IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLORADO

Civil Action No. 16-cv-00512-GPG

Jeffrey T. Maehr , Plaintiff,

v.

- John Koskinen, Commissioner of Internal Revenue;
- John Vencato, Revenue Agent;
- Ginger Wray, Revenue Agent;
- Gary Murphy, Revenue agent;
- Wells Fargo Bank, NA;
- John and Jane Does, 1-100 , Defendant(s).

FILED
UNITED STATES DISTRICT COURT
DENVER, COLORADO
JAN 17 2017
JEFFREY P. COLWELL
CLERK

Certified Mail #7014-3490-0002-3558-4643

COMPLAINT

AMENDED COMPLAINT PURSUANT TO COURT OF APPEALS REVERSE AND REMAND, AND ORDER FOR AMENDED COMPLAINT

PARTIES

1. Plaintiff Jeffrey T. Maehr is a citizen of Colorado
who presently resides at the following address:
924 E. Stollsteimer Rd., Pagosa Springs, Colorado 81147

2. Defendant John Koskinen/Commissioner of Internal revenue is a citizen of U.S. (Washington D.C.
who live(s) at or is/are located at the following address:
1111 Constitution Ave., NW Washington, D.C. 20224

3. Defendant John Vencato, Revenue Agent is a citizen of Colorado
who live(s) at or is/are located at the following address:
301 S. Howes St., Fort Collins, Colorado 80521

(See additional named parties below)

JURISDICTION

4. **Jurisdiction is asserted pursuant to the following statutory authorities:**

Plaintiff responds to the District Court's order to amend his complaint regarding the "Reverse and Remand" order from the Court of Appeals.

5. **Background of Plaintiff's case:**

Plaintiff, Jeffrey T. Maehr, 63 years of age and a disabled Navy veteran for 44 years, employed part-time or self-employed (or often not employed at all) since 1984, brings this amended complaint for willful and wanton threats and attempts at unlawful taking of protected Veteran's Disability Compensation funds (or was assisted in same) against standing laws protecting such funds, by Defendants, and clearly causing injury in fact.

The IRS Defendants, (hereafter IRS) assessed Plaintiff's assets, but failed to provide evidence of liability. The IRS attempted levy of all Plaintiff's disability funds under color of law, causing mental, emotional, physical and psychological damage to life and liberty. Plaintiff filed a Motion for Emergency Injunction, which was denied, despite the threat of "irreparable injury." The District Court ruled all Plaintiff's arguments "legally frivolous", which moved Plaintiff into the Appeals Court. Appeals Court Reversed and Remanded the issue of an "alleged" illegal levy. The District court ORDERED an amended brief be provided in a timely manner. This amended brief is herein.

ADDITIONAL DEFENDANTS

Defendant Gary Murphy, Revenue agent is a citizen of Wyoming who's legal representatives live(s) at or is/are located at the following address:
100 E. B St., Rom. 120, Casper, WY 82601

Defendant Wells Fargo Bank, NA bank doing business in Colorado located at the following address:
Wells Fargo Bank, NA, P.O. Box 29728, Phoenix, AZ 85038-9728.

FIRST CLAIM FOR RELIEF
AND SUPPORTING FACTUAL ALLEGATIONS

The IRS attempted the unlawful taking of ALL of Plaintiff's Veterans Disability[1] funds, apart from standing laws protecting said funds,[2] via levy to Wells Fargo Bank, NA, (hereafter WFB). The attempted levy is apart from law, and is clearly established, which the IRS knew or should have known, but proceeded to commit this fraud[3] anyway, (fraud, whether against Plaintiff or against WFB to coerce or entice illegal actions), under color of law. The IRS provided fraudulent and misleading information to the courts in its written Responses to Plaintiff's claims of illegal actions against his veteran's disability compensation.

The Court of Appeals stated in its "Reverse and Remand"...

> "...there is an unresolved question regarding the possible distinction between directly levying exempt funds and placing a levy on the bank account where such funds are deposited."

And...

> "We also note that Appellees' brief ignores the fact that Appellant's complaint sought relief other than injunctive relief, and they have not addressed whether Appellant could potentially obtain other relief for the allegedly illegal levying of the bank account where Appellant's VA disability benefits are deposited."

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[1] See Exhibit M for disability proof, Exhibit B-4 for proof of Wells Fargo Bank disability account, and Exhibit B-5 for Levy proof.

