JS 44 (Rev. 06/17) District of Colorado Form

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. *(SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)*

I. (a) PLAINTIFFS

Jeffrey T. Maehr

(b) County of Residence of First Listed Plaintiff: Archuleta
(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys *(Firm Name, Address, and Telephone Number)*

Pro Se

DEFENDANTS

IRS

County of Residence of First Listed Defendant: D.C.
(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED.

Attorneys *(If Known)*

II. BASIS OF JURISDICTION *(Place an "X" in One Box Only)*

- ☐ 1 U.S. Government Plaintiff
- ☐ 3 Federal Question *(U.S. Government Not a Party)*
- ☒ 2 U.S. Government Defendant
- ☐ 4 Diversity *(Indicate Citizenship of Parties in Item III)*

III. CITIZENSHIP OF PRINCIPAL PARTIES *(Place an "X" in One Box for Plaintiff) and One Box for Defendant)*

(For Diversity Cases Only)

	PTF	DEF		PTF	DEF
Citizen of This State	☒ 1	☐ 1	Incorporated *or* Principal Place of Business In This State	☐ 4	☐ 4
Citizen of Another State	☐ 2	☐ 2	Incorporated *and* Principal Place of Business In Another State	☐ 5	☐ 5
Citizen or Subject of a Foreign Country	☐ 3	☐ 3	Foreign Nation	☐ 6	☐ 6

IV. NATURE OF SUIT *(Place an "X" in One Box Only)*

Click here for Nature of Suite Code Descriptions

CONTRACT
- ☐ 110 Insurance
- ☐ 120 Marine
- ☐ 130 Miller Act
- ☐ 140 Negotiable Instrument
- ☐ 150 Recovery of Overpayment & Enforcement of Judgment
- ☐ 151 Medicare Act
- ☐ 152 Recovery of Defaulted Student Loans (Excl. Veterans)
- ☐ 153 Recovery of Overpayment of Veteran's Benefits
- ☐ 160 Stockholders' Suits
- ☐ 190 Other Contract
- ☐ 195 Contract Product Liability
- ☐ 196 Franchise

REAL PROPERTY
- ☐ 210 Land Condemnation
- ☐ 220 Foreclosure
- ☐ 230 Rent Lease & Ejectment
- ☐ 240 Torts to Land
- ☐ 245 Tort Product Liability
- ☐ 290 All Other Real Property

TORTS

PERSONAL INJURY
- ☐ 310 Airplane
- ☐ 315 Airplane Product Liability
- ☐ 320 Assault, Libel & Slander
- ☐ 330 Federal Employers' Liability
- ☐ 340 Marine
- ☐ 345 Marine Product Liability
- ☐ 350 Motor Vehicle
- ☐ 355 Motor Vehicle Product Liability
- ☐ 360 Other Personal Injury
- ☐ 362 Personal Injury - Med. Malpractice

PERSONAL INJURY
- ☐ 365 Personal Injury - Product Liability
- ☐ 367 Health Care/ Pharmaceutical Personal Injury Product Liability
- ☐ 368 Asbestos Personal Injury Product Liability

PERSONAL PROPERTY
- ☐ 370 Other Fraud
- ☐ 371 Truth in Lending
- ☐ 380 Other Personal Property Damage
- ☐ 385 Property Damage Product Liability

CIVIL RIGHTS
- ☐ 440 Other Civil Rights
- ☐ 441 Voting
- ☐ 442 Employment
- ☐ 443 Housing/ Accommodations
- ☐ 445 Amer. w/Disabilities - Employment
- ☐ 446 Amer. w/Disabilities - Other
- ☐ 448 Education

PRISONER PETITIONS

Habeas Corpus:
- ☐ 463 Alien Detainee
- ☐ 510 Motions to Vacate Sentence
- ☐ 530 General
- ☐ 535 Death Penalty

Other:
- ☐ 540 Mandamus & Other
- ☐ 550 Civil Rights
- ☐ 555 Prison Condition
- ☐ 560 Civil Detainee - Conditions of Confinement

FORFEITURE/PENALTY
- ☐ 625 Drug Related Seizure of Property 21 USC 881
- ☐ 690 Other

LABOR
- ☐ 710 Fair Labor Standards Act
- ☐ 720 Labor/Mgmt. Relations
- ☐ 740 Railway Labor Act
- ☐ 751 Family and Medical Leave Act
- ☐ 790 Other Labor Litigation
- ☐ 791 Employee Retirement Income Security Act

IMMIGRATION
- ☐ 462 Naturalization
- ☐ 465 Other Immigration Actions

BANKRUPTCY
- ☐ 422 Appeal 28 USC 158
- ☐ 423 Withdrawal 28 USC 157

PROPERTY RIGHTS
- ☐ 820 Copyrights
- ☐ 830 Patent
- ☐ 835 Patent – Abbreviated New Drug Application
- ☐ 840 Trademark

