteky v. U.S., 114 S.Ct. 1147, 1162 (1994) ..... P. 31

In 1994, the U.S. Supreme Court held that "Disqualification is required if an objective observer would entertain reasonable questions about the judge's impartiality. If a judge's attitude or state of mind leads a detached observer to conclude that a fair and impartial hearing is unlikely, the judge must be disqualified."

Lucas v. Earl, 281 U.S. 111 (1930) ..... P. 15

"The claim that salaries, wages, and compensation for personal services are to be taxed as an entirety and therefore must be returned by the individual who has performed the services . . . is without support, either in the language

of the Act or in the decisions of the courts construing it. Not only this, but it is directly opposed to provisions of the Act and to regulations of the U.S. Treasury Department, which either prescribed or permits that compensations for personal services not be taxed as a entirety and not be returned by the individual performing the services. It has to be noted that, by the language of the Act, it is not salaries, wages or compensation for personal services that are to be included in gross income. That which is to be included is gains, profits, and income derived from salaries, wages, or compensation for personal services."

Lujan v. Defenders of Wildlife, 504 U.S. 555, 560 (1992) . . . . . .P. 34

The Court refers to injury in fact as "an invasion of a legally-protected interest," but in context...it is clear the reference is to any interest that the Court finds protectable under the Constitution, statutes, or regulations;

Main v. Thiboutot, 100 S. Ct. 2502 (1980). Cf. (See also *Bialac v. Harsh,* U.S., 34 L.Ed.2d 512, 463 F.2d 1185 (9th Cir. 1972) . . . . . .P. 7

"The law provides that once State and Federal jurisdiction has been challenged, it must be proven."

Mattox v. U.S. 156 U.S. 237, 243 (1895) . . . . . P. 31

"We are bound to interpret the Constitution in the light of the law as it existed at the time it was adopted."

McNally v. U.S., 483 U.S. 350, 371–372, (1987), *quoting U.S. v. Holzer,* 816 F.2d. 304, 307 (1987). . . . . P. 24

"Fraud in its elementary common law sense of deceit - and this is one of the meanings that fraud bears in the statute, see United States v. Dial, 757 F.2d 163, 168 (7th Cir.1985) - includes the deliberate concealment of material information in a setting of fiduciary obligation. A public official is a fiduciary toward the public, including, in the case of a judge, the litigants who appear before him, and if he deliberately conceals material information from them, he is guilty of fraud." "

Merchants Loan & Trust Co. v. Smietanka, 225 U.S. 509, 518, 519. (1923) . . . .P. 15

"Income, as defined by the Supreme Court means, 'gains and profits' as a result of corporate activity and 'profit gained through the sale or conversion of capital assets.' " (Also see 399. *Doyle v. Mitchell Bros. Co.* 247 U.S. 179, *Eisner v. Macomber* 252 U.S. 189, *Evans v. Gore* 253 U.S. 245, *Summers v.*

Earth Island Institute, No. 07-463 [U.S., March 3, 2009] [citing *Bender v. Williamsport Area School Dist.,* 475 U. S. 534, 541 {1986}].

New York Life Ins. Co. v. Gamer, 303 U.S. 161, 171, 58 S.Ct. 500, 503, 82 L.Ed. 726 (1938) ..... P. 7, 14, 20

"[A presumption] cannot acquire the attribute of evidence . . .")

New York Times, Tuesday, August 3, 1909 edition, P. 1, 5th Article ..... P. 20
"The only interruption to his speech was a query by Representative J. T. Glover of Birmingham, who wanted to know if the amendment would affect salaries. Col. Sam Will John, also of Birmingham, responded that it would not..."

Otis Mcdonald, et al., Petitioners, v City of Chicago, Illinois, et al. No. 08-1521. United States Supreme Court, June 28, 2010. ..... P. 4

"The first, and most basic, principle established by our cases is that the rights protected by the Due Process Clause are not merely procedural in nature. At first glance, this proposition might seem surprising, given that the Clause refers to "process." But substance and procedure are often deeply entwined. Upon closer inspection, the text can be read to "impos[e] nothing less than an obligation to give substantive content to the words 'liberty' and 'due process of law, '" *Washington v. Glucksberg*, 521 U.S. 702, 764, 117 S.Ct. 2258, 117 S.Ct. 2302, 138 L.Ed.2d 772 (1997) (Souter, J., concurring in judgment), lest superficially fair procedures be permitted to "destroy the enjoyment" of life, liberty, and property, *Poe v. Ullman*, 367 U.S. 497, 541, 81 S.Ct. 1752, 6 L.Ed.2d 989 (1961)."

Peck & Co. v. Lowe, 247 U.S. 165 (1917), Brief for the Appellant at 11, 14-15. . P. 25

"The Sixteenth Amendment, although referred to in argument, has no real bearing and may be put out of view. As pointed out in recent decisions, it does not extend the taxing power to new or excepted subjects..."

Peacock v. Williams 110 Fed. 910. ..... .P. 7

Frivolous; "An answer or plea is called 'frivolous ' when it is clearly insufficient on its face, and does not controvert the material points of the opposite pleading...

Pollock v. Farmers' Loan & Trust co., 158 U.S. 601, 635-637 (1895). P. 15, 16, 26, 27
"We have considered the act only in respect of the tax on income derived from

real estate, and from invested personal property, and have not commented on so much of it as bears on gains or profits from business, privileges, or employments, in view of the instances in which taxation on business, privileges, or employments has assumed the guise of an excise tax and been sustained as such. It is evident that the income from realty formed a vital part of the scheme for taxation embodied therein. If that be stricken out, and also the income from all investments of all kinds, it is obvious that by far the largest part of the anticipated revenue would be eliminated, and this would leave the burden of the tax to be borne by professionals, trades, employments, or vocations; **and in that way what was intended as a tax on capital would remain in substance as a tax on occupations and labor. We cannot believe that such was the intention of Congress.** We do not mean to say that an act laying by apportionment a direct tax on all real estate and personal property, or the income thereof, might not lay excise taxes on business, privileges, employments and vocations. But this is not such an act; and the scheme must be considered as a whole." (Emphasis added).

Porter v. Aetna Cas. & Sur. Co., 370 U.S. 159 (1962). . . . . P. 2, 8, 28

"Certiorari was granted in view of the importance of the question in the administration of the Act. 368 U.S. 937, 82 S.Ct. 384, 7 L.Ed.2d 337. We agree with the District Court that the funds involved here are exempt under the statute; therefore we reverse the judgment below.... This distinction was adopted by the Congress when the Act was amended in 1935, 49 Stat. 607, 609, to provide, inter alia, that such payments shall be exempt 'either before or after receipt by the beneficiary' but that the exemption shall not 'extend to any property purchased in part or wholly out of such payments.'3 Thereafter in *Lawrence v. Shaw*, 300 U.S. 245, 57 S.Ct. 443, 81 L.Ed. 623 (1937), the Court held that bank credits derived from veterans' benefits were within the exemption, the test being whether as so deposited the benefits remained subject to demand and use as the needs of the veteran for support and maintenance required.

Schroeder v. New York, 371 U.S. 208, 212 . . . . . .P. 12

"In this case the sole question is whether there has been a taking of property without that procedural due process that is required by the Fourteenth Amendment. We have dealt over and over again with the question of what constitutes 'the right to be heard' within the meaning of procedural due process. See Mullane v. Central Hanover Trust Co., 339 U.S. 306 , 314."

Schulz v. IRS and Anthony Roundtree, U.S. Court of Appeals, Docket No. 04-0196-cv, P. 10, lines 10-17 . . . . . P. 4

"Any legislative scheme that denies subjects an opportunity to seek judicial review of administrative orders except by refusing to comply, and so put themselves in immediate jeopardy of possible penalties 'so heavy as to prohibit resort to that remedy' (*Oklahoma Operating Co. v. Love,* 252 U.S. 331, 333 [1920]), runs afoul of the due process requirements of the Fifth and Fourteenth Amendments."

Shirley Peterson, former IRS Commissioner, Southern Methodist University's Tax Policy Lecture, Published by Freeman Education Association8141 E. 31st St., Suite F, Tulsa, OK 74145 .....P. 32

"Eight decades of amendments and accretions to the Code have produced a virtually impenetrable maze. The rules are unintelligible to most citizens - including those holding advanced degrees and including many who specialize in tax law. The rules are equally mysterious to many government employees who are charged with administering and enforcing the law. **The need for simplification is apparent** from sheer weight of the Internal Revenue Code and its regulations, which now comprise eight volumes of fine print." (Emphasis added).

Sims vs. Ahrens, 167 Ark. 557; 271 S.W. 720, 730, 733 (1925).....P. 19

"The legislature has no power to declare as a privilege and tax for revenue purposes, occupations that are of common right... "The right to engage in an employment, to carry on a business, or pursue an occupation or profession not in itself hurtful or conducted in a manner injurious to the public, is a common right, which, under our Constitution, as construed by all our former decisions, can neither be prohibited nor hampered by laying a tax for State revenue on the occupation, employment, business or profession. ... Thousands of individuals in this State carry on their occupations as above defined who derive no income whatever therefrom."

Slaughter House, 83 U.S. 36, at 127 (1873) .....P. 17, 19

"Property is everything which has an exchangeable value, in the right of property includes the power to dispose of that according to the will of the owner. Labor is property, and as such merits protection. The right to make it available is next in importance to the rights of life and liberty. It lives to a large extend the foundation of most other forms of property, and of all solid individual and national prosperity."

Sniadach v. Family Finance Corp., (1969) .....P. 12

Held: Wisconsin's prejudgment garnishment of wages procedure, with its obvious taking of property without notice and prior hearing, violates the fundamental principles of procedural due process. Pp. 339-342.

So. Carolina v. Baker, 485 U.S. 505 (1988) P.26

"[T]he sole purpose of the Sixteenth Amendment was to remove the apportionment requirement for whichever incomes were otherwise taxable. 45 Cong. Rec. 2245-2246 (1910); id. at 2539; see also *Brushaber v. Union Pacific R. Co.*, 240 U. S. 1, 240 U. S. 17-18 (1916)"

Southern Pacific v. Lowe, U.S. 247 F. 330. (1918) . . . . . P. 15

". . . [I]ncome; as used in the statute should be given a meaning so as not to include everything that comes in. The true function of the words 'gains' and 'profits' is to limit the meaning of the word 'income.' "

Spreckels Sugar Refining Co. v. McClain, 192 U.S. 397 (1904). . .. . P. 22

" ....the well settled rule that the citizen is exempt from taxation unless the same is imposed by clear and unequivocal language, and that, where the construction of a tax law is doubtful, the doubt is to be resolved in favor of those upon whom the tax is sought to be laid..."

Springer V. United States 102 U.S. 586, 26 L.Ed. 253, 1880. . . . . P. 15, 16, 21, 25

In *Springer*, "gains, profit and income" are all in the same category, understood to be something "derived from" some taxable activity, which categorizes such "gain, profit or income" as an excise tax (at #48) on privilege: First paragraph; P. 3, #1; P. 4, #5... "The tax on incomes..." where this term "incomes" is equated to "gains and profits" used throughout this case, and nowhere includes wages as the *Springer* court clearly pointed out at #40.

Standard v. Olsen, 74 S. Ct. 768; Title 5 U.S.C., Sec. 556 and 558 (b) . . . . . P. 7

"No sanctions can be imposed absent proof of jurisdiction."

Staples v. U.S., 21 F Supp 737 U.S. Dist. Ct. ED PA, 1937] . . . . . P. 15

"Income within the meaning of the Sixteenth Amendment and Revenue Act, means 'gains' . . . and in such connection 'gain' means profit . . . proceeding from property, severed from capital, however invested or employed and coming in, received or drawn by the taxpayer, for his separate use, benefit

and disposal . . . Income is not a wage or compensation for any type of labor."

Stratton's Independence, Ltd. v. Howbert, 231 US 399, 414 (1913) . . . . . .P. 15, 21

"As has been repeatedly remarked, the corporation tax act of 1909 was not intended to be and is not, in any proper sense, an income tax law. This court had decided in the *Pollock* case that the income tax law of 1894 amounted in effect to a direct tax upon property, and was invalid because not apportioned according to populations, as prescribed by the Constitution. The act of 1909 avoided this difficulty by imposing not an income tax [direct], but an excise tax [indirect] upon the conduct of business in a corporate capacity, measuring however, the amount of tax by the income of the corporation . . . [Additional cites omitted.]"

Summers v. Earth Island Institute, No. 07-463 (U. S., March 3, 2009) (citing *Bender v. Williamsport Area School Dist.,* 475 U. S. 534, 541 [1986]). . . . . P. 7

"It is well established that the court has an independent obligation to assure that standing exists, regardless of whether it is challenged by any of the parties."

Taft v. Bowers, 199, 278, 470, 481 U.S. 73 L.Ed. 460, 1929. . . . . P. 14, 15, 18, 25

"The meaning of 'income' in this amendment is the gain derived from or through the sale or conversion of capital assets: from labor or from both combined; not a gain accruing to capital or growth or increment of value in the investment, but a gain, a profit, something of exchangeable value, proceeding from the property, severed from the capital however employed and coming in or being 'derived,' that is, received or drawn by the recipient for his separate use, benefit, and disposal."

Taft v. Bowers, supra . . . . . P. 26

"[T]he settled doctrine is that the Sixteenth Amendment confers no power upon Congress to define and tax as income without apportionment something which theretofore could not have been properly regarded as income."

Traveler's Indem. Co. v. United States, 72 Fed. Cl. 56, 59 (Fed. Cl. 2006): . . .P. 9, 13

The court had two choices under *Traveler's;* "To dismiss the action as a matter of law ...," OR "to transfer it to another federal court that would have jurisdiction." (ORDER, P. 3, last paragraph).

U.S. Appeals Court, 10th Circuit, case #16-1204, Reverse and Remand. . . . . P. 28

"However, here the government has not directly levied Appellant's VA benefits, and it suggests that it may do indirectly what it may not do directly—that it may wait until exempt VA disability benefits have been directly deposited into Appellant's bank account and then promptly obtain them through a levy on all funds in the bank account, despite their previously exempt status. The government cites no authority to support this argument, and the few cases we have found adopting such a rule, *see, e.g.*, *Calhoun v. United States*, 61 F.3d 918 (Fed. Cir. 1995) (unpublished table decision); *United States v. Coker*, 9 F. Supp. 3d 1300, 1301 02 (S.D. Ala. 2014); *Hughes v. IRS*, 62 F. Supp. 2d 796, 800 01 (E.D.N.Y. 1999), have not considered whether this result is consistent with the Supreme Court's opinion in *Porter Aetna Casualty & Surety Co.*, 370 U.S. 159 (1962), or with 38 U.S.C. § 5301's prohibition against the levy of veterans' benefit payments either before or after receipt by a beneficiary." (Appeals Court case #16-1204, Reverse and Remand).