[2] The Veterans Disability Act of 2010 is a Federal law which exempts VA disability from withholding of any sort. Existing code, USC, Title 38, §5301, already protected VA disability from withholding, but this provision was re-iterated and included in the newer legislation of 2010.

26 U.S. Code § 6334 - Property exempt from levy section (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,,[1] 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. See also Title 42 U.S. Code, Subchapter II, § 407.

-Seventy Fourth Congress Chapter 510; An Act- To safeguard the estates of veterans derived from payments of pension, compensation, emergency officers' retirement and insurance, and other purposes. Section 3: "Payments of benefits due or to become due shall not be assignable, and such payments made to, or on account of, a beneficiary under any of the laws relating to veterans shall be exempt from taxation, shall be exempt from the claims of creditors, and shall not be liable to attachment, levy, or seizure by or any legal or equitable process whatever, either before or after receipt by the beneficiary." Approved August 12, 1935.

[3] "Fraud: Anything calculated to deceive, whether by a single act or combination, or by suppression of truth, or suggestion of what is false, whether it be by direct falsehood or innuendo, by speech or silence, word of mouth, or look or gesture. *Delahanty v. First Pennsylvania Bank, N.A.*, 318 Pa.Super. 90, 464 A.2d 1243, 1251." Black's Law Dictionary, 6th Edition.

These cites raise the relevant issues in this case. The issue of whether the IRS' claim that it can levy indirectly what it couldn't directly is answered in well settled law per footnote #2 cites, and in *Porter v. Aetna Cas. & Sur. Co.*, 370 U.S. 159 (1962), as the Court of Appeals alluded to. In *Porter*, the court clearly reversed the lower court's ruling and stated that such veterans compensation funds were clearly "exempt" from any such taking, regardless of "before or after receipt" of these funds...

> "... are exempted from attachment by 38 U.S.C. § 3101(a)..." Pp. 370 U. S. 159-162."

And...

> "... that such payments shall be exempt 'either before or after receipt by the beneficiary", citing 49 Stat. 607, 609.

Porter, supra, continued to state that there are parameters which potentially can cause funds to be "spent" of exempted/ protected status...

> "...the Court had occasion to pass upon the exemptive provision of the World War Veterans' Act of 1924, 43 Stat. 607, 613. It held that the exemption spent its force when the benefit funds 'lost the quality of moneys' and were converted into 'permanent investments.'" Citing *Trotter v. Tennessee*, 290 U.S. 354, 54 S.Ct. 138, 78 L.Ed. 358.

The IRS failed to do due diligence in this issue, or didn't care about such an obvious fact of this being a Veterans disability compensation account and not any kind of "investment" account. The IRS also did not investigate whether the disability funds had any element of "losing any quality of money" which clearly it does not have and which Plaintiff, monthly, despite being inadequate, nevertheless depends on for some support of life and living.

The IRS knew or should have known this information from the account records they obtained through multiple summons some years ago, and the banks own statements showing the type of disability account it is. The IRS has caused what is clearly "Injury in Fact"([4]) by violating standing laws, and creating great irreversible

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[4] 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; *Lujan v. Defenders of Wildlife*, 504 U.S. 555, 560 (1992). "...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. *Valley Forge Christian College v. Americans United*, 454 U.S. 464, 472 (1982); *Allen v. Wright*, 468 U.S. 737, 751 (1984); *Lujan v. Defenders of Wildlife*, 504 U.S. 555, 560-61 (1992); *Schlesinger v. Reservists Comm. to Stop the War*, 418 U.S. 208, 225-226 (1974). > > > continued. . .

mental, emotional and physical stress and pain and suffering for the attack and aggrieved ongoing threats of attacks on Plaintiff's life and living. Case cites in footnote #4 clearly state that injury can be "actual or threatened and through which Plaintiff, or others similarly situated, are" adversely affected or aggrieved[5] by agency action within the meaning of a relevant statute...".

Plaintiff points the court to the already stated levy against ALL of Plaintiff's social security for 11 months now, and despite that severe depravation of living (yet being contested), also at the same time the IRS egregiously attempted to take ALL the rest of Plaintiff's living through his disability compensation funds, causing far worse irreversible stressful and damaging aggravation to an already existing injury.

