IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF COLORADO

Civil Action No. 1:22-cv-00830-PAB-NRN

JEFFREY T. MAEHR,

Plaintiff,

v.

INTERNAL REVENUE SERVICE AND UNITED STATES,

Respondent.

UNITED STATES' RESPONSE TO PLAINTIFF'S "NOTICE OF BIAS AND PREJUDICE AND FRAUD ON THE COURT AGAINST PLAINTIFF AND ISSUES"

Plaintiff Jeffrey T. Maehr has filed an objection to the magistrate's report and recommendation on the United States' motion to dismiss (Dkt. 19 (report); Dkt. 20 (objection)), as well as a "Notice of Bias and Prejudice and Fraud on the Court Against Plaintiff and Issues". (Dkt. 21). The United States is responding to the objection separately. The "Notice of Bias" alleges that this Court and/or other courts are biased against Mr. Maehr, and might be construed as a request for the magistrate and/or district court judge hearing this suit to recuse themselves.

The United States submits that the allegations made in the "Notice of Bias" lack merit. First, the filing advances frivolous theories about the United States tax system which have been repeatedly rejected by courts – not just this one. *E.g., Wheeler v. Comm'r*, 528 F.3d 773, 777 (10th Cir. 2008) (underscoring that the argument that individual income is not taxable is "patently frivolous"); *Lonsdale v. United States*, 919 F.2d 1440, 1448 (10th Cir. 1990) (rejecting as frivolous arguments made here, including that wages are not income and that an income tax is an improper direct tax). Plaintiff appears to allege that he has been denied due process because this Court and others have rejected these frivolous arguments. But not getting the result you want is not the same as being denied due process.

Plaintiff also takes issue with the report and recommendation being issued by a magistrate judge (Dkt. 21 at 7, par. 21), but Plaintiff disregards that action from the district judge assigned to this case is required before there is a final decision. The filing also appears to allege that counsel for the United States is biased because counsel and "most judges" may be members of the same "private bar organization," and because counsel and judges both draw salaries from the United States government. (Dkt. 21 at 7, par. 23). The undersigned counsel is not aware of any "private bar" association in which both the undersigned and any of the judges hearing Mr. Maehr's cases participate. And even if the undersigned (or other attorneys representing the United States) have been members of the same bar organization as any judge deciding one of Mr. Maehr's cases, such membership is not evidence, much less per se evidence, of any inappropriate bias.

Similarly, it is true that attorneys for the United States and the judges hearing Mr. Maehr's cases are all public servants paid by the United States (albeit by co-equal yet separate branches). But Mr. Maehr does not explain why that fact alone is unusual or per se improper. A very large percentage of the federal courts' dockets are civil cases by or against the United States, in which counsel paid by the United States represents the United States. Most if not all federal criminal cases are prosecuted by attorneys employed by the federal government, and in many cases federal public defenders represent the accused. If the fact that attorneys are paid by the government renders them or the judges impermissibly conflicted, it is difficult to see how a large percentage of federal court cases could proceed.

In sum, Plaintiff's "Notice of Bias" is meritless, and this Court should disregard it.

DATED: December 1, 2022

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CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that service of the foregoing is made this 1st day of December, 2022, via ECF and to the following person or persons via e-mail. The United States is sending a copy to the following address the same or next business day:

Jeffrey Maehr
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/s/ E. Carmen Ramirez
E. Carmen Ramirez
Trial Attorney, Tax Division
U.S. Department of Justice