

In The
Supreme Court of the United States



Jeffrey T. Maehr,

Petitioner

v.

Commissioner of Internal Revenue

Respondent



**- To Chief Judge Roberts -
On Respondent Default Under Rule 55,
NOTICE and ACCEPTANCE OF DEFAULT,
and ESTABLISHING FACTS OF RECORD**



Jeffrey T. Maehr
924 Stollsteimer Rd.
Pagosa Springs, CO 81147
(970) 731-9724



**CERTIFIED MAIL # 7011-0470-0000-1763-4663
Return Receipt Requested**



Jeffrey T. Maehr, Pro Se Petitioner, comes before this honorable Court to establish a matter of record regarding the above referenced case;

Whereas, Governments are instituted among Men, deriving their just powers from the consent of the governed, and

Whereas, ARTICLE II BILL OF RIGHTS, Colo. Const. Art. II, Section 1 Section 1. Vestment of political power

“All political power is vested in and derived from the people; all government, of right, originates from the people, is founded upon their will only, and is instituted solely for the good of the whole,” and

Whereas, Colo. Const. Art. II, Section 2

“The people of this state have the sole and exclusive right of governing themselves, as a free, sovereign and independent state;” and

Whereas, Petitioner attempted lawful adjudication of his evidence against Defendant in 9 previous Federal Courts, via Due Process rights, and challenge of Defendant’s standing to be acting against Petitioner, or others similarly situated, and

Whereas, Defendant failed to respond to each and every element of the complaints, and all 9 courts denied Due Process, and denied standing proof requirements of Defendant, and

Whereas, Presumption and Hearsay are no form of defense, and

Whereas, Petitioner, “On Petition for a Writ of Certiorari, The United States Court of Appeals For the Tenth Circuit,” sought Due Process in this honorable Court, complying with all elements of said Petition Process as the Court Docket clearly establishes, and

Whereas, Defendant waived rights to respond to the Petition on September 26, 2012, which Petitioner made judicial NOTICE of to this honorable Court and Clerk’s attention, Wherefore,

The following facts of record have been established;

That, under Rule 55. Default; Default Judgment

(a) ENTERING A DEFAULT. “When a party against whom a judgment for affirmative relief is sought has failed to plead or otherwise defend, and that failure is shown by affidavit or otherwise, the clerk must enter the party’s default.”

That, Defendant established in the record a failure to plead or otherwise defend, thereby establishing, and accepting, as true, all claims made in Petition before this honorable Court, and

That, Defendant, having left the contest, and the Court, no longer having anything contested before it upon which it could adjudicate under Due Process, denied Petitioner's Petition without comment, and

That, Defendant's Default was an admission that all facts stated in the Petition are as true and correct as any lawful adjudicated judgment based upon law, since any un rebutted or undefended case stands as fact in law, and

That, Petitioner, as a private citizen, and any American similarly situated, is NOT under jurisdiction of Defendant, et, al., or parties, including alleged agency known as IRS, and are under no claims made by same, forever, or until otherwise proven through Due Process and lawful adjudication.

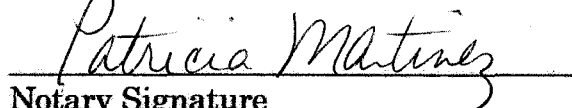
Therefore, any and all actions by Defendant, et, al., against Petitioner, or anyone similarly situated, are outside the scope of law, outside Defendant's, et, al., jurisdictional validity, and an encroachment into constitutional rights, and likely criminal and conspiratorial in nature.

It is hereby established in this honorable Court's Record, and the Clerk is hereby ORDERED to file said Rule 55 Default (as required by law), along with this Default Notice document, in the Court's Record.

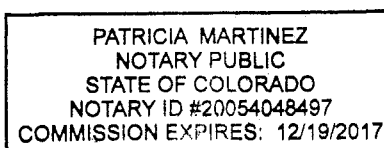

Jeffrey T. Maehr, Pro Se

Notary Witness

Jeffrey T. Maehr, identity established as a citizen of the united several States of America, specifically the sovereign republic of Colorado, hereby presented before me, PATRICIA MARTINEZ, as a lawful Notary for the State of Colorado, the above document titled, "On Respondent Default Under Rule 55, NOTICE and ACCEPTANCE OF DEFAULT, and ESTABLISHING FACTS OF RECORD, addressed specifically to Chief Justice Roberts, CERTIFIED MAIL # 7011-0470-0000-1763-4663, on the 23rd day of December, 2013, and testified to the facts contained herein on behalf of all American's similarly situated.


Notary Signature

SEAL



My Commission expires on 12-19-17