U.S. v. Balard, 535, 575 F. 2D 400 (1976); (see also *Oliver v. Halstead,* 196 VA 992; 86 S.E. Rep. 2D 858). . . . . P. 13, 15, 23

"Gross income and not 'gross receipts' is the foundation of income tax liability . . . The general term 'income' is not defined in the Internal Revenue Code . . . 'gross income' means the total sales, less the cost of goods sold, plus any income from investments and from incidental or outside operations or sources. There is a clear distinction between 'profit' and 'wages' or 'compensation for labor.' Compensation for labor cannot be regarded as profit within the meaning of the law . . . The word profit is a different thing altogether from mere compensation for labor . . . The claim that salaries, wages and compensation for personal services are to be taxed as an entirety and therefore must be returned by the individual who performed the services . . . is without support either in the language of the Act or in the decisions of the courts construing it and is directly opposed to provisions of the Act and to Regulations of the Treasury Department . . ."

U.S.C.A. Const. Am 16 . . . . . .P. 15
"There must be gain before there is 'income' within the 16th Amendment."

U.S. v. La Salle N.B., 437 U.S. 298 (1978) . . . . . P. 31

"The IRS at all times must use the enforcement authority in good-faith pursuit of the authorized purposes of Code."

U.S. v. Mason, 412 U.S. 391, 399-400 (1973) . . . . . .P. 12

"No one should be punished unnecessarily for relying upon the decisions of the U.S. Supreme Court."

U.S. v. Morton Salt Co., 338 U.S. 632, 654 . . . . . .P. 2, 31

"The Court is free to act in a judicial capacity, free to disagree with the administrative enforcement actions if a substantial question is raised or the minimum standard is not met. The District Court reserves the right to prevent the 'arbitrary' exercise of administrative power, by nipping it in the bud."

U.S. v. Tweel, 550 F. 2d. 297, 299, 300 (1977). (See also U.S. v. Prudden, 424 F.2d 1021, 1032; *Carmine v. Bowen,* 64 A. 932.) . . . . . P. 24

"Silence can only be equated with fraud where there is a legal or moral duty to speak, or where an inquiry left unanswered would be intentionally misleading . . . We cannot condone this shocking behavior by the IRS. Our revenue system is based on the good faith of the taxpayer and the taxpayers should be able to expect the same from the government in its enforcement and collection activities. If that is the case we hope our message is clear. This sort of deception will not be tolerated and if this is routine it should be corrected immediately."

United States v. John H. Williams, Jr., 504 U.S. 36 (112 S.Ct. 1735, 118 L.Ed.2d 352) No. 90-1972., Argued: Jan. 22, 1992. Decided: May 4, 1992. Opinion, SCALIA . . . . . P. 5, 6, 29, 30

"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)... the grand jury is not merely an investigatory body; it also serves as a 'protector of citizens against arbitrary and oppressive governmental action.' United States v. Calandra, 414 U.S., at 343, 94 S.Ct., at 617. 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 (1960); *Hale v. Henkel*, 201 U.S. 43, 61 (1906); G. Edwards, The Grand Jury 28-32 (1906)."

Valley Forge Christian College v. Americans United, 454 U.S. 464, 472 (1982). . . . . .P. 34

"...the Court...has now settled upon the rule that, "at an irreducible minimum," the constitutional requisites under Article III for the existence of standing are that the plaintiff must personally have suffered some actual or threatened injury that can fairly be traced to the challenged action of the defendant, and that the injury is likely to be redressed by a favorable decision. (See also *Allen v. Wright*, 468 U.S. 737, 751 (1984); *Schlesinger v. Reservists Comm. to Stop the War*, 418 U.S. 208, 225-226 (1974)).

Vaughn v. State, 3 Tenn.Crim.App. 54, 456 S.W.2d 879, 883 . . . . . P. 8, 13

"Aside from all else, 'due process' means fundamental fairness and substantial justice."

Williams V. Dorsaneo III, Texas Litigation Guide, Vol. 4, Ch. 55 (Matthew Bender & Company, Inc.: New York, 2016), p. 55-5. . . . . P. 24

Constructive fraud occurs when there is a breach of a legal or equitable duty that, irrespective of guilt, the law declares fraudulent because of its tendency to deceive others, to violate confidence, or to injure public interests . . . An example of constructive, as opposed to actual, fraud involves the failure to disclose facts when there is a duty to make a disclosure. . .

Winters v. New York, 333 U.S. 507, 515-16 (1948) . . . . . P. 15, 21

"The vagueness may be from uncertainty in regard to persons within the scope of the act . . ."

Wyoming v. Oklahoma, 502 U.S. 437, 451 (1982) . . . . . .P. 2

"But where claims are of sufficient seriousness and dignity, in which resolution by the judiciary is of substantial concern, the Court will hear them." (See also *Texas v. New Mexico,* 462 U.S. 554 [1983]; *California v. West Virginia,* 454 U.S. 1027 [1981]; *Arizona v. New Mexico,* 425 U.S. 794 [1976]).

PETITION FOR WRIT OF CERTIORARI

Petitioner, Jeffrey T. Maehr, respectfully prays that a Writ of Certiorari issue to review long-standing and long resisted but ignored self-evident U.S. Supreme Court *stare decisis* (P. viii) precedent listed herein, and Congressional and other transparent testimony directly affecting the numerous lower court's "demonstrably erroneous" (*Gamble v U.S.*, P. xiv) rulings on the income tax presumptions questioned herein. These issues are fundamentally constitutional and morally critical to this Republic.

◆

OPINIONS BELOW

[X] For cases from Federal Courts: this case . . .

The opinion of the United States Court of Appeals appears at Appendix A to the Petition and,

[X] No rehearing was filed or required for this Petition to proceed forward, and is

[ ] reported at; or,

[ ] has been designated for publication but is not yet reported; or,

[X] unpublished.

◆

JURISDICTION

-The date on which the United States Court of Appeals mandate issued on October 19, 2020 and a copy of the order appears at Appendix A.

-The jurisdiction of this Court is invoked under 28 U. S. C. § 1254(1), and timely filed under Rule 13.

- This is the court of original jurisdiction on these issues.

-Lower District and Appellate court rulings and Respondent's administrative actions on these issues run counter to the U.S. Supreme Court case precedent provided herein, creating major constitutional questions that must be resolved.

-D*ue process of law* (Blacks Law Dictionary, 6th Edition, P. vii) on constitutional and legal questions has been, and is being, denied Petitioner, and all similarly situated Americans are equally damaged and misled on the relevant

issues.

- Discovery of exculpatory evidence has been obstructed, and Petitioner's right to redress has been consistently denied.

-This court stated when this rises to the level of genuine "seriousness and dignity", and is vitally important to the American public, that "the court will hear them". (*Wyoming v. Oklahoma*, P. xxvi).

"Certiorari was granted in view of the importance of the question in the administration of the Act." *Porter v. Aetna Cas. & Sur. Co.*, (P. xx).

- "This Court has a special obligation to administer justice impartially and to set an example of impartiality for other courts to emulate. When the Court appears to favor the Government over the ordinary litigant, it seriously compromises its ability to discharge that important duty... the interest of the United States 'in a criminal prosecution is not that it shall win a case, but that justice shall be done." *Berger v. United States*, (P. ix).

- Title 18 & Title 42 NOTICE of crimes believed to be committed.

- This court is "free to act in a judicial capacity, free to disagree with the administrative enforcement actions if a substantial question is raised or the minimum standard is not met." (*U.S. v. Morton Salt Co.*, P. xxv).

- To the very best of Petitioner's knowledge and belief, these questions and evidence have never been properly adjudicated in any lower court, and only in this honorable court's original rulings which are being ignored, and are ripe for lawful judicial review and constitutional clarification.

- This is not a political, left or right, conservative or liberal, party spirit, tax protest, or opinion based issue. It IS a constitutional, original intent, rule of law and case precedent issue that affects at least 150+ million Americans at this time.

-INTERNAL REVENUE MANUAL 4.10.7.2.9.8 (01-01-2006)

Importance of Court Decisions;

1. Decisions made at various levels of the court system are considered to be interpretations of tax laws and may be used by either examiners or taxpayers to support a position.
2. Certain court cases lend more weight to a position than others. A case decided by the U.S. Supreme Court becomes the law of the land and takes

precedence over decisions of lower courts. The Internal Revenue Service must follow Supreme Court decisions. For examiners, Supreme Court decisions have the same weight as the Code. (P. xv).

-"We must note here, as a matter of judicial knowledge, that most lawyers have only scant knowledge of the tax laws." *Bursten v. U.S.*, 395 f 2d 976, 981 (5th. Cir. 1968).

-Attorney Richard C. DiMare, Founder of the American Association for Lockean Liberty, Inc. states:

> "...the American legal community (needs to) answer to the silent distress of millions of financially overburdened working people. Because of the unique structure of our legal system, American lawyers have a moral and legal duty to enforce certain tax constraints on government that would favor workers, and lawyers are failing miserably. If U.S. tax attorneys wake up and get serious about their Constitutional oaths, there is no good reason for the wages and the salaries of natural persons to be taxed as income."

CONSTITUTIONAL AND STATUTORY PROVISIONS AT ISSUE

U.S. Constitution. 5th Amendment - No person shall be... deprived of life, liberty, or property, without due process of law;

U.S. Constitution, 7th Amendment - In Suits at common law, where the value in controversy shall exceed twenty dollars, the right of trial by jury shall be preserved...

U.S. Constitution. 14th Amendment - nor shall any state deprive any person of life, liberty, or property, without due process of law; nor deny to any person within its jurisdiction the equal protection of the laws.

U.S. Constitution, 16th Amendment; The Congress shall have power to lay and collect taxes on incomes, ***from whatever source derived***, without apportionment among the several States, and without regard to any census or enumeration.

26 U.S.C.—Law proving income tax liability vague; the lawful original definition of income defined ONLY by this court but ignored by lower courts; the authority to assess and tax any asset of any American as lawful income without evidence in fact.

STATEMENT OF THE CASE

Being now the fourth Petition to this honorable court with these

constitutional issues never adjudicated since this courts original rulings, yet ignored by lower court's "demonstrably erroneous" (*Gamble v U.S.*, P. xiv) income tax case *stare decisis* used against Americans by Respondent, Petitioner begs the Court's patience with this discourse, but these issues cannot be properly understood without all the relevant evidence and facts being laid out to prove the "falsehoods and fallacies" in many lower court IRS rulings. (*American Communications Assn. v. Douds*, P. ix).

Truth has been so seriously suppressed and camouflaged over time that it is impossible to expose it without first chipping away at the shroud surrounding it until the truth begins to shine through. This takes words to paint the picture of the true facts at issue.

The evidence cannot be casually perused to see the picture despite the possible temptation to believe that "everyone knows" that the meaning of this evidence "cannot be true" because it has been going on for so long... "conventional wisdom" is a weak substitute for Supreme Court stare decisis and original intent of Congress.

Petitioner was not appointed assistance of counsel in all but one previous case, despite request, and was not able to afford assistance of an attorney because he is a disabled veteran and couldn't locate any to assist him pro bono on these issues, thus he has had to wade through all this on his own over the years, with the help of thousands of pages of documents from other legal and IRS tax experts supporting Petitioner's position.

CASE HISTORY

Petitioner has attempted *due process of law* (Blacks Law Dictionary, P. vii; *Kazubowski v. Kazubowski*, P. xvii; Otis Mcdonald, P. xix, *5th &14th Amendment,* (P. v) *Schulz v. Respondent and Anthony Roundtree*, P. xxi) adjudication in the following cases on the issues herein, but was denied review of evidence, discovery, and *findings of fact and conclusions of law* (P. xiii) in all but the recent pending cases:

- *Maehr v. United States*, No. CIV.A. 3:08MC3-HEH, 2008 WL 4491596, at *1 (E.D.

Va. July 10, 2008); Denied *due process of law* on evidence of record.

✦ *Maehr v. United States*, No. 3:08-MC-00067-W, 2008 WL 2705605, at *2 (W.D.N.C. July 10, 2008); Denied *due process of law* on evidence of record.

✦ *Maehr v. United States*, No. MC 08-00018-BB, 2008 WL 4617375, at *1 (D.N.M. Sept. 10, 2008); Denied *due process of law* on evidence of record.

✦ *Maehr v. United States*, No. C 08-80218 (N.D. Cal. April 2, 2009); Denied *due process of law* on evidence of record.

✦ *Maehr v. United States*, No A-09-CA-097 (W.D. Tex. April 10, 2009); Denied *due process of law* on evidence of record.

✦ *Maehr v. United States*, No. 8:08CV190, 2009 WL 2507457, at *3 (D. Neb. Aug. 13, 2009); Denied *due process of law* on evidence of record. Maehr v. United States, No. CIV. 08-cv-02274-LTB-KLM, 2009 WL 1324239, at *3 (D. Colo. May 1, 2009); Denied *due process of law* on evidence of record.

✦ *Maehr v. Commissioner of Internal Revenue,* No. 11-9019, U.S. Ct. Of Appeals, 10th Circuit. (2012); Denied *due process of law* on evidence of record.

✦ *Maehr v. Commissioner of Internal Revenue,* No. 12-6169, U.S. Supreme Court (2013); Declined to hear issues.

✦ *Maehr v. Commissioner*, No. CV 15-mc- 00127-JLK-MEH, 2015 WL 5025363, at *3 (D. Colo. July 24, 2015), *aff'd*, 2016 WL 475402 (10th Cir. Feb. 8, 2016); Denied *due process of law* on evidence of record.

✦ *Maehr v. Koskinen, CIR, et al,* No. 16-8625, 2-22-2017, U.S. Supreme Court; Declined to hear issues. Justice Gorsuch not party to decision.

✦ *Maehr v. Koskinen*, No. 16-cv-00512-PAB-MJW, 2018 U.S. Dist. LEXIS 46292, at *1 (D. Colo. Mar. 21, 2018). Denied *due process of law* on evidence of record.

✦ *Maehr v. Koskinen, et el,* No. 16-1204, U.S. Court of Appeals, 10th Circuit (2016); Denied *due process of law* on evidence of record.

✦ *Maehr v. United States*, No. 17-1000 T, 137 Fed. Cl. 805, 807, U.S. Court of Federal Claims; Denied Grand Jury Motion filed under FRCP 6(a)(1), U.S.C. 18 & 42, and *U.S. v Williams GJ*, on access to Grand Jury with evidence of

record, and denied transfer of case to proper jurisdiction with evidence of record for adjudication. Denied access to *due process of law* .