SOCIAL SECURITY
- ☐ 861 HIA (1395ff)
- ☐ 862 Black Lung (923)
- ☐ 863 DIWC/DIWW (405(g))
- ☐ 864 SSID Title XVI
- ☐ 865 RSI (405(g))

FEDERAL TAX SUITS
- ☒ 870 Taxes (U.S. Plaintiff or Defendant)
- ☒ 871 IRS—Third Party 26 USC 7609

OTHER STATUTES
- ☐ 375 False Claims Act
- ☐ 376 Qui Tam (31 USC 3729(a))
- ☐ 400 State Reapportionment
- ☐ 410 Antitrust
- ☐ 430 Banks and Banking
- ☐ 450 Commerce
- ☐ 460 Deportation
- ☐ 470 Racketeer Influenced & Corrupt Organizations
- ☐ 480 Consumer Credit
- ☐ 490 Cable/Sat TV
- ☐ 850 Securities/Commodities/ Exchange
- ☐ 890 Other Statutory Actions
- ☐ 891 Agricultural Acts
- ☐ 893 Environmental Matters
- ☐ 895 Freedom of Information Act
- ☐ 896 Arbitration
- ☐ 899 Administrative Procedure Act/Review or Appeal of Agency Decision
- ☐ 950 Constitutionality of State Statutes

V. ORIGIN *(Place an "X" in One Box Only)*

☒ 1. Original Proceeding ☐ 2. Removed from State Court ☐ 3. Remanded from Appellate Court ☒ 4. Reinstated or Reopened ☐ 5. Transferred from another district *(specify)* ☐ 6. Multidistrict Litigation ☐ 8. Multidistrict Litigation – Direct File

VI. CAUSE OF ACTION

Cite the U.S. Civil Statute under which you are filing *(Do not cite jurisdictional statutes unless diversity)*:
5th & 14th Amendment due process violations; Taxpayer Bill of Rights (TBOR) &IRS Mission Statement violations.

Brief description of cause: AP Docket ☐
Erroneous assessment and certification to State Dept.

VII. REQUESTED IN COMPLAINT:

CHECK IF THIS IS A **CLASS ACTION** UNDER F.R.C.P. 23 ☐

DEMAND $: $ 17000000.00

CHECK YES only if demanded in complaint:

JURY DEMAND: ☒ Yes ☐ No

VIII. RELATED CASE(S) IF ANY *(See instructions):* JUDGE: U.S. Court of Appeals-Federal Circ DOCKET NUMBER: not yet assigned

DATE

SIGNATURE OF ATTORNEY OF RECORD

FOR OFFICE USE ONLY

RECEIPT # AMOUNT APPLYING IFP JUDGE MAG. JUDGE

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLORADO

Civil Action No. 18-cv-02273
(To be supplied by the court)

Jeffrey T. Maehr, Plaintiff

v.

Internal Revenue Service; U.S. State Department;,

U.S. Congress.,

,

, Defendant(s).

(*List each named defendant on a separate line. If you cannot fit the names of all defendants in the space provided, please write "see attached" in the space above and attach an additional sheet of paper with the full list of names. The names of the defendants listed in the above caption must be identical to those contained in Section B. Do not include addresses here.*)

COMPLAINT

NOTICE

Federal Rule of Civil Procedure 5.2 addresses the privacy and security concerns resulting from public access to electronic court files. Under this rule, papers filed with the court should not contain: an individual's full social security number or full birth date; the full name of a person known to be a minor; or a complete financial account number. A filing may include only: the last four digits of a social security number; the year of an individual's birth; a minor's initials; and the last four digits of a financial account number.

Plaintiff need not send exhibits, affidavits, grievances, witness statements, or any other materials to the Clerk's Office with this complaint.

A. PLAINTIFF INFORMATION

You must notify the court of any changes to your address where case-related papers may be served by filing a notice of change of address. Failure to keep a current address on file with the court may result in dismissal of your case.

Jeffrey T. Maehr, 924 E. Stollsteimer Rd., Pagosa Springs, Colo 81147

(Name and complete mailing address)

970-731-9724

(Telephone number and e-mail address)

B. DEFENDANT(S) INFORMATION

Please list the following information for each defendant listed in the caption of the complaint. If more space is needed, use extra paper to provide the information requested. The additional pages regarding defendants should be labeled "B. DEFENDANT(S) INFORMATION."

Defendant 1: IRS, Dept. of Treasury, P.O. Box 8208 Philadelphia, PA 19101-8208

(Name and complete mailing address)

855-519-4965

(Telephone number and e-mail address if known)

Defendant 2: _____

(Name and complete mailing address)

_____

(Telephone number and e-mail address if known)

Defendant 3: _____

(Name and complete mailing address)

unknown

(Telephone number and e-mail address if known)

Defendant 4: _____

(Name and complete mailing address)

_____

(Telephone number and e-mail address if known)

C. JURISDICTION

Identify the statutory authority that allows the court to consider your claim(s): (check one)

☑ Federal question pursuant to 28 U.S.C. § 1331 (claims arising under the Constitution, laws, or treaties of the United States)

List the specific federal statute, treaty, and/or provision(s) of the United States Constitution that are at issue in this case.

