IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLORADO

FILED
UNITED STATES DISTRICT COURT
DENVER, COLORADO
APR 25 2016
JEFFREY P. COLWELL
CLERK

Jeffrey T. Maehr,
Plaintiff,

v.

John Koskinen, CIR, et al,
Defendant(s).

Case# 1:16-cv-00512-GPG

AMENDED LEGAL BRIEF IN SUPPORT OF MOTION TO SHOW CAUSE

Plaintiff comes before this honorable Court with this amended legal Brief in Support of claims against all Defendants. Plaintiff would like the court to strongly consider the almost 103 year history of the main issue. The facts and truth of many aspects of this have been obfuscated behind a "word-smithing" convoluted maze of smoke and mirrors and rabbit trails, all part of a house of cards leading away from the simple original intent of law and of Congress, and of the Supreme Court.

Plaintiff would like this to be a simpler story to unwind and expose the real truth, but the depth of the fraud, hearsay and presumption, and yes, misunderstanding, defies such. Plaintiff herein details the evidence in fact and of record that has now been exposed over the last several decades due to the advent of the personal computer and Internet. What would have taken many months or even years to manually research, came down to months, and the evidence is readily available and now collected by experts and others across these 50 states.

Plaintiff prays that this may be the Federal Court for the District of Colorado's "Legacy" of restoring what was a normal part of freedom and liberty in these united States as originally intended for the People by our Founding Generation and Congress.

FACTS OF THE CASE

1. Plaintiff Jeffrey T. Maehr, Pro Se[1], almost 63 years of age and a disabled Navy Veteran for 44 years, not gainfully employed since 2005, has been injured[2], and had his rights trampled by unlawful taking (or assisting the taking, or disregarding lawful conflict challenges) of his entire living via void Notices of Levy, and absent due process[3], and absent proof of liability for alleged tax assessment.

2. This recent attacking includes the taking of ALL Plaintiff's Social Security

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[1] "As the Court unanimously held in *Haines v. Kerner*, 404 U.S. 519 (1972), a pro se complaint, 'however inartfully pleaded,' must be held to 'less stringent standards than formal pleadings drafted by lawyers' and can only be dismissed for failure to state a claim if it appears 'beyond doubt that the plaintiff can prove no set of facts in support of his claim which would entitle him to relief.' Id., at 520 521, quoting *Conley v. Gibson*, 355 U.S. 41,45 46 (1957)." *Estelle, Corrections Director, et al. v. Gample* 29 U.S. 97, 97 S. Ct. 285, 50 L. Ed. 2d 251.

[2] 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).
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> 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 USC § 202(b)(6) (FCC); 15 U.S.C. § 77i(a) (SEC); 16 U.S.C. § 825a(b) (FPC).

[3] *Fuentes v. Shevin, Attorney General of Florida, et al,* and *Ray Lien Construction, Inc. v. Jack M. Wainwrite* condemn involuntary administrative wage and bank account garnishments without a judgment from a court of competent jurisdiction. There are essentials to any case or controversy, whether administrative or judicial, arising under the Constitution and laws of the United States (Article III § 2, U.S. Constitution, "arising under" clause). See *Federal Maritime Commission v. South Carolina Ports Authority*, 535 U.S. (2002), decided March 28, 2002, and decisions cited therein. The following elements are indispensable:

When challenged, standing, venue and all elements of subject matter jurisdiction, including compliance with substantive and procedural due process requirements, must be established in record; **2.** Facts of the case must be established in record; **3.** Unless stipulated by agreement, facts must be verified by competent witnesses via testimony (affidavit, deposition or direct oral examination); **4.** The law of the case must affirmatively appear in record, which in the instance of a tax controversy necessarily includes taxing and liability statutes with attending regulations (See *United States of America v. Menk*, 260 F. Supp. 784 at 787 and *United States of America v. Community TV, Inc.*, 327 F.2d 79 (10th Cir., 1964)); 5. The advocate of a position must prove application of law to stipulated or otherwise provable facts; and 6. The trial court or decision-maker, whether administrative or judicial, **must render a written decision that includes findings of fact and conclusions of law**. The exception to this requirement is the decision of juries in common law courts. (Emphasis added).

Retirement funds, outside of law despite the filing of this complaint prior to this taking), and the twice attempted taking of ALL of his Veterans Disability Compensation (which is exempt from withholding or levy of any sort, with ongoing attempts expected), all apart from due process of law. In *Sniadach v. Family Finance Corp.*, (1969), the U.S. Supreme Court overturned similar actions apart from due process of law and lawful judgement. Defendants have willfully and wantonly violated Plaintiff's due process rights, which shocks the conscience[4], in this garnishment

3. Defendants Koskinen/Agents have consistently failed to provide proof of debt, or to respond to lawful Supreme Court cases (See footnote # 24 below) Plaintiff has provided and relied upon[5], and multiple constitutional and IR Code conflicts, of its hearsay and presumptions which is no kind of evidence (See Exhibit H) about Plaintiff's liability for alleged tax debt without any evidence of record, and only fraudulent documents and testimony. These issues have never been properly adjudicated in any court in America.

4. Plaintiff wants to make it clear once again that he is NOT contesting the government's right to tax lawful "income", and that this is NOT a "tax protest" issue. However, that right to tax must be under the Constitution (direct and indirect as upheld by the U.S. Supreme and other courts- See Footnote 16 & 26 below), and under non-conflicting Statutory bounds as provided. This IS a constitutional, due process, and tax "honesty" issue, and needs to be addressed as such, and Plaintiff refutes the form, method and type of tax liability he is being assessed for, and the clear unlawful methods for taking his assets, creating a liability for such unlawful taking[6]. There must be proof that Plaintiff is both "**subject to and liable for**" alleged taxes, which is NOT of record.

5. Plaintiff moves the court to take judicial notice[7] of all the following facts and cases in evidence proving that Plaintiff's life and constitutional liberties and

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[4] The U.S. Supreme Court established the "shock-the-conscience test" in *Rochin v. California*, 342 U.S. 165, 72 S. Ct. 205, 96 L. Ed. 183 (1952), based on the prohibitions against depriving any person of "life, liberty, or property without due process of law.

[5] No one should be punished unnecessarily for relying upon the decisions of the U.S. Supreme Court. *U.S. v. Mason*, 412 U.S. 391, 399-400 (1973)

[6] 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 **not properly subject to levy** is not relieved from liability to a third party who owns the property..." (Emphasis added).

[7] **JUDICIAL COGNIZANCE.** Judicial notice, or knowledge upon which a judge is bound to act without having it proved in evidence. [Black's Law Dictionary, 5th Edition, page 760.]

freedoms are being invaded([8]), and herein provides the following facts of record.

6. Defendants Koskinen/agents are in NO way under any immediate or damaging threat, or loss of vital government interests, (other than continued unconstitutional and unlawful taking), but Plaintiff IS in immediate danger of complete loss of functionality, and irreparable damages to himself and family, since ALL his assets are being unlawfully attacked which is what it takes to pay monthly bills just to survive.

SUPPORTING FACTS FOR 1st, and 4th CLAIMS FOR RELIEF

7. Defendants agents Vencato and Murphy, under the authority of Koskinen, and in what appears to be a vindictive and malicious move against Plaintiff for his clear challenges of conflicts in said Defendant's presumptions of being "**subject to and liable for**" alleged taxes being assessed, and his defense against unconstitutional and illegal administrative and/or other actions by same, have filed multiple Notices of Levy([9]) several times, over several years, to all his private and business contacts, (See Exhibits G1-8, - others available), in complete disregard for their own IR Code laws (See Exhibits D 1-8) for the filing of any lawful Levy, as well as other laws.

8. Alleged lawful Notices of Levy have fraudulently not disclosed relevant sections of IRC 6331 - Levy and distraint, Section A, which is the authority to Levy directly, but is NOT disclosed to banks and others, (See Exhibit D, P.4, #3 & D8). Levies have also shown a frivolous yet significant alteration in amounts allegedly owed with no validation or proof of debt to substantiate the actions.

9. The Defendants Koskinen/agents want this court to ignore the history of Levy and Lien actions. Certainly the IRS cannot be allowed to benefit from its own wrongdoing because its "administrative practice" has been to mislead courts and ignore the legislative history expressing intent to retain the existing distraint procedures which required warrants, not to mention valid proof of alleged debt. "A

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[8] **INVASION**. (Blacks 4th) An encroachment upon the rights of another; the incursion of an army for conquest or plunder. See *Etna Ins. Co. v. Boon*, 95 U.S. 129, 24 L.Ed. 395. "Invade" = aggress, arrogate, assail, assault, attack, break in, encroach, enter hostilely, impinge, infringe, intrude, obtrude, overrun, overtake, penetrate, raid, run over, trespass, usurp, violate.

[9] Plaintiff does NOT argue alleged "amount" of alleged Levies in any foundational argument, as the entire allege debt in toto is invalid and under dispute, and NO amount is accepted, and the entire action challenged, but includes such argument if the actual evidence is being ignored, to show the egregious unlawful actions of defendants under their own laws. The Notice of Levy document issues simply reveals more of the ongoing fraudulent, frivolous and erroneous actions themselves, as well as the frivolous figures which have been manufactured out of thin air to obviously try to intimidate Plaintiff and deceive the court, but which has no lawful bearing on any evidence of record for creating any such forms and figures against Plaintiff under IR Code or constitutional or case law.

recent (1997-JTM) GAO (Government Accountability Office) report([10]) indicated that the GAO was unable to determine whether the IRS was routinely using lawful enforcement practices or not." Now we know the IRS, and agents, are not.

10. We also cannot assume that Congress would eliminate its regard for the due process rights of individuals just because some would suggest it is easier or simpler for the IRS to collect taxes that way. Such construction presumes that the Congress had the authority to override the 5th Amendment without the Amendment process, allowing for Congress to grant authority to the IRS to violate the Constitutional Amendment. Congress had no such authority and made no such attempt. The requirements of the Internal Revenue Code does not and cannot exceed the restrictions placed on the government by the Constitution absent an amendment to that Constitution. To participate in that violation of the Constitution places the Defendants at odds with the mandate to obey the laws of this country.

11. Plaintiff has challenged clear conflicts in IR Code through standing U.S. Supreme Court cases and other evidence regarding his personal liability, and Defendants Koskinen/agents hearsay, presumptions and fiction of law([11]), about his alleged "income" tax liability([12]), through 12 courts([13]) to date, (now 13) with hundreds of pages of documents, but with no answers forthcoming regarding the specific point by point conflict challenges, and contrary to the IRS Mission

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[10] "...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.

[11] **FICTION OF LAW**. 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.

[12] As compared to liability clearly defined in Section 5001 - Alcohol; Section 5703 - Tobacco; Section 5801, 5811 and 5821 - Firearms. "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". *Boathe v. Terry*, 713 F.2d 1405, at 1414 (1983).

[13] All 12 court cases were in regard to third party summons Plaintiff was challenging under IRS standing and jurisdictional authority to be acting against Plaintiff in his personal, private capacity. All conflict challenges went unanswered and Defendants Koskinen/agents are in default. (All court case numbers available if needed).

Statement([14]) and Taxpayer Bill of Rights (See Exhibits E1-E3), and alleged standards for responding to such relevant questions and issues.

12. Plaintiff has simply wanted clear proof of the alleged tax debt and other answers to clear conflicts which counter Constitutional issues, Supreme Court case precedent, Congressional testimony, the IR Code itself and other laws, as to Plaintiff's personal liability as claimed, and he has only received mere hearsay, presumption and frivolous([15]) responses, and with a few cited court cases (which cannot rise to the level of the U.S. Supreme Court([16])), but which claimed other's similar conflict challenges were "frivolous". However, the cited courts did not have the actual subject matter and direct evidence in the record for any validity or support for such a finding, and said court findings are NOT relevant to this instant case. (See footnote 16, #3). These specific conflict challenges have been met with only silence([17]), and which silence can only be a form of fraud , including the deliberate

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[14] "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." (IRS Mission Statement - Exhibits E 1-3).

[15] **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, and is presumably interposed for mere purposes of delay or to embarrass the plaintiff. *Ervin v. Lowery*, 64 N. C. 321; *Strong v. Sproul*, 53 N. Y. 499; *Gray v. Gidiere*, 4 Strob. (S. C.) 442; *Peacock v. Williams*, 110 Fed. 910. *Liebowitz v. Aimexco Inc.*, Colo.App., 701 P.2d 140, 142." Black's Law Dictionary, 6th Edition. A frivolous demurrer has been defined to lie in one which is so clearly untenable, or its insufficiency so manifest upon a bare inspection of the pleadings, that its character may be determined without argument or research." *Cottrill v. Cramer*, 40 Wis. 558.

The question that needs to be addressed is exactly who has the "frivolous" responses in these and past court proceedings, and who has the actual evidence in fact that is being ignore?

[16] *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.
3. Decisions made by lower courts, such as Tax Court, District Courts, or Claims Court, are binding on the (IR) Service **only for the particular taxpayer and the years litigated**... (Emphasis added).

[17] Something the IRS was previously chastised about by the U.S. Supreme Court but has completely ignored - "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**." *U.S. v. Tweel*, 550 F.2d 297, 299. See also *U.S. v. Prudden*, 424 F.2d 1021, 1032; *Carmine v. Bowen*, 64 A. 932. (Emphasis added). **It IS, obviously, "routine"**.

concealment of material information in a setting of fiduciary obligation[18].

13. Defendants Koskinen/agents have only continued harassment, and evasion of duty to respond to valid questions in a collusive effort by known and unknown (John and Jane Does) agents, proving an ongoing pattern of criminal actions against Plaintiff despite repeated lawful and constructive NOTICE. (All documents, sent certified mail over the years, are available if necessary).

14. Defendants Koskinen/agents are forcing Plaintiff into a legal category titled "taxpayer" (in contrast to being a "nontaxpayer"[19]), with assessed liability where no mechanism of law or activity supports such against Plaintiff with any evidence in fact of record, and despite ample evidence from Plaintiff to the contrary.

15. Defendants Koskinen/agents have also made unlawful determinations of Plaintiff in disregard for his American National/nonresident alien status as described in the IR Code itself[20], and NOT having "income" coming from sources "within" the United States for "income" tax purposes, nor being employed BY the United States government, among other defects in their presumptions.

16. Defendants Koskinen/agents are seemingly claiming that Plaintiff must pay something not established by any mechanism of law regarding his situation, forcing him into a form of Peonage[21] without lawful authority, and a violation of the 13th Amendment against slavery.

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[18] "'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. . . .' *McNally v. United States*, 483 U.S. 350, 371 (1987), quoting Judge Posner in *United States v. Holzer*, 816 F.2d 304 (1987).

[19] "The revenue laws are a code or system in regulation of tax assessment and collection. They 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. With them Congress does not assume to deal, and they are neither of the subject nor of the object of the revenue laws. . .."; *Long v. Rasmussen*, 281 F. 236 (1922). ". . . [P]ersons who are not taxpayers are not within the system and can not benefit by following the procedures prescribed for taxpayers . . ." *Economy Plumbing & Heating v. U.S.*, 470 F2d. 585 (1972).

[20] I.R. Code "nonresident" status is thoroughly substantiated in winning brief in *"Knox v U.S.*, Case No. SA-89-CA-1308 - United States District Court for the Western District of Texas" (Consolidated with SA-89-CA-0761) which Plaintiff customized to his personal status and NOTICED to Defendant Koskinen/agents, and which proves word smithing and other fraud, at its best, and over many decades, yet no response. (Document available).

[21] "A condition of enforced servitude by which a person is restrained of his or her liberty and compelled to labor in payment of some debt or obligation."

17. Plaintiff was never given his lawful right to a hearing with Koskinen/agents, despite repeated demands over the last 13 years. (See supporting facts in Third claim for relief below). The IRS even previously agreed to public hearings requested by third parties, at least twice[22], on some of these issues only to renege and fail to answer where unknown IRS agents said they would and could, lending further prima facie evidence that Defendants Koskinen/agents CANNOT and WILL NOT provide lawful, constitutional answers to said conflict challenges in the record.