✦ *Maehr v. United States*, No. 18-2286, U.S. Court of Appeals for Fed. Circuit, 2018; Denied Grand Jury Motion filed under FRCP 6(a)(1), U.S.C. 18 & 42, and *U.S. v Williams GJ*, on access to Grand Jury with evidence of record, and transfer of case to proper jurisdiction on evidence of record. Denied *due process of law* on evidence of record.

✦ *Maehr v. United States*, No. 18-cv-2273-PAB-NRN Pending - (Respondent assessment fraud, and failure to provide pre-assessment record evidence of debt; failure to provide discovery on exculpatory evidence- Pro se).

✦ *Maehr v. United States*, No. 18-cv-2948-PAB-NRN - Now pending Appeal (Unconstitutional revoking of passport for alleged assessment debt - (Case of First Impression. Polsinelli Law Firm representing - Denver, Colorado).

✦ Maehr v. United States, No. 19-1335, U.S. Court of Appeals; failure to provide pre-assessment record evidence of debt; failure to provide discovery on exculpatory evidence, leading to this petition.

✦ Maehr v. United States, No. 19-cv-03464, Pending in U.S. District Court; At least two Freedom of Information Act (FOIA) Request violations; Exculpatory pre-assessment document suppression and/or destruction by Respondent which allegedly supports Respondent's assessment against Petitioner (and likely all others similarly situated with tax assessments).

1. Petitioner, approximately in late 2002, early 2003, began requesting answers and information from the IRS/government Defendant/Respondent (hereafter "Respondent") on various discrepancies he found in standing U. S. Supreme Court case precedent, Internal Revenue Code, and Congressional and other testimony, and what the Respondent is claiming and presuming about Petitioner's (and 152+ million other similarly situated Americans) tax liability on what is being alleged as taxable "income". Petitioner, multiple times, requested the required pre-suit IRS hearing with the Respondent on these topics, but was never provided his time to be heard.

2. Despite repeated requests for clarification, and providing ample evidence to bring significant challenges to Respondent's *fiction of law* (P. xiii) and ongoing "*presumptions*" claimed by the Respondent, which is not any kind of evidence, *(A.C. Aukerman Co. v. R.L. Chaides Const. Co.,* P. ix; *Del Vecchio v. Bowers,* P. xii; *Heiner v. Donnan,* P. xvi; *New York Life Ins. Co. v. Gamer,* P. xix), the Respondent and lower courts have consistently refused to provide *findings of fact and conclusions of law,*(P. xiii) despite a proper response being stipulated in the Respondent's own "Mission" documents, (See Appendix B, Exhibit B1-B2). The Respondent stated in writing that it *would not* answer the case law or I.R. Code and Congressional evidence questions outside of court. (See Appendix C, Exhibits, C1-C5). To date, those "answers" have been denied in court, and evidence suppressed.

3. Multiple summons for Petitioner's financial records with third parties were made by the Respondent, which Petitioner challenged (as an attempt to get his *due process of law* time as stipulated in Respondent response in Exhibits C letters. Motions to Quash said summons were dismissed without adjudication of provided case evidence, or *findings of facts and conclusions of law.* (P. xiii). No answers to this court's own stare decisis were forthcoming.

4. Standing and jurisdiction of the Respondent were challenged (*Federal Crop Insurance Corporation v. Merrill,* P. xiii; *Hagans v. Lavine,* P. xv; *Main v. Thiboutot,* P. xviii; *Standard v. Olsen, P. xxii; Summers v. Earth Island Institute, P. xxiii;)* to assess and deprive Petitioner of property, without *due process of law,* and ignoring evidence in fact. This was dismissed without consideration of the evidence.

5. Petitioner was then assessed approximately $310,000 (and subsequently app. $255K amount later in the "assessment certification" to the State department with no explanation or details as to why, but recently raised to over $343K) for an alleged "income" tax liability for years 2003-2006, based on *"frivolous"* (*Peacock v. Williams,* P. xix) *presumptions* that he had any "income" which created a liability being assessed on, and without any pre-assessment evidence of record. The Respondent apparently did not consider the nature of the funds in the allegedly summonsed records of the assessed accounts, and simply labeled it all as

Petitioner's "wages" or other alleged business "income", which appears to be standard operating procedures against all Americans in assessments. This created a hyper-inflated assessment based on fictitious obligations and falsification of records, all without pre-assessment document evidence of liability and proven "income."

6. The Respondent then levied ALL of Petitioner 's business account, ALL of his Social Security Retirement funds since February 2016, (until suspended by Petitioner which he was recently notified he could do), (Appendix E, Exhibit E1, approximately $40,000 levied thru Aug, 2020) outside *due process of law*, and "fundamental fairness and substantial justice," (*Vaughn v. State,* P. xxvi), and without original proof of debt. Respondent even attempted levy of Petitioner 's Mother's Social Security funds (Appendix H, Exhibit H) which account Petitioner was named on to help her due to her health issues, but attempted levy was properly denied by the levied bank according to bank law records on levies of social security, yet Petitioner's entire social security funds have been garnished under ***color of law***.

7. Respondent also threatens all of Petitioner's lawfully protected Veteran's Disability Compensation, but the Appeal's Court *Reversed and Remanded* Petitioner's Veteran's Disability Compensation attack challenge, (on 10-20-16, Mandate dated 12-12-16) back to Colorado District Court, 16-cv-00512-PAB. The court then agreed with the Respondent's claim that the benefits could not be directly attacked prior to deposit, but that once deposited, they are no longer "veteran's compensation and are the petitioner's private assets" and no longer "payable to" Petitioner and open for attack. The court denied Petitioner's claim despite standing Supreme Court precedent in *Porter v Aetna*, (P. xx) case which case the 10th Circuit Court of Appeal's remanded on, and despite 26 U.S.C. §6334 (P. vi).

8. Petitioner brought suit against the Respondent for attempting to destroy Petitioner's ability to survive, and for violations of law, for levy fraud, for non-disclosure, and to seek constitutional protections, as well as demanding a Jury trial under his 7th Amendment rights (P. v), to have the evidence heard by an unbiased group of his peers who would clearly see the standing evidence and truth. Jury trial was never addressed to date and was thus denied to Petitioner.

9. Although the 10th Circuit Court of Appeals previously *Reversed and Remanded* the Veteran's Disability Compensation attack challenge as not being "legally frivolous", it denied all other challenges claiming the U.S. Supreme Court case precedent and other self-authenticating evidence cited was "legally frivolous", but without any supporting *finding of fact or conclusions of law* (P. xiii) in support. The lower courts also did not require the Respondent to reply to defend against actual evidence.

10. Petitioner brought suit in the U.S. Court of Claims (but the court lacked jurisdiction) and Petitioner then moving the court to transfer the case to proper jurisdiction, (Petitioner believed, and stated, it was the U.S. Supreme Court, who alone was left to hear the constitutional issues) which authority it had (*Traveler's Indem. Co. v. United States*, P. xxiii), and to convene a Grand Jury to investigate these and many more questionable IRS administrative issues. The court denied both remedies under questionable reasoning. Appeal to the U.S. Appeals Court for the Federal District was made on both issues, and denied for same questionable reasons. Petition to this court followed, which was denied hearing again.

11. Petitioner received a copy of an "Assessment Certification" letter which Respondent sent to the U.S. State Department under the FAST Act, and IR Code 7345 dated July 16th, 2018. (Appendix D, Exhibit D). This effectively revoked Petitioner's passport and deprived him of his right to travel without *due process of law*. Said assessment certification was also conspicuously lower than the original assessment with no explanation, including all social security taken to date. (Appendix G-Exhibit G1-G2).

12. This opened the opportunity for Petitioner to file two separate cases against Respondent and the U.S. State Department as cited in case history list above.

13. The assessment case (19-cv 02273) which was appealed (case 19-1335) were dismissed without providing either ***discovery*** of exculpatory documents being suppressed, and possibly destroyed by Respondent, (despite all other "in-house" documents created FROM these exculpatory documents still, strangely, retained by Respondent and provided Petitioner), and denied adjudication on the very core issue

cases of "income" defined by this court long ago.

14. The Colorado District Court and 10th Circuit court denied discovery, and this fourth petition for certiorari now follows.

15. Why can't Respondent and the courts simply answer the basic questions and address this Court's standing case opinions, and end the ongoing income tax challenges by proving its administrative actions and case interpretations are proper and lawful, and bring back untold numbers of Americans who have abandoned the wage tax by simply not complying or volunteering any longer because of this court's evidence that their wages are NOT lawful income?

REASONS FOR GRANTING THE PETITION

15. The foundational elements of this case are structurally constitutional in nature. The nature of, and original lawful definition and understanding of, "income", the true and original intent of the 16th Amendment, (P. v) the lawful process for assessment creation, and public access to Grand Jury processes must be decided based on original intent and standing Supreme Court case precedent and *due process of law* and pre-assessment evidence proving alleged debt, not **false interpretation and non-application of U.S. Supreme Court case precedent, the Internal Revenue Code, and the 16th Amendment** and unsubstantiated newer case precedent which ignores this court's *"stare decisis."*

16. This court ruled that *Staire Decisis* dictated "intrinsically sounder doctrine" (*Adarand Constructors, Inc. v Pena*, P. ix) especially since all such Supreme Court cases provided in Petitioner's defense have never been overturned, and yet are being discarded under *color of law*, (Atkins, P. x) with newer "precedent" being relied upon without proper adjudication of relevant evidence. This is a suppression of *Staire Decisis* and creates clear constitutional conflicts between this court and the lower courts and Respondent's administrative actions.

17. Petitioner wants to make it clear that he is NOT contesting the government's right to tax lawful "income" received by relevant individuals or businesses, and that this is NOT a "tax protest" issue, (or similarly biased labels which have been illegally used against him in many past courts (*Treasury Inspector*

General for Tax Administration, P. viii) to taint and prejudice any who are involved with this issue. Neither is Petitioner "anti-tax" nor "anti-government" but he IS against unconstitutional or fraudulent taxation, and is anti-corruption, and supports lawful taxation for lawful government purposes. Petitioner is one of the many millions of "Tax Honesty" Americans needing answers to clear conflicts of record.

18. The issue of government needing revenue to function is a separate but related issue on this Petition. Government, for 125 years from founding didn't need an "income" tax on private American's wages, as all constitutional taxes were more than enough to sustain all constitutional needs of the government. However, claiming that an unconstitutional or fraudulent tax is justified because government "needs the money" for unconstitutional purposes is untenable.

19. All the trillions the government spent on the undeclared wars, and all the trillions spent on past corporate bailouts did NOT come from a wage tax, but the government still "spent" it... meaning it was fiat "money" created by the Federal Reserve, then loaned to the government, at interest, thus creating the growing national debt on the heads of all Americans. The government's own "Grace Commission Report" (P. xv) proved that not one cent of American's wage tax pays for anything but the interest on the fraudulent national debt... all issues which could well use adjudication and grand jury investigations. Things are no different today than when the Grace report was created.

20. Petitioner can only act on what evidence he has discovered, and defend his life and his assets using the substance of the evidence and existing law, (*Fortney v. U.S.,* C.A.9, P. xiv), and if questions are not realistically answered, and doubt has been created, especially without rebuttal evidence in fact, "the doubt should be resolved in favor of the taxpayer." (*Gould v. Gould*, P. xv; *Hassett v. Welch.,* P. xvi). Far too much deference has been given by the courts to the Respondent without proper vetting of the actual claims made and evidence provided by Petitioner, whose job it is (along with all Americans) to hold government accountable and prevent government error. (*American Communications Assn. v. Douds* P. ix). This is being denied and obstructed at every level to date.

21. Because the Respondent has highlighted some previous lower court precedent used against other individual cases and their tax arguments, which challenges were labeled "*frivolous*" against Petitioner, does not raise such questionable precedent to the level of credible evidence, seeing that Petitioner's ***evidence herein has never been adjudicated in any of the lower courts cited by the Respondent, making moot any legal standing to use lower court sites as evidence in these basic constitutional issues.*** Such cases may have been labeled "*frivolous*" in regard to the lack of evidence presented by parties, or improperly argued, but certainly, and provably, did not contain the evidence herein.

22. In the *Internal Revenue Manual,* (P. vii)", it clearly describes that the Respondent and all lower courts are bound to U.S. Supreme Court case precedent. This has been ignored by all lower courts and the Respondent.

23. All previous lower court cases cited by the Respondent, and the Court of Appeals citing of its own rulings,[1] run counter to the U.S. Supreme Court *Staire Decisis*. In *Sniadach* (P. xxii), this court overturned similar actions apart from *due process of law* and lawful judgement, but this case is far beyond that challenge alone. The Respondent has willfully and wantonly attacked Petitioner, and all other Americans similarly situated, for defending his rights by raising this court's still standing case precedent on these issues, (*U.S. v. Mason*, P. xxv) and requesting clarification, but the Respondent and lower courts failed to consider any of it as relevant evidence, denying Petitioner's right to redress of grievance. (*Schroeder v. New York*, P. xx).

24. Petitioner (and all Americans) are required to know the law to

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[1] The Court of Appeals in its October 20, 2016 ruling, claimed that... "Appellant has raised these same arguments before, and we have rejected them before. *See, e.g., Maehr v. Respondent*, 480 F. App'x 921, 923 (10th Cir. 2012)," however this is not accurate. The evidence regarding wages not being lawful income was not addressed, and the fact that the assessment was apparently made on gross assets (if any actual documents exist which the assessment was actually based on) which were NOT wages or business profit to Petitioner, and was mostly business expenses, was also not addressed by the Appeal's Court. Respondent has never proven pre-assessment (exculpatory) documentation exists or provided it.

understand what our personal responsibilities are, especially in tax liabilities and duties in lawful support of government, (*Joseph Nash v. John Lathrop,* P. xvii). In order for this to occur, we must study standing cases, the statutes, the Constitution, and other legal sources on the subject, as well as request answers from relevant government authorities who know, or should know, the laws. Petitioner has done so with the Respondent's claims regarding an alleged tax liability, but has been denied answers. Any tax liability must be proven valid despite "demanding payment, even repeatedly" (*Boathe v Terry*, P. x). Judicial review (5 U.S.C.,§ 702, P. v) of the Executive Branch of government/Respondent's actions by the independent Judicial Branch is a vital safeguard of American liberties.

25. Petitioner realizes the ramifications of these challenges, but the issue is one of the Rule of Law, constitutional validity, original intent, relevance of this court's rulings. and what is right and just for our Union, not one of power and control over Americans and the threat to illegal or unconstitutional government activities long since forgotten. The threat is to Americans and their financial future, and is simply part of draining the swamp President Trump and administration are focusing on, (who will receive notice of this Petition).