Levy of property without due process of law under the 5th and 14th Amendments

☐ Diversity of citizenship pursuant to 28 U.S.C. § 1332 (a matter between individual or corporate citizens of different states and the amount in controversy exceeds $75,000)

Plaintiff is a citizen of the State of Colorado State.

If Defendant 1 is an individual, Defendant 1 is a citizen of _____.

If Defendant 1 is a corporation,

Defendant 1 is incorporated under the laws of _____ (name of state or foreign nation).

Defendant 1 has its principal place of business in Washington, D.C. (name of state or foreign nation).

(*If more than one defendant is named in the complaint, attach an additional page providing the same information for each additional defendant.*)

D. STATEMENT OF CLAIM(S)

State clearly and concisely every claim that you are asserting in this action. For each claim, specify the right that allegedly has been violated and state all facts that support your claim, including the date(s) on which the incident(s) occurred, the name(s) of the specific person(s) involved in each claim, and the specific facts that show how each person was involved in each claim. You do not need to cite specific legal cases to support your claim(s). If additional space is needed to describe any claim or to assert additional claims, use extra paper to continue that claim or to assert the additional claim(s). Please indicate that additional paper is attached and label the additional pages regarding the statement of claims as "D. STATEMENT OF CLAIMS."

CLAIM ONE: Denial of due process on tax assessment under the 5th and 14th Am.

Supporting facts: See attached.

CLAIM TWO: _____

Supporting facts:

E. REQUEST FOR RELIEF

State the relief you are requesting or what you want the court to do. If additional space is needed to identify the relief you are requesting, use extra paper to request relief. Please indicate that additional paper is attached and label the additional pages regarding relief as "E. REQUEST FOR RELIEF."

See attached!

F. PLAINTIFF'S SIGNATURE

I declare under penalty of perjury that I am the plaintiff in this action, that I have read this complaint, and that the information in this complaint is true and correct. *See* 28 U.S.C. § 1746; 18 U.S.C. § 1621.

Under Federal Rule of Civil Procedure 11, by signing below, I also certify to the best of my knowledge, information, and belief that this complaint: (1) is not being presented for an improper purpose, such as to harass, cause unnecessary delay, or needlessly increase the cost of litigation; (2) is supported by existing law or by a nonfrivolous argument for extending or modifying existing law; (3) the factual contentions have evidentiary support or, if specifically so identified, will likely have evidentiary support after a reasonable opportunity for further investigation or discovery; and (4) the complaint otherwise complies with the requirements of Rule 11.

(Plaintiff's signature)

10-22-18
(Date)

(Revised December 2017)

D. Amended Brief Statement of Claims

U.S. District Court, Colorado 18-cv-02273-GPG

Complaint: Denial of due process under the 5th and 14th Amendments upon challenge to verify tax debt and assessment, in Violation of the Taxpayer Bill of Rights (TBOR, #1, 2, 3, 4, 5, 6, 9, 10) and violation of multiple established IRS "Mission" Parameters in creating a false assessment without documentation or verification.

History

Plaintiff received a copy of tax certification defendant sent to the U.S. State Department dated July 16, 2018 certifying an unproven and unverified assessment, and that plaintiff's liberty with regard to his passport was being removed under the "FAST" act and IR Code 7345, without due process of law on that removal of liberty. (Separate complaint to be filed against other defendant subsequent to this case on this separate unconstitutional law and due process violation).

Plaintiff has right to defend against this further intrusion against his rights (See Exhibit A-2, "If you disagree...") and does so herein on the frivolous assessment

and subsequent certification and without any evidence of record for assessment.

Relevant Complaint Discussion Issues

1. Defendant, despite multiple requests for verification of debt assessment documentation, (See Exhibit G, 1st page of most recent contact example), has failed to rebut challenges, or to prove the debt based on defendant's previous multiple third party summons of plaintiffs records which allegedly provided the defendant's evidence for the assessments.

2. Defendant has been taking all plaintiff's social security funds since February, 2016 (See Exhibit D-1) continuing to this day (See Exhibit D-2). Plaintiff's main complaint is that the defendant ***manufactured unfounded assessment figures,*** which have conflicted over the years, (See Exhibits A-1&2 Certification document, Exhibits B-1&2, & Exhibit C), and has levied against him.

3. Plaintiff has ***first hand knowledge*** that no past multiple third party summonsed records by the defendant, or banking or other business documents, exist in any third party contact records summonsed, or located in personal records or social security records or elsewhere, that would justify the creation of the frivolous

assessment figures and allow for levy of ***all*** of plaintiff's social security, or levy of veteran's disability compensation assets or business assets. Defendant uses mere presumption, or wanton fraud, in creating these assessments.

Defendant has produced no witness with ***first hand knowledge*** of the debt OR the assessment documents, and certainly no one with ***first hand knowledge*** willing to testify to the assessment against plaintiff.