18. Defendants Koskinen/agents have NEVER brought criminal charges against Plaintiff despite claims of illegal actions regarding this alleged and assessed liability, which is prima facie evidence that there ARE no factual criminal violations by Plaintiff that Defendants Koskinen/agents could possibly prove against all evidence of record. The Defendants Koskinen/agents are ONLY acting under administrative rules and color of law[23] in violation of Plaintiff's due process rights, and Plaintiff is in NO violation of any known laws. Defendants Koskinen/agents do NOT want this incriminating and lawful evidence against them before any Judge, let alone a Jury of his peers.

19. Defendants Koskinen/agents depend solely on hearsay and presumptive color of law beliefs by all banks and other institutions to act apart from lawful channels with no proof of validity or lawful authority to be an accomplice to such taking, such as what Defendants Wells Fargo Bank and Colvin/SSA have done. "Because we say so" is NOT any form of law or proof and is just tyranny.

20. Defendants Koskinen/agents have disregarded ample evidence regarding the confusion regarding alleged liability for "income" taxes, and for "creating" an "income" tax liability where none exists for Plaintiff, and have wantonly, willfully, maliciously and lawlessly misapplied the Constitution, Statutes, IR Administrative

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[22] Bob Schulz of "We the People" organization (http://givemeliberty.org) was active in these unanswered redress of grievance challenges to the IRS in 1995 and later, and which was later answered by the then IRS director with, "We are answering... with enforcement". (Documents and video exchanges available)

[23] 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;

> "...it's a federal crime for anyone acting under "color of law" to willfully deprive or conspire to deprive a person of a right protected by the Constitution or U.S. law. 'Color of law' simply means the person is using authority given to him or her by a local, state, or federal government agency. The FBI is the lead federal agency for investigating color of law violations, which include acts carried out by government officials operating both within and beyond the limits of their lawful authority."
> https://www.fbi.gov/about-us/investigate/civilrights/color_of_law

Code, and U.S. Supreme Court original case rulings([24]) on the nature of

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[24]These cases below are among many other un-cited cases which certainly call into question the Defendants Koskinen/agents actions and presumptions regarding liability on alleged "excisable income" of Plaintiff as being all his assets, wages or other compensation, (including all business assets) and which Defendants Koskinen/agents have consistently refused to clarify or acknowledge in Plaintiff's case, despite these clear cases in hand which raise legitimate constitutional and lawful questions;

✦*Helvering v. Edison Bros. Stores,* 133 F2d 575. (1943); "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."

✦*Doyle v. Mitchell Brother, Co.,* 247 US 179 (1918); "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'..."

✦*Edwards v. Keith,* 231 F. 110 (2nd Cir. 1916); "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." Webster's Dictionary defines "derived" as: "to obtain from a parent substance." The property or compensation would be the parent substance (principal) and the "gain or profit or income" would be a separate "derivative" obtained from the parent substance (wage or compensation). "From" means "to show removal or separation."

✦*Southern Pacific v. Lowe,* U.S. 247 F. 330. (1918); "... [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.' "

✦*U.S. v. Balard,* 535, 575 F. 2D 400 (1976); (see also *Oliver v. Halstead,* 196 VA 992; 86 S.E. Rep. 2D 858); "The general term 'income' is not defined in the Internal Revenue Code . . . 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 . . .";

✦*Lucas v. Earl,* 281 U.S. 111 (1930); "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 one that 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 an entirety and not be returned by the individual performing the services... **It is 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.** Since it is not the salary, the wage or the compensation that is to be included, but only the gain, profit or income that may be derived therefrom, it would seem plain that salaries, wages or compensation for personal services are not to be taxed as an entirety... Since, also, it is gain, profit or income to the individual that is to be taxed, it would seem plain that it is only the amount of such salaries, wages or compensation as is **gain, profit or income** to the individual..." (Emphasis added).

Plaintiff's finances, and they appear to be in collusion to unlawfully seize Plaintiff's

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✦"Treasury Department's Division of Tax Research publication, 'Collection at Source of the Individual Normal Income Tax,' 1941." For 1936, **taxable income** tax returns filed represented only 3.9% of the population... likewise, only a small proportion of the population of the United States is covered by the income tax."

(Are we to believe that there were so few Americans working for a living in 1939 and only 3.9% were involved with wages as part of their work? If wages were NOT defined as "income" (*U.S. v Ballard, supra*) THEN, how can Defendant's Koskinen/agents claim it is today?)

✦26 U.S.C.A.499 '54, Sec. 61(a). "Under the Internal Revenue Act of 1954 if there is no gain, there is no income."

✦U.S.C.A. Const. Am 501 16. "There must be gain before there is 'income' within the 16th Amendment."

✦ "The true function of the words 'gains and profits' is to limit the meaning of the word 'income' and to show its use only in the sense of receipts which constituted an accretion to capital. So the function of the word 'income 'should be to limit the meaning of the words 'gains' and 'profits.'" *Southern Pacific v. Lowe.* Federal Reporter Vol. 238 pg. 850. See also, *Walsh v. Brewster. Conn.* 1921, 41 S.Ct. 392, 255 U.S. 536, 65 L.Ed. 762..

✦"I assume that every lawyer will agree with me that we can not legislatively interpret meaning of the word "income." That is a purely judicial matter... 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... [as gains and profits-JTM]. 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... Obviously the people of this country did not intend to give to Congress the power to levy a direct tax upon all the property of this country without apportionment." 1913 Congressional Record, pg. 3843, 3844 Senator Albert B. Cummins.

✦"Simply put, pay from a job is a 'wage,' and wages are not taxable. Congress has taxed INCOME, not compensation (wages and salaries)." - *Conner v. U.S.* 303 F Supp. 1187 (1969).

✦"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." Gov. A.E. Wilson on the Income Tax (16th) Amendment, N.Y. Times, Part 5, Page 13, February 26, 1911.

✦"Sec. 30 Judicial Definitions of income. By the rule of construction, noscitur a sociis, however, the words in this statute must be construed in connection with those to which it is joined, namely, gains and profits; and it is evidently the intention, as a general rule, to tax only the profit of the taxpayer, not his whole revenue." Roger Foster, A treatise on the Federal Income Tax Under the 556 Act of 1913, 142.

✦ More longstanding decided cases have also made the distinction between wages and income. See *Peoples Life Ins. Co. v. United States*, 179 Ct. Cl. 318, 332, 373 F.2d 924, 932 (1967); *Humble Pipe Line Co. v. United States*, 194 Ct. Cl. 944, 950, 442 F.2d 1353, 1356 (1971); *Humble Oil & Refining Co. v. United States*, 194 Ct. Cl. 920, 442 F.2d 1362 (1971); *Stubbs, Overbeck & Associates v. United States*, 445 F.2d 1142 (CA5 1971); *Royster Co. v. United States*, 479 F.2d, at 390; *Acacia Mutual Life Ins. Co. v. United States*, 272 F. Supp. 188 (Md. 1967).

property and are in violation of clear RICO([25]) laws. Complete Amicus and other briefs on this topic of lawful "income" with many more case cites and Congressional testimony on the original subject is available. Plaintiff has repeatedly requested clarification and lawful definition for the word "income" from Defendant's Koskinen /agents, but with no response. (See example, Exhibit J).

21. To further complicate matters, prior to the 16th Amendment, the Supreme Court found that direct taxation of wages was unconstitutional and that it was to be an excise tax([26]) on the conduct of business in a corporate capacity, and other Privilege([27]), and not on any right([28]) to work. The Defendant's Koskinen/agents

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[25] 18 U.S. Code Ch. 96 - Racketeer Influenced and Corrupt Organizations § 1961 - (1) § 1962.

[26] "The Sixteenth Amendment to the Constitution has not enlarged the taxing power of Congress or affected the prohibition against its burdening exports. (11) This is brought out clearly by this court in *Brushaber v. Union Pacific Railroad Co.,* 240 U.S. 1, and *Stanton v. Baltic Mining Co.,* 240 U.S. 103. In the former case it was pointed out that the all-embracing power of taxation conferred upon Congress by the Constitution included two great classes, one indirect taxes or excises, and the other direct taxes, and that of apportionment with regard to direct taxes. It was held that the income tax in its nature is an excise; that is, it is a tax upon a person measured by his income . . . It was further held that the effect of the Sixteenth Amendment was not to change the nature of this tax or to take it out of the class of excises to which it belonged, but merely to make it impossible by any sort of reasoning thereafter to treat it as a direct tax because of the sources from which the income was derived." ([14-15]; *Peck & Co. v. Lowe,* 247 U.S. 165 (1917). Brief for the Appellant at 11, 14-15; See also *Stratton's Independence, LTD. v. Howbert,* 231 US 399, 414 (1913)." "... 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." *Evans vs. Gore,* 253 US 245, 263 (1920).

[27] "The requirement to pay [excise] taxes involves the exercise of privilege." *Flint v. Stone Tracey Company,* 220 U.S. 107, 108 (1911). "The legislature has no power to declare as a privilege and tax for revenue purposes, occupations that are of common right" *Sims vs. Ahrens,* 167 Ark. 557; 271 S.W. 720, 730, 733 (1925).

[28] "It could hardly be denied that a tax laid specifically on the exercise of those freedoms would be unconstitutional... A state [or federal government] may not impose a charge for the enjoyment of a right granted by the federal Constitution." *Murdock v Pennsylvania,* 319 US 105, at 113; 480, 487; 63 S Ct at 875; 87 L Ed at 1298 (1943); *The Antelope,* 23 U.S. 66, 120. "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." *Sims v. Ahrens,* 271 SW 720 (Ark. 1925).

"Among these unalienable rights, as proclaimed in the Declaration of Independence, is the right of men to pursue their happiness, by which is meant, the right to pursue any lawful business or vocation, in any manner not inconsistent with the equal rights of others, which may increase their prosperity or develop their faculties, so as to give them their highest enjoyment... 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 ...to hinder his employing..,

claim the authority to directly tax Plaintiff's property in the way of "wages, salary or compensation for services" (or take ANY money in ANY account of his regardless of its nature) stems directly and only from the 16th Amendment, but this has been refuted by the U.S. Supreme Court. Plaintiff has repeatedly requested where, then, does the authority to directly tax Plaintiff's wages, etc., as "income" come from if not the 16th Amendment? This, too, has only been met with more silence. If the 16th Amendment conferred "no new power of taxation", what then authorizes the IRS to directly assess Plaintiff's wages or ANY of his assets that is NOT lawfully proven "income?"

22. "Gains, profit and income" (taxed as excise([29])) may be "derived from" capital, or other property like labor, but "wages, salary or compensation for services" are, of themselves, NOT lawful "income" "derived" from anything. This is an equal exchange, with NO "material difference" in the exchange triggering the "realization (gain or profit) requirement" of 1001(a). The concepts of "material difference" and "realization" are thoroughly discussed in *Cottage Savings Assn. v Commissioner*([30]).

23. What the *Brushaber, infra* court is saying is that any "income" tax, which has been structured as an excise tax, (which it is) but is enforced in such a way as to effectively convert the tax to a direct tax, (on wages) would cause the court to declare it unconstitutional (as it previously has) due to lack of apportionment. What type of enforcement might effectively convert an excise tax to a direct tax? Once the demand for the tax is unavoidable, and Plaintiff can no longer avoid or minimize the demand, (which is his lawful right,([31])) and/or the collection of the tax,

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in what manner he thinks proper, without injury to his neighbor, is a plain violation of the most sacred property." *Butchers' Union Co. V. Crescent City*, CO., 111 U.S. 746, 757 (1883); 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." *Slaughter - House Cases*, 83 U.S. 36, at 127 (1873).

[29] See *Brushaber v. Union Pacific RR Co.*, 240 US 1 (1916); Also, "When a court refers to an income tax as being in the nature of an excise, it is merely stating that the tax is not on the property itself, but rather it is **a fee for the privilege of receiving gain from the property**. The tax is based upon the amount of the gain, not the value of the property." C.R.S. Report Congress 92, 303A (1992) by John R. Lackey, Legislative attorney with the library of Congress. (Emphasis added).

[30] Material difference - *See Cottage Savings Assn V. Commissioner of Internal Revenue, 499 U.S. 554 (1991).* My labor or service is my personal property and is equal in value to the payment (or other compensation) received, thus no "gain or profit" has been realized by Plaintiff, or proven by Defendants Koskinen/agents.

[31] "The legal right of an individual to decrease the amount of what would otherwise be his taxes or altogether avoid them, by means which the law permits, cannot be doubted." *Gregory v. Helvering* 293 U.S. 465 (1935)See also *United States v. Isham*, 17 Wall. 496, 84 U. S. 506; *Superior Oil Co. v. Mississippi*, 280 U. S. 390, 280 U. S. 395-396; *Jones v. Helvering*, 63 App.D.C. 204, 71 F.2d 214, 217.

even when he has not engaged in any taxable excise activity producing any "income" (gain or profit), that is when the Executive Branch's enforcement of the tax has converted the tax, in substance, from an excise into a direct tax, which is unconstitutional.

24. If "gains, profit and income" are synonymous with "wages, salary or compensation for services"... i.e., "income" equals "wages", then how does Plaintiff "derive" any "income" FROM "wages"([32]) which is allegedly the same thing? The ONLY possible way "income" can be "derived" from Plaintiff's "wages" is if Plaintiff takes what may be left of his wages (principal minus all costs to produce labor), and invests it or in some other way creates a "gain or profit" FROM the wages, such as interest or other "gain/profit/increase." There can be no other reasonable way to "derive" "income" from wages, salary or compensation for service, otherwise, Defendant's Koskinen/agents are claiming that "all" wages of Plaintiff are pure "profit" and "gain", and there are ZERO costs related to the ability to provide labor to make a living. The costs to be able to work are clearly established for businesses, so to claim there are no "costs" related to providing labor (in a personal, private business agreement) is unreasonable and court cases cited, and other counter evidence clearly establishes this.([33])

25. Defendants Koskinen/agents also, at least twice, attacked his very limited part time business account finances,([34]) in their entirety([35]), (Evidence available in PayPal records not accessible to Plaintiff) which mostly includes all customer's payments for products not yet paid to vendors, or delivered by vendors, and other costs incurred, thereby damaging Plaintiff's business and reputation, raising the

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[32] "Gross income includes gains, profits, and income **derived from** salaries, wages, or compensation for personal service..." Section 22 GROSS INCOME: 79 (a); "Gross income and not 'gross receipts' is the foundation of income tax liability... 'gross income' means the total sales, less the cost of goods sold, plus any income (derived-JTM) from investments and from incidental or outside operations or sources." *U.S. v. BALLARD*, 535 F2d 400 (1976).

[33] "In principle, there can be no difference between the case of selling labor and the case of selling goods." *Adkins v. Children's Hospital*, 261 U.S. at 558; The sale of one's labor constitutes selling personal property. The IR Code specifically provides that only the amount received in EXCESS of the fair market value of personal property upon its sale constitutes "gain." 26 U.S.C. Sections 1001, et seq.

[34] Approximately 5 hours a week, with rarely any personal compensation after vendor product bills and expenses are paid. Plaintiff is a disabled Doctor merely trying to help others since he can no longer practice his profession since 1994 due to his Navy service injury.

[35] 26 U.S. Code § 6334 - Property exempt from levy; (9) Minimum exemption for wages, salary, and other income. Any amount payable to or received by an individual as wages or salary for personal services, or as income derived from other sources, during any period, to the extent that the total of such amounts payable to or received by him during such period does not exceed the applicable exempt amount determined under subsection (d).

issue of tortious interference and other crimes by Defendants Koskinen/agents.

26. Defendant's Koskinen/agents also seem to claim that ALL assets in "any" account are ALL "profit" as they sit, and is taxable "income" and can be confiscated or assessed, despite all business-related costs, and thus, have also assessed as "income" that which certainly is NOT "income" by anyone's definition. Even if "wages" were lawful income (which they are not), these funds in a business account cannot be lawfully made to be business "income" and made to be something that actually belongs to Plaintiff personally apart from his business, as is erroneously claimed. This is simply more proof of ongoing fraud in evidence against Plaintiff under other guises.