26. Petitioner maintains that his challenges are meritorious on multiple levels but are being resisted without proper adjudication of evidence presented. These issues affect not only Petitioner, but also all Americans similarly situated, which appears to be many millions of Americans (Taxpayer Advocate Service, 2017, P. viii) "voluntarily"... "self-assessing" that they received "income" in the way of wages, and unwittingly filing their 1040 form and paying a potentially unconstitutional and unlawful tax.. This is a constructive fraud against Americans which is being suppressed, and disclosure is being obstructed by corrupt elements in government, "conventional wisdom" not withstanding.

FIRST CLAIM FOR RELIEF

DECLARATORY JUDGMENT 1, LAWFUL DEFINITION OF INCOME

28. Petitioner's first relevant issue is that a tax on properly defined "income" appears to be a lawful and constitutional tax, however, the word "income" is not defined in the Internal Revenue Code, (*U.S. v. Balard*, P. xxiv), and said code is not

clear and unambiguous. "*Burden of proof*" (5 U.S.C. §556(d), P. iv) lies with Respondent to refute Petitioner's presented evidence as to what "income" lawfully is. Income cannot be made to be something it isn't. (*Helvering v. Edison Bros. Stores,* P. xvi; Taft v Bowers, P. xxiii). The definition of "income", over time, has been expanded beyond original or lawful intent. (*Gould v. Gould*, P. xv). The Respondent refuses to prove that its definition of "income" includes private American's "wages, salary or compensation for service" (hereafter "wages") for work/labor, using constitutional construction, or countering this honorable Court's *stare decisis* on the clearly defined word. It uses mere *presumption (A.C. Aukerman Co. v. R.L. Chaides Const. Co.,* P. ix; *Del Vecchio v. Bowers,* P. xii; *Heiner v. Donnan,* P. xvi; *New York Life Ins. Co. v. Gamer,* P. xix) and "conventional wisdom" which fails testing.

29. In 26 U.S.C. §61, (P. v) the code attempts to define "gross income" as "all income from whatever source derived." The above use of the word "income" twice in this code section fails completely to lawfully define the word with any legal relevance. Logically, according to 26 U.S.C. §61, a tax on "income from whatever source 'derived'" is not a tax on the "source" of that income. Thus, we are left with no code definition for "income," and have legal ambiguity as to its proper definition which leaves large holes in any attempts to *presume* what it means. The code section is extremely vague (*Winters v. New York*, P. xxv) and cannot be relied upon to clearly state the taxing or assessment objective of Respondent apart from *presumption* or *hearsay.*

30. In 26 U.S. Code §6012, (P. vi) it attempts to clarify who is required to file a return by stating... "Every individual having for the taxable year gross income..." The obvious deficiency in this code is that those made "subject to and liable for" is based on Respondent's undefined word "income" and is merely presumed to include private American's wages, salary or compensation for services."

31. The term "income" had "a well defined meaning before the [16th] Amendment to the Constitution was adopted", (1913 Congressional Record, P. vii), and no legislation changed or can change that meaning. (*Helvering*, P. xvi). "Income" does not include "everything that comes in" to anyone. (*Doyle v. Mitchell*

Brother, Co., P. xii; *Southern Pacific v. Lowe,* P. xxii). "Income" originally meant what we today call unearned income or passive income, or corporate profits, capital gains, interest income, investment income, and similar progeny.

32. "Income" at the time the 16th Amendment was adopted included numerous things but ***NOT*** wages of the private working man or woman. Income was originally understood to be an excise tax (*Brushaber v. Union Pac. R.R. Co.,* P. x; *Springer*, P. xxii) on the exercise of privilege or enjoyment of commodities, (Chas. C. Steward Mach. Co. v. Davis, *P. xi; Flint v. Stone Tracy Co.,* P. xiv; *Pollock* v *Farmers' Loan & Trust co.*, P. xix; *Stratton's Independence, Ltd. v. Howbert*, P. xxiii). Further, "income" had to meet *specific criteria* to be lawfully and constitutionally labeled as income and be a taxable item.

33. Lawful income "must have the essential feature of" a "gain" or "profit" to the recipient, and "if there is no gain, there is no income." (*Conner v. United States,* P. xi; *Staples v. U.S.,* P. xxiii; *U.S.C.A.* Const. Am 16, P. xxiv). "Profit is a different thing altogether from mere compensation for labor," (*U.S. v. Balard*, P. xxiv). "Income" was originally identified with " the gain derived from or through the sale or conversion of capital assets... a gain, a profit... proceeding from the property..." (*Merchants Loan & Trust Co. v. Smietanka,* P. xviii; *Taft v. Bowers*, P. xxiii). The very use of the words "gains" and "profits" is to "limit the meaning of the word income", (*Southern Pacific v. Lowe,* P. xxii), and shows a clearly understood distinction between "wages", and any kind of "gain or profit or income."

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

35. "Only a small proportion (3.9%) of the population of the United States was covered by the income tax" in 1936. (Treasury Department's Division of Tax Research Publication, P. viii). Is this court, or any American, expected to believe

that there were so few Americans working for a living in 1939 that only 3.9% of the entire population of America were involved with receiving compensation for their work? The *Springer* Court (P. xxii) stated plainly at #40... "Where the population is large and the incomes are few and small..." showing that the working man or woman's personal wages were NOT classified as "income" that could be taxed. Most Americans then had NO lawful "income" (gain or profit) "derived" from something, and their wages were not classified as "income" at that time. At that time, "income" was strictly connected to business and other profits, and the exercise of privilege, not American's wages.

36. The 16th Amendment states, in part...

> "Congress shall have power to lay and collect taxes on incomes, from whatever source derived..." (P. v).

This is similar to wording in 26 U.S.C., §61, (P. vi). Both declare "income" as something "derived" from whatever source, but this is very misleading and ambiguous at best, as discussed below. Petitioner asks this court to consider that income derived from whatever source logically cannot possibly be the same thing as the source itself. Logically, according to §61, a tax on "income from whatever source derived" is not a tax on the source of that income. If "gains, profit and income" are synonymous with "wages, salary or compensation for services" as the Respondent claims but this court's precedent denies ... i.e., "wages" are the exact same thing as "income"... then how does Petitioner (or anyone in America) "derive" any "income" FROM "wages", which is allegedly the same thing? Something "derived from" a parent source can possibly be taxed as "income" but Petitioner's (and millions of other American's) wages (principle) have been assessed by the Respondent as "derived" income when it is not. (*Edwards v. Keith,* P. xiii; *Pollock v. Farmers' Loan & Trust co.*, P. xix;).

37. To make this point crystal clear and obvious, wine might be derived from grapes, but wine and grapes are not the same thing. A tax on wine ("from whatever source derived") would be a tax on wine derived from grapes or from any other kind of source. But a tax on wine "from whatever source derived" would not be a tax on the sources the wine is derived from, i.e. the grape or other fruit. The tax would be

only on the wine that is actually made from (derived from) any of those different sources.

38. Webster's Dictionary defines "derived" as...

"to take, receive, or obtain especially from a specified source," and "to take or get (something) from (something else)."

Black's Law Dictionary, 6th Edition states...

"Derived. Received from specified source."

The property (wage, salary or compensation) would be the parent "source" (principal) and the "gain, profit or income" would be a separate "derivative" obtained *"from"* the parent substance through other mechanisms of law or privileged business pursuits.

Webster's Dictionary defines "*from*" as. . .

"... to show removal or separation," and "used to indicate the place that something comes out of."

Black's Law Dictionary, 6th Edition states...

"From. As used as a function word, implies a starting point, whether it be of time, place, or condition; and meaning having a starting point of motion, noting the point of departure, origin, withdrawal, etc. One meaning of 'from' is 'out of.'"

39. The Respondent is claiming that wages, once received for labor or other work, somehow, through an as yet unknown mechanism of law, (short of smoke and mirrors *color of law* (Atkins, P. ix) is transformed into "income" (gain/profit) that is now ***directly*** taxable at the source. Multiple standing court cases have held that a tax on "income" is not "a tax on its source..." i.e., the "source" of income is not the subject of the income tax. (*Graves v. People of State of New York*, P. xv), therefore how can Petitioner's or any private American's wages be the specific target of an "income" tax since wages are considered a "source" of "income"?

40. The ONLY possible way "income" can be "derived from" ("to take or get (something) from (something else)" Petitioner's (or any American's) "wages" is if Petitioner takes what may be left of his wages he receives in equal exchange for labor (which is property he owns, *Slaughter House*, P. xxi) or other work, (which is

merely principle) and invests it, or in some other way, creates (derives) a "gain or profit" FROM the wages, such as interest or other "gain/profit/increase" from investment of wage principle, or the code is ambiguous and cannot lawfully be relied upon. "The meaning of 'income' in this (16th) amendment is... Something of exchangeable value, proceeding from" the wage or asset. (*Taft v Bowers*, P. xxiii). There can be no other reasonable way to "derive" "income" from "wages, salary or compensation for service."

41. The Respondent is claiming that all Petitioner's (or any American's) labor is completely free to him, and thus, "all" his wages for that labor are pure "profit" and "gain" and labeled as "income." Respondent also alleges that there are ZERO costs related to the ability to provide labor to make a living. This makes Petitioner's labor, which is principle, a form of lawful, personal assets, (*Butchers' Union Co. v. Crescent City,* P. x; *Slaughter House*, P. xxi)... inherently worth nothing and already all tagged as some sort of pure "profit". The costs to be able to "derive" a "profit" or "gain" are clearly established and understood for businesses. To claim there are no "costs" related to Petitioner (or all others) in providing labor or services is untenable, and this court's *stare decisis*, and other evidence, clearly establishes this. There are "costs" for Petitioner and all Americans to be able to produce labor, (*Adkins v. Children's Hospital, P.* ix). To suggest otherwise is to create a form of involuntary servitude called slavery[2] in violation of the 13th Amendment, where ALL, or parts of, someone's personal labor is already owned and claimed by someone else.

42. When Petitioner (or anyone) gives 8 hours a day, 5-6 days a week in labor or service, each of those hours must have intrinsic value to him. He "invested" something to be capable of working in the first place, whether it is education costs, or food to sustain himself. Those wages were not handed freely to him without personal cost or expenses. The work was provided by Petitioner and not the

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[2]" Neither slavery nor involuntary servitude, except as a punishment for crime whereof the party shall have been duly convicted, shall exist within the United States, or any place subject to their (the united 50 States) jurisdiction." 13th Amendment

Respondent, so what laws authorize the Respondent to claim that part of every hour's wage is not Petitioner's own, not belonging to him but belonging to the Respondent? A simpler analogy... If it costs Petitioner or any American $1500 a month to live and be able to work, and he makes $1500 a month in wages to support that living, where is the "profit" or "gain" or "income" to Petitioner alleged by the Respondent?

43. Working for a wage is not a government privilege that can be taxed as Petitioner and all private working Americans are being taxed. Labor is a personal, private asset which can be sold at will, (a privately-contracted, equally-exchanged and agreed upon value-for-value exchange (work for wages - *Coppage v Kansas*, P. xii) situation. Petitioner's right to work is clearly established... (*Butchers' Union Co. v. Crescent City,* P. xi; *Coppage v. Kansas,* P. xii; *Flint, supra at* 151-152, P. xiv; *Jack Cole Company v. Alfred T, MacFarland, Commissioner, P. xvi;* Jerome H. Sheip, *Co, P. xvii; Sims vs. Ahrens*, P. xxi; *Slaughter House,* P. xxi) and is a contract through a private agreement between Petitioner and his employer, or through self-employment, and is not something which the government has any right to interfere with or to claim any lawful rights under. Petitioner has no contract with the Respondent that he has any knowledge of or agreed to knowingly or willingly that would call for such a personal, direct tax on his personal, private wages (the source itself.) he received for his labor. To suggest that the labor is the source of the "income" is a direct violation of our constitutional right to work which is not a taxable event.

44. Does it cost this Supreme Court's Justices anything to be sitting there daily, or the clerks to be arriving at work daily, or the DOJ or other attorneys to be in the courtroom daily? Are there ANY costs related to being able to arrive at the court to perform duties and receive a wage or salary, as there are costs for any business to be able to produce a "profit" or "income" after ALL expenses? This court, and Congress, originally understood this as common knowledge at one time. Petitioner has never "derived" any taxable "income" from his wages or other assets, yet ALL his assets for living have been and are being threatened because of this *presumption ((A.C. Aukerman Co. v. R.L. Chaides Const. Co.,* P. ix; *Del Vecchio v.*

Bowers, P. xii; *Heiner v. Donnan,* P. xvi; *New York Life Ins. Co. v. Gamer,* P. xix) that he had any taxable "income."

45. If the "principal" (wage/source) is attacked right from the top, this diminishes the value of Petitioner's labor or work to him, and prevents him from actually being able to produce lawful "income" through "deriving" (investing) assets from the wage (principal) which helps "create" income (*Crandall v. Nevada.*, P. xii), because he has expenses he must pay to be able to work. Any business taxed on gross "receipts" would quickly be out of business. Is it any wonder Americans are struggling as they are, often with two or more jobs to pay for costs to be able to work and feed and clothe their families, AND pay unlawful wage taxes?

46. Petitioner asks this court to further consider... if there are actual income tax laws that Petitioner has truly violated, as the Respondent claims, versus simply personal belief of not being "liable" to file an "income" tax return, (which exonerated Cheek - *Cheek v. U.S.*, P. xi - of charges of "wilful failure to file"), then what actual alleged tax law has Petitioner violated in the last 18 years, and what subsequent law authorizes the Respondent to maliciously assess, lien, and levy all Petitioner has, especially without any criminal charges and apart from *due process of law* or valid proof of liability or debt on the record, as well as being denied exculpatory documents being suppressed?

47. Ample charges of "owing" an alleged lawful "income" tax and not paying it have been consistently leveled against Petitioner, and **ALL** social security assets seized accordingly, yet no charges for some alleged law violation for not willingly filing since 2003 have come despite requests for the law Petitioner is violating. What happened to reason and justice and the Rule of Law? If Americans all across this Republic simply claimed it was their "belief" that they were not violating any valid standing law, as *Cheek* did... such as against murder, theft, assault, fraud, rape... would this exonerate them, and nullify actual standing laws they violated, and free all of them from any criminal or civil violation of the alleged laws they were being prosecuted through? That, of course, is nonsense.