4. Levy was made on what has been allegedly assessed as "wages" or "business gain or profit." Review of plaintiff's actual assessment that is claimed by the defendant to be based on plaintiff's actual wages or small business profits, (if any), and what plaintiff's previous approximately $309,000, and present $255,035.37 tax assessment, is actually based on **must be strongly considered** and evidence provided herein.

The defendant is claiming to be assessing plaintiff's lawful wages, or business profits, as taxable "income", therefore, the original approximate $309,000 assessment (See Exhibits B-1 & B-2) would be prima facie evidence that Plaintiff

(a single male) made a fairly specific amount of actual and proven taxable wages and/or business profits that could have any chance of being lawfully taxable by Defendant.

Based on the apparent approximately 30% tax rate assessed against plaintiff, the defendant cannot, in the slightest lawful means, prove that plaintiff made over $250,000 in wages and/or business gains or profits for EACH year of 2003, 2004, 2005 and 2006, (approximately $1 million over 4 years - 30% being app. $309,000), especially without any evidence of this in the record to prove this debt, (See Exhibit F-1 & 2) and to levy all plaintiff's assets.

5. Evidence of plaintiff's very limited ability to work or earn wages exists in plaintiff's veteran's benefits appeal remanded from the U.S. Court of Appeals for the VA back to the VA regarding his disability status and unemployability. (Evidence available). How did plaintiff earn $250,000 a year for 4 years and not have any record of it, but be assessed on such without proof, given the evidence?

6. The government's own social security records (See Exhibit F-1&2) show no

evidence of assets that could justify such an assessment for the given years claimed. (2003-2006). The evidence shows that wages documented were mostly consistently low over 25 years. In truth, plaintiff has never worked full time since his 1980 college graduation, or even since his 1973 disability discharge from the Navy, limiting his employability, except for limited, 3 month summer church camp work in 1985-1995, most of which was donated work.

7. Plaintiff has repeatedly demanded his right to due process hearing by the defendant, (See Exhibit E-1&2 example) but has never been provided even *THIS* lawfully required due process.

8. Plaintiff is not herein challenging, as Magistrate Gallagher is alleging, quote...

> "validity of Mr. Maehr's tax liability and his claims and arguments regarding the validity of his tax liability repeatedly have been rejected," and "tax protest arguments are frivolous."

Those issues of "liability" are being litigated elsewhere because of due process of law being denied in all past courts on the presented evidence never adjudicated in any court other than original, never overturned U.S. Supreme Court cases, past court case cites not withstanding. Said court cases never had plaintiff's issues or

evidence adjudicated in them and can be put out of view in this complaint. Even if "liability" could be proven to exist, ***which is NOT the complaint herein***, assessment must be based on evidence of record, which doesn't exist.

9. Magistrate Gallagher claimed plaintiff failed to provide evidence that...

> "defendant has deprived him of a constitutionally protected liberty or property interest without due process." (P. 3 court response, top sentence).

Plaintiff denies this claim since he provided clear statements that he did not receive due process of law on these issues, (court records prove this) and that original issues were still in litigation under separate cover.

10. Magistrate Gallagher's stated that original pleading deficiency...

> "Fails to allege specific facts that demonstrate he has been deprived of a constitutionally protected liberty or property interest without due process," (P. 3 court response, second paragraph) and "what specific legal right the plaintiff believes the defendant violated," (P.4 court response, line 8).

...is hard to understand given previous declarations in original brief. Plaintiff knows of no other means to "demonstrate" unlawful deprivation of property other than the evidence of record as presented as to the "what, when, how" of the issue,

and exhibits provided for initial convincing of plaintiff's meritorious position.

Plaintiff cannot prove or provide "evidence" for a negative other than the deafening silence and empty record of defendant. Burden of proof falls, then, to defendant to prove that due process on the issue of debt validation and assessment *WAS* provided plaintiff and that clear documentation of assessment documents are of record and that plaintiff was heard in his dispute.

11. Plaintiff has legal right to due process, and to have defendant prove the certification and debt is valid and fact-based and was properly adjudicated, and that assets existed via defendant's summonsed documents. This has never been validated or demonstrated with any documents other than administrative action documents, despite repeated demands for this evidence by plaintiff.

12. Plaintiff has been in contact with legal counsel on these issues, but has been denied counsel at all levels, including all contacts the court provided plaintiff for legal help in leu of assigning counsel based on plaintiff's previous application for counsel and in forma pauperis grant. (Audio recordings and other document proof

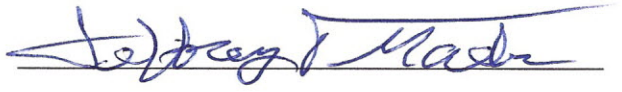
available).