27. It has also been discovered that U.S. Treasury Order 150-02 and 150-06 (See Exhibits N 1-2) shows that the "Organization and Functions of the Internal Revenue Service" and "Designation of the Internal Revenue Service" have both been previously "cancelled". In addition, Defendant's IRS/Koskinen DENY the IRS is "an agency of the United States Government", (See "*Diversified Metal Products v T-Bow Company Trust, Internal Revenue Service, and Steve Morgan*" 93-405-E-EJL, Federal District Court, Idaho), AND, Congress denies that "an organization with the actual name Internal Revenue Service was established by law", so what entity([36]), exactly, is acting against Plaintiff, and under what lawful capacity or authority? (See also Attachment S).

28. No statutory or other laws can deprive Plaintiff of his 5th Amendment right to due process of law,([37]) but plaintiff has certainly been deprived repeatedly over 13 years, despite ongoing attempts to secure this right to be heard and to defend. All Defendants have deprived Plaintiff of this right, and Defendant IRS/agent's actions under alleged statutes and laws are nothing more than Bills of Attainder([38]) against

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[36] Chapter 3, Title 31 of the United States Code, one finds that IRS and the Bureau of Alcohol, Tobacco and Firearms are not listed as agencies of the United States Department of the Treasury. The fact that Congress never created a "*Bureau of Internal Revenue*" is confirmed by publication in the Federal Register at 36 F.R. 849-890 [C.B. 1971 - 1,698], 36 F.R. 11946 [C.B. 1971 - 2,577], and 37 F.R. 489-490.

[37] 5th Amendment; "No person shall be...deprived of life, liberty, or property, without due process of law.."

"The right of the people to be secure in their persons, houses, papers, and effects, against **unreasonable** searches and **seizures**, shall not be violated, and no Warrants shall issue, but upon probable cause, supported by Oath or affirmation, and particularly describing the place to be searched, and the persons or things to be seized. United States Constitution, Bill of Rights, Article IV. (Emphasis added.)

[38] Bills of attainder are expressly banned by Article I, section 9, of the United States Constitution (1787) as well as by the constitutions of all 50 US states. (See also *Cummings v. Missouri*, 4 Wall. 277, 323, where the Court said, "A bill of attainder is a legislative act which inflicts punishment without a judicial trial. If the punishment be

Plaintiff, and are unconstitutional. Plaintiff cannot be subject to unconstitutional statutes([39]) or administrative rules or Codes which violate clear constitutional and court protections which the courts must uphold([40]), yet Plaintiff has been subject to

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less than death, the act is termed a bill of pains and penalties. Within the meaning of the Constitution, bills of attainder include bills of pains and penalties." (See also *Duncan v. Kahanamoku, Sheriff*, infra, footnote #39, 3rd Paragraph)

[39] When an act of the legislature is repugnant or contrary to the constitution, it is, ipso facto, void. 2 Pet. R. 522; 12 Wheat. 270; 3 Dall. 286; 4 Dall. 18. "The general rule is that an unconstitutional statute, though having the form and name of law, is in reality no law, but is wholly void and ineffective for any purpose, since its unconstitutionality dates from the time of its enactment... In legal contemplation, it is as inoperative as if it had never been passed... Since an unconstitutional law is void, the general principles follow that it imposes no duties, confers no right, creates no office, bestows no power or authority on anyone, affords no protection and justifies no acts performed under it... A void act cannot be legally consistent with a valid one. An unconstitutional law cannot operate to super cede any existing law. Indeed insofar as a statute runs counter to the fundamental law of the land, it is superseded thereby. No one is bound to obey an unconstitutional law and no courts are bound to enforce it." *Bonnett v. Vallier*, 116 N.W. 885, 136 Wis. 193 (1908); *Norton V. Shelby County*, 118 U.S. 425 (1886).

In *Miranda v. United States*, 384 U.S. 436, 86 S.Ct. 1602, 16 L.Ed. 2d 694 (1966), former Chief Justice Earle Warren penned the following: "As courts have been presented with the need to enforce constitutional rights, they have found means of doing so. ... Where rights secured by the Constitution are involved, there can be no rule making or legislation which would abrogate them."

The inventory of due process rights secured by the Fifth, Sixth and Seventh Amendments mandate judicial due process. The legislative and/or executive branches cannot unilaterally or jointly exclude the judicial in order to deprive the American people of life, liberty or property. However, another section of the Constitution rather than these amendments directly condemns the practice: Whenever a legislative enactment presupposes guilt and bypasses judicial process, the repugnant act is classified as a bill of attainder, which the Constitution forbids Congress and state legislatures from enacting. In *Duncan v. Kahanamoku, Sheriff*, (1946) 327 U.S. 304; 66 S. Ct. 606; 90 L. Ed. 688, the **Supreme Court of the United States condemned legislative summary judgment and unilateral administrative execution**: "Courts and their procedural safeguards are indispensable to our system of government. They were set up by our founders to protect the liberties they valued. *Ex parte Quirin, 317 U.S. 1, 19.* ... Their philosophy has been the people's throughout our history. For that reason we have maintained legislatures chosen by citizens or their representatives and courts and juries to try those who violate legislative enactments. We have always been especially concerned about the potential evils of summary criminal trials and have guarded against them by provisions embodied in the Constitution itself. See *Ex parte Milligan, 4 Wall. 2; Chambers v. Florida, 309 U.S. 227.* Legislatures and courts are not merely cherished American institutions; they are indispensable to our Government. (Emphasis added). See also State ex rel *Ballard v Goodland*, 159 Wis 393, 395; 150 NW 488, 489 (1915); State ex rel *Kleist v Donald*, 164 Wis 545, 552-553; 160 NW 1067, 1070 (1917); State ex rel *Martin v Zimmerman*, 233 Wis 16, 21; 288 NW 454, 457 (1939); State ex rel *Commissioners of Public Lands v Anderson*, 56 Wis 2d 666, 672; 203 NW2d 84, 87 (1973); and *Butzlaffer v Van Der Geest & Sons, Inc*, Wis, 115 Wis 2d 539; 340 NW2d 742, 744-745 (1983).

[40] "It will be an evil day for American Liberty if the theory of a government outside supreme law finds lodgment in our constitutional jurisprudence. No higher duty rests upon this Court than to exert its full authority to prevent all violations of the principles of the Constitution." *Downs v. Bidwell*, 182 U.S. 244 (1901). 'The lower courts are bound by Supreme Court precedent', *Adams v. Dept. of Juvenile Justice of New York City*, 143 F.3d 61, 65 (2nd Cir. 1998); 'The decisions of the United States Supreme Court, whether right or wrong, are supreme: they are binding on all courts of this land', *Hoover v. Holston Valley Community Hosp.*, 545 F.Supp. 8, 13 (E.D. Tenn. 1981) (quoting *Jordan v. Gilligan*, 500 F.2d 701, 707 (6th Cir. 1974)).

such by Defendants Koskinen/agents, and now by Defendants Colvin/SSA and Wells Fargo Bank complying with color of law fraud. Either the 5th Amendment protection of right to due process, and right to valid and lawful proof of debt, exists for Plaintiff, (or any American), or it doesn't, and to date, it hasn't on this issue.

29. Defendants Koskinen/agents knew or should have known all the enclosed information on the laws and constitutional protections, and known of their own laws, but failed in their Oath of Office to defend the Constitution and rule of law, and have moved against Plaintiff, or supported move and willfully ignored conflict challenges, or failed to pass on lawful evidence to the proper department or personnel as Wells Fargo Bank and SSA/Colvin have (see below) have neglected, and are guilty of criminal and domestic terrorist acts[41].

30. Defendant's Koskinen/agents/Colvin continue to act in their personal capacities[42] against Plaintiff despite Plaintiff having challenged claimed jurisdiction[43] of Defendant's Koskinen/agents over Plaintiff. If the Defendant Koskinen/agents actually have jurisdiction over Plaintiff or his assets, it is not of record and flies in the face of standing Constitutional boundaries and court[44] evidence of record.

31. The bottom line is this... We know that businesses have costs to do business. These "costs" have value, because the IRS "allows" the business to deduct what it

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[41] Under current United States law, set forth in the USA PATRIOT Act, acts of domestic terrorism are those which: "(A) involve acts **dangerous to human life** that are a violation of the criminal laws of the United States or of any State; (B) appear to be intended— (i) **to intimidate or coerce a civilian population**; (Emphasis added).

[42] "...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.

[43] "Jurisdiction can be challenged at any time." *Basso v. Utah Power & Light Co.*, 495 F 2nd 906 at 910. "Where there is absence of proof of jurisdiction, **all administrative and judicial proceedings are a nullity,** and confer no right, offer no protection, and afford no justification, and may be rejected upon direct collateral attack." *Thompson v Tolmie*, 2 Pet. 157, 7 L. Ed. 381; and *Griffith v. Frazier*, 8 Cr. 9, 3 L. Ed. 471. "the burden of proving jurisdiction rests upon the party asserting it." *Bindell v. City of Harvey*, 212 Ill.App.3d 1042, 571 N.E.2d 1017 (1st Dist. 1991). (Emphasis added). In taxpayer suits, it is appropriate to look to the substantive issues to determine whether there is a logical nexus between the status asserted and the claim sought to be adjudicated. Id. at 102; *United States v. Richardson*, 418 U.S. 166, 174-175 (1974); *Duke Power Co. v. Carolina Envtl. Study Group*, 438 U.S. 59, 78-79 (1978).

[44] *Standard v. Olsen,* 74 S. Ct. 768; Title 5 U.S.C., Sec. 556 and 558 (b) "No sanctions can be imposed absent proof of jurisdiction." See also *CAHA v. U.S.,* 152 U.S. 211, and Article 1, Section 8, Clause 17. Title 4 U.S.C. §72 Public offices at seat of Government.

must pay for it. If it had zero value, then the businesses could NOT DEDUCT THE WAGES AND SALARIES THEY PAY. But they "DO" allow them to deduct them because they do have VALUE. The exact amount of value Plaintiff received is the amount Plaintiff gave and the exact amount they deducted as "costs" for that wage. The government denies Plaintiff, and many other Americans, the right to the value of our own labor, while it grants such value to the businesses who get such benefit.

32. Serfs and peasants pay a tax on their wage because they are owned and bound to their master and do not own their own labor, contrary to Sup.Ct cites for all free Americans. Plaintiff is being assessed just like a serf, and his labor is treated as though it has zero value to his own life, and Plaintiff is being forced into slavery, plain and simple.

SUPPORTING FACTS FOR SECOND CLAIM FOR RELIEF

33. Defendant Murphy, under the auspices of Defendant Koskinen, manufactured levy documents and figures not based on any evidence of record, with no proof that Plaintiff was "subject to and liable for" alleged tax, and created a tax liability against him, claiming as "income", ALL assets identified which have been proven to NOT be lawful income.

34. Defendants Murphy and other unnamed agent also placed an invalid "Notice of Federal Tax Lien" on Plaintiff's name with both the Colorado Secretary of State, and the Archuleta County Colorado Recorder's Office based on these fraudulent "Notices of Levy", which are not lawfully valid and perfected levies according to law, and only based on the above stated frivolous presumptions, and have damaged his name, credit, ability to carry on business pursuits, created nuisance calls from tax advocates and attorney firms calling Plaintiff regarding the Notices of Lien, and interfering with his pursuit of liberty and happiness. (See Exhibits K 1-2).

SUPPORTING FACTS FOR THIRD CLAIM FOR RELIEF

35. On or about 2012, and to date, Revenue agents Jeremy Woods, under the authority of Koskinen, and supervisors Theresa Gates and Sharisse Tompkins, (and previous agents Ginger Wray, William Sothen and Gary Murphy, over the course of several years), colluded and supported the eventual taking of Plaintiff's entire living via ongoing complete disregard for due process of law guaranteed under Plaintiff's 5th Amendment rights, and standing laws Defendants are subject to.([45])

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[45] William Sothen, Ginger Wray, (debt validation dated 4-8-15 - cert mail #7014-2120-0004-6670-5364) with the last request being with Jeremy Woods, - debt validation and hearing request dated 6-10-15 - certified mail # 7014-2120-0004-6670-5418. Copies available showing request for hearing, validation of debt, lawful due process,

SUPPORTING FACTS FOR FIFTH CLAIM FOR RELIEF

36. On or about February 16, 2016, Defendant Colvin, head of the Social Security Administration, (via un-named John or Jane Doe agent) who knew or should have known standing laws, constitutional restrictions and rights and statutes([46]), complied with a fraudulent and void Notice of Levy sent directly to the IRS, (because Defendants Koskinen and Vencato couldn't coerce Plaintiff's bank into releasing said funds) and garnished every penny, not "up to 15%" (See Footnote #48), of Plaintiff's social security retirement, directly returning it to the IRS, totaling $1394 to date (4-21-16), leaving Plaintiff with severely restricted capacity to live or exist, which is already two months into lacking funds to survive, and is borrowing money to make it each month.

37. Plaintiff has an 83 year old disabled mother living with him and whom he cares for who will also be gravely affected by the unconscionable, illegal garnishments, potentially depriving us both of home, utilities, and living. Defendants Koskinen/agents also illegally and egregiously attempted to attack Plaintiff's mother's Social Security account (which Plaintiff is named on to help with her personal finances), but the Bank's worksheet (See Exhibit F-1 - Citizen's Bank official provided this exhibit for Plaintiff, and can validate document if necessary) clearly shows that the bank protected said funds according to law, obviously being exempt to some extent, and according to the worksheet provided to Citizen's bank by the IRS for Levy purposes.

38. In addition, Defendant's Koskinen/agents earlier attacked Plaintiff's Social Security with another bank, (See Exhibit F-2) and the alleged Levy was for $15.88

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proof of jurisdictional authority over Plaintiff, and lawful answers to basic conflicts. Several dozen other certified mailings to the IRS and other agents (names available) requesting the above have also gone unanswered, leaving the Defendants in default. (Document evidence available in disclosure and discovery, if necessary).

[46] **Taxpayer Relief Act (Public Law 105-34)** Section 1024, (h) Continuing Levy on Certain Payments.--(1) In general.--The effect of a 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." Title 42, Subchapter II - FEDERAL OLD-AGE, SURVIVORS, AND DISABILITY INSURANCE BENEFITS, Title 42 U.S. Code, Subchapter II § 407 - Assignment of benefits; (a) In general - "The right of any person to any future payment under this subchapter shall not be transferable or assignable, at law or in equity, and none of the moneys paid or payable or rights existing under this subchapter shall be subject to execution, levy, attachment, garnishment, or other legal process, or to the operation of any bankruptcy or insolvency law." Footnote 48 below also addresses what funds CAN be lawfully "continuously levied" but does NOT include Social Security retirement funds. **If these "laws" do NOT pertain to Social Security "Old-Age" retirement payments, then by what law can Koskinen/agents use to justify authority to garnish the entirety of Plaintiff's payments especially outside due process**, and by what laws can Colvin stand on to accomplice said taking of funds?

out of his entire $697.00 SS money, lending further evidence to subsequent inconsistent and irrational actions against Plaintiff. Plaintiff NOTICED the bank of the fraudulent levy and related laws, and demanded the return of the $15.88, which the bank promptly did, but closed Plaintiff's account, and returned ALL assets (See Exhibit F-3) thereby causing a problem with little notice to timely transfer SS account to another bank.

39. Of course, Plaintiff moved this account to the same Citizen's bank which protected his Mother's SS assets, so Defendant's Koskinen/agents avoided Plaintiff's Social Security account with Citizen's Bank, and directly attacked ALL of Plaintiff's money via the Social Security Administration/Colvin([47]), or an as yet unnamed SSA employee who has willingly complied with the fraudulent taking as standard policy. (See Exhibits A 1-2).