48. If they were freed from criminal actions due to belief, would that suddenly create a law authorizing government to take all their assets or punish

them without any apparent law being violated? How is this different if there is an actual "income" tax "law" being violated that proves liability to Petitioner (or any American) for a tax on his wages, and a law supporting said levy of *all* Petitioner's assets? By what "law" is Petitioner and countless other Americans being administratively assessed under, especially without evidence of debt. This extra-lawful levy action is nothing but an administrative form of theft and fraud under *color of law*. (Atkins, P. x). RICO/Title 18 & Title 42 clearly come to mind.

49. The evidence is clear from original intent of this court and Congress, but a lie has been sold to America over generations since WWII, and is egregiously harming most American's finances. Alabama was the first State in the Union to ratify the 16th Amendment. According to the *The New York Times*, (P. xix) a Col. Bulger introduced the 16th Amendment in the Alabama House and was told that the amendment would not affect American's salaries. How is it that it NOW affect's salaries or wages? Is a "salary" different from "wages" in fundamental form?

50. The "income" tax is to be an indirect excise tax on corporate privilege, (*Stratton's Independence*, P. xxiii; *Springer*, P. xxii) and be uniform across the States. The Respondent has avoided defining "income" or how it is complying with this legal requirement, or show how it is being constitutionally applied to Petitioner or others similarly situated, and can't even show in their own code where personal private American wage liability is created, like liability for other constitutional, lawful excise taxes such as alcohol, tobacco and firearms production, which have clear "liability" stated.([3]) Absent clear language on liability never proven of record, and "where the construction of a tax law is doubtful", all courts should demand liability proof, or favor Petitioner. (*Gould v Gould, P. xv; Hassett v. Welch.*, P. xvi; *Spreckels*, P. xxi).

51. The Respondent continues to label Petitioner as "taxpayer" without any evidence that this is a valid label, and this court clearly distinguished a difference between a "taxpayer" and a "nontaxpayer," therefore there must be something that

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[3] As compared to activity creating a liability "clearly" defined in 26 U.S.C., § 5001 - Alcohol; § 5703 - Tobacco; § 5801, 5811 and 5821 - Firearms.

establishes that difference. (*Economy Plumbing & Heating*, P. xii). The Respondent has never shown where in the tax code it makes Respondent "subject to and liable for" filing a 1040 tax form declaring that what he has received as payment in wages, salary or compensation for services constitutes, "gross income", "income" or anything subject to an excise, privilege tax and making him a "taxpayer" by law. Given this clearly defined issue, not to mention deliberate ambiguity in IR Code, the courts should have favored Petitioner, or at the very least adjudicated all the evidence thus far ignored.

53. Therefore, by a preponderance of the evidence herein, Petitioner asks this court to strongly consider hearing and adjudicate the issue of a declaratory judgment on the lawful and constitutional definition of "income" with all of its progeny, and to declare that wages are not lawful "income" given the original intent of Congress and this court, and declare that said private wages, salaries or compensation for services are not subject to Respondent's taxation scheme unless proven, or remand this issue for proper adjudication.

SECOND CLAIM FOR RELIEF - PRE-ASSESSMENT PROOF OF DEBT LACKING IN EVIDENCE FOR ASSESSMENTS MADE BY RESPONDENT

54. However, the above issue on the lawful definition of "income" being argued, even if private American's wages "COULD" somehow be proven to be lawful "income," does this authorize the Respondent to call anything going into any American's possession as "income" especially without documented evidence or lawful proof of debt, and through denying discovery of exculpatory evidence continually being suppressed, or destruction of said evidence?

55. IF the Respondent could prove with evidence on the record that "wages" ARE lawful "income", and this court overturns all of its case precedent cited to counter that claim, or it disagrees with the argument for lawful and constitutional cause, there is another tangent which compounds the Respondent's *fraudulent* assessment procedures against Petitioner and others similarly situated. Claiming that "ALL" assets in any account, including ALL gross assets entering into a business account, is actual "income" (wages or business income/profit received) that can lawfully be assessed is *frivolous* at best, and clearly fraud against Petitioner

and others.

56. Even if this court were to overturn its original case precedent on the original definition of income, for lawful cause, we must, in all fairness, go on to review the actual assessment process that is claimed to be based on Petitioner's)or any American's) actual wages or business income, and what Petitioner's (or any American's) approximately $310,000 first tax assessment (Appendix G, Exhibit G2) is actually based on.

57. If the Respondent is claiming to be assessing Petitioner's lawful wages or business profits as taxable "income", the approximately $310,000 original assessment would be prima facie evidence that Petitioner made a fairly specific amount of actual taxable personal wages or business profits for the years in question. Based on the apparent 30% tax rate against Petitioner, (based on the Respondent' claim of a near $310,000 debt), the Respondent, in no lawful means, proved that Petitioner made over $250,000 PER YEAR in personal wages and/or business profits for each year of 2003, 2004, 2005 and 2006, ($1 million over four years, 30% being app. $310,000), especially without any pre-assessment bank or other evidence in the record to prove this, and missing exculpatory evidence.

58. Are the courts expected to simply assume that Petitioner (a disabled vet) (or any other American so assessed) made that kind of actual wage or business profit, and all without any records to verify such? The previous actual alleged summonsed business or bank records used to make the assessment (not in evidence in any past court) would clearly prove Petitioner's claim (if such exculpatory pre-assessment summonsed documents even exist) that the assessment could ONLY be upon business expenses and customer's order payments and NOT on lawful wages, or business profits of any sort to Petitioner. The Respondent ignored its own code. "Gross income (26 U.S. Code §61, P. vi) and not 'gross receipts' is the foundation of income tax liability." *(U.S. v. Balard*, P. xxiv). All that comes in is not "gross income" but only that which is actual "profit" that is separate from gross business receipts and after all expenses. The Respondent apparently ignores this fact in Petitioner's case, and very likely all other past assessments on Americans.

59. Petitioner is a disabled Navy veteran, since 1972. He has had only part-

time work, or self-employment, or no work at all, since 1972, and even gave up ownership of his house because he eventually couldn't pay the expenses of upkeep, taxes, etc., even before his complete, 100%, social security garnishment. The Respondent knew or should have known Petitioner's financial condition from the records they allegedly obtained through multiple summons, and available Social Security records in evidence, (Appendix E, Exhibit E2-1 & E2-2), showing nothing remotely in evidence suggesting a taxable wage, or receiving any business profits, at the assessed, or any, level. The Respondent did not considered the evidence, or bother with due diligence in lawfully determining if there was ANY wage or business profit that was in the record, and apparently willfully, wantonly and fraudulently assessed all "gross receipts" damaging Petitioner severely, and most likely many other Americans, with this assessment scheme.

60. This is simply more evidence of Respondent fraud against Petitioner, and any others similarly situated who receive such assessments. This rises to the level of creating fictitious obligations, falsification of records and constructive fraud, (*McNally v. United States*, P. xviii; *Williams v. Dorsaneo*, P. xxvi). The Respondent has been clearly silent on this, and has been warned by this court before about this silence being a form of fraud, (*U.S. v. Tweel,* P. xxv), through failing to respond to lawful challenges and this court's case precedent, as have the lower courts also.

61. Petitioner contends that this is prima facie evidence of Respondent's "standard operating procedures" for most every assessment, levy, and subsequent taking of American's homes, lands, accounts and other property, and needs to be vetted, and if discovery were allowed, evidence showing unlawful Respondent administrative activities would surely be available.

62. Therefore, Petitioner asks this court to ORDER Respondent to provide pre-assessment, (exculpatory) evidence in fact of any assessment of Petitioner, if not already adjudicated, to include any summonsed or other "pre-assessment" records used for any alleged assessment and levy process, as a proper *due process of law* step to defend against this type of "creative" assessment scheme, or remand this issues for proper due process adjudication.

THIRD CLAIM FOR RELIEF - DECLARATORY JUDGMENT TWO ON THE EXACT TRUE INTENT FOR THE 16TH AMENDMENT

63. The Respondent claims the 16th Amendment (P. v) is its authority to tax income and wages of Petitioner and all Americans, but this position conflicts with this court's *stare decisis* and historical record evidence as discussed above and below.

64. The claim that a lawful "income" tax was "authorized" by the 16th Amendment in 1913 is a *frivolous* claim. The 16th Amendment does not define "income" nor does the language prove that a new tax on wages was suddenly authorized by the original intent of Congress. This is only *frivolously* and fraudulently presumed and enforced by the Respondent.

65. This honorable court ruled in multiple cases that there was "no new power of taxation" created by the 16th Amendment, which conflicts with the Respondent's claim. The following cases make this clear:

a) *Bowers v. Kerbaugh-Empire Co.,* P. x
b) *Eisner v Macomber,* P. xiii
c) *Evans vs. Gore,* P. xiii
d) *Peck & Co. v. Lowe,* P. xix
e) *Taft v. Bowers. P. xxiii*

66. If the term "income" had "a well defined meaning 'before' the (16th) amendment to the Constitution was adopted", (1913 Congressional Record, P. vii; *Springer, P. xxii*), and was long before taxed as such, by what authority does the Respondent claim the 1913, 16th Amendment is the authority for "initiating" an "income" tax on American's private wages, especially if they cannot and will not lawfully define "income? This is not in evidence of any record. If the Respondent cannot and will not define "income", how can Petitioner or any American be held to something that is not in evidence without simply hearsay and presumption, or know what "income" lawfully is and what their tax liability is without verifying their tax duties and proving their liabilities by simply looking to original intent and this court's precedent, as in this case, to find where "income" *IS* clearly defined?

67. Huge portions of the modern body of the actual income tax code

instituted and understood today pre-dates the 1913, 16th Amendment. This is plainly stated in the preface to the 1939 Internal Revenue Code, (Appendix F, Exhibits F1-F2), and Congress' published comprehensive derivation table (Derivation Code source, P. vii) which explicitly identifies the pre-16th Amendment origins of these still-current statutes.

68. There are over 300 examples of pre-1913 derivation dates, beginning as far back as 1862, and all still relevant in today's code. This pre-existing "income" tax was NOT originally on Petitioner's or any American's wages but only on gains, profits and income from privileged business and other taxable activities as argued above. In fact, President Taft, in his letters to Congress (P. viii), discusses the actual intent of the 16th Amendment as originally structured, and proves original intent of the actual subject of the "income" tax. A thorough reading of this letter demonstrates several elements of this case argument.

69. The 16th Amendment simply cleared up the *Pollock* Court's conclusion([4]). The 16th Amendment provides that Congress could "continue"... to apply the income tax to "gains" that qualify as "incomes" (that is, the subclass of receipts that had always been subject to the "income" excise tax due to being the product of an exercise of privilege), such as other taxation without being made to treat the tax as direct and needing constitutional apportionment when applied to dividends and rent by virtue of judicial consideration of the "source." The 16th Amendment merely says that privileged "gains" (actual "income") can't escape the tax by resorting to *Pollock's* "source" argument. (*Graves v People of State of New York*, P. xv; *So. Carolina v. Baker*, P. xxii). The Government Printing Office's document titled "The Sixteenth Amendment - Income tax", dated 1951, (too large to reproduce herein) clearly discusses the nature and scope of the income tax and the true purpose of the 16th Amendment, and this does NOT include any discussion of private American's

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[4] The Pollock court embraced an overturned argument that when applied to excisable gains realized in the form of dividends and rent, the "income" tax was transformed into a property tax on the personal property sources (stock and real estate) from which the gains were derived. *(Pollock v. Farmers' Loan & Trust,* 157 U.S. (1895).

wages, salary or compensation for services being defined or included as "income."

70. The 16th Amendment doesn't transform the "income tax" into a direct tax, nor modify, repeal, revoke or affect the apportionment requirement for capitations and other direct taxes. It simply prohibits the courts from using the overruled reasoning of the *Pollock* decision to shield otherwise excisable dividends and rents from the income tax. The Treasury Department's legislative draftsman, F. Morse Hubbard, summarizes the amendment's effect for Congress in hearing testimony in 1943:

> "[T]he amendment made it possible to bring investment income within the scope of the general income-tax law, but did not change the character of the tax. It is still fundamentally an excise or duty..."

71. If the original lawful "income" tax codes predate 1913, which evidence proves, and it is to be treated as an indirect excise tax on privileged activity, and not a "new" tax on any new subject, it begs the question... "by what constitutional authority or mechanism of law or statute is the Respondent taxing Petitioner's, (or any American similarly situated) wages, let alone all gross business assets in any account, as 'income', without clear and unambiguous laws and pre-assessment evidence of record?" This was ignored by all lower courts.

72. Wherefore, Petitioner asks this court to consider a final declaratory judgment on the true facts and evidence regarding the true nature and purpose of the 16th Amendment, and to clarify that its alleged (and challenged) ratification did NOT create "any new" subject of taxation, did NOT create the "income" taxing authority, and does NOT include private American's "wages, salaries or compensation for services" as *stare decisis* and original evidence proves, or remand this issue for due process adjudication.

FOURTH CLAIM FOR RELIEF

DECLARATORY JUDGMENT THREE ON LEVY AUTHORITY

73. Respondent has been levying *ALL* Petitioner's social security since February, 2016 (until Petitioner recently learned that he could suspend payments around 8-2020). This levy of every penny of Petitioner's (and all others similarly situated) social security flies in the face of §1024 of the Taxpayer Relief Act of 1997

(Public Law 105-34) supported by 26 USC §6331 (h)(1) (P. vii) which states that "up to 15%" of social security can be levied for alleged federal tax debt. By what authority has *ALL* Petitioner's (and likely others) social security being levied? Petitioner asks why is the Respondent acting seemingly arbitrarily against Petitioner in taking or claiming ALL his social security living outside known and standing laws?

74. Petitioner has an associate (as just one example) that has been having only 15% of his social security garnished under 26 USC §6331 (h)(1), (P. vi) for over 10 years now for alleged back income tax debt, which Petitioner previously called to the Respondent's, and the lower court's, attention, with no comment. Documented proof is available.

75. The Respondent attempted levy of all of Petitioner's Mother's Social Security account he was named on, but was denied this levy by the bank and rules it provided Petitioner on such garnishment. (Appendix H, Exhibit H).

76. Respondent also claims that they have the authority and right to levy all Petitioner's veterans disability compensation in the attempt to satisfy an alleged tax debt, contrary to standing law, (26 USC 6334, P. vi), and this court's case precedent of *Porter*, (P. xx). This levy position by Respondent was challenged by the U.S. Court of Appeals for the 10th Circuit's remand order addressing the issue- 10th Circuit Appeals Court case #16-1204, Reverse and Remand, (P. xxiv), but later still upheld by the District Court on Respondent's frivolous "payable to" argument.