CONCLUSION

Failure to prove actual assessment was based on actual evidence of record (not mere presumption), or evidence summonsed in past administrative actions, or ***any*** records obtained ***ever*** that wages or business profits were received by appellant and assessable by appellee must be established or due process has been denied. The debt assessment must be proven or this is prima facie evidence that defendant's assessments against plaintiff are presumptive, or constructive, fraud.

Plaintiff also reminds the court of his Motion for Summons of Grand Jury under Title 18 filed with original informal brief, which has not been docketed or acted upon, but which this court has authority to do.

Respectfully submitted,



Jeffrey T. Maehr

924 E. Stollsteimer Rd.,

Pagosa Springs, Colorado 81147

970-731-9724

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

COPY Exhibit A-1

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
924 E STOLLSTEIMER PL
PAGOSA SPGS CO 81147-8628

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 A-2

What you need to do

If you agree with the balance due

To prevent the State Department from denying, revoking, or limiting your passport, you must:

- Pay the full amount you owe, as shown above.
- Make alternate payment arrangements, such as an installment agreement, that allows you to pay off your debt over time, or an offer in compromise to settle the debt. Visit www.irs.gov/payments for more payment options.

Make your check or money order payable to the "United States Treasury." Write your taxpayer ID numbers (TINs) listed in "Your billing details" section of this notice on your payment. Return the last page of this notice with your payment.

If you disagree with the balance due

If you've already paid the tax debt listed above, please send us proof of that payment. If you don't agree that you owe the tax debt listed above, or want to contest the certification for another reason, you can call us at the phone numbers listed on the first page of this notice. You can also bring a civil action in a district court of the United States or the United States Tax Court to have a court determine if the certification was erroneous or if the IRS has failed to reverse the certification as required by IRC Section 7345(c). You are not required to contact us or otherwise exhaust administrative remedies before filing a civil action.

If you have a power of attorney (POA)

You will need to contact your POA directly since the information in this notice may not be covered under the POA filed.

Your billing details

Taxpayer ID number	Tax period ending	Form number	Amount you owe	Additional interest	Additional penalty	Total
326-48-4743	12/31/2003	1040A	56,276.67	0.00	0.00	56,276.67
326-48-4743	12/31/2004	1040A	80,028.43	0.00	0.00	80,028.43
326-48-4743	12/31/2005	1040A	67,516.59	0.00	0.00	67,516.59
326-48-4743	12/31/2006	1040A	51,213.68	0.00	0.00	51,213.68

Exh. C

Exhibit B-1

3592

Form 668 (Y)(c)
(Rev. February 2004)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

Area:
SMALL BUSINESS/SELF EMPLOYED AREA #6
Lien Unit Phone: (800) 913-6050

Serial Number
181020315

For Optional Use by Recording Office

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer JEFFREY T MAEHR

Residence 924 E STOLLSTEIMER PL
PAGOSA SPGS, CO 81147-8628

20152096353
$20.00
SECRETARY OF STATE
10/21/2015 08:35:00

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2003	XXX-XX-4743	02/07/2012	03/09/2022	75416.90
1040	12/31/2004	XXX-XX-4743	02/07/2012	03/09/2022	80028.43
1040	12/31/2005	XXX-XX-4743	02/07/2012	03/09/2022	67516.59
1040	12/31/2006	XXX-XX-4743	02/07/2012	03/09/2022	51213.68
6700	12/31/2004	XXX-XX-4743	11/14/2005	12/14/2015	
6702A	12/31/2004	XXX-XX-4743	06/05/2006	07/05/2016	522.00
6720	12/31/2004	XXX-XX-4743	11/21/2005	12/21/2015	

Place of Filing
SECRETARY OF STATE
STATE OF COLORADO
DENVER, CO 80202

Total $ 274697.60

This notice was prepared and signed at SEATTLE, WA, on this,

the 09th day of October, 2015.

Signature Cheryl Cordero
for JOHN VENCATO

Title
REVENUE OFFICER
(970) 495-1361

26-07-4613

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Part 1 - Kept By Recording Office

Form **668(Y)(c)** (Rev. 2-2004)
CAT. NO 60025X

Exhibit B-2

Form 668-A(ICS) (January 2015)	Department of the Treasury – Internal Revenue Service **Notice of Levy**

DATE: 01/13/2016

REPLY TO: Internal Revenue Service
JOHN VENCATO
301 S HOWES ST
FORT COLLINS, CO 80521-2700000

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

NAME AND ADDRESS OF TAXPAYER:
JEFFREY T MAEHR
924 E STOLLSTEIMER PL
PAGOSA SPGS, CO 81147-8628

TO: AUTHORIZE.NET
P.O. BOX 947
AMERICAN FORK, UT 84003

IDENTIFYING NUMBER(S): [redacted]

MAEH

Kind of Tax	Tax Period Ended	Unpaid Balance of Assessment	Statutory Additions	Total
1040	12/31/2003	$75,416.90	$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	$267.29	$829.29

This levy won't attach funds in IRAs, Self-Employed Individuals' Retirement Plans, or any other Retirement Plans in your possession or control, unless it is signed in the block to the right. ⇒

Total Amount Due: $309,216.82

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

Although we have told 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 this unpaid amount. We will send other levies if we don't get enough with this one.