40. Colvin/SSA, or unnamed agent, knew or should have known the constitutional duty to her oath of office, and to due process of laws, and to educate all SSA employees on how to validate any alleged debt claims by the Defendants Koskinen/agents, and to assure that Defendants Koskinen/agents were acting within the laws and under due process adjudicated judgement.

SUPPORTING FACTS FOR SIXTH CLAIM FOR RELIEF

41. Defendant Wells Fargo, failed to demand due process proof and evidence of lawful claim by Koskinen/agents via the Notice of Levy, and at least twice acted on hearsay and presumption devoid of evidence, (See Exhibit B1-5) and deprived Plaintiff of funds from his disability account, apart from law.([48]) (See Exhibit M for

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[47] Social Security Administration/Colvin/unknown agent, in withholding all Plaintiff's funds, makes hearsay and presumptive statements of "because you owe money to them", and, "to pay your debt to the IRS", without any evidence to substantiate same FROM the IRS/agents. (See Exhibit A-1)

[48] 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. Also see 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. Plaintiff certainly fits into this lawful category. 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

Disability proof).

42. Would any financial institution simply hand over money to any citizen or business or other government agency walking into their establishment demanding (via some piece of "official looking" Notice of Levy paper), someone else's money without a proper court order and without valid proof of claim? NO! Then by what lawful mechanism can Wells Fargo Bank do this against Plaintiff against his rights, and other laws being violated, and what lawful authority does Wells Fargo Bank have to do the same without lawful proof? Defendant Wells Fargo Bank depend solely on hearsay and presumptive "color of law" beliefs to act apart from lawful channels with no proof of validity or lawful authority.

43. Defendant Wells Fargo Bank's possible claim that they cannot be held accountable for the imperfections or lawfulness of a government notice of levy, and that they are required to honour that notice of levy, regardless of its imperfections and outside of lawful due process and standing laws, is pure fantasy, and is claiming ignorance of the laws, and is a violation of their fiduciary duty to Plaintiff. (See Footnote # 18 above).

44. Wells Fargo Bank was three times NOTICED of these violations of laws over several months (See Exhibit P 1-2 example), and ignored these NOTICES, and continued to support the depravation of Plaintiff's due process rights, even to the extent of violating established laws regarding garnishment of service related VA disability compensation funds of Plaintiff.

CONCLUSION

Plaintiff is expected to know the law which he is subject to. The only way for this to occur is for research and study of the evidence of record to verify what his lawful duties are, despite what he is told. How many Americans have actually researched the facts regarding their own personal "income" tax liability? Very few. Such

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equitable process whatever, either before or after receipt by the beneficiary." Approved August 12, 1935.

-It should also be noted that under the Taxpayer Relief Act (Public Law 105-34), section 1024 regarding levy actions... (h) Continuing Levy on Certain Payments.--

``(1) In general.--The effect of a 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.

(2) Specified payment.--For the purposes of paragraph (1), the term 'specified payment' means--

(B) any payment described in paragraph (4), (7), (9), or (11) of section 6334(a)...

(This section which specifically states what types of property that CAN be levied, up to 15%, also specifically EXCLUDES section (10) of 26 USC § 6334 as something that can be levied, which is Plaintiff's Veterans Disability Benefits).

examination of the historic records by Plaintiff has revealed major conflicts between Defendants Koskinen/agent's claims, and U.S. Supreme Court, Congressional testimony, X-IRS Special agent Joseph Banister([49]), and constitutional attorneys([50]), and other experts with relevant knowledge of original intent have previously testified to, and can again in court.

Over time, and with inattention to the historic records, with major "word smithing" occurring, the actual evidence of record has been distorted, perverted and obfuscated to such an degree that it is unrecognizable when compared to the original historical documents. Plaintiff is not saying these things flippantly, or making them up. The evidence of record has clearly stated them and raises significant questions.

This issue has become so convoluted, distorted and obfuscated by the Defendants Koskinen/agents that the "man behind the curtain" is actually behind multiple curtains, and until they are all exposed through discovery, for what they are, to see the simple but painful truth, this will remain a monumental fraud on Plaintiff and any similarly situated American.

Plaintiff was played by inattention to history and law in the past. He simply wants the genuine controversy to be discovered and lawfully and completely adjudicated by the facts in evidence. If Defendants Koskinen/agents have proper constitutional and lawful standing to be acting as they have against Plaintiff for 13 years, and there is truly criminal actions by Plaintiff, then let it be brought forth and let ALL the evidence of record and original intent speak for itself. The original records don't lie.

The egregious, tyrannical, unconstitutional and illegal actions taken by all Defendant's are beyond the pale. If this once great Republic of 50 united States under the Constitution and rule of law has descended to such unlawful and egregious actions by government actors, without accountability, we have become nothing more than a tin pot tyrannical and despotic nation under enslavement and

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[49] Joseph R. Banister was a Special agent for the IRS and was challenged on some of these same topics. He did some research over several years and created a report titled "Investigating the Federal Income Tax" which he presented to his superiors on the actual laws, for which he was asked to resign, which he did. He later was brought up on charges of conspiracy and fraud for blowing the whistle on IRS malfeasance. He was acquitted due to the truth presented. http://www.barneslawllp.com/joe-banister.

[50] Among whom was Tommy Cryer, *United States v. Tommy K. Cryer No. 06-50164-01.* Now deceased attorney who was acquitted on challenging similar issues. He created "The Memorandum" document on these issues, which is available. Other constitutional attorneys are available.

surely will not last any longer than any other nation in history.

Plaintiff could (and will in discovery) provide much more equally valid and powerful evidence in the way of Amicus Briefs and other documents on the elements of this controversy regarding Defendants Koskinen/agents alleged standing and jurisdiction over Plaintiff's finances. The court must require Defendants to actually defend their position for full and just adjudication of all elements raised herein, through lawful and complete discovery, or Defendants are in default.

All the evidence simply cannot be ignored by Plaintiff OR Defendant's Koskinen/agents, or by a free People, or the just Courts, in a free country with the rule of law and a great Constitution which made this Republic great. No one can defend against the clear lawful evidence of this "warring" without being complicit in treason[51] against these united States, the American People, and our laws and original intent.

REQUEST FOR RELIEF

Plaintiff requests the following relief;

1. ORDER an immediate stop against Defendant's Koskinen/agents ongoing unlawful levy actions on all accounts UNLESS AND UNTIL Defendants Koskinen/agents can provide due process of law in this or other court, (with complete discovery, disclosures, and expert witnesses), and lawful and constitutional evidence in fact of Plaintiff's alleged liability, and for Defendants Koskinen/agents lawful standing and jurisdiction over Plaintiff on ALL conflicts were challenged in the past 12 courts, and herein, AND,

2. ORDER Defendant's Koskinen/agents to cease and desist any and ALL other possible activities to deprive Plaintiff of his life, liberty or property UNLESS AND UNTIL Defendants Koskinen/agents can provide due process of law in court, per number one above, AND,

3. ORDER Defendants Koskinen/agents to restore to ALL accounts all finances that have been taken under color of law, and/or restore all bank charges to Plaintiff for actions since 2003, with interest, AND,

4. ORDER Defendants Koskinen/agents to remove said unlawful Notice of

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[51] 18 U.S. Code § 2381 - Treason; Whoever, owing allegiance to the United States, levies war against them or adheres to their enemies, giving them aid and comfort within the United States or elsewhere, is guilty of treason and shall suffer death, or shall be imprisoned not less than five years and fined under this title but not less than $10,000; and shall be incapable of holding any office under the United States.

Federal Tax Liens filed against Plaintiff's name with the Colorado Secretary of State's office, and in Archuleta County, Colorado, AND,

5. Sanction Defendants and/or take judicial NOTICE([52]) under 18 U.S.C.([53]), 42 U.S.C.([54]), 26 U.S.C 7214, and FBI authority, for "color of law" crimes taking place and act under such authority([55]) to defend Plaintiff and all Americans similarly situated, and convene a Grand Jury([56]), (7th Amendment) to investigate Defendants Koskinen/agents per *United States v. John H Williams, Jr.* (See Exhibit I 1-4 for cases on standing for this avenue of investigation and relief), AND,

6. ORDER compensatory and punitive damages against Defendant's Koskinen/agents Bonds, (and other parties assets) which protect the Public from criminal or other actions, for Plaintiff's defending against illegal actions, for the considerable time in research and drafting of documents for 13 years, for costing him money he could ill afford, for loss of funds and living, and for

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[52] 26 U.S.C. §7214 - Offenses by officers and employees of the United States; (a) (1), (2), (3), (7), and (8); "...shall be dismissed from office or discharged from employment and, upon conviction thereof, shall be fined not more than $10,000, or imprisoned not more than 5 years, or both. The court may in its discretion award out of the fine so imposed an amount, not in excess of one-half thereof, for the use of the informer, if any, who shall be ascertained by the judgment of the court. The court also shall render judgment against the said officer or employee for the amount of damages sustained in favor of the party injured, to be collected by execution."

[53] 18 U.S. Code § 4, "make known the same to some judge...", and § 2382... "conceals and does not... disclose and make known the same to the President or to some judge of the United States, or to the governor or to some judge or justice of a particular State..." (See also § 241 and § 242). (U.S. Supreme Court also Notified of same)

[54] 42 U.S.C. § 1981. Equal rights under the law; 42 U.S.C. § 1983 Civil action for deprivation of rights; 42 USC § 42 U.S. Code § 1985 - Conspiracy to interfere with civil rights; 1986 - Action for neglect to prevent; 42 U.S. Code § 1988 - Proceedings in vindication of civil rights; 42 U.S. Code § 1994 - Peonage abolished.

[55] 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. 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 under color of state law, 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).

[56] "The grand jury's functional independence from the judicial branch is evident both in the scope of its power to investigate criminal wrongdoing, and in the manner in which that power is exercised. Unlike a court, whose jurisdiction is predicated upon a specific case or controversy, the grand July 'can investigate merely on suspicion that the law is being violated, or even because it wants assurance that it is not.'" *United States v. R. Enterprises*, 498 U.S. ----, ----, 111 S.Ct. 722, 726, 112 L.Ed.2d 795 (1991) (quoting *United States v. Morton Salt Co.*, 338 U.S. 632,642-643,70 S.Ct. 357, 364,94 L.Ed. 401 (1950." *UNITED STATES v. John H WILLIAMS, Jr.*, 504 U.S. 36 (112 S.Ct. 1735, 118 L.Ed.2d 352).

emotional stress, pain and suffering, and exacerbation of Plaintiff's disability, (and to pay all court costs and U.S. Marshall's service of process).

7. Damages to be based on *Pacific Mutual Life Insurance Co. v Haslip, et al.*, (damages for fraud), for compensatory and punitive damage amounts, or other equivalent law, or what this honorable court deems right and just[57] protections for Plaintiff and family's life and property, and punishment for such unlawful, egregious and unconscionable personal actions by Defendants.

8. There must be a mechanism to deter any such behavior in the future, especially since the Defendants have been previously (and some repeatedly) NOTICED of this type of fraud and yet continued acting unlawfully and unconstitutionally in their personal capacities despite significant evidence against such actions.

Respectfully submitted for justice,

Date: 4-21-16

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

970-731-9724

[57] "Every final judgment shall grant the relief to which the party in whose favor it is rendered is entitled, even if the party has not demanded such relief in his Pleadings." U.S. v. White County Bridge Commission (1960), 2 Fr Serv 2d 107, 275 F2d 529, 535.

Exh. A-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]

0000713 00002895 1 MB .439 0209M9RST4PI T12 P4
JEFFREY T MAEHR
924 E STOLLSTEIMER RD
PAGOSA SPRINGS CO 81147-7305

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

The Internal Revenue Service (IRS) has asked us to take money from your Social Security payments because you owe them money.

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 March 3, 2016 because you owe them money. The IRS calls this action a Notice of Levy.

What We Plan To Do

IRS asked us to take $697.00 from each monthly payment you are due to pay IRS. We withheld $697.00 from the payment you will receive around March 3, 2016. After that we will withhold $697.00 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

0000713 *01010Q1V6C0000I* RST4PIPNES 16020 0000000000000

Exh A 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: 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

WELLS FARGO

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

Exhibit B1

January 19, 2016

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

Subject: Required withdrawal from your account ending in 0451
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. However, because your account did not have enough money available, we did not withdraw any money from your account.

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 003135 01921352613 NNNNN NNNNN NNNNN 000002 CXNL_1TAA 006418

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: 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

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
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 003137 01821352613 NNNNN NNNNN NNNNN N 000002 CXNL1TAA 005420

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 S616023589819508 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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Ex B5



Citizens Bank of Pagosa Springs

Account: Social Security Current Time: 02/26/16 10:23:46 AM — Current Balance: 165.63 — Available Balance: 160.13

Date	Ref/Check No	Description	Debit	Credit	Balance
02/25/2016		[redacted]	(5.50)		160.13
02/25/2016		[redacted] PAGOSA POS PUR CK 02/23/16 17:29	(30.73)		165.63
02/25/2016		[redacted] S POS PUR CK 02/24/16 22:01	(22.86)		196.36
02/24/2016		[redacted] PAGOSA POS PUR CK 02/22/16 17:31	(22.24)		219.22
02/24/2016		[redacted] PAGOSA S POS PUR CK 02/23/16 21:56	(11.25)		241.46
02/23/2016		[redacted] AGOSA POS PUR CK 02/21/16 17:49	(20.31)		252.71
02/23/2016		[redacted] PAGOSA S POS PUR CK 02/22/16 23:23	(7.50)		273.02
02/22/2016		[redacted] SPRIN WD CHK 02/20/16 18:30	(300.00)		280.52
02/22/2016		[redacted] RING C POS PIN CK 02/19/16 15:51	(55.21)		580.52
02/22/2016		[redacted] PAGOSA POS PUR CK 02/18/16 17:31	(22.24)		635.73
02/22/2016		[redacted] PAGOSA POS PUR CK 02/19/16 19:11	(14.63)		657.97
02/22/2016		[redacted] PAGOSA POS PUR CK 02/18/16 22:55	(12.95)		672.60
02/22/2016		[redacted] PAGOSA S POS PUR CK 02/20/16 23:59	(11.25)		685.75
02/17/2016		XXSOC SEC SSA TREAS 310 9031736013 02/17/16 ID #-326484743A SSA TRACE #-031736012206815		697.00	697.00
Totals:		Transactions: 14	Debits: (536.87)	Credits: 697.00	

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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

Exhibit C-1

September 11, 2008

Jeffret T. Maehr
924 E. Stollsteimer Rd
Pagosa Springs, CO 81147

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
924 E. Stollsteimer Rd.
Pagosa Springs, CO 81147

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.

Sharisse 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.

2 Exc-4

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
924 E STOLLSTEIMER PL
PAGOSA SPGS, CO 81147-8628000

Person to Contact:
GARY MURPHY

Employee Identification Number:
1000771005

Contact Telephone Number:
(307)261-6370 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

Ex D-1

IRS Code on Levy Requirements

1. **Due Process of Law;**

The IRS has never provided Due Process to me, and even neglected to provide the required hearing prior to any actions. The U.S. Supreme Court agrees;

> "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" (Schroeder v. New York, 371 U.S. 208, 212) within the meaning of procedural due process. See Mullane v. Central Hanover Trust Co., 339 U.S. 306, 314 . In the latter case we said that the right to be heard "has little reality or worth unless one is informed that the matter is pending and can choose for himself whether [395 U.S. 337, 340] to appear or default, acquiesce or contest." 339 U.S., at 314 . In the context of this case the question is whether the interim freezing of the wages without a chance to be heard violates procedural due process."
>
> "As stated by Congressman Reuss:
>
> "The idea of wage garnishment in advance of judgment, of trustee process, of wage attachment, or whatever it is called is a most inhuman doctrine. It compels the wage earner, trying to keep his family together, to be driven below the poverty level." 114 Cong. Rec. 1832.
>
> "Where the taking of one's property is so obvious, it needs no extended argument to conclude that absent notice and a prior hearing (cf. Coe v. Armour Fertilizer Works, 237 U.S. 413, 423) this prejudgment garnishment procedure violates the fundamental principles of due process." SNIADACH v. FAMILY FINANCE CORP., U.S. Supreme Court (1969). (End court cite).