Imagine Plaintiff having, for almost a year now, to daily fear that the LAST source of his assets (allegedly protected) would likely be attacked again at any time. Plaintiff had stress about getting to the bank as close to deposit time as possible and withdraw the funds in order to protect these funds, and obtain money orders to pay for his monthly bills, effectively denying him the service of the checking account process for months, further burdening Plaintiff in time and costs, not to mention irreversibly stressing his disability.

It must be evident that the criteria of "if 'the taxpayer shows that he would otherwise suffer irreparable injury'" (*Comm'r v. Shapiro*, 424 U.S. 614, 627 (1976), is still an ongoing factor despite being denied the original "emergency injunction" that would have helped a lot to mitigate damages. Plaintiff is also being damaged through having to spend as much time in fighting for his rights in courts as this has taken. The damage has been and is being done until adequate and just remedy is established.

These attacks, and the threat of future attacks makes life miserable, never knowing if the next month (or the next...) will be survivable by Plaintiff. This presents prima facie evidence against IRS of this behavior being "standing operating procedures" against any disabled veteran in America unless this is vindictive, biased and prejudiced action against Plaintiff for defending his rights and assets.

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 action within the meaning of a relevant statute**, is entitled to judicial review thereof." 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). (Emphasis added).

[5] Webster's definition of aggrieved: 1. Troubled or distressed in spirit. 2 a: Suffering from an infringement or denial of legal rights; b: Showing or expressing grief, injury, or offense.

SECOND CLAIM FOR RELIEF
AND SUPPORTING FACTUAL ALLEGATIONS

Third party actor, Wells Fargo Bank, NA, (hereafter WFB), was accomplice to illegal levy action and damage to Plaintiff. The Appeals Court provided no "findings of fact and conclusions of law"([6]) to nullify the evidence herein against WFB, or to support this un-adjudicated ruling, and refused rehearing on the clear issues.

Evidence herein was not considered by the Appeals Court but which proves there certainly is a "meritorious" claim according to the cases cited regarding WFB causing "Injury in Fact" in footnote # 4, as well as C.F.R. 26 (Code of Federal Regulations) 301.6332-1 (c).([7]) How much more culpable can someone be and not be accountable? Are the courts to be defending Defendant's and protecting them on these illegal actions?

WFB complied with the IRS in the attack on Plaintiff's protected Veterans Disability Compensation (See Exhibits B-2 & B-3) despite being Noticed in writing (See Exhibit P 1-2) of the standing law protecting all such disability accounts from any levy action, causing financial loss and emotional, physical and other damages to Plaintiff.

Plaintiff previously explained to this court that the reason only $125 was removed (as a non-refundable WFB fee for servicing the levy) was because of a "fortuitous" $347.63 fraudulent charge to Plaintiff's account at approximately the same time of the levy action which overdrew his account and left nothing in it to hand to the IRS. The credit card fraud taking Plaintiff's disability funds were later refunded to Plaintiff by WFB. (See Exhibit B-2). Had these disability funds been in this account, they clearly would have been removed by WFB (as the record proves was WFB's intention) and provided to the IRS, creating a further injury in fact, and the total would have been the two figures combined at $472.63.

Had the levy been at the first of the month, all assets ($1334.71) would have been illegally taken, which was the willful and wanton intent of the unlawful levy action to begin with, and which Plaintiff has been in constant fear of happening again ever since. WFB never once responded to any filings, and is in default, having never rebutted evidence against it. How can WFB be exonerated of any liability when the

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[6] "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.*

[7] C.F.R. 26 (Code of Federal Regulations) 301.6332-1(c) Any person who mistakenly surrenders to the United States property or rights to property <u>not properly subject to levy</u> is not relieved from liability to a third party who owns the property..." (Emphasis added).

Court of Appeals reversed and remanded the "frivolous claim" decision of the District Court on this issue, calling it "meritorious", and the same laws were clearly violated by WFB?

The IRS violated standing laws. WFB violated the same laws, supporting the injuries and damages, clearly making WFB an accomplice in the damages. The IRS could not succeed in any levy action without WFB, or any bank for that matter, supporting IRS levy action against veterans, or any American. Case cites in footnote #4 clearly establish what "injury in fact" consists of.

Would WFB, or any financial institution, simply hand over money to any other citizen, business or agency walking into its establishment demanding someone else's money without a proper court order, without valid proof of claim, and do so apart from standing laws? NO! Then by what lawful mechanism can WFB support this against Plaintiff, and against his rights without any lawful proof of debt or lawful authorization? Defendant WFB depended solely on hearsay and presumption[8] and the "color of law"[9] presented by the IRS to act apart from lawful channels.