77. Respondent reasoned (16-cv-00512 USDC, P. 10-12) that it was authorized to levy *ALL* Petitioner's VA compensation benefits, claiming that these source "payable to" assets were protected, but that once the assets were in veteran's account, they were no longer "payable to" and were, thus, fair game for levy, citing various supporting cases conflicting with this court's case in *Porter*.

78. Of course, this destroys the spirit of the original intend to protect America's veterans. To suggest that the Respondent or courts can play word games with clear intent of statutes, and redefine meanings merely destroys what was originally intended to be protected by this government and courts.

79. To believe that the Respondent can levy the entirety of an American's

living in an attempt to collect an alleged and unproven debt, thereby allowing the complete elimination of any means for living, especially where alleged assessment debt or pre-assessment document proof has not been provided or verified as a lawful assessment, or where all business assets, (customer payments into any business account for products ordered) can all be levied, is unconscionable.

80. Wherefore, Petitioner asks this court to consider a declaratory judgment on the lawful authority for Respondent to levy the entirety of an American's social security assets or veteran's benefits in an attempt to collect an unproven debt, thereby allowing the complete elimination of any means for living, and for Petitioner, or others similarly situated, to become a burden on society and government services, or family or friends, (if available) just to survive, or remand this issue for due process adjudication.

FIFTH CLAIM FOR RELIEF

DECLARATORY JUDGMENT FOUR ON PRIVATE AMERICAN'S ACCESS TO THE GRAND JURY PROCESS, AND, TO CONVENE ONE OR MORE GRAND OR SPECIAL GRAND JURIES DENIED PETITIONER

81. The American people have a logical and argued right of access to the Grand Jury for alleged crimes, with the late Justice Scalia hammering the point home in *U.S. v Williams*, (P. xxv). The "*buffer or referee between the Government and the people*" Justice Scalia spoke of is impossible if one of or more of the three branches of government is interfering with jury access, and preventing some sort of public access as is our constitutional public right and duty to maintain vigilance over our public servants.

82. Petitioner has made multiple court requests for a grand jury investigation into all evidence being suppressed herein, however the courts have erred in dismissing the various Motions to Summons a Grand Jury.

83. In 18 U.S.C. § 4 (P. v) where it states "*make known the same to some judge*", there is no preclusion for "any judge" of any court to empanel a grand jury on claims made and evidence provided. This issue had nothing to do with asking any court (as previously and erroneously argued) to "adjudicate" the claims made, but to take note of alleged crimes and evidence as required under 18 and 42 U.S.C.,

and to obey the law. Surely the evidence presented herein should also be presented to a Grand Jury by this court (18 U.S. Code § 4 & 18 U.S. Code § 3332. P. v) even if this court denies these constitutional questions being heard. The Grand Jury is a last resort for justice and truth to be investigated and exposed in a true democratic republic.

84. By what mechanism of law can the courts deny private Americans the right to access the Grand Jury if the Grand Jury does not belong to any one of the three branches and cannot be manipulated by them or any officer of these branches? To accept the standing *U.S. v Williams* declarations regarding the Grand Jury is prima facie evidence that there is, and should be, an obvious pathway for private citizens to access the Grand Jury and NOT be manipulated by, or interfered with, by any branch of government or branch officer opinions or prejudices.

85. Wherefore, Petitioner moves this court to declare the plain law and process regarding Grand Jury access by private Americans, and to also convene one or more Grand or Special Grand Juries under FRCP 1(a)(1), Fed. R. Crim.P. 6(a)(1), (P. xiii) U.S.C. 18 & 42, and *U.S. v Williams,* in the "interest-of-justice" component of U.S.C. 28 § 1631, (P. vi) and decided on the constitutional merits. *(Galloway Farms,* P. xiv).

CONCLUDING ARGUMENTS ON FACTS OF THE ISSUES

86. Unless we begin to bring government back under original intent of Congress and our Founding Generation, the Rule of Law, and this court's precedent, our Republic will be completely consumed by the swamp, and will represent something far worse than our Founding Generation fought against. We are either a Constitutional Republic, or we have lost our way, our laws and Constitution, and this court's rulings have become meaningless and of no effect any longer.

87. There is no law or code that overrides constitutional protections of life, liberty or property without *due process of law* and certainly not where validation of debt has not been established or verified. Original intent is the focus and challenge herein. This court's *stare decisis* precedent presented clearly proves a different story than what the Respondent is attempting to knowingly and wantonly, or unwittingly, deceive the lower courts and this court with regarding Petitioner or all

other Americans similarly situated. This court clearly, originally, aligned itself with original intent. (*Mattox v. U.S.*, P. xviii). The Respondent has shown willful negligence in not providing answers and redress to simple questions, which it is required to do, but has failed to do. (*U.S. v. La Salle N.B.,* P. xxiv).

90. Either the Respondent can answer the evidence, or it cannot, but certainly they should be required to rebut and defend with evidence instead of being allowed to walk freely away from the controversy with waiving rights to respond, or by mere silence, and not be held accountable to the claims and evidence. Instead, the Respondent is depending on the courts, (which are intended to be *independent* from the other two branches of government, and an alleged separate power of our government) to defend the Respondent, creating an air of bias against Petitioner, and all Americans, by the lower courts, (*Liteky v. U.S.*, P. xvii), and an apparent willful collaboration to defraud appears between the separate powers in our government.

91. How long does anyone continue believing in Santa Claus or the Easter Bunny despite the clear lack of evidence for either? Why is this issue so hard for mature, fair and just minded adults to grasp? If such standards are maintained for ***this*** issue as with other game-changing issues of the past, we'd still believe the earth is flat despite the clear evidence to the contrary that is now self-evident. As already stated, this court is "free to act in a judicial capacity" (*U.S. v. Morton Salt Co.,* P. xxv) to correct this error, and justice demands this for Petitioner and all Americans.

92. Newer case precedent (*stare decisis*) which counters this court's *original stare decisis* is relegating original standing case precedent of this court to the dust bin of history, for expediency and continuation of Respondent fraud based on a forgetful and a negligent lower court judiciary and the American public. Such lesser and fraudulent precedent being allowed to stand unchallenged casts a shadow over all courts, and renders ***ANY*** U.S. Supreme Court decisions potentially moot. If such standing case precedent is labeled "*legally frivolous*" by the Respondent and supported by the lower courts, (or any future government agency or body that doesn't like Supreme Court findings...), or supported even by this court against its

own precedent, what is to prevent any standing U.S. Supreme Court ruling from being rendered useless and labeled "*frivolous*" at will with any newer *frivolous* precedent? Checks and balances must work properly but haven't been for considerable time on these issues.

93. What part of the U.S. Supreme Court case precedent, which is on point herein, is "legally *frivolous*" and what makes it so? What part of constitutionally guaranteed *due process of law* and right to jury is *frivolous*, and in what way? This ignoring of, or dismissal of, standing case precedent is setting a dangerous precedent that could undermine any number of past or future cases on the *frivolous* and erroneous precedent alone. Certainly valid and meritorious "substantial questions" and evidence have been raised, yet the Respondent and lower courts, instead, parrot the "*frivolous*" mantra, and do not give a point by point rebuttal of evidence and claims presented as required by *due process.*

94. The Internal Revenue Code is a maze of obfuscation and word-smithing, admitted to by a previous IRS Commissioner (Shirley Peterson, P. xxi), and a unanimous 2003 "House Concurrent Resolution 141." (Not provided but available in Congressional records at http://clerk.house.gov/evs/2003/roll128.xml). In addition, a 1997 Government Accountability Office report, (P. xv) indicated that the GAO was unable to determine whether the Respondent was routinely using lawful enforcement practices or not. This is still unanswered by the Respondent but evidence herein, and evidence in previous courts, strongly suggests the Respondent is not using "lawful" enforcement practices, and is routinely violating the same against Petitioner and all others similarly situated. Vetting must occur!

95. The costs to private Americans for just preparing the erroneous income/wage tax forms run into billions of dollars per year, not counting the trillions in this unproven wage tax to Americans. The costs to businesses yearly for dealing with W2's, W4's, W9's, and being forced to act as unpaid withholding agents for Respondent on wage taxes and such runs into the billions of dollars per year. Imagine the relief and financial improvements to both in correcting this obvious fraud? This court can help unite America on solid lawful grounds in these issues which would provide immediate relief to millions of Americans and businesses, and

on publicly answering when it stated it would, and even scheduled 2 or more public answer sessions over the last 25 years, but at the last minute refused to address the issues. Bad faith and failure to provide "Redress of Grievance" (1st Amendment).

100. Petitioner moves this court to consider carefully... what would a Jury of Petitioner's peers feel about such unlawful and egregious actions by the Respondent against Petitioner, (or any American), ... years of oppression and attacks without having Petitioner's arguments truly heard? Why has this been kept from any jury to review over the decades? Petitioner maintains it is because anyone with a reasonable and fair mind would immediately see the fatal flaws in the Respondent's position, and their silence on the facts. No rebuttal to this court's standing case precedent suggests the Respondent has no response that is lawfully valid or credible.

101. This has caused severe financial and emotional damage to Petitioner (and all others similarly situated), for years, and created a debt for Petitioner to family and others, and loss of quality of life and ability to carry on daily living for mere survival, and created credit damage, (credit cards not paid, and credit agencies reporting on Respondent liens and levies) and severely limiting the ability to carry on life, business pursuits or obtain loans, which cannot be sustained as is. This certainly raises these issues to an "injury in fact" (*Lujan v. Defenders of Wildlife*, P. xviii; *Valley Forge Christian College v. Americans United*, P. xxv) which is clearly demonstrated, even in the mere ongoing threat to Petitioner, and others, all these years, and provides convincing argument for judicial review. (5 U.S.C., § 702, P. v).

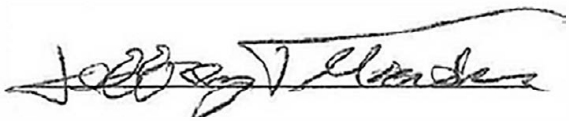
102.This controversy is ripe for adjudication, and all evidence considered to once and for all determine whether U.S. Supreme Court case precedent is valid, or it can be vacated at will by other government agencies or lower courts to allow a fraudulent or hyper-inflated tax on all Americans.

103. Petitioner reserves his right to remedy and damages per previously filed cases under Pacific Mutual Life Insurance Co. *V.* Haslip, *et al.,*No. 89-1279, and what this court deems fair and just.

Therefore, this Petition for a Writ of Certiorari should be GRANTED, and

requested declarations and relief to Petitioner, and all other Americans similarly situated, be provided, posthaste.

Respectfully submitted,



Date: December 22, 2020

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

CC: President Donald J. Trump
Acting U.S. Attorney General, Jeff Rosen

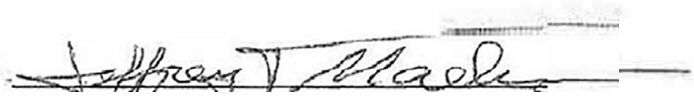
CERTIFICATE OF SERVICE

Petitioner certifies that he mailed a true and complete copy of this Petition for Writ of Certiorari to the below named counsel and others at the addresses stated on December 22, 2020.

✦John Schumann, U.S. D.O.J., Tax Division, P.O. Box 502, Washington, DC 20044.

✦President Donald Trump, 1600 Pennsylvania Ave., N.W., Washington, D.C. 20500

✦Jeff Rosen, Acting U.S. Attorney General, U.S. Department of Justice, 950 Pennsylvania Avenue, N.W., Washington, DC 20530-0001



Jeffrey T. Maehr

UNITED STATES COURT OF APPEALS
FOR THE TENTH CIRCUIT
OFFICE OF THE CLERK
Byron White United States Courthouse
1823 Stout Street
Denver, Colorado 80257
(303) 844-3157

Christopher M. Wolpert
Clerk of Court

Jane K. Castro
Chief Deputy Clerk

October 19, 2020

Mr. Jeffrey P. Colwell
United States District Court for the District of Colorado
Office of the Clerk
Alfred A. Arraj U.S. Courthouse
901 19th Street
Denver, CO 80294-3589

RE: 19-1335, Maehr v. United States
Dist/Ag docket: 1:18-CV 02273 PAB-NRN

Dear Clerk:

Pursuant to Federal Rule of Appellate Procedure 41, the Tenth Circuit's mandate in the above-referenced appeal issued today. The court's July 29, 2020 judgment takes effect this date.

Please contact this office if you have questions.

Sincerely,

Christopher M. Wolpert
Clerk of the Court

cc: Jeffrey T. Maehr
Joan I. Oppenheimer
E. Carmen Ramirez
John Schumann

CMW/lg

FILED
United States Court of Appeals
Tenth Circuit

July 29, 2020

Christopher M. Wolpert
Clerk of Court

UNITED STATES COURT OF APPEALS

FOR THE TENTH CIRCUIT

JEFFREY T. MAEHR,

Plaintiff - Appellant,

v.

UNITED STATES OF AMERICA,

Defendant - Appellee.

No. 19-1335
(D.C. No. 1:18-CV-02273-PAB-NRN)
(D. Colo.)

ORDER AND JUDGMENT*

Before **BRISCOE**, **MATHESON**, and **CARSON**, Circuit Judges.

Jeffrey Maehr, appearing pro se, appeals from the district court's dismissal of his tax-related suit for lack of subject matter jurisdiction and its rejection of his requests for related relief. Exercising jurisdiction under 28 U.S.C. § 1291, we affirm.

I. Background

Maehr "has continuously utilized the judicial system . . . to try to avoid paying his . . . tax liabilities [for tax years 2003–2006] even though the courts have

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* After examining the briefs and appellate record, this panel has determined unanimously that oral argument would not materially assist in the determination of this appeal. *See* Fed. R. App. P. 34(a)(2); 10th Cir. R. 34.1(G). The case is therefore ordered submitted without oral argument. This order and judgment is not binding precedent, except under the doctrines of law of the case, res judicata, and collateral estoppel. It may be cited, however, for its persuasive value consistent with Fed. R. App. P. 32.1 and 10th Cir. R. 32.1.

repeatedly concluded that his claims are without merit." *Maehr v. Comm'r*, 641 F. App'x 813, 816 (10th Cir. 2016). This appeal stems from Maehr's attempt to re-litigate the amount of his 2003–2006 tax liabilities.

Maehr first opposed the IRS's calculation of his liabilities for those years in 2011 by filing a petition with the United States Tax Court under Tax Court Rule 34. The Tax Court dismissed Maehr's petition. He appealed the dismissal to this court. We affirmed, and the Supreme Court denied his petitions for certiorari and rehearing. *Maehr v. Comm'r*, 480 F. App'x 921, 923 (10th Cir. 2012), *cert. denied*, 568 U.S. 1232, *and reh'g denied*, 569 U.S. 990 (2013).