2. **Authority for levy;**

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).

The "Court Order" (Warrant of Distraint-see below) also protects the third party from a liability which may arise under C.F.R. 26, 301.6332-1(c)

Ex D2

Plaintiff contends that by stealthy encroachment the Defendant and the IRS seek to erase the Congressionally mandated requirement that warrants of distraint issue before the IRS may seize property.

In *United States v. O'Dell, 160 F.2d 304 (1947)*, the court stated:

> 'Nothing alleged to have been done amounts to a levy, which requires that the property be brought into legal custody through seizure, actual or constructive, levy being 'an absolute appropriation in law of the property levied upon.' Levy is not effected by mere notice. No warrants of distraint were issued here.' *O'Dell*, supra, at 307. (Emphasis added).

In the *O'Dell* court's decision, it was stated that "levy is not effected by mere notice where no warrants of distraint are issued." Thus, Plaintiff's property had not been lawfully levied. Levy is only threatened with a "Notice." Defendant (bank in O'Dell) was under no legal obligation to turn over Plaintiff's property, and had no legal right to do so, the O'Dell court determined. Defendant (Bank) was indebted to Plaintiff for all amounts wrongfully withheld.

The O'Dell Court specifically stated that:

> "The method of accomplishing a levy ... is the issuing of warrants of distraint ..." and that the Internal Revenue Service must also serve "... with the notice of levy, [a] copy of the warrants of distraint and [the] notice of lien." The court emphasized that the "... Levy is not effected by mere notice." (Emphasis added).

the 6th Circuit holds that a notice of levy is not a levy and does not accomplish the distraint required by I.R.C. Title 26 Section 6331. *United States v. O'Dell*, 160 F.2d 304 (1947); *Williamson v. Boulder Dam Credit Union*, Justice Court, Boulder Township, Nevada.

The 7th Circuit followed *O'Dell* in *Givan v. Cripe*, 187 F.2d 225 (1951):
"As we read the allegations of the petition, it asserts a threat to distrain rather than an actual distraint... The facts here, insofar as the procedure is concerned, appear to be quite similar to those in *United States v. O'Dell*, 6 Cir., 160 F.2d, 304, 307. There it was held that a Collector's notice to a trustee in bankruptcy that there were unpaid taxes due from the bankrupt, and that all money and other property in his hands belonging to the bankrupt was seized and levied upon for payment of the taxes did not constitute a seizure of such property but was only a statement of notice of claim... We think the same is true in our case. So far as the petition shows, there was no seizure, but only a threat of seizure - the petition alleges that the Collector threatens to issue a warrant of distraint." *Givan v. Cripe*, 187 F.2d at

Ex D3

227-228.

Even the Government acknowledged in its supplemental brief in ***La Salle Music Corp. v. Magarian Rest., Inc.***, 183 N.Y.S.2d 599, (1959), "that under the 1939 Internal Revenue Code a warrant of distraint was, in most cases, a necessary prerequisite to an effective levy."

As a matter of fact both the House and Senate reports, in a detailed discussion of the technical provisions of the bill, stated that 'section (6331) continues in effect the provisions of existing law relating to distraint and levy (see secs. 3690 and 3692 of the present Internal Revenue Code'. *1954 U.S. Code Congressional and Administrative News*, pp. 4555 and 5225, respectively.

No such Warrant of Distraint (Court order) has been furnished by the Defendants to perfect any Notice of Levy filed against Plaintiff.

[3] Internal Revenue 220 4855
220 Internal Revenue
220XXV Collection
220XXV(B) Levy or Distraint
220k4855 k. In General. Most Cited Cases

> "The method for accomplishing a levy on a bank account is the issuing of warrants of distraint, the making of the bank a party, and the serving with notice of levy, copy of the warrants of distraint, and notice of lien."
>
> "The distress authorized by § 3690 is different from anything known to the common law, both because it authorizes a sale of the property seized, and because it extends to other personalty than chattels. By its very nature it requires that the demands of procedural due process of law be rigorously honored. In the case at bar there was no lawful acquisition of possession of the property representing the surplus funds held by defendant, whether those funds were derived from the corporeal or intangible resources of Brokol. The surplus should be returned to the Trustee to be administered under the Bankruptcy Act. The foregoing opinion shall constitute findings of fact and conclusions of law as required by Rule 52, Fed. Rules Civ. Proc. 28 U.S.C.A." *FREEMAN v. MAYER, 152 F. Supp. 383, 387 (D.N.J. 1957).* (Emphasis added)

In *Linwood Blackstone et.al., v. United States of America, (778 F.Supp 244 [D. Md, 1991])*, the Court held that:

> "The general rule is that no tax lien arises until the IRS makes a demand for

Ex D-4

payment."

"Without a valid "Notice and Demand", there can be no tax lien; without a tax lien, the IRS cannot levy against the taxpayer's property ... this Court concludes, consistent with the views expressed in Berman, Marvel, and Chila that the appropriate "sanction" against the IRS for its failure to comply with the 6303(a) notice and demand requirement is to take away its awesome non-judicial collection powers." *Myrick v. United States, [62-1 USTC 9112], 296 F 2d 312 (5th Cir. 1961).*

Because you are in control of my property, it is your responsibility to know the law and act in accordance with the law, or, if unfamiliar with the law, to seek competent legal advice (assuming any can be found on this issue). If you have received no signed court judgment, and no copy of a lawful "Notice and Demand" which should have been filed prior to any "Notice of Levy" being provided to you, or any Warrants of Distraint, then the IRS is outside its authority.

3. Levy documents received includes IR Code quotes used to substantiate its position. On the 668 levy form, the authority listed includes 6331(b) through 6331(c) but omits 6331(a) which is the actual authority for a direct levy and the Section upon which the others rely and refer to. Why is section (a) not cited on the form?

The authority to levy is restricted to and contained within Section 6331(a) of the Internal Revenue Code. (See Exhibit D-8).

IRC 6331 - Levy and distraint.

(a) Authority of Secretary. If any person liable to pay any tax neglects or refuses to pay the same within 10 days after notice and demand, it shall be lawful for the Secretary to collect such tax (and such further sum as shall be sufficient to cover the expenses of the levy) by levy upon all property and rights to property (except such property as is exempt under section 6334) belonging to such person or on which there is a lien provided in this chapter for the payment of such tax. Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia, by serving a notice of levy on the employer (as defined in section 3401(d)) of such officer, employee, or elected official). If the Secretary makes a finding that the collection of such tax is in jeopardy, notice and demand for immediate payment of such tax may be made by the Secretary and, upon failure or refusal to pay such tax, collection thereof by levy shall be lawful without regard to the 10-day period

Ex D-5

provided in this section. [Emphasis Added].

Section 6331 is the only authority in the entire IR Code that provides for the direct Levy of wages and salaries, etc., and the "limitation" of that authority should be rather obvious since it pertains ONLY to certain officers, employees, and elected officials of the government, and, of course, their employer, the government. The Defendants are NOT my employer, nor is the Federal government, and I am NOT such "officer, employee, or elected official, nor have I ever been since my Service in the Navy.

Even if said garnishments or Levy were lawful, 6331(d) states... Requirement of notice before levy. (Which is NOT a Levy, but is acted upon AS a lawfully perfected Levy by banks under fraud by Defendants.

> (1) In general.-Levy may be made under subsection (a) upon the salary or wages or other property of any person with respect to any unpaid tax only after the Secretary has notified such person in writing of his intention to make such levy.

No such notice lawfully provided was received prior to Levy and garnishment actions against Plaintiff.

4. The courts have correctly ruled that the provisions of the "Internal Revenue Code" are only "directory in nature" and NOT mandatory. *[See Lurhing v. Glotzbach, 304 F.2d 360 (4th Cir. 1962); Einhorn v. DeWitt, 618 F.2d 347 (5th Cir. 1980); and United States v. Goldstein, 342 F. Supp. 661 (E.D.N.Y. 1972)].* Courts have also held that the provisions of the "Internal Revenue Manual" are not mandatory and lack the force of law. *[See Boulez v. C.I.R., 810 F.2d 209 (D.C. Cir. 1987); United States v. Will, 671 F.2d 963, 967,(6th Cir. 1982)].*

These cases have never been overturned. There is no legal compulsion for any bank or entity to comply with "directory" notices, and certainly no authority for any to have to comply with an administrative letter or "Notice of Levy" that has no legal basis to it.

5. In the IR Manual, section 6110, it states...

IR Manual 3(17)(63)(14).1:

> 6110 Tax Assessments
> "(2) All tax assessments must be recorded on Form 23C Assessment Certificate. The Assessment Certificate must be signed by the Assessment Officer and dated. The Assessment Certificate is the legal document that permits collection activity."

Ex D-6

In the IR Manual, it also states...

> IR Manual 3(17)(46)2.3 - "Certification
> "(1) All assessments must be certified by signature of an authorized official on Form 23C, Assessment Certificate. A signed Form 23C authorizes issuance of notices and other collection action . . .
> "(2) Some assessments are prescribed for expeditious action as and be certified on a daily basis. These assessments will require immediate preparation of Form 23C from RACS . . . Form 23C is described in *Document 7130, IRS Printed Product Catalog* as: "23C—Assessment Certificate-Summary Record of Assessments."

No such documentation exists ; and no court order exists, nor was a copy supplied. As far as the "Notice of Levy" is concerned, it may be presumed that the responsibility for these determinations rests with the Defendants ALONE. It naturally follows, in accepting that presumption, that the IRS is then legally responsible for that "determination." What all fail to consider is that, since those in possession of the property being sought are ultimately responsible for any determination having to do with property disposition, not the IRS, especially since the IRS is acting outside its own laws and authority as provided herein. This means it is the banks, etc., who must assure that the IRS is NOT coercing or intimidating them into acting for them illegally, through doing proper due diligence into these facts of law.

The individual who actually receives the "Notice of Levy" rarely, if ever, realize the responsibility for correctly determining that the validity of the levy is theirs. Nor do they fully realize the importance of making a correct legal determination, since an incorrect determination can lead to a personal liability. Even worse, it could lead to criminal charges called "conversion of property", "tortuous interference", and provide prima facie evidence of "criminal collusion", and other felony charges.

6. IRC 6303 - Notice and demand for tax.

> "(a) General Rule ... the Secretary shall ... give notice to each person liable for unpaid tax, stating the amount and demanding payment thereof."

As evident from the Court case just mentioned, it would be, and is, impossible for the Defendants to move forward at all if the IRS has not issued a "Notice and Demand," especially to a proper party.

Attorney's who bother to read the IR Code manual know that the "warrant of distraint" mentioned above is the Court Order which is required pursuant to IRC

Ex D-7

7403.20. This means any actions the IRS demands of ANY third party agency is void on its face, and is a harm to me personally, damaging my credit rating and threatening my property rights.

IRC 7403 - Action to enforce lien or to subject property to payment of tax.

> **(c) Adjudication and decree: The court shall, after the parties have been duly notified of the action, proceed to adjudicate all matters involved therein and finally determine the merits of all claims to and liens upon the property.**

No such court actions have taken place in this case.

In a more recent decision involving tax indebtedness, that of *Stephens Equipment Co., Inc., debtor,"(54 BR, 626 [D.C. 1985])*, the court said:

> **"The role of the district court in issuing an order for the seizure of property in satisfaction of tax indebtedness is substantially similar to the court's role in issuing a criminal search warrant. In either case, there must be a sufficient showing of probable cause." (Emphasis added).**

More importantly, the court held that in order to substantiate such an Order, the IRS must present the court with certain validation. The court stated that "... to effect a levy on the taxpayer's property [an Order] must contain specific facts providing the following information:

> **An assessment of tax has been made against the taxpayer, including the date on which the assessment was made, the amount of the assessment, and the taxable period for which the assessment was made;**
>
> **Notice and demand have been properly made, including the date of such notice and demand and the manner in which notice was given and demand made;**
>
> **The taxpayer has neglected or refused to pay said assessment within ten days after notice and demand; ...**
>
> **Property, subject to seizure and particularly described presently exists at the premises sought to be searched and that said property either belongs to the taxpayer or is property upon which a lien exists for the payment of the taxes; and**
> **Facts establishing that probable cause exists to believe that the taxpayer is liable for the tax assessed."**

Exhibit D8

Excerpts from the Internal Revenue Code

* * * * * * * * * * * *

Sec. 6331. LEVY AND DISTRAINT.

(b) Seizure and Sale of Property.--The term "levy" as used in this title includes the power of distraint and seizure by any means. Except as otherwise provided in subsection (e), a levy shall extend only to property possessed and obligations existing at the time thereof. In any case in which the Secretary may levy upon property or rights to property, he may seize and sell such property or rights to property (whether real or personal, tangible or intangible).

(c) Successive Seizures.--Whenever any property or right to property upon which levy has been made by virtue of subsection (a) is not sufficient to satisfy the claim of the United States for which levy is made, the Secretary may, thereafter, and as often as may be necessary, proceed to levy in like manner upon any other property liable to levy of the person against whom such claim exists, until the amount due from him, together with all expenses, is fully paid.

Sec. 6332. SURRENDER OF PROPERTY SUBJECT TO LEVY.

(a) Requirement.--Except as otherwise provided in this section, any person in possession of (or obligated with respect to) property or rights to property subject to levy upon which a levy has been made shall, upon demand of the Secretary, surrender such property or rights (or discharge such obligation) to the Secretary, except such part of the property or rights as is, at the time of such demand, subject to an attachment or execution under any judicial process.

(b) Special rule for Life Insurance and Endowment Contracts

(1) In general.--A levy on an organization with respect to a life insurance or endowment contract issued by such organization shall, without necessity for the surrender of the contract document, constitute a demand by the Secretary for payment of the amount described in paragraph (2) and the exercise of the right of the person against whom the tax is assessed to the advance of such amount. Such organization shall pay over such amount 90 days after service of notice of levy. Such notice shall include a certification by the Secretary that a copy of such notice has been mailed to the person against whom the tax is assessed at his last known address.

(2) Satisfaction of levy.--Such levy shall be deemed to be satisfied if such organization pays over to the Secretary the amount which the person against whom the tax is assessed could have had advanced to him by such organization on the date prescribed in paragraph (1) for the satisfaction of such levy, increased by the amount of any advance (including contractual interest thereon) made to such person on or after the date such organization had actual notice or knowledge (within the meaning of section 6323 (i)(1)) of the existence of the lien with respect to which such levy is made, other than an advance (including contractual interest thereon) made automatically to maintain such contract in force under an agreement entered into before such organization had such notice or knowledge.

(3) Enforcement proceedings.--The satisfaction of a levy under paragraph (2) shall be without prejudice to any civil action for the enforcement of any lien imposed by this title with respect to such contract.

(c) Special Rule for Banks.--Any bank (as defined in section 408(n)) shall surrender (subject to an attachment or execution under judicial process) any deposits (including interest thereon) in such bank only after 21 days after service of levy.

(d) Enforcement of Levy.

(1) Extent of personal liability.--Any person who fails or refuses to surrender any property or rights to property, subject to levy, upon demand by the Secretary, shall be liable in his own person and estate to the United States in a sum equal to the value of the property or rights not so surrendered, but not exceeding the amount of taxes for the collection of which such levy has been made, together with costs and interest on such sum at the underpayment rate established under section 6621 from the date of such levy (or, in the case of a levy described in section 6331 (d)(3), from the date such person would otherwise have been obligated to pay over such amounts to the taxpayer). Any amount (other than costs) recovered under this paragraph shall be credited against the tax liability for the collection of which such levy was made.

(2) Penalty for violation.--In addition to the personal liability imposed by paragraph (1), if any person required to surrender property or rights to property fails or refuses to surrender such property or rights to property without reasonable cause, such person shall be liable for a penalty equal to 50 percent of the amount recoverable under paragraph (1). No part of such penalty shall be credited against the tax liability for the collection of which such levy was made.

