

No. 12-6169

In the
Supreme Court of the United States



Jeffrey T. Maehr

Petitioner

v.

Commissioner of Internal Revenue

Respondent



Petition for Rehearing On Petition for a Writ of
Certiorari To The United States Court of Appeals
For The Tenth Circuit



PETITION FOR REHEARING

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**PETITION FOR REHEARING
FILED FOR RECORD**

Petitioner comes before this Honorable Court and *all* Justices with Petition for Rehearing of Petition for Writ of Certiorari, and adjudication of same, based on the following issues of fact and record:

1. This Honorable Court and Justices, herein “Offerer,” have an open offer to the Petitioner, herein “Acceptor,” and the People of this Republic to contract, and,

2. A contract consists of four elements:

- a) Offer,
- b) Acceptance,
- c) Consideration by the Offerer,
- d) Consideration by the Acceptor.

3. This contract with Offerer was *accepted* by Offerer when the Acceptor’s case was assigned a docket number and placed on the docket, and when Consideration by the Acceptor was completed in way of the contract filing fee, which was paid in full.

This completed Acceptor’s Consideration obligation, establishing a duty by Offerer to perform under contract, and created a lawful duty to provide lawful Consideration by Offerer to hear, and adjudicate, the case through Offerer’s established spoken and written record, and,

WHEREAS;

- a) Acceptor has adjudicative evidence of record in all the stated lower courts (nine), and,
- b) Acceptor has sought Due Process of Law in this case, to no avail, through the lower Courts, and,
- c) Respondent has failed to rebut, defend, or otherwise answer all Acceptor’s lawful and constitu-

tional challenges, and Acceptor's affidavit of record, as required by law, creating a lawful documented default under FRCP Rule 55, already of record, and,

- d) Respondent, all nine lower courts, and Offerer have failed to prove standing of Respondent under Due Process, as required by law, to be moving against Acceptor, and,
- e) Due Process of Law and Constitutional protections effectively end for Acceptor, and the People of the Republic, in this Honorable Court, without completion of said contract of record to defend Acceptor's rights and the law.

THEREFORE;

1. Offerer either performs under the terms of the contract to adjudicate all the facts and law of this instant case, and give Acceptor the promised and guaranteed benefit of all the Offerer's previously spoken and written statements of record on the subject, or,

2. Offerer admits, through denial of Rehearing and lawful adjudication of Certiorari, through not demanding response and defense from Respondent, and through not filing mandatory lawful default of record, that,

- a) Offerer is in breach of the promised and guaranteed contract with Acceptor and the People, and,
- b) Offerer has failed to perform in adjudicating this instant case under law and the Constitution, and,
- c) Offerer has openly declared that there is no longer any Due Process of law in this Republic available to Acceptor, or the People, on these issues, and,

- d) Offerer has openly abandoned its only real duty, which is to halt unconstitutional, overreaching laws that violate Acceptor's, and the People's, individual rights and freedoms guaranteed by the Constitution, and its Bill of Rights, and,
- e) Offerer sides along with the Federal Government and alleged agency, Respondent, in warring against the Constitution, and Rule of Law, and against the Acceptor and People of this Republic.

“No state legislator or executive or judicial officer can war against the Constitution without violating his undertaking to support it.” COOPER v. AARON, 358 U.S. 1, 78 S. Ct. 1401 (1958). See also COHENS v. VIRGINIA 19 U.S. 264, 404, 5 L.Ed. 257, 6 Wheat. 264 (1821).

WHEREFORE; Acceptor, under authority of the Supreme Judge and Court of the Universe, demands, as a matter of right inclusive as to all matters under right, to rely on the Offerer's and United States' published promises required to be enforced and executed by this Honorable Court under its offered powers.

Respectfully submitted,



Jeffrey T. Maehr, Sui Juris

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PETITIONER,

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Commissioner of Internal Revenue,
RESPONDENT.

Rule 44.2 Certificate of Compliance

I, Jeffrey T. Maehr, do declare that the Petition for Rehearing is presented under Rule 44.2, to the best of my knowledge and belief, that its grounds are limited to intervening circumstances of a substantial or controlling effect *and* to substantial grounds not previously presented, is timely filed, and is presented in good faith, and not for delay.

Executed on April 9, 2013.



Jeffrey T. Maehr, Sui Juris