WFB did refund $125 to Plaintiff's disability account on 8-11-16, (7 months after the beginning of his injuries) presumably for the "non-refundable" fee charged for the levy action, but long after the initial lawful Notice and this court action. WFB provided no notice to Plaintiff of this refund. Plaintiff discovered it upon inspection of his online account, yet no records were provided as to the reason for the $125 refund despite having contacted WFB for details of this refund and being told he would be contacted, and mailed that information, but never received either call or letter. (Recordings available).

This apparent "refund" of a "non-refundable" levy fee is in disregard for WFB's own normal rules, and is prima facie evidence of a conscious sense of liability and attempt to provide some too-late measure of some remedy for self-protection without admitting wrong on the record verbally or in writing, as was promised. WFB had zero lawful compulsion to comply with such an illegal levy. WFB is ignorant of the standing laws, which of course is no excuse, or is willfully violating

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[8] This court has never treated a presumption as any form of evidence. See, e.g., *A.C. Aukerman Co. v. R.L. Chaides Const. Co.*, 960 F.2d 1020, 1037 (Fed. Cir. 1992) "[A] presumption is not evidence."); see also.: *Del Vecchio v. Bowers*, 296 U.S. 280, 286, 56 S.Ct. 190, 193, 80 L.Ed. 229 (1935) ("[A presumption] cannot acquire the attribute of evidence..."); ("[A] presumption is not evidence and may not be given weight as evidence." *New York Life Ins. Co. v. Gamer*, 303 U.S. 161, 171, 58 S.Ct. 500, 503, 82 L.Ed. 726 (1938)).

[9] 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.'" *Atkins vs. Lanning*, D.C. Okl., 415 F.Supp. 186, 188. Black's Law Dictionary, 6th Edition.

them. Is WFB being given a "free pass" to break the law and violate Plaintiff's (or other veteran's) rights in support of the IRS' illegal actions?

WFB, knew, or failed to do due diligence in knowing or understanding, the standing laws, and should have known and understood this as part of their fiduciary duties([10]) to all veteran customers. This provides prima facie evidence that this is "standard operating procedure" by WFB for IRS levies against all WFB veteran customers similarly situated, (or coercion by IRS against Plaintiff) and needs to be corrected if proper protections are to be established.

SUMMARY

The clear violations of law are in evidence. Both complaints stand together and are mutually supported by the evidence. Injuries in fact have been proven. The courts are to be a balance to the other two branches of government, and to prevent illegal and unconstitutional government encroachment activities from damaging the people.

The IRS has been corrected time and again on illegal activities over the years, only to continue to ignore the laws and act in any manner it wills. The court's duty is not to defend illegal government activities, but to defend all Americans, but this cannot and will not occur unless the IRS/agents and WFB are held accountable and responsible for their nonfeasance, misfeasance, or malfeasance performed under color of law, and administrative policy corrected.

The IRS is obviously not willing to police itself or comply with the standing laws, so this court must assure that this kind of illegal activity never occurs again, through proper and adequate punishment. No private American would ever get away with this type of illegal behavior without being held legally and personally accountable.

The IRS should be a real "service" to the American public, not a terror organization unrestrained by the Constitution and Rule of Law, going about to destroy people's lives, especially without lawful cause. Will this court take notice of these facts in evidence and support Plaintiff's right to live and exist without anxiety, fear and irreversible stress being a daily ritual, and justly correct this situation?

Consider the damages and consistent loss of funds, life and living each month by the IRS had Plaintiff not been able to defend himself these last 12 months, since no counsel was assigned despite request, and no counsel could be located or afforded? The record shows IRS' willful and wanton vindictive actions would not be stopped

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[10] Fiduciary duty. A duty to act for someone else's benefit, while subordinating one's personal interests to that of the other person. It is the highest standard of duty implied by law. Black's Law Dictionary, Sixth Edition, p. 625.

had nothing been raised against these illegal activities. It is a well settled principle of law that one must demonstrate the deprivation of a federally protected right, whether it be a constitutional or federal statutory right to establish a claim under 42 U.S.C. § 1983([11]). This has clearly been established.