(e) Effect of honoring levy.--Any person in possession of (or obligated with respect to) property or rights to property subject to levy upon which a levy has been made who, upon demand by the Secretary, surrenders such property or rights to property (or discharges such obligation) to the Secretary (or who pays a liability under subsection (d)(1)), shall be discharged from any obligation or liability to the delinquent taxpayer and any other person with respect to such property or rights to property arising from such surrender or payment.

Sec. 6333. PRODUCTION OF BOOKS.

If a levy has been made or is about to be made on any property, or right to property, any person having custody or control of any books or records, containing evidence or statements relating to the property or right to property subject to levy, shall, upon demand of the Secretary, exhibit such books or records to the Secretary.

Sec. 6343. AUTHORITY TO RELEASE LEVY AND RETURN PROPERTY.

(a) Release of Levy and Notice of Release.--

(1) In general.--Under regulations prescribed by the Secretary, the Secretary shall release the levy upon all, or part of, the property or rights to property levied upon and shall promptly notify the person upon whom such levy was made (if any) that such levy has been released if--

(A) the liability for which such levy was made is satisfied or becomes unenforceable by reason of lapse of time,

(B) release of such levy will facilitate the collection of such liability,

(C) the taxpayer has entered into an agreement under section 6159 to satisfy such liability by means of installment payments, unless such agreement provides otherwise,

(D) the Secretary has determined that such levy is creating an economic hardship due to the financial condition of the taxpayer, or

(E) the fair market value of the property exceeds such liability and release of the levy on a part of such property could be made without hindering the collection of such liability.

For purposes of subparagraph (C), the Secretary is not required to release such levy if such release would jeopardize the secured creditor status of the Secretary.

(2) Expedited determination of certain business property.--In the case of any tangible personal property essential in carrying on the trade or business of the taxpayer, the Secretary shall provide for an expedited determination under paragraph (1) if levy on such tangible personal property would prevent the taxpayer from carrying on such trade or business.

(3) Subsequent levy.--The release of levy on any property under paragraph (1) shall not prevent any subsequent levy on such property.

(b) Return of Property.--If the Secretary determines that property has been wrongfully levied upon, it shall be lawful for the Secretary to return--

(1) the specific property levied upon,

(2) an amount of money equal to the amount of money levied upon, or

(3) an amount of money equal to the amount of money received by the United States from a sale of such property.

Property may be returned at any time. An amount equal to the amount of money levied upon or received from such sale may be returned at any time before the expiration of 9 months from the date of such levy. For purposes of paragraph (3), if property is declared purchased by the United States at a sale pursuant to section 6335(e) (relating to manner and conditions of sale), the United States shall be treated as having received an amount of money equal to the minimum price determined pursuant to such section or (if larger) the amount received by the United States from the resale of such property.

(d) Return of Property in Certain Cases.-- If--

(1) any property has been levied upon, and

(2) the Secretary determines that--

(A) the levy on such property was premature or otherwise not in accordance with administrative procedures of the Secretary,

(B) the taxpayer has entered into an agreement under section 6159 to satisfy the tax liability for which the levy was imposed by means of installment payments, unless such agreement provides otherwise,

(C) the return of such property will facilitate the collection of the tax liability, or

(D) with the consent of the taxpayer or the National Taxpayer Advocate, the return of such property would be in the best interests of the taxpayer (as determined by the National Taxpayer Advocate) and the United States, the provisions of subsection (b) shall apply in the same manner as if such property had been wrongly levied upon, except that no interest shall be allowed under subsection (c).

* * * * * * * * * *

Applicable Sections of Internal Revenue Code

6321. LIEN FOR TAXES.
6322. PERIOD OF LIEN.
6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.
6331. LEVY AND DISTRAINT.
6332. SURRENDER OF PROPERTY SUBJECT TO LEVY.
6333. PRODUCTION OF BOOKS.
6334. PROPERTY EXEMPT FROM LEVY.
6343. AUTHORITY TO RELEASE LEVY AND RETURN PROPERTY.
7426. CIVIL ACTIONS BY PERSONS OTHER THAN TAXPAYERS.
7429. REVIEW OF JEOPARDY LEVY OR ASSESSMENT PROCEDURES.

For more information about this notice, please call the phone number on the front of this form.

Exhibit E-3

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

Ex - E-2

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.

Exh E-3

IRS

Your Rights as a Taxpayer

Publication 1

This publication explains your rights as a taxpayer and the processes for examination, appeal, collection, and refunds. Also available in Spanish.

The Taxpayer Bill of Rights

1. The Right to Be Informed

Taxpayers have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices, and correspondence. They have the right to be informed of IRS decisions about their tax accounts and to receive clear explanations of the outcomes.

2. The Right to Quality Service

Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.

3. The Right to Pay No More than the Correct Amount of Tax

Taxpayers have the right to pay only the amount of tax legally due, including interest and penalties, and to have the IRS apply all tax payments properly.

4. The Right to Challenge the IRS's Position and Be Heard

Taxpayers have the right to raise objections and provide additional documentation in response to formal IRS actions or proposed actions, to expect that the IRS will consider their timely objections and documentation promptly and fairly, and to receive a response if the IRS does not agree with their position.

5. The Right to Appeal an IRS Decision in an Independent Forum

Taxpayers are entitled to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and have the right to receive a written response regarding the Office of Appeals' decision. Taxpayers generally have the right to take their cases to court.

6. The Right to Finality

Taxpayers have the right to know the maximum amount of time they have to challenge the IRS's position as well as the maximum amount of time the IRS has to audit a particular tax year or collect a tax debt. Taxpayers have the right to know when the IRS has finished an audit.

7. The Right to Privacy

Taxpayers have the right to expect that any IRS inquiry, examination, or enforcement action will comply with the law and be no more intrusive than necessary, and will respect all due process rights, including search and seizure protections and will provide, where applicable, a collection due process hearing.

8. The Right to Confidentiality

Taxpayers have the right to expect that any information they provide to the IRS will not be disclosed unless authorized by the taxpayer or by law. Taxpayers have the right to expect appropriate action will be taken against employees, return preparers, and others who wrongfully use or disclose taxpayer return information.

9. The Right to Retain Representation

Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to seek assistance from a Low Income Taxpayer Clinic if they cannot afford representation.

10. The Right to a Fair and Just Tax System

Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from the Taxpayer Advocate Service if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.

The IRS Mission | Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.

Publication 1 (Rev. 12-2014) Catalog Number 64731W Department of the Treasury Internal Revenue Service www.irs.gov

Citizen's Bank Worksheet

Exhibit F - 1

Garnishments - Federal Benefits Review

Mary Lou Mahr

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

Exhibit F-2

1st SouthWest Bank
720 Main Street
Alamosa, CO 81101

We Can Help You Get There™
866.641.3792 • fswb.com
PROUD TO BE A

82104

JEFFREY T MAEHR
924 E STOLLSTEIMER RD
PAGOSA SPRINGS CO 81147

Date 1/29/16 Page 1
Primary Account Acct Ending 3683
Enclosures 1

CHECKING ACCOUNT

Account Title: JEFFREY T MAEHR

FREE CHECKING

Account Number	Acct Ending 3683
Previous Balance	15.88
2 Deposits/Credits	701.00
8 Checks/Debits	130.29
Service Charge	.00
Interest Paid	.00
Current Balance	586.59

Number of Enclosures	1
Statement Dates	1/01/16 thru 1/31/16
Days in the statement period	31
Average Ledger	255.60
Average Collected	255.60

	Total For This Period	Total Year-to-Date
Overdraft item fees year to date	$.00	$.00
Return item fees year to date	$.00	$.00

Deposits and Additions

Date	Description	Amount	Refe
1/20	XXSOC SEC SSA TREAS 310	697.00	
1/29	Credit/Deposit	4.00	

Checks and Withdrawals

Date	Description	Amount	Refe
1/15	IRS Levy	15.88-	

Exhibit F-3

1st SouthWest Bank

We Can Help You Get There™

January 28, 2016

Jeffrey T Maehr
924 E Stollsteimer RD
Pagosa Springs, CO 81147

RE: IRS Levy

Dear Mr. Jeffrey T Maehr,

First Southwest Bank received your certified documents regarding the IRS Levy. We have read your documentation and have made a decision to reimburse the $15.88 that we properly and were legally required to levy out of your account on January 15, 2016. We have also made the decision to close your account as of the date of this letter. A Cashier's Check in the amount of $585.72 is included with this letter. The check includes the balance in your account and the reimbursement of $15.88.

Please contact the Social Security Administration and let them know you no longer have an account with First Southwest Bank. We will no longer accept direct deposits from them.

Sincerely,

LRGonzales

Leslie R Gonzales
Account Services Supervisor

Exhibit 6, 1

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 6-2

Form 668-W(ICS) (January 2015)

Department of the Treasury—Internal Revenue Service

Notice of Levy on Wages, Salary, and Other Income

DATE: 01/13/2015

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: 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	$75,416.90	$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
			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 wages and salary earned in the future until the levy is released; and (2) your other income that the person has now or is obligated to pay you. This money is levied to the extent it isn't exempt, as explained on the back of Part 5 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 5 for instructions.

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

Exhibit 6-3

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: CITIZENS BANK OF PAGOSA SPRINGS
PO DRAWER 1508
PAGOSA SPRINGS, CO 81147

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
/S/ JOHN VENCATO

Title
REVENUE OFFICER

Part 4 — For Taxpayer

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

Exhibit G-4

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: PAYPAL INC. BSNS Acct
2211 N FIRST ST
SAN JOSE, CA 95131

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.

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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 G-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: FIRST SOUTHWEST BANK
720 MAIN ST
ALAMOSA, CO 81101

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: /S/ JOHN VENCATO

Title: REVENUE OFFICER

Part 4 – For Taxpayer

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

Form 668-A(ICS)
(Rev. July 2002)

Department of the Treasury – Internal Revenue Service

Notice of Levy

DATE: 06/12/2014

6-6

REPLY TO: Internal Revenue Service
GARY MURPHY
PO BOX 11138
CASPER, WY 82602

TELEPHONE NUMBER OF IRS OFFICE: (307)261-6370 x227

NAME AND ADDRESS OF TAXPAYER:
JEFFREY T MAEHR
924 E STOLLSTEIMER PL
PAGOSA SPGS, CO 81147-8628000

TO: PAYPAL INC.
2211 N FIRST ST
SAN JOSE, CA 95131

IDENTIFYING NUMBER(S): [redacted]

MAEH

Kind of Tax	Tax Period Ended	Unpaid Balance of Assessment	Statutory Additions	Total
1040	12/31/2003	$75,911.17	$5,500.80	$81,411.97
1040	12/31/2004	$80,028.43	$5,799.15	$85,827.58
1040	12/31/2005	$67,516.59	$4,892.49	$72,409.08
1040	12/31/2006	$51,213.68	$3,711.14	$54,924.82
CIVPEN	12/31/2004	$522.00	$230.27	$752.27

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: $295,325.72

We figured the interest and late payment penalty to 07/12/2014

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.

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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.

Signature of Service Representative	Title
/S/ GARY MURPHY	REVENUE OFFICER

Part 4 – For Taxpayer

Form 668-A(ICS) (7-2002)

Form 668-A(ICS)
(Rev. July 2002)

Department of the Treasury – Internal Revenue Service
Notice of Levy

DATE: **02/20/2014**

G-7

REPLY TO: **Internal Revenue Service**
GARY MURPHY
PO BOX 11138
CASPER, WY 82602

TELEPHONE NUMBER
OF IRS OFFICE: **(307)261-6370 x227**

NAME AND ADDRESS OF TAXPAYER:
JEFFREY T MAEHR
924 E STOLLSTEIMER PL
PAGOSA SPGS, CO 81147-8628000

TO: **AURORA BANK FSB**
350 HIGHLAND DRIVE
ACCOUNT NUMBER: 01 059907309
LEWISVILLE, TX 75067

IDENTIFYING NUMBER(S): [redacted]

MAEH

Kind of Tax	Tax Period Ended	Unpaid Balance of Assessment	Statutory Additions	Total
1040	12/31/2003	$75,911.17	$4,754.83	$80,666.00
1040	12/31/2004	$80,028.43	$5,012.72	$85,041.15
1040	12/31/2005	$67,516.59	$4,229.03	$71,745.62
1040	12/31/2006	$51,213.68	$3,207.86	$54,421.54
CIVPEN	12/31/2004	$522.00	$223.38	$745.38

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 $292,619.69

We figured the interest and late payment penalty to **03/22/2014**

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.

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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.

Signature of Service Representative
/S/ GARY MURPHY

Title
REVENUE OFFICER

Part 4 – For Taxpayer

Form **668-A(ICS)** (7-2002)

Form 668-A(ICS) (Rev. July 2002)	Department of the Treasury – Internal Revenue Service **Notice of Levy**

DATE: **02/20/2014**

REPLY TO: **Internal Revenue Service**
GARY MURPHY
PO BOX 11138
CASPER, WY 82602

G – 8

TELEPHONE NUMBER OF IRS OFFICE: **(307)261-6370 x227**

NAME AND ADDRESS OF TAXPAYER:
JEFFREY T MAEHR
924 E STOLLSTEIMER PL
PAGOSA SPGS, CO 81147-8628000

TO: **FIRST DATA MERCHANT SERVICES CORPOR**
PO BOX 6604
HAGERSTOWN, MD 21741

IDENTIFYING NUMBER(S): [redacted]

MAEH [redacted]

Kind of Tax	Tax Period Ended	Unpaid Balance of Assessment	Statutory Additions	Total
1040	12/31/2003	$75,911.17	$4,754.83	$80,666.00
1040	12/31/2004	$80,028.43	$5,012.72	$85,041.15
1040	12/31/2005	$67,516.59	$4,229.03	$71,745.62
1040	12/31/2006	$51,213.68	$3,207.86	$54,421.54
CIVPEN	12/31/2004	$522.00	$223.38	$745.38
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	$292,619.69

We figured the interest and late payment penalty to **03/22/2014**

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.

Signature of Service Representative	Title
/S/ GARY MURPHY	**REVENUE OFFICER**

Part 4 – For Taxpayer

Form **668-A(ICS)** (7-2002)

EXH H-1

Presumption

The Defendants use presumptions upon which to base assessment and draws conclusions based on these presumptions. Without proof, presumptions hold no weight in law. "Presumption," in fact, is the OPPOSITE of "due process," as the definition of "due process" admits in Black's Law Dictionary...

Due process of law. "Law in its regular course of administration through courts of justice. Due process of law in each particular case means such an exercise of the powers of the government as the settled maxims of law permit and sanction, and under such safeguards for the protection of individual rights as those maxims prescribe for the class of cases to which the one in question belongs. A course of legal proceedings according to those roles and principles which have been established in our systems of jurisprudence for the enforcement and protection of private rights. To give such proceedings any validity, there must be a tribunal competent by its constitution — that is, by the law of the creation — to pass upon the subject-matter of the suit; and, if that involves merely a determination of the personal liability of the defendant, he must be brought within its jurisdiction by service of process within the state, or his voluntary appearance. Pennoyer v. Neff 96 US. 733, 24 L.Ed. 565. 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 be presumed against him, this is not due process of law and in fact is a VIOLATION of due process."** [Black's Law Dictionary, Sixth Edition, p. 500;].

"The power to create [false] presumptions is not a means of escape from constitutional restrictions" *Heiner v. Donnan* 285, US 312 (1932) and *New York Times v. Sullivan* 376 US 254 (1964).

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..."); *New York Life Ins.*

Exh H-2

Co. v. Gamer, 303 U.S. 161, 171, 58 S.Ct. 500, 503, 82 L.Ed. 726 (1938) ("[A] presumption is not evidence and may not be given weight as evidence.").

"Conclusive presumptions affecting protected interests: A conclusive presumption may be defeated where its application would impair a party's constitutionally-protected liberty or property interests. In such cases, conclusive presumptions have been held to violate a party's due process and equal protection rights. [*Viandis v. Kline* (1973) 412 U.S.441, 449, 93 S.Ct 2230, 2235; *Cleveland Bed, of Ed. v. LaFleur* (1974) 414 U.S. 632, 639-640, 94 S.Ct. 1208, 1215.