Banks, credit unions, savings and loans, and similar institutions described in section 408(n) of the Internal Revenue Code must hold your money for 21 calendar days before sending it to us. They must include the interest you earn during that time. Anyone else we send a levy to must turn over your money, property, credits, etc. that they have *(or are already obligated for)* when they would have paid you.

If you decide to pay the amount you owe now, please bring a guaranteed payment *(cash, cashier's check, certified 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 we have erroneously levied your bank account, we may reimburse you for the fees your bank charged you for handling the levy. You must file a claim with the IRS on Form 8546 within one year after the fees are charged.

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 to call. *Visit www.irs.gov to determine the closest IRS office that furnishes cash payment processing service.

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

Part 4 — For Taxpayer

Form 668-A(ICS) (1-2015)

Exhibit C

Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0025

Notice	CP49
Tax Year	2004
Notice date	April 18, 2016
Social Security number	[redacted]
To contact us	1-800-829-8374
Your Caller ID	579822
Page 1 of 2	17H

367331.497560.363412.23957 1 SP 0.500 469

JEFFREY T MAEHR
924 E STOLLSTEIMER PL
PAGOSA SPGS CO 81147-8628

367331

We applied your 2004 civil penalty overpayment to an unpaid balance

Amount due immediately: $84,646.75

We applied $24.23 of your 2004 civil penalty overpayment to an amount owed for 2003.

As a result, the amount you owe for December 31, 2003 is $84,646.75.

Billing Summary

Overpayment for 2004	-$24.23
Amount applied to tax owed for 2003	24.23
Remaining balance for 2003	84,646.75
Amount due immediately	**$84,646.75**

Exh. A-2

What you need to do immediately

Pay immediately

- Pay the amount due of $84,646.75, to avoid additional penalty and interest charges. If you recently made a payment that's not reflected in the amount you owe, subtract your recent payment from the amount due. If this results in a credit, we'll send you a refund check.
- If you have recently contacted us to make arrangements to pay, you don't need to respond to this notice.

Continued on back...

IRS

JEFFREY T MAEHR
924 E STOLLSTEIMER PL
PAGOSA SPGS CO 81147-8628

Notice	CP49
Notice date	April 18, 2016
Social Security number	326-48-4743

Payment

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number (326-48-4743), the tax year (2003), and the form number (CVL PEN) on your payment and any correspondence.

Amount due **$84,646.75**

INTERNAL REVENUE SERVICE
OGDEN, UT 84201-0025

326484743 NS MAEH 30 0 200312 670 00008464675

Exhibit D-1

Social Security Administration
Retirement, Survivors and Disability Insurance
Important Information

Great Lakes Program Service Center
600 West Madison Street
Chicago, Illinois 60661-2474
Date: February 16, 2016
Claim Number: [redacted]

0028758 00123518 1 AB .416 0209M1T2R4PN T464 P16
JEFFREY T MAEHR
924 E STOLLSTEIMER RD
PAGOSA SPRINGS CO 81147-7305

We are writing to you about your Social Security benefits.

What You Should Know

We withheld $697.00 from your monthly payment to pay your debt to the IRS.

We are changing the date we make your monthly payments. Your new payment date will be the third of the month. We will also change the payment date of everyone on this record to the third of the month.

We must make payment on the third of the month when anyone on this record:

- receives railroad retirement or Supplemental Security Income (SSI) payments,
- has income or resources used to decide if someone else is eligible for SSI,
- moves outside the U.S.,
- has Medicare premiums paid by the State,
- has payments garnished, or
- is entitled on more than one record.

Information About Your Payments

No payment is due at this time because of adjustments made to your benefits.

C

See Next Page

Exhibit D-2

Social Security Administration
Retirement, Survivors and Disability Insurance
Important Information

Great Lakes Program Service Center
600 West Madison Street
Chicago, Illinois 60661-2474
Date: November 27, 2017
Claim Number: 326-48-4743A

0001025 00023119 1 MB 0.423 1120M9RST4PI T74 P8
JEFFREY T MAEHR
924 E STOLLSTEIMER RD
PAGOSA SPRINGS CO 81147-7305

S001025 *01015150100000* RST4PIPRES 171120 00000000000000

We are writing to you about the Internal Revenue Service (IRS) Notice of Levy.

What We Will Take Out

The Internal Revenue Service (IRS) will take all of your Social Security payment beginning with the payment you would receive around January 3, 2018 because you owe them money. The IRS calls this action a Notice of Levy.

What We Plan To Do

IRS asked us to take $713.00 from each monthly payment you are due to pay IRS. We withheld $713.00 from the payment you will receive around January 3, 2018. After that we will withhold $713.00 each month. You will receive another letter showing the payment amount you will receive.

Suspect Social Security Fraud?