REQUEST FOR RELIEF

Plaintiff prays this court for the following relief to help restore American's confidence in the Judiciary, and confidence in justice, truth and the Rule of Law for Plaintiff and all American veterans now aware of this case and depending on the same protection of law.

1. ORDER the IRS to cease any and all future unlawful levy action against any of Plaintiff's (or any other disabled veterans similarly situated) present or future Veterans Disability Compensation accounts, and to create an administrative policy NOTICE of this ORDER for all relevant IRS departments and personnel, and banking or other finance institutions where any disabled veteran's funds could be deposited;

2. Sanction IRS Defendants for violation of sworn duties and acting in their personal capacities([12]) (or supporting said actions) apart from standing laws in issuing or supporting levies on protected funds;

2. ORDER Defendant WFB to create a standard policy to review all levies for lawfulness, and to verify due process and lawful actions supporting said levies from the IRS against Plaintiff and any other similarly situated veterans;

3. Compensatory and punitive damages against IRS/agents and WFB...

- For Plaintiff being forced to defend against fraudulent actions for a year in the considerable time and effort in researching, and drafting of documents against this fraud costing him money and irreversible stress, pain and

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[11] The United States Congress enacted 42 U.S.C. § 1983, a federal civil rights statute, on April 20, 1871 to act as a guardian of people's federal rights, and thus protect people from unconstitutional action... whether the action is executive, legislative, or judicial. Essentially, section 1983 creates a private right of action to seek redress for the deprivation of federal rights. See *Mitchum v. Foster*, 407 U.S. 225 (1972); Also see *Richardson v. McKnight*, 521 U.S. 399 (1997); *Dist. of Columbia v. Carter*, 409 U.S. 418 (1973).

[12] "...an...officer who acts in violation of the Constitution ceases to represent the government." *Brookfield Co. v Stuart*, (1964) 234 F. Supp 94, 99 (U.S.D.C., Wash. D.C.) "...an officer may be held liable in damages to any person injured in consequence of a breach of any of the duties connected with his office...The liability for nonfeasance, misfeasance, and for malfeasance in office is in his 'individual', not his official capacity..." 70 AmJur2nd Sec. 50, VII Civil Liability.

suffering he could ill afford, and the subsequent exacerbation of Plaintiff's existing disabilities;

- For the "actual" and "threatened" loss of funds, (i.e., including Plaintiff's "aggrieved" fear of loss of $1334.71 each month, all his living, ongoing for almost 12 months now);

- To deter IRS actions against all disabled veterans in the future.

All of these should be strongly considered and reviewed as a Jury of Plaintiff's peers, or the U.S. Supreme Court, would view such illegal government actions against any disabled veterans. Compensatory and punitive damages to be based on case precedent in *Pacific Mutual Life Insurance Co. v. Haslip*, et al. (Damages should NOT come from the American "taxpayers" but directly from the IRS Defendant's bonds or relevant insurance required by all government employees which protects the People from this sort of action, or damages should come from IRS Defendant's personal assets, and WFB damages from its insurance or assets), or, damages based on...

4. Equivalent or superior compensatory and punitive law or case precedent this court deems right and just to assure that such unlawful, egregious, wanton, and unconscionable behavior by Defendants against Plaintiff, and all similarly situated veterans across America, is fully deterred, especially since the IRS Defendants and WFB had been previously NOTICED of this type of fraud, and should have known.

What will it take to actually deter the IRS or WFB from continuing to act illegally against veterans in America?

Respectfully submitted for justice and equity[13],

Date: 1-13-17

Jeffrey T. Maehr

924 E. Stollsteimer Rd
Pagosa Springs, Colo 81147
970-731-9724

[13] Equity: 1 Justice according to natural law or right; specifically: freedom from bias or favoritism. Webster's Dictionary.

Department Of Veterans Affairs
110 9th Avenue South
Nashville, TN 37203

Exhibit M

March 01, 2016

In Reply Refer To: 320/NCC/JDC
[redacted]
MAEHR J T

JEFFREY MAEHR
924 E STOLLSTEIMER
RD
PAGOSA SPRINGS CO 81147

To Whom It May Concern:

The official records of the Department of Veterans Affairs verify that Jeffrey Maehr receives $1,334.71 per month for a service-connected disability.

Do You Have Questions or Need Assistance?

If you have any questions, you may contact us by telephone, e-mail, or letter.