"But where the conduct or fact, the existence of which is made the basis of the statutory presumption, itself falls within the scope of a provision of the Federal Constitution, a further question arises. It is apparent that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be violated by direct enactment. The power to create Presumptions is not a means of escape from constitutional restrictions. And the state may not in this way interfere with matters withdrawn from its authority by the Federal Constitution, or subject an accused to conviction for conduct which it is powerless to proscribe." [*Bailey v. State of Alabama*, 219 U.S. 219 (1911)].

Ex. I-4

In *UNITED STATES v. John H. WILLIAMS, Jr.*, 504 U.S. 36 (112 S.Ct. 1735, 118 L.Ed.2d 352), the U.S. Supreme Court stated:

"Rooted in long centuries of Anglo-American history," *Hannah v. Larche*, 363 U.S. 420, 490, 80 S.Ct. 1502, 1544, 4 L.Ed.2d 1307 (1960) (Frankfurter, J., concurring in result), the grand jury is mentioned in the Bill of Rights, but not in the body of the Constitution. It has not been textually assigned, therefore, to any of the branches described in the first three Articles. It...

> "is a constitutional fixture in its own right." *United States v. Chanen*, 549 F.2d 1306, 1312 (CA9 1977) (quoting *Nixon v. Sirica*, 159 U.S.App.D.C. 58, 70, n. 54, 487 F.2d 700, 712, n. 54 (1973)), cert. denied, 434 U.S. 825, 98 S.Ct. 72, 54 L.Ed.2d 83 (1977). In fact the whole theory of its function is that it belongs to no branch of the institutional government, serving as a kind of buffer or referee between the Government and the people. See *Stirone v. United States*, 361 U.S. 212, 218, 80 S.Ct. 270, 273, 4 L.Ed.2d 252 (1960); *Hale v. Henkel*, 201 U.S. 43, 61, 26 S.Ct. 370, 373, 50 L.Ed. 652 (1906); G. Edwards, The Grand Jury 28-32 (1906)." (Emphasis added throughout).

Continuing *Williams*, supra, case cite

> "Although the grand jury normally operates, of course, in the courthouse and under judicial auspices, its institutional relationship with the judicial branch has traditionally been, so to speak, at arm's length. Judges' direct involvement in the functioning of the grand jury has generally been confined to the constitutive one of calling the grand jurors together and administering their oaths of office." See United *States v. Calandra*, 414 U.S. 338, 343, 94 S.Ct. 613, 617, 38 L.Ed.2d 561 (1974); Fed.Rule Crim.Proc. 6(a)."

> "The grand jury's functional independence from the judicial branch is evident both in the scope of its power to investigate criminal wrongdoing, and in the manner in which that power is exercised. "Unlike a court, whose jurisdiction is predicated upon a specific case or controversy, the grand jury 'can investigate merely on suspicion that the law is being violated, or even because it wants assurance that it is not.' *United States v. R. Enterprises*, 498 U.S. ----, ----, 111 S.Ct. 722, 726, 112 L.Ed.2d 795 (1991) (quoting *United States v. Morton Salt Co.*, 338 U.S. 632, 642-643, 70 S.Ct. 357, 364, 94 L.Ed. 401 (1950))."

> "It need not identify the offender it suspects, or even "the precise nature of the offense" it is investigating. *Blair v. United States*, 250 U.S. 273, 282, 39 S.Ct. 468, 471, 63 L.Ed. 979 (1919). The grand jury requires no authorization from its constituting court to initiate an investigation. See

I 2

Hale, supra, 201 U.S., at 59-60, 65, 26 S.Ct., at 373, 375, nor does the prosecutor require leave of court to seek a grand jury indictment. And in its day-to-day functioning, the grand jury generally operates without the interference of a presiding judge. See *Calandra*, supra, 414 U.S., at 343, 94 S.Ct., at 617. It swears in its own witnesses, Fed.Rule Crim.Proc. 6(c), and deliberates in total secrecy. See *United States v. Sells Engineering, Inc.*, 463 U.S., at 424-425, 103 S.Ct., at 3138."

Continuing *Williams* supra, case cite...

"Even in this setting, however, we have insisted that the grand jury remain 'free to pursue its investigations unhind ered by external influence or supervision so long as it does not trench upon the legitimate rights of any witness called before it.' *United States v. Dionisio*, 410 U.S. 1, 17-18, 93 S.Ct. 764, 773, 35 L.Ed.2d 67 (1973). Recognizing this tradition of independence, we have said that the Fifth Amendment's "constitutional guarantee presupposes an investigative body 'acting independently of either prosecuting attorney or judge' . . . . Id., at 16, 93 S.Ct., at 773 (emphasis added) (quoting *Stirone*, supra, 361 U.S., at 218, 80 S.Ct., at 273)."

While Williams clearly shows that the three branches of government cannot control the Grand Jury's ability to "freely" act, it brings up this statement that the GJ is subject to the "courts"... Continuing *Williams* supra, case cite...

"Although the grand jury has not been 'textually assigned' to 'any of the branches described in the first three Articles' of the Constitution, ante, at 47, it is not an autonomous body completely beyond the reach of the other branches. Throughout its life, from the moment it is convened until it is discharged, the grand jury is subject to the control of the court. As Judge Learned Hand recognized over sixty years ago, 'a grand jury is neither an officer nor an agent of the United States, but a part of the court.' *Falter v. United States*, 23 F.2d 420, 425 (CA2), cert. denied, 277 U.S. 590, 48 S.Ct. 528, 72 L.Ed. 1003 (1928). This Court has similarly characterized the grand jury:

"A grand jury is clothed with great independence in many areas, but it remains an appendage of the court, powerless to perform its investigative function without the court's aid, because powerless itself to compel the testimony of witnesses. It is the court's process which summons the witness to attend and give testimony, and it is the court which must compel a witness to testify if, after appearing, he refuses to do so." *Brown v. United States*, 359 U.S. 41, 49, 79 S.Ct. 539, 546, 3 L.Ed.2d 609 (1959)." (Emphasis added).

I3

This in no way suggests the court has "control over" the GJ in convening, or in preventing access to, the GJ, by the public, apart from the three branches, but merely has authority in "compelling" witnesses to give testimony before the GJ where needed.

> "This Court has, of course, long recognized that the grand jury has wide latitude to investigate violations of federal law as it deems appropriate and need not obtain permission from either the court or the prosecutor. See, e.g., id., at 343, 94 S.Ct., at 617; *Costello v. United States*, 350 U.S. 359, 362, 76 S.Ct. 406, 408, 100 L.Ed. 397 (1956); *Hale v. Henkel*, 201 U.S. 43, 65, 26 S.Ct. 370, 375, 50 L.Ed. 652 (1906).
>
> Correspondingly, we have acknowledged that its operation generally is unrestrained by the technical procedural and evidentiary rules governing the conduct of criminal trials." *Calandra*, 414 U.S., at 343, 94 S.Ct., at 617."

The above discussion by the court begs several questions to be addressed in this regard at numbered sections:

1. By what authority can the DA/ADA/Court or any other agency deny the People direct access to the GJ with evidence of criminal activities?

2. By what authority can the DA/ADA/Court or any other agency control the GJ since it "belongs to no branch of government", including the Judicial and Executive branches?

3. If the GJ is to serve as a "buffer or referee between the Government and the people", how can this service occur when the very government it is to protect the people FROM is denying access TO the GJ, whether Executive OR Judicial offices acting?

4. Is the DA/ADA's/court or any other agency control over the GJ "an "arm's length" relationship if there is interference with the public's access to present grievances, and requests for access is being ignored by governments?

5. How can the GJ investigate the People's complaints where the GJ "can investigate merely on suspicion that the law is being violated, or even because it wants assurance that it is not", if the DA/ADA/Courts or others deny any access by the People to the GJ?

6. How can the DA/ADA/Court or others deny Plaintiff's access to the GJ when the "prosecutor" attempting to bring evidence of criminal activities are the People, and do NOT "require leave of court (or any others) to seek a

I 4

grand jury indictment"?

7. How can the public initiate the "convening" of a Grand Jury if it has no access TO the GJ, and, thus, must depend on the Judicial or Executive branches of government to "convene" said GJ, even where those being investigated are those interfering with the GJ access BY the public?

Exhibit J

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

January 16, 2014

RE: 2014-01-043

Mr. Jeffrey T. Maehr
924 E Stollsteimer Rd
Pagosa Springs, CO 81147-7305

Dear Mr. Maehr,

This letter acknowledges the receipt of your Freedom of Information Act (FOIA) request to the U.S. Department of Treasury, dated December 30, 2013. Your have requested all statutes creating a specific personal liability for income taxes imposed by subtitle A of the Internal Revenue Code. You have also requested the lawful definition of the word "income" as used in Title 26, Treasury definitions for Lawful Money and Legal Tender. You requested definitions and explanations of Public Law Chap. 48, 48 Stat. 112" and 12 USC, Section 411, 415 and 417 respectively. A copy of your request is enclosed.

Upon review of your request, I have determined that the records you have requested, should they exist, would be maintained by the Internal Revenue Service (IRS). Accordingly, I have forwarded your request to IRS, who will reply to you directly. No Response To Date 3-13-16

Further inquiries should be addressed to the IRS at the address below:

Internal Revenue Service
FOIA Requests
Headquarters Disclosure Office
2385 Chamblee Tucker Road – Stop 211
Chamblee, GA 30341

Sincerely,

Digitally signed by Ryan Law
DN: cn=Ryan Law, o=Disclosure Services, ou=U.S. Department of the Treasury, email=FOIA@treasury.gov, c=US
Date: 2014.01.27 13:36:27 -05'00'

Ryan Law
Director, Disclosure Services

Enclosure

Exhibits K-1-2

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-[redacted]	02/07/2012	03/09/2022	75416.90
1040	12/31/2004	XXX-XX-[redacted]	02/07/2012	03/09/2022	80028.43
1040	12/31/2005	XXX-XX-[redacted]	02/07/2012	03/09/2022	67516.59
1040	12/31/2006	XXX-XX-[redacted]	02/07/2012	03/09/2022	51213.68
6700	12/31/2004	XXX-XX-[redacted]	11/14/2005	12/14/2015	
6702A	12/31/2004	XXX-XX-[redacted]	06/05/2006	07/05/2016	522.00
6720	12/31/2004	XXX-XX-[redacted]	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 [redacted]

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. 415)

Form 668(Y)(c) (Rev. 2-2004)

Exhibit K2

10185

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
977241214

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 MAHR

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

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-[redacted]	02/07/2012	03/09/2022	75911.17
1040	12/31/2004	XXX-XX-[redacted]	02/07/2012	03/09/2022	80028.43
1040	12/31/2005	XXX-XX-[redacted]	02/07/2012	03/09/2022	67516.59
1040	12/31/2006	XXX-XX-[redacted]	02/07/2012	03/09/2022	51213.68
6700	12/31/2004	XXX-XX-[redacted]	11/14/2005	12/14/2015	
6702A	12/31/2004	XXX-XX-[redacted]	06/05/2006	07/05/2016	500.00
6720	12/31/2004	XXX-XX-[redacted]	11/21/2005	12/21/2015	

21400193 1/14/2014 11:29 AM June Madrid
2 of 2 NFL R$11.00 D$0.00 Archuleta County

Place of Filing
CLERK AND RECORDER
ARCHULETA COUNTY
PAGOSA SPRINGS, CO 81147

Total $ 275169.87

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

the 07th day of January, 2014.

Signature for GARY MURPHY

Title REVENUE OFFICER
(307) 261-6370

26-07-2324

(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

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

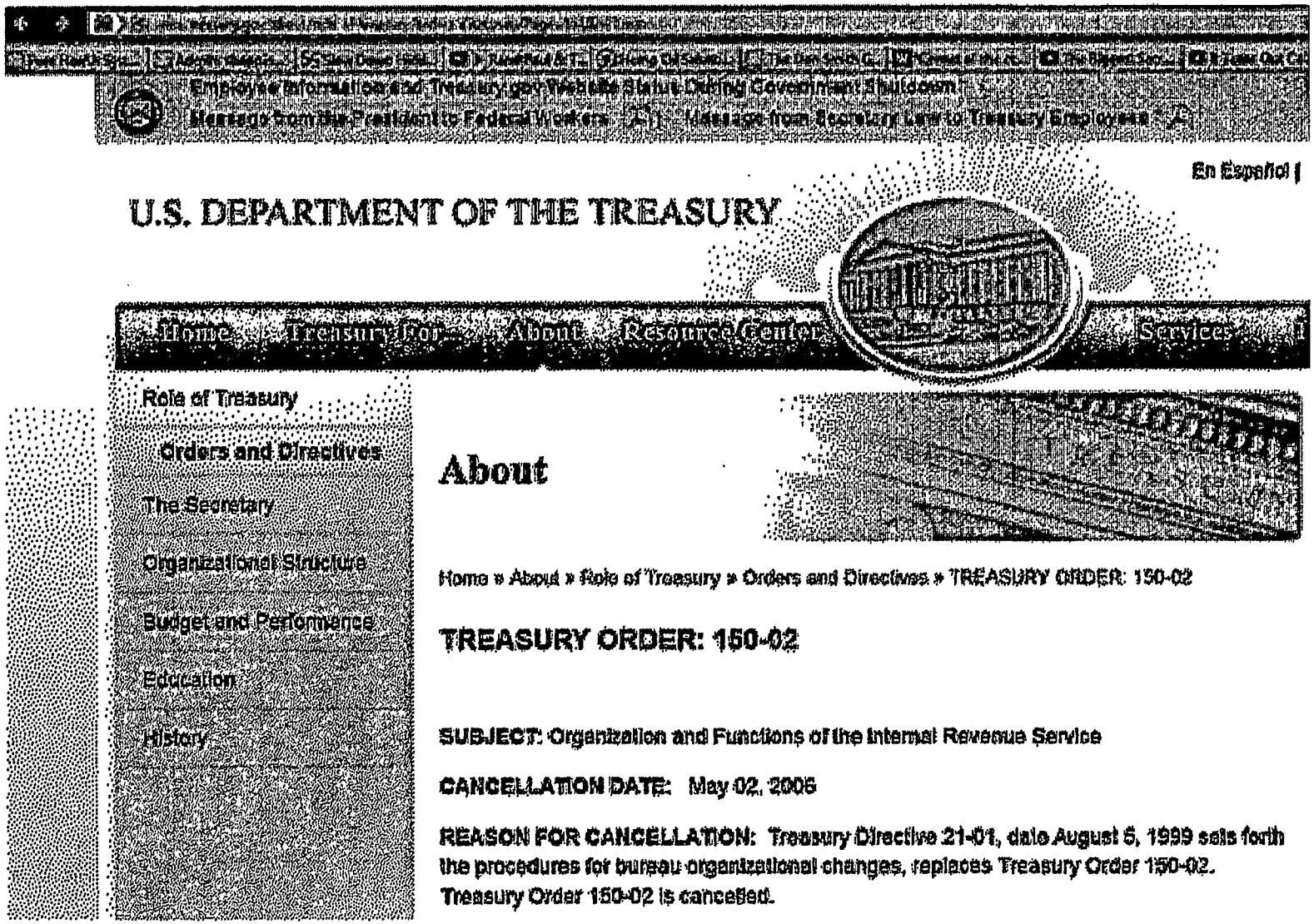
With sincere regard for the Veteran's service,