Please visit http://oig.ssa.gov/r or call the Inspector General's Fraud Hotline at 1-800-269-0271 (TTY 1-866-501-2101).

If You Have Questions

If you need more information or have any questions, please contact your local IRS office.

Social Security Administration

C

Exhibit E-1

Form **12153** (Rev. 12-2013)

Request for a Collection Due Process or Equivalent Hearing

Use this form to request a Collection Due Process (CDP) or equivalent hearing with the IRS Office of Appeals if you have been issued one of the following lien or levy notices:

- ***Notice of Federal Tax Lien Filing and Your Right To A Hearing Under IRC 6320,***
- ***Notice of Intent to Levy and Notice of Your Right To A Hearing,***
- ***Notice of Jeopardy Levy and Right of Appeal,***
- ***Notice of Levy on Your State Tax Refund,***
- ***Notice of Levy and Notice of Your Right to a Hearing.***

Complete this form and send it to the address shown on your lien or levy notice. Include a copy of your lien or levy notice to ensure proper handling of your request.

Call the phone number on the notice or 1-800-829-1040 if you are not sure about the correct address or if you want to fax your request.

You can find a section explaining the deadline for requesting a Collection Due Process hearing in this form's instructions. If you've missed the deadline for requesting a CDP hearing, you must check line 7 (Equivalent Hearing) to request an equivalent hearing.

1. Taxpayer Name: (Taxpayer 1) NOT TEXPAYER Jeffrey T. Mackin

Taxpayer Identification Number SSN 326 48 4743

Current Address: 924 E. Stoltzfus Rd

City: Pagosa Springs State: CO Zip Code: 81147

2. Telephone Number and Best Time to Call During Normal Business Hours

Home: (970) 731-9724 ☐ am. ☑ pm.

Work: ( ) SAME ☐ am. ☑ pm.

3. Taxpayer Name: (Taxpayer 2)

Taxpayer Identification Number

Current Address:

(If Different from Address Above)

City: State: Zip Code:

4. Telephone Number and Best Time to Call During Normal Business Hours

Home: ( ) - ☐ am. ☐ pm.

Work: ( ) - ☐ am. ☐ pm.

5. Tax Information as Shown on the Lien or Levy Notice (*If possible, attach a copy of the notice*)

Type of Tax (Income, Employment, Excise, etc. or Civil Penalty)	**Tax Form Number (1040, 941, 720, etc)**	**Tax Period or Periods**
See form/notices		

Exhibit E-2

Form **12153** (Rev. 12-2013)

Request for a Collection Due Process or Equivalent Hearing

6. Basis for Hearing Request (Both boxes can be checked if you have received both a lien and levy notice)

☑ Filed Notice of Federal Tax Lien ☑ Proposed Levy or Actual Levy

7. Equivalent Hearing (See the instructions for more information on Equivalent Hearings)

☑ I would like an Equivalent Hearing – I would like a hearing equivalent to a CDP Hearing if my request for a CDP hearing does not meet the requirements for a timely CDP Hearing

8. Check the most appropriate box for the reason you disagree with the filing of the lien or the levy. **See page 4 of this form for examples.** You can add more pages if you don't have enough space.
If, during your CDP Hearing, you think you would like to discuss a Collection Alternative to the action proposed by the Collection function it is recommended you submit a completed Form 433A (Individual) and/or Form 433B (Business), as appropriate, with this form. See www.irs.gov for copies of the forms.

DEBT IS COMPLETELY CHALLENGED

Collection Alternative	☐ Installment Agreement	☐ Offer in Compromise	☐ I cannot pay balance
Lien	☐ Subordination	☐ Discharge	☐ Withdrawal

Please explain:

My Spouse is Responsible ☐ Innocent Spouse Relief (Please attach Form 8857, *Request for Innocent Spouse Relief,* to your request.)

Other (*For examples, see page 4*) ☐

Reason (*You must provide a reason for the dispute or your request for a CDP hearing will not be honored. Use as much space as you need to explain the reason for your request. Attach extra pages if* necessary.):

9. Signatures

I understand the CDP hearing and any subsequent judicial review will suspend the statutory period of limitations for collection action. I also understand my representative or I must sign and date this request before the IRS Office of Appeals can accept it. If you are signing as an officer of a company add your title (*president, secretary, etc.*) behind your signature.

SIGN HERE

Taxpayer 1's signature	Date
Jeffrey Mark	6-10-15
Taxpayer 2's Signature (*if a joint request, both must sign*)	Date

☐ I request my CDP hearing be held with my authorized representative (*attach a copy of Form 2848*)

Authorized Representative's Signature	Authorized Representative's Name	Telephone Number

IRS Use Only

IRS Employee (Print)	Employee Telephone Number	IRS Received Date

Prevent identity theft—protect your Social Security number

Your Social Security Statement

Exhibit F-1

Prepared especially for Jeffrey T. Maehr

January 20, 2009

www.socialsecurity.gov

See inside for your personal information

000242156 01 FP 0.394 FF F 0533
JEFFREY T. MAEHR
924 E STOLLSTEIMER PL
PAGOSA SPGS CO 81147

What's inside...