If you	Here is what to do.
Telephone	For Compensation, call us at 1-800-827-1000. If you use a Telecommunications Device for the Deaf (TDD), the number is 711. For Pension, call us at 1-877-294-6380.
Use the Internet	Send electronic inquiries through the Internet at https://iris.va.gov.
Write	Put your full name and VA file number on the letter. Please send all correspondence to the address below: Department Of Veteran Affairs Evidence Intake Center PO BOX 4444 Janesville, WI 53547-4444 Toll Free FAX: 1-844-822-5246 Local FAX: 608-373-6690

With sincere regard for the Veteran's service,

RO Director
VA Regional Office

To email us visit https://iris.va.gov

Wells Fargo Online®

Ex B 4

Account Activity

VA Disabil Benefits XXXXXX9401

Activity Summary

Current Posted Balance	$33.18
Pending Withdrawals/ Debits	$0.00
Pending Deposits/ Credits	$0.00
Available Balance	$33.18

Transactions

Show: for Last 90 Days

Date	Description	Deposits / Credits	Withdrawals / Debits
Pending Transactions	Note: Debit card transaction amounts may change		
No pending transactions meet your criteria above.			
Posted Transactions			
02/11/16	eDeposit in Branch/Store 02/11/16 03:33:39 PM 50 HARMAN PARK DR PAGOSA SPRINGS CO 5744	$122.95	
02/10/16	OVERDRAFT PROTECTION XFER FROM DEP ACT	$25.00	
02/01/16	VACP TREAS 310 XXVA BENEF 020116 XXXXX4743003600 REF*48*VA COMPENSATION *01/01/16-0	$1,334.71	X
01/25/16	PURCHASE RETURN AUTHORIZED ON 01/22 Experian *Credi 866-5827269 CA S616023599819508 CARD 4103	$21.95	
01/22/16	CARD FINAL CREDIT 10116165380	$347.63	
01/15/16	OVERDRAFT PROTECTION XFER FROM DEP ACT	$6.48	
01/15/16	PURCHASE RETURN AUTHORIZED ON 01/13 PAGOSA AUTO PARTS PAGOSA SPRING CO S626015544631273 CARD 4103	$9.61	
01/14/16	OVERDRAFT PROTECTION XFER FROM DEP ACT	$44.52	
12/31/15	VACP TREAS 310 XXVA BENEF 123115 XXXXX4743003600 REF*48*VA COMPENSATION *12/01/15-1	$1,334.71	X
12/01/15	VACP TREAS 310 XXVA BENEF 120115 XXXXX4743003600 REF*48*VA COMPENSATION *11/01/15-1	$1,334.71	X
Totals		$4,582.27	$0.00

Deposit products offered by Wells Fargo Bank, N.A. Member FDIC. Wells Fargo Bank, N.A. is a banking affiliate of Wells Fargo & Company.

Equal Housing Lender

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Exhibit. B-5

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: WELLS FARGO BANK NA
LEVY PROCESSING
MAC S3928-021
PO BOX 29779
PHOENIX, AZ 85038

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)

WELLS FARGO

Claims Assistance Center
P.O. Box 563966
Charlotte, NC 28256-3966

Exhibit B-2

01/22/16

001299 L2TDW122
JEFFREY MAEHR
924 E STOLLSTEIMER RD
PAGOSA SPRINGS, CO 81147-7305

Subject: Resolution of your claim
Claim #:10116165380

Dear JEFFREY:

We have completed our research of your inquiry, and credited $347.63 to your account ending in 9401. We also reversed any related fees and adjusted interest, as applicable. Please consider your claim closed.

If you have questions, or would like to take advantage of your right to request copies of available documents we relied upon in making our decision, please call us at 1-800-548-9554, Monday – Friday, 7:00 a.m. to 10:00 p.m., or Saturday, 8:00 a.m. to 8:00 p.m. Eastern Time. We can provide assistance in Spanish, if you prefer.

Thank you. We appreciate your business.

Sincerely,

David J. Wyatt
Senior Vice President
Claims Assistance Center

ns2/dat

L2TDW122 001299 022135108111 N WWN NNNNN NNNNNN 00000 CL2DW1TA 302631

Exh. B-3

Legal Order Processing D1111-01A
P.O. Box 1416
Charlotte, NC 28262

January 19, 2016

JEFFREY T MAEHR
924 E STOLLSTEIMER RD
PAGOSA SPRINGS CO 81147-7305

Subject: Required withdrawal from your account ending in 9401 DISABILITY ACCT
Wells Fargo case number: 4342216

Dear JEFFREY T MAEHR:

We want to let you know that on January 19, 2016, Wells Fargo was served with the legal order, in the amount of $309,216.82, which requires us by law to deduct money from your account. As a result, we withdrew $0.00 from your account on January 19, 2016 and charged a non-refundable processing fee of $125.00.