Maehr then brought this action in the district court in 2018 "to challenge the [IRS's] tax assessments against him for tax years 2003, 2004, 2005, and 2006." Aplt. Reply Br. at 1–2.

Early in the case, Maehr filed a motion seeking the appointment of counsel. The district court denied the motion without prejudice, reasoning that the issues were not yet sufficiently developed to warrant granting the request at that time. But thereafter the court issued an order sua sponte appointing pro bono counsel to represent Maehr. Maehr's appointed counsel later withdrew, and Maehr proceeded pro se.

Maehr also filed a motion seeking the empanelment of a grand jury to investigate alleged misdeeds committed by the IRS and others. Acting on the magistrate judge's recommendation, the district court denied the motion, noting that

Maehr "failed to establish that he has standing to initiate criminal proceedings or that the Court has authority to do so." R. at 272.

Maehr further filed a motion for a preliminary injunction to enjoin the IRS from taking any enforcement action against him. Before ruling on this motion, the district court adopted the magistrate judge's recommendation that the suit be dismissed for lack of subject matter jurisdiction under Fed. R. Civ. P. 12(b)(1). It reasoned that 26 U.S.C. § 6512(a) operated as a jurisdictional bar because Maehr elected to dispute his liabilities for the years in question in the Tax Court in the first instance. The court then denied Maehr's request for a preliminary injunction as moot.

II. Discussion

A. Failure to Appoint Replacement Counsel

Maehr observes that after his appointed counsel withdrew, "[n]o further counsel for this instant case was provided despite being requested, and [that he] feels this . . . diminished his effectiveness in the court's eyes as pro se alone." Aplt. Opening Br. at 16. But he does not provide any record citation to support his contention that he requested replacement counsel and does not articulate a reasoned argument that the district court erred by failing to appoint replacement counsel.

Because Maehr appears pro se, we construe his filings liberally but do not serve as his advocate. *See Garrett v. Selby Connor Maddux & Janer*, 425 F.3d 836, 840 (10th Cir. 2005). "An appellant's opening brief must identify 'appellant's contentions and the reasons for them, with citations to the authorities and parts of the

record on which the appellant relies.'" *Bronson v. Swensen*, 500 F.3d 1099, 1104 (10th Cir. 2007) (quoting Fed. R. App. P. 28(a)(8)(A)). "The court will not consider issues adverted to in a perfunctory manner, unaccompanied by some effort at developed argumentation." *Armstrong v. Arcanum Grp., Inc.*, 897 F.3d 1283, 1291 (10th Cir. 2018) (alteration and internal quotation marks omitted); *see also Garrett*, 425 F.3d at 841 ("Under Rule 28, which applies equally to pro se litigants, a brief must contain more than a generalized assertion of error, with citations to supporting authority." (alteration and internal quotation marks omitted)). We decline to address Maehr's claim of error related to the appointment of counsel.

B. Denial of Motion to Empanel a Grand Jury

The district court noted that Maehr "cite[d] no authority that permits the [c]ourt, in [a] civil case, to [e]mpanel a grand jury to investigate alleged criminal acts" and concluded that Maehr could not "initiate a criminal investigation by filing a motion to [e]mpanel a grand jury." R. at 270.

Maehr's opening brief does not advance a reasoned argument challenging the district court's rationale or its conclusion. In his reply brief, Maehr claims the district court erred because "there obviously must be a mechanism through which Americans can access the grand jury and present evidence for alleged crimes." Aplt. Reply Br. at 17. And he cites *United States v. Williams*, 504 U.S. 36 (1992), in support of this proposition. But that case addressed "whether a district court may dismiss an otherwise valid indictment because the Government failed to disclose to the grand jury 'substantial exculpatory evidence' in its possession." *Id.* at 37–38.

The case did not authorize civil plaintiffs or courts in civil cases to empanel grand juries.[1] We affirm the district court's order denying Maehr's request to empanel a grand jury.

C. Rule 12(b)(1) Dismissal

We review de novo a dismissal for lack of subject matter jurisdiction under Fed. R. Civ. P. 12(b)(1). *Chance v. Zinke*, 898 F.3d 1025, 1028 (10th Cir. 2018). "[W]e review the district court's findings of jurisdictional facts for clear error." *Ingram v. Faruque*, 728 F.3d 1239, 1243 (10th Cir. 2013) (alterations and internal quotation marks omitted).

Maehr does not dispute that he first challenged his tax liabilities for 2003–2006 in the Tax Court. Under 26 U.S.C. § 6512(a), "if the taxpayer files a petition with the Tax Court . . . no suit by the taxpayer for the recovery of any part of the tax shall be instituted in any court."[2] The statute's bar is jurisdictional. *See, e.g.*, *Solitron Devices, Inc. v. United States*, 862 F.2d 846, 848 (11th Cir. 1989) (per curiam); *First Nat'l Bank of Chicago v. United States*, 792 F.2d 954, 955–56 (9th Cir.

[1] To the extent Maehr argues that the district court erred because it failed to consider that his motion "was based on 18 [U.S.C. §] 4," Aplt. Reply Br. at 17, we reject his argument. That section provides that "[w]hoever, having knowledge of the actual commission of a felony . . . 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," commits a crime. 18 U.S.C. § 4. It does not address grand juries or the process for empaneling them.

[2] This provision is subject to six enumerated exceptions, *see* 26 U.S.C. § 6512(a)(1)–(6), but Maehr does not argue that any of these exceptions applies.

1986). The district court properly dismissed Maehr's action for lack of subject matter jurisdiction.

D. Denial of Motion for Preliminary Injunction

"We review the decision to deny a motion for a preliminary injunction for abuse of discretion." *Schrier v. Univ. of Colo.*, 427 F.3d 1253, 1258 (10th Cir. 2005).

"The purpose of a preliminary injunction is merely to preserve the relative positions of the parties until a trial on the merits can be held." *Univ. of Tex. v. Camenisch*, 451 U.S. 390, 395 (1981). Once the district court dismissed the case, that purpose could no longer be served. The district court did not abuse its discretion in denying Maehr's motion for a preliminary injunction as moot after dismissing the case. *See, e.g.*, *Baker v. Bray*, 701 F.2d 119, 122 (10th Cir. 1983) ("[T]he claim upon which the request for a preliminary injunction was based . . . was dismissed by the district court, and this action certainly mooted" any consideration of whether the preliminary injunction should have been granted).

III. Conclusion

We affirm the district court's denial of Maehr's motion seeking the empanelment of a grand jury, its dismissal of this action, and its denial of Maehr's request for a preliminary injunction. We grant Maehr's motion to proceed *in forma pauperis* on appeal.

Entered for the Court

Joel M. Carson III
Circuit Judge

Exhibit B1

IRS mission statements:

1.2.1.2.1 (Approved 12-18-1993)
P-1-1

1. Mission of the Service: Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

2. Tax matters will be handled in a manner that will promote public confidence: All tax matters between taxpayers and the Internal Revenue Service are to be resolved within established administrative and judicial channels. Service employees, in handling such matters in their official relations with taxpayers or the public, will conduct themselves in a manner that will promote public confidence in themselves and the Service. Employees will be impartial and will not use methods which are threatening or harassing in their dealings with the public.

4.10.7.2 (05-14-1999)
Researching Tax Law

1. Conclusions reached by examiners must reflect correct application of the law, regulations, court cases, revenue rulings, etc. Examiners must correctly determine the meaning of statutory provisions and not adopt strained interpretation.

1.2.1.6.2 (Approved 11-26-1979)
P-6-10

1. The public impact of clarity, consistency, and impartiality in dealing with tax problems must be given high priority: In dealing with the taxpaying public, Service officials and employees will explain the position of the Service clearly and take action in a way that will enhance voluntary compliance. Internal Revenue Service officials and employees must bear in mind that the public impact of their official actions can have an effect on respect for tax law and on voluntary compliance far beyond the limits of a particular case or issue.

1.2.1.6.4 (Approved 03-14 1991)
P-6-12

1. Timeliness and Quality of Taxpayer Correspondence: The Service will issue quality responses to all taxpayer correspondence.

2. Taxpayer correspondence is defined as all written communication from a

Exhibit B2

taxpayer or his/her representative, excluding tax returns, whether solicited or unsolicited. This includes taxpayer requests for information as well as that which may accompany a tax return; responses to IRS requests for information; and annotated notice responses.

3. A quality response is timely, accurate, professional in tone, responsive to taxpayer needs (i.e., resolves all issues without further contact).

1.2.1.6.7 (Approved 11-04-1977)
P-6-20

1. Information provided taxpayers on the application of the tax law: The Service will develop and conduct effective programs to make available to all taxpayers comprehensive, accurate, and timely information on the requirements of tax law and regulations.

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

Exhibit C1

SMALL BUSINESS/SELF-EMPLOYED DIVISION

September 11, 2008

Jeffrey T. Maehr
[redacted]

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.

/

Ex-C (2)

If you have any questions please call me at (801) 620-7635 or write to: Internal Revenue Service, Disclosure Office 12, M/S 7000, PO Box 9941 Ogden, UT 84409. Please refer to case number RM08-3485.

Sincerely,

Robert Maestas ID # 29-81692
Disclosure Specialist
Disclosure Office 12

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

Ex C-3

June 25, 2015

Jeffrey T. Maehr
[redacted]

Dear Mr. Maehr:

I am responding to your Freedom of Information Act (FOIA) request dated June 10, 2015 that we received on June 16, 2015.

Your letter asks for documentation proving the legal, lawful and constitutional definition of income that created the liability against you. You also ask for copies of documents pertaining to the IRS legal authority to create a liability, for the names and positions of my two immediate supervisors, agent numbers and verification that you made this correspondence and all other Freedom of Information Act requests known to them.

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.

Shanisse Tompkins, Disclosure Manager and Theresa Gates, Program Manager, are the names of my two immediate supervisors. These positions do not have agent numbers therefore; no information is responsive to your request on agent numbers.

In your previous requests, you also asked for documentation showing what privilege or corporate activity you have engaged in to be liable for filing the Form 1040, declaring your wages to be actual privileged gains, profit, or income. This appears that you are requesting your wage and income transcripts that deemed you liable for filing a Form 1040 declaring your wages to be actual privileged gains, profit, or income.

Treasury Regulation 26 CFR 601.702(d) provides that requests for records processed in accordance with routine agency procedures are specifically excluded from the processing requirements of FOIA.

As a result, Disclosure offices will no longer process requests for transcripts under the FOIA. Your request is not being processed. You need to resubmit your request using the enclosed procedures for obtaining the information you need.

 Exc-2

We apologize for any inconvenience this may cause you

If you have any questions please me at (512) 460-4433 or write to: Internal Revenue Service, Disclosure Scanning Operation – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case number F15168-0037.

Sincerely,

Jeremy Woods ID# 02-21413
Disclosure Specialist
Disclosure Office 09

Enclosure:
Procedures 1st Party Requesters

Internal Revenue Service
PO BOX 11138
CASPER, WY 82602

Department of the Treasury

C-5

Date: 02/07/2014

Taxpayer Identification Number
[redacted]

Tax Period(s) Ended
12/31/2003, 12/31/2004, 12/31/2005,
12/31/2006, 12/31/2004

JEFFREY T MAEHR
[redacted]

Person to Contact
GARY MURPHY

Employee Identification Number
1000771005

Contact Telephone Number
(307)261-5370 X227

Contact Hours
12:30 p.m. to 4:30 p.m.

This is in reply to your recent correspondence.

Federal tax laws are passed by Congress and signed by the President. The Internal Revenue Service is responsible for administrating federal tax laws fairly and ensuring that taxpayers comply with the laws. We do not have authority to change the tax laws.

The Internal Revenue Service strives to collect the proper amount of revenues at the least cost to the public, and in a manner that warrants the highest degree of public confidence in our integrity, efficiency, and fairness. In accomplishing this, we continually strive to help taxpayers resolve legitimate account problems as effectively as possible. While tax collection is not a popular function of government, it clearly is a necessary one. Without it all other functions would eventually cease.

There are people who encourage others to deliberately violate our nation's tax laws. It would be unfortunate if you were to rely on their opinions. These persons take legal statements out of context and claim that they are not subject to tax laws. Many offer advice that is false and misleading, hoping to encourage others to join them. Generally, their advice isn't free. Taxpayers who purchase this kind of information often wind up paying more in taxes, interest, and penalties than they would have paid simply by filing correct tax returns. Some may subject themselves to criminal penalties, including fines and possible imprisonment.

Federal courts have consistently ruled against the arguments you have made. Therefore, we will not respond to future correspondence concerning these issues.

Sincerely yours,

GARY MURPHY
REVENUE OFFICER

Letter 3175 (2-1999)
Catalog Number 26555I

Exhibit D

United States Department of State

Washington, D.C. 20520

DEC - 4 2018

[redacted]

Dear Mr. Maehr:

The Department of State has revoked U.S. Passport number 522932538, issued to you on December 5, 2014, along with any other valid passports issued to you, pursuant to 22 C.F.R. §§ 51.60 (a)(3) and 51.62 (a)(1). These regulations provide that a U.S. passport may be revoked when the bearer is certified by the Secretary of the Treasury as having a seriously delinquent tax debt as described in 26 U.S.C. §7345. The regulations cited in this letter may be found at http://www.ecfr.gov.

The Secretary of the Treasury has certified to the Department of State that you have a seriously delinquent tax debt, in accordance with 26 U.S.C. §7345. Therefore, you are not entitled to hold a U.S. passport and your passport is revoked pursuant to 22 C.F.R. §§ 51.60 (a)(3) and 51.62 (a)(1). You may reapply for a passport once the Secretary of the Treasury has certified to the U.S. Department of State that you have satisfied your tax obligations.

Under 22 C.F.R. §§ 51.7 and 51.66, the U.S. passport remains the property of the U.S. Government and must be surrendered upon demand. Please immediately return U.S. Passport number 522932538, along with any other valid U.S. passports issued to you, to the following address: U.S. Department of State, attn.: RJ62, CA/PPT/S/TO/LA, 44132 Mercure Circle, P.O. Box 1227, Sterling, VA 20166-1227.

There is no administrative review or appeal before the Department of State. The Department of State has no further information concerning your tax obligations and cannot override the Secretary of the Treasury's determination. All questions regarding your tax obligations must be addressed with the Internal Revenue Service (IRS). If you believe you have satisfied your tax obligations, you may write to the IRS at the following address: Department of the Treasury, Internal Revenue Service, Attn: Passport, P.O. Box 8208, Philadelphia, PA 19101-8208. You may also call the IRS at: (domestic) 1-855-519-4965 or (international) 1-267-941-1004.