Your Estimated Benefits 2
Your Earnings Record 3
Some Facts About Social Security 4
If You Need More Information 4
To Request This *Statement* In Spanish 4
(Para Solicitar Una Declaración en Español)

What Social Security Means To You

This *Social Security Statement* can help you plan for your financial future. It provides estimates of your Social Security benefits under current law and updates your latest reported earnings.

Please read this *Statement* carefully. If you see a mistake, please let us know. That's important because your benefits will be based on our record of your lifetime earnings. We recommend you keep a copy of your *Statement* with your financial records.

Social Security is for people of all ages...
We're more than a retirement program. Social Security also can provide benefits if you become disabled and help support your family after you die.

Work to build a secure future...
Social Security is the largest source of income for most elderly Americans today, but Social Security was never intended to be your only source of income when you retire. You also will need other savings, investments, pensions or retirement accounts to make sure you have enough money to live comfortably when you retire.

Saving and investing wisely are important not only for you and your family, but for the entire country. If you want to learn more about how and why to save, you should visit ***www.mymoney.gov***, a federal government website dedicated to teaching all Americans the basics of financial management.

About Social Security's future...
Social Security is a compact between generations. For decades, America has kept the promise of security for its workers and their families. Now, however, the Social Security system is facing serious financial problems, and action is needed soon to make sure the system will be sound when today's younger workers are ready for retirement.

In 2017 we will begin paying more in benefits than we collect in taxes. Without changes, by 2041 the Social Security Trust Fund will be exhausted* and there will be enough money to pay only about 78 cents for each dollar of scheduled benefits. We need to resolve these issues soon to make sure Social Security continues to provide a foundation of protection for future generations.

Social Security on the Net...
Visit ***www.socialsecurity.gov*** on the Internet to learn more about Social Security. You can read our publications, use the *Social Security Benefit Calculators* to calculate future benefits or use our easy online forms to apply for benefits.

Michael J. Astrue
Commissioner

* These estimates are based on the intermediate assumptions from the Social Security Trustees' Annual Report to the Congress.

Your Earnings Record

Exhibit F-2

Years You Worked	Your Taxed Social Security Earnings	Your Taxed Medicare Earnings
1969	$ 168	$ 168
1970	0	0
1971	1,023	1,023
1972	4,003	4,003
1973	1,076	1,076
1974	0	0
1975	22	22
1976	0	0
1977	0	0
1978	0	0
1979	0	0
1980	5,243	5,243
1981	2,547	2,547
1982	5,476	5,476
1983	9,580	9,580
1984	8,408	8,408
1985	6,029	6,029
1986	11,986	11,986
1987	9,789	9,789
1988	17,729	17,729
1989	8,602	8,602
1990	$ 18,647	$ 18,647
1991	30,372	30,372
1992	7,789	7,789
1993	11,103	11,103
1994	9,380	9,380
1995	9,523	9,523
1996	2,465	2,465
1997	11,957	11,957
1998	6,255	6,255
1999	12,270	12,270
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	Not yet recorded	

Assessment 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:		Estimated taxes paid for Medicare:	
You paid:	$16,332	You paid:	$3,715
Your employers paid:	$14,216	Your employers paid:	$3,327

Note: You currently pay 6.2 percent of your salary, up to $106,800, in Social Security taxes and 1.45 percent in Medicare taxes on your entire salary. Your employer also pays 6.2 percent in Social Security taxes and 1.45 percent in Medicare taxes for you. If you are self-employed, you pay the combined employee and employer amount of 12.4 percent in Social Security taxes and 2.9 percent in Medicare taxes on your net earnings.

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. Your complete earnings for last year will be shown on next year's *Statement*. **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) 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.)

E. Request for Relief

Plaintiff moves the court to provide the following relief:

1. A jury trial to properly adjudicate this issue.

2. ORDER defendant to provide the court with evidence of assessment to include summonsed documents used to arrive at the assessment figure of over $300,000 originally, and the latest assessment of $255,035.37, or any other evidence used for same.

3. If defendant defaults yet further in providing this rebuttal to claims of plaintiff, ORDER defendant to compensate plaintiff as prescribed in U.S. Supreme Court *Pacific Mutual Life Insurance Co. V. Haslip, et Al* for *fraud* regarding out-of-pocket finances levied against plaintiff based on all social security levy and any and all other out-of-pocket costs, or assets taken to date.

4. ORDER defendant to pay attorney fees under 34 CFR 21.1 - Equal Access to Justice Act. For 2000 hours of defense since 2003 at $250/hour. Plaintiff's time and resources are worth no less than the average attorney in defending his rights.

5. ORDER defendant to do an agency-wide exam of all administrative assessment procedures and to create a system-wide procedure for prevention of any fraudulent or misapplied assessments not based on sound documentation.

Jeff Maehr
18-cv-02273-GPG