RO Director
VA Regional Office

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

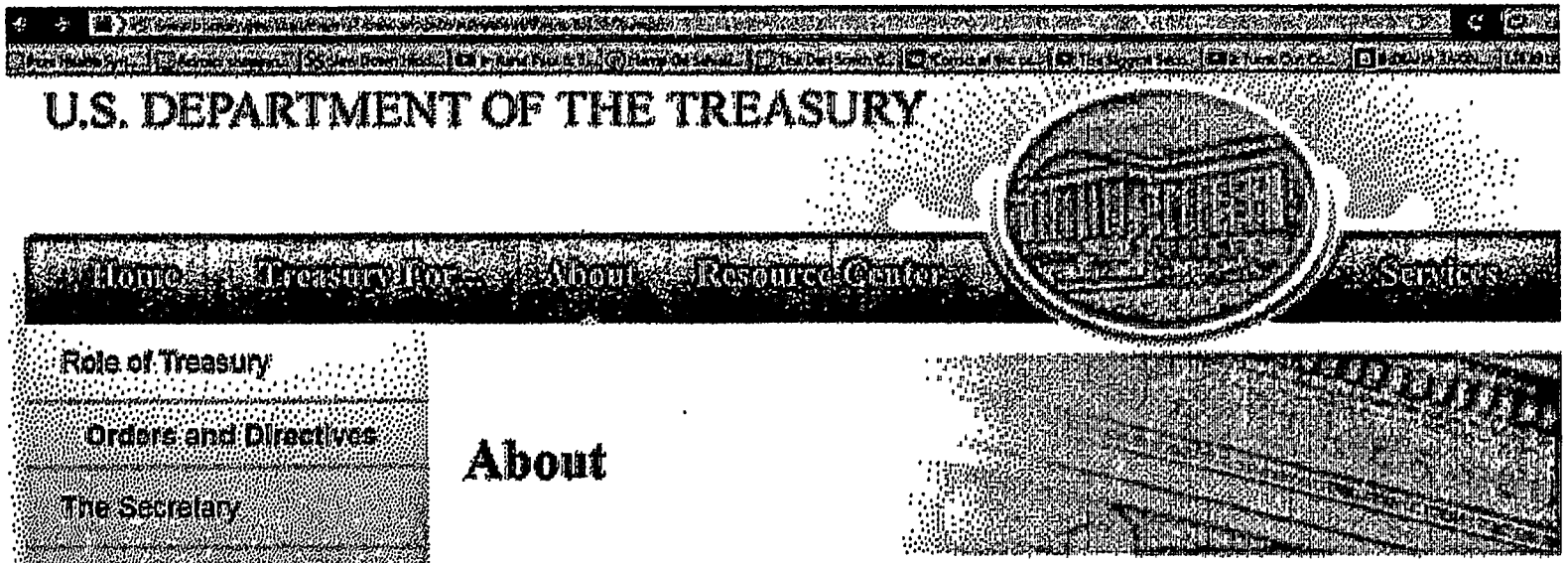
Case 1:16-cv-00512-GPG Document 11 Filed 04/25/16 USDC Colorado Page 69 of 77
Case 1:16-cv-00512-GPG Document 6 Filed 03/25/16 USDC Colorado Page 80 of 84

Exhibit N-1



Case 1:16-cv-00512-GPG Document 11 Filed 04/25/16 USDC Colorado Page 70 of 77
Case 1:16-cv-00512-GPG Document 6 Filed 03/25/16 USDC Colorado Page 81 of 84

Exhibit N-2



TREASURY ORDER: 150-06

SUBJECT: Designation as Internal Revenue Service

CANCELLATION DATE: August 22, 2005

REASON FOR CANCELLATION: TO 150-06, dated July 9, 1953. The entity formerly known as the Bureau of Internal Revenue would be known as the Internal Revenue Service. TO 150-06 is cancelled.

Exhibit N-3

PAT DANNER
9th District, Missouri

COMMITTEE ON TRANSPORTATION AND INFRASTRUCTURE
SUBCOMMITTEES
Surface Transportation
Aviation

COMMITTEE ON INTERNATIONAL RELATIONS
SUBCOMMITTEE
International Economic Policy and Trade

Congress of the United States
House of Representatives
Washington, DC 20515-2506

WASHINGTON OFFICE:
2372 Rayburn House Office Building
Washington, DC 20515
(202) 225-7041
FAX: (202) 225-8221

DISTRICT OFFICES:
U.S. Post Office, Room 330
201 South 8th Street
St. Joseph, MO 64501-2240
(816) 233-8518
FAX: (816) 233-8543

3754 North Broadway
Building 3, Suite 7
Kansas City, MO 64116-3996
(816) 455-7256
FAX: (816) 455-8153

September 12, 1996

Bill [redacted]
[redacted]
Trenton, MO 64683-9610

Dear Bill:

Thank you for contacting regarding the establishment of the Internal Revenue Service (IRS). I appreciate having the benefit of your thoughts on this issue.

You are quite correct when you state that an organization with the actual name "Internal Revenue Service" was not established by law. Instead, in 1862, Congress approved 26 U.S.C. 7802. This statute established the office of "Commissioner of Internal Revenue." As the act states, "The Commissioner of Internal Revenue shall have such duties and powers as may be prescribed by the Secretary of the Treasury." In modern times these duties and powers flow to the Commissioner who implements appropriate policy through the IRS.

In addition to Section 7802, Section 7803 authorizes the Secretary of Treasury to employ such number of persons deemed proper for the administration and enforcement of the internal revenue laws. It is these employees who comprise the IRS.

I have enclosed the appropriate section of the U.S. Code for your information. I hope you find it helpful.

Thank you again for contacting me. Please feel free to do so again with further questions on this or any other matter important to you.

Best regards,

Pat Danner
Member of Congress

PD/hhm

PRINTED ON RECYCLED PAPER

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

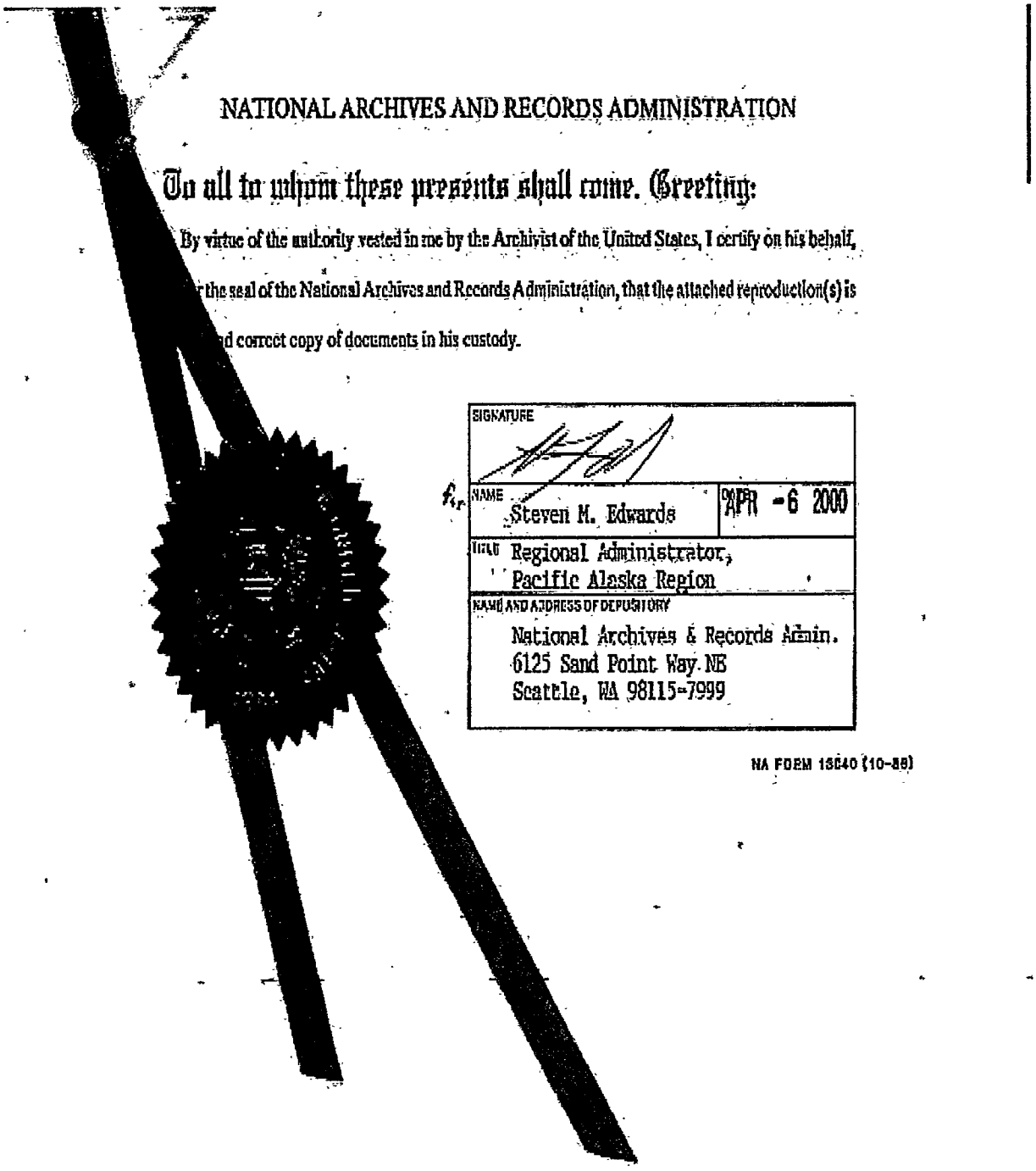
action be considered based on the laws sited herein.

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

Attachment S - Jeffrey- Thomas: Maehr

The IRS is not an Agency of the United States:



NATIONAL ARCHIVES AND RECORDS ADMINISTRATION

To all to whom these presents shall come. Greeting:

By virtue of the authority vested in me by the Archivist of the United States, I certify on his behalf, the seal of the National Archives and Records Administration, that the attached reproduction(s) is d correct copy of documents in his custody.

SIGNATURE

NAME Steven M. Edwards

APR -6 2000

TITLE Regional Administrator, Pacific Alaska Region

NAME AND ADDRESS OF DEPOSITORY

National Archives & Records Admin.
6125 Sand Point Way NE
Seattle, WA 98115-7999

NA FORM 13040 (10-86)

BETTY H. RICHARDSON
United States Attorney
United States Attorney's Office
Box 32
Boise, Idaho 83707
Telephone: (208) 334-1211

RICHARD R. WARD
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 683
Ben Franklin Station
Washington, D.C. 20044-0683
Telephone: (202) 307-5867

Attorneys for the United States of America

IN THE UNITED STATES DISTRICT COURT FOR THE

DISTRICT OF IDAHO

DIVERSIFIED METAL PRODUCTS, INC., Plaintiff, v. T-BOW COMPANY TRUST, INTERNAL REVENUE SERVICE, and STEVE MORGAN, Defendants.	Civil No. 93-405-E-EJL UNITED STATES' ANSWER AND CLAIM

The United States of America, through undersigned counsel hereby responds to the numbered paragraphs of plaintiff's complaint as follows:

1. The United States is without information or knowledge sufficient to form a belief as to the truth of the allegations contained in paragraph 1 and, on that basis, denies the allegations.

2. The United States is without information or knowledge sufficient to form a belief as to the truth of the allegations contained in paragraph 2 and, on that basis, denies the allegations.

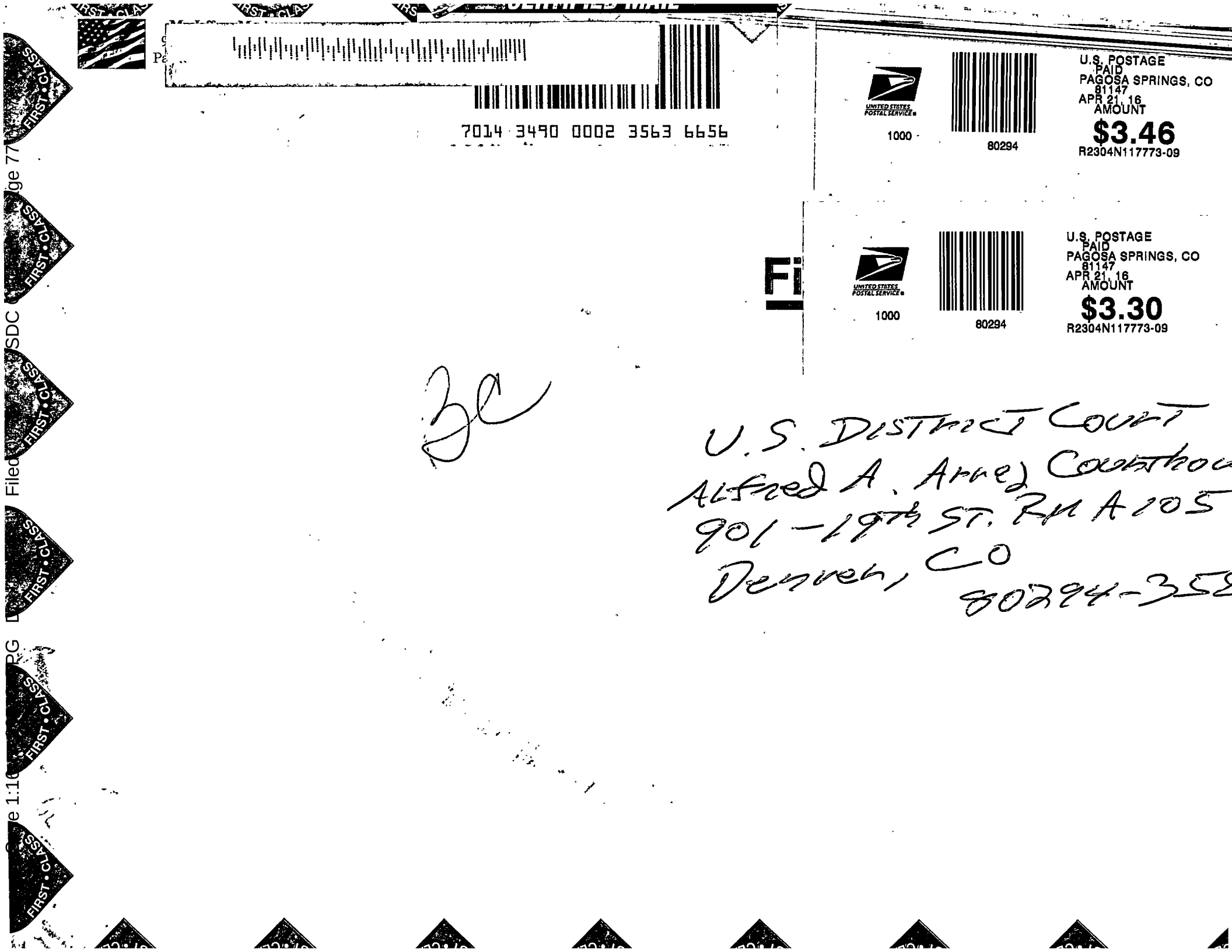
3. The United States is without information or knowledge sufficient to form a belief as to the truth of the allegations contained in paragraph 3 and, on that basis, denies the allegations.

4. Denies that the Internal Revenue Service is an agency of the United States Government but admits that the United States of America would be a proper party to this action. Admits that the IRS has served a Notice of Levy on plaintiff for funds owed to defendant Steve Morgan.

5. Admits that the IRS has made a demand on plaintiff for payment of funds owed to Steve Morgan. The United States is without information or knowledge sufficient to form a belief as to the truth of the remaining allegations, and, on that basis, denies the remaining allegations.

6. Admits that Exhibits A and B are attached and are respectively, a copy of a letter from Lonnie Crockett and a copy of a Notice of Levy served by the IRS.

7. The United States is without information or knowledge sufficient to form a belief as to the truth of the allegations contained in paragraph 7 and, on that basis, denies the allegations.


7014 3490 0002 3563 6656
U.S. POSTAGE
PAID
PAGOSA SPRINGS, CO
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APR 21, 16
AMOUNT
$3.46
R2304N117773-09
1000
80294
U.S. POSTAGE
PAID
PAGOSA SPRINGS, CO
81147
APR 21, 16
AMOUNT
$3.30
R2304N117773-09
1000
80294
3C
U.S. District Court
Alfred A. Arraj Courthou
901 - 19th St. Rm A105
Denver, CO
80294-35
Filed
SDC
ge 77
ge 1:1
PG