Sincerely,

Bureau of Consular Affairs
Passport Services
Office of Legal Affairs and
Law Enforcement Liaison

Your payment would be about
$914 a month
at full retirement age

Exhibit E1

Jeffrey T. Maehr

July 19, 2015

Your Social Security Statement

Are you thinking about retirement? Are you ready for retirement?
We have tools that can help you!

- Estimate your future retirement benefits using our retirement estimator
- Apply for retirement, spouse's, Medicare, or disability benefits using our *Online Applications*
- And once you receive benefits you can manage your benefits within *my* Social Security

Your *Social Security Statement* tells you about **how much you or your family would receive** in disability, survivor, or retirement benefits. It also includes our record of your lifetime earnings. Check out your earnings history, and **let us know right away if you find an error.** This is important because we base your benefits on our record of your lifetime earnings.

Social Security benefits are **not intended to be your only source of income when you retire.** On average, Social Security will replace about 40 percent of your annual pre-retirement earnings. You will need other savings, investments, pensions, or retirement accounts to live comfortably when you retire.

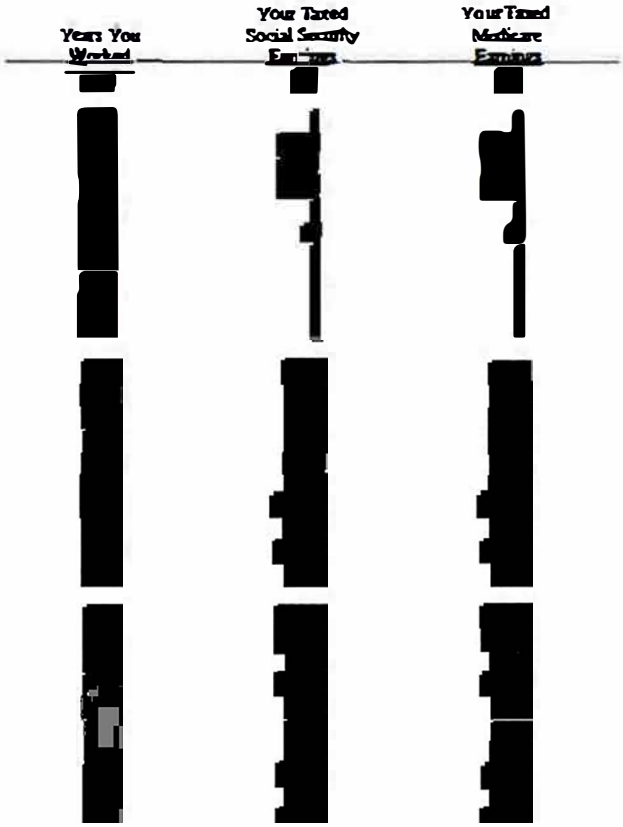
Carolyn W. Colvin
Acting Commissioner

Follow the Social Security Administration at these social media sites.

Your Earnings Record

Exhibit E2

[redacted]



Years You Worked	Your Taxed Social Security Earnings	Your Taxed Medicare Earnings
2000	0	0
2001	7,611	7,611
2002	12,000	12,000
2003	12,330	12,330
2004	13,390	13,390
2005	3,607	3,607
2006	0	0
2007	0	0
2008	0	0
2009	0	0
2010	0	0
2011	0	0
2012	0	0
2013	0	0
2014	Not yet recorded	Not yet recorded

ASSESS. YEARS

Total Social Security and Medicare taxes paid over your working career through the last year reported on the chart above

Estimated taxes paid for Social Security:
You paid: [redacted]
Your employers paid: [redacted]

Estimated taxes paid for Medicare:
You paid: [redacted]
Your employers paid: [redacted]

Note: Currently, you and your employer each pay a 6.2 percent Social Security tax on up to $118,500 of your earnings and a 1.45 percent Medicare tax on all your earnings. If you are self-employed, you pay the combined employee and employer amount, which is a 12.4 percent Social Security tax on up to $118,500 of your net earnings and a 2.9 percent Medicare tax on your entire net earnings. If you have earned income of more than $200,000 ($250,000 for married couples filing jointly), you must pay 0.9 percent more in Medicare taxes.

Help Us Keep Your Earnings Record Accurate

You, your employer and Social Security share responsibility for the accuracy of your earnings record. Since you began working, we recorded your reported earnings under your name and Social Security number. We have updated your record each time your employer (or you, if you're self-employed) reported your earnings.

Remember, it's your earnings, not the amount of taxes you paid or the number of credits you've earned, that determine your benefit amount. When we figure that amount, we base it on your average earnings over your lifetime. If our records are wrong, you may not receive all the benefits to which you're entitled.

Review this chart carefully using your own records to make sure our information is correct and that we've recorded each year you worked. You're the only person who can look at the earnings chart and know whether it is complete and correct.

Some or all of your earnings from last year may not be shown on your *Statement*. It could be that we still were processing last year's earnings reports when your *Statement* was prepared. **Note:** If you worked for more than one employer during any year, or if you had both earnings and self-employment income, we combined your earnings for the year.

There's a limit on the amount of earnings on which you pay Social Security taxes each year. The limit increases yearly. Earnings above the limit will not appear on your earnings chart as Social Security earnings. (For Medicare taxes, the maximum earnings amount began rising in 1991. Since 1994, all of your earnings are taxed for Medicare.)

Call us right away at 1-800-772-1213 (7 a.m.-7 p.m. your local time, TTY 1-800-325-0778) if any earnings for years before last year are shown incorrectly. Please have your W-2 or tax return for those years available. (If you live outside the U.S., follow the directions at the bottom of page 4.)

Exhibit F1

UNITED STATES STATUTES AT LARGE

CONTAINING THE

LAWS AND CONCURRENT RESOLUTIONS
ENACTED DURING THE FIRST SESSION OF THE
SEVENTY SIXTH CONGRESS
OF THE UNITED STATES OF AMERICA

1939

AND

TREATIES, INTERNATIONAL AGREEMENTS OTHER
THAN TREATIES, AND PROCLAMATIONS

COMPILED, EDITED, INDEXED, AND PUBLISHED BY AUTHORITY OF LAW
UNDER THE DIRECTION OF THE SECRETARY OF STATE

VOLUME 53

PART 1

INTERNAL REVENUE CODE

APPROVED FEBRUARY 10, 1939

UNITED STATES
GOVERNMENT PRINTING OFFICE
WASHINGTON : 1939

Exhibit F2

PREFACE

The Internal Revenue Code, approved February 10, 1939, and published in this volume as Public Act No. 1 of the Seventy-sixth Congress, is the first Federal act of its kind since the Revised Statutes of the United States, approved June 22, 1874. Title LXXXV of the Revised Statutes embraces the general and permanent statutes relating exclusively to internal revenue in force on December 1, 1873.

The internal revenue title, which comprises all of the Code except the preliminary sections relating to its enactment, is intended to contain all the United States statutes of a general and permanent nature relating exclusively to internal revenue, in force on January 2, 1939; also such of the temporary statutes of that description as relate to cases the occasion of which may arise after the enactment of the Code. These statutes are codified without substantive change and only such change of form as is required by arrangement and consolidation. The title contains no provision, except for effective date, not derived from a law approved prior to January 3, 1939.

The derivation of the title, in its textual sequence, is shown in the appendix, part 1, table A. Conversely, the placement of the statutes in the title, cited in their chronological order, is shown in table B. The Revised Statutes of the United States and the Statutes at Large of the United States are the sources of the law codified. The Revised Statutes cover the period ended December 1, 1873. The Statutes at Large codified cover the period following December 1, 1873, and are published in the 35 volumes numbered 18 to 52, inclusive. The separate enactments carried into the internal revenue title, wholly or in part, from the Statutes at Large are 143 in number, exclusive of 93 statutes involving express amendment, reenactment, or repeal. The 277 Revised Statutes sections codified were derived from 21 basic statutes. The whole body of internal revenue law in effect on January 2, 1939, therefore, has its ultimate origin in 164 separate enactments of Congress. The earliest of these was approved July 1, 1862; the latest, June 16, 1938.

The Internal Revenue Code is an enactment without change of the 1939 edition of the Codification of Internal Revenue Laws prepared by Mr. Colin F. Stam and Mr. L. L. Shannon, of the staff of the Joint Committee on Internal Revenue Taxation, with the assistance of the Department of the Treasury and the Department of Justice. The bill embodying that codification, H. R. 2762, was introduced on January 18, 1939, by Mr. Doughton, of North Carolina, chairman of the Committee on Ways and Means of the House of Representatives and vice chairman of the Joint Committee on Internal Revenue Taxation. Mr. Doughton submitted the unanimously favorable report of the Committee on Ways and Means on January 20. Unanimous consent for consideration of the bill was requested and objected to on January 23. It was called up on the following Calendar Wednesday, January 25, and passed on that date by a vote of 350 to 16. On January 27, the bill was messaged to the Senate and referred to the Committee on Finance, before whom a hearing was held on the 30th. At the direction of Mr. Harrison, of Mississippi, chairman of the Joint Committee on Internal Revenue Taxation and of the Committee

Exhibit G1

Department of the Treasury
Internal Revenue Service
Attn: Passport
PO Box 8208
Philadelphia, PA 19101-8208

239793.726721.341247.13083 1 SP 0.510 699

SB

Notice	CP508C
Notice date	July 16, 2018
Taxpayer ID number	[redacted]
To contact us	Phone 1-855-519-4965 International 1-267-941-1004

239793

JEFFREY T MAEHR
[redacted]

Notice of certification of your seriously delinquent federal tax debt to the State Department

Amount due: $255,035.37

On December 4, 2015, as part of the Fixing America's Surface Transportation (FAST) Act, Congress enacted Section 7345 of the Internal Revenue Code, which requires the Internal Revenue Service to notify the State Department of taxpayers certified as owing a seriously delinquent tax debt. The FAST Act generally prohibits the State Department from issuing or renewing a passport to a taxpayer with seriously delinquent tax debt.

We have certified to the State Department that your tax debt is seriously delinquent.

We show that you still owe $255,035.37. This amount includes penalty and interest computed to 30 days from the date of this notice.

This notice only includes the portion of your tax debt that has been certified to the State Department as seriously delinquent, as defined below. You may have additional tax debt that is not included in this notice.

Billing Summary

Amount of seriously delinquent tax debt owed	$255,035.37
Amount due by August 15, 2018	$255,035.37

What you need to know

Seriously delinquent tax debt is tax debt (including penalties and interest) totaling more than $51,000* for which:

- We have filed a Notice of Federal Tax Lien and your administrative rights under Internal Revenue Code (IRC) Section 6320 have been exhausted or lapsed, OR
- We have, at any time, issued a levy to collect this debt.

* The $51,000 threshold is adjusted yearly for inflation.

If you apply for a passport or passport renewal, the State Department will deny your application and will not issue a passport to you or renew your current passport.

If you currently have a valid passport, the State Department may revoke your passport or limit your ability to travel outside the United States.

Continued on back...

Exhibit G2

Form 668-W(CS) (January 2015)

Department of the Treasury – Internal Revenue Service

Notice of Levy on Wages, Salary, and Other Income

DATE: 11/13/2015

TELEPHONE NUMBER OF IRS OFFICE: (970) 495-1361

REPLY TO: Internal Revenue Service
JOHN VENCATO
301 S HOWES ST
FORT COLLINS, CO 80521-2705

NAME AND ADDRESS OF TAXPAYER
[redacted]

TO: SOCIAL SECURITY ADMINISTRATION
GREAT LAKES PROGRAM SVC CTR
600 W MADISON AVE
CHICAGO, IL 60661

IDENTIFYING NUMBER(S): [redacted]

MAEH

Kind of Tax	Tax Period Ended	Unpaid Balance of Assessment	Statutory Additions	Total
1040	12/31/2003	$75,418.90	$9,440.63	$84,857.53
1040	12/31/2004	$80,028.43	$9,973.94	$90,002.37
1040	12/31/2005	$67,516.59	$8,414.59	$75,931.18
1040	12/31/2006	$51,213.68	$6,382.77	$57,596.45
CIVPEN	12/31/2004	$562.00	$67.29	$629.29
			Total Amount Due ⇒	$309,216.82

We figured the interest and late payment penalty to 02/12/2016.

Although we asked you to pay the amount you owe, it is still not paid.

This is your copy of a Notice of Levy we have sent to collect the unpaid amount. We will send other levies if we don't get sufficient funds to pay the total amount you owe.

This levy requires the person who received it to turn over to us your wages and salary that have been earned but not paid, as well as [redacted] you. This property is subject to the exceptions listed on the back of Part 2 of this form.

If you decide to pay the amount you owe now, please bring a guaranteed payment (cash, cashier's check or money order) to the nearest IRS office with this form, so we can tell the person who received this levy not to send us your money. Make checks and money orders payable to United States Treasury. If you mail your payment instead of bringing it to us, we may not have time to stop the person who received this levy from sending us your money.

If you have any questions or want to arrange payment before other levies are issued, please call or write us. If you write to us, please include your telephone number and the best time for us to call you. Visit www.irs.gov to determine the closest IRS office that furnishes cash payments processing service.

Please see the back of Part 2 for instructions.

Signature of Service Representative	Title
/S/ JOHN VENCATO	REVENUE OFFICER

Part 2 — For Taxpayer

CITIZEN'S BANK WORKSHEET

Exhibit H

Garnishments - Federal benefits Review

Mary Lou Mackie

Federal Benefits Defined:

Benefit payment means a Federal benefit payment referred to in Sec. 212.2(b) paid by direct deposit to an account with the character "XX" encoded in positions 54 and 55 of the Company Entry Description field of the Batch Header Record of the direct deposit entry.

Date Garnishment Received 1-15-2016

Date of Account Review 1-15-2016

Time of Account Review 1:28pm 1-15-16

**Must be completed within 2 business days of receipt, balance as of time completing review.*

Lookback period Start Date 10-30-2015

Lookback Period End Date ##########

Starts the day prior to account review and then proceeding 2 months. Example: Acct review July 1, look back is June 30 back to April 30.

Amount of Federal Benefits during lookback period: *(attach history printout)*

Date	Description	Amount
12/31/2015	SSA	657.00
	SSI	96.00
12/3/2015	SSA	657.00
	SSI	96.00

Total of Federal Benefit deposits $ 1506.00

Account Balance As of Account Review date 780.33

Protected Account Balance $ 780.33

Lesser of account balance date of review or total of federal benefit deposits over lookback period.

Amount of Garnishment

Amount Subject to Garnishment $ 0 .

Hold or Freeze Amount $ 0 .

Date of Notice 1/15/2016

Send within 3 business days of acct review, one notice for each garnishment can cover multiple accounts