Account Number	Debit Amount	Bank Fee
XXXXXX9401	$0.00	$125.00

If you would like more information about the legal order, please contact:

IRS

Case No: [redacted]

If you have questions about your account, please call Wells Fargo Customer Service at (800) 869-3557, 24 hours a day, 7 days a week.

Thank you.

Sincerely,

Joe Medina

Operations Manager
Legal Order Processing

XMLG119 003187 0182 13528113 NNNNN NNNNN NNNNN N D00022 CXNL1YAA 008420

Exhibit P-1

Wells Fargo Bank
50 Harman Park Drive
Pagosa Springs, Colorado 81147

March 1, 2016

CONSTRUCTIVE NOTICE
NOTICE TO AGENT IS NOTICE TO PRINCIPAL
NOTICE TO PRINCIPAL IS NOTICE TO AGENT

To Whom it may concern,

I am writing regarding the (at least) two recent attempts by the IRS to Levy funds from my Veterans Disability Compensation account using a fraudulent Levy mechanism. WFB was NOTICED on this January, yet appears to be engaged in willful violation of the law.

Some funds were removed the first time, but there were no funds in the account the second time, so WFB had nothing to deliver to the IRS. However, I was charged $125 "bank fee" for responding to this illegal levy. This attempted release of funds makes WFB liable for all funds NOT PROPERLY SUBJECT TO LEVY, including the "service fee" which should not have been applied to a fraudulent Levy in the first place.

C.F.R. 26 (Code of Federal Regulations) 301.6332-1(c) which states in part:

> "... Any person who mistakenly surrenders to the United States property or rights to property <u>not properly subject to levy</u> is not relieved from liability to a third party who owns the property..." (Emphasis added).

My Veterans Disability check is automatically deposited into my account. This money is NOT lawfully subject to any form of taking by ANY agency or party.

The Veterans Disability Act of 2010 is a Federal law which exempts VA disability from withholding of any sort. Actually, existing code USC, Title 38, §5301 already protected VA disability from withholding, but this provision was re-iterated and included in the newer legislation of 2010.

Also, 26 U.S. Code § 6334 - Property exempt from levy
(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,,[1] 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.

My disability is service-connected, (See VA Card copy attached). I am requesting that the $125 be returned to my account, and that no further compliance with the IRS' fraudulent levy

Exh. P-2

action be considered based on the laws sited herein.

In addition, no due process of law has occurred regarding this Levy action, with no court judgement or Distraint. If WFB continues in this vein, I will be forced to add WFB to a suit already recently filed in Federal District Court against the IRS and other entities.

_____

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

I declare under penalty of perjury that the foregoing 18 page document and Exhibits to the Federal District Court of Colorado titled **"AMENDED COMPLAINT PURSUANT TO COURT OF APPEALS REVERSE AND REMAND, AND ORDER FOR AMENDED COMPLAINT"** was presented before me by Jeffrey T. Maehr, known to me to be the person stated, and acknowledged this document, showing Certified Mail #7014-3490-0002-3558-4643, mailed by U.S. Postal Service, on this 13th day of January, 2017.

Cynthia M. Havens
Notary Printed Name

Notary Signature

CYNTHIA HAVENS
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID 20164029012
MY COMMISSION EXPIRES AUGUST 2, 2020

SEAL

CERTIFICATE OF SERVICE

I, Jeffrey T. Maehr, do herein certify that I have sent a true and complete copy of this Amended Complaint to the following parties on January 13th, 2017;

1. Julie Ciamporcero Avetta, Appellate section, P.O. Box 502,N.W., Washington D.C. 20044

2. Wells Fargo Bank, NA, P.O. Box 29728, Phoenix, AZ 85038-9728

Jeffrey T. Maehr

Jeffrey Maehr
924 E. Stollsteimer Rd.
Pagosa Spgs, CO 81147

7014 3490 0002 3558 4643

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Page 2 of USDC Filed 01/16/17 MJW 1:16-cv-

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