

**Jeffrey- Thomas: Maehr** ID# 000000000  
924 E. Stollsteimer Rd.,  
Pagosa Springs, Colorado [81147]

March 25, 2006

To: IRS,  
1973 N. Rulon White Blvd.  
Ogden, UT 84404-0040: Certified Mail # 7005-2570 0002 2959 5402

## **AFFIDAVIT OF TRUTH ACTUAL AND CONSTRUCTIVE NOTICE**

Copies: **Copies of this affidavit and all 17 attachments** are being supplied to listed parties.

### **NOTICE OF REQUEST FOR COMPLETE REFUND OF TAXES OBTAINED THROUGH CONSTRUCTIVE FRAUD, PLUS DAMAGES, UNDER APPLICABLE UNIFORM COMMERCIAL CODE, COMMON LAW, CONSTITUTIONAL LAW, AND OTHER AFFIDAVIT OR CASE LAW EVIDENCE IN SUPPORT THEREOF, AND RESCINDING OF ANY SIGNATURE ON ANY CONTRACT OR AGREEMENT ENTERED INTO WITH THE IRS OR ANY AGENCY OF THE U.S. GOVERNMENT, THROUGH THEIR CONSTRUCTIVE FRAUD, FICTION OF LAW AND UNDER NON-DISCLOSURE OR WITHOUT FULL DISCLOSURE:**

Please take **NOTICE** that I hereby add the following facts of law in support of this Affidavit of Truth and request for refund and damages through which the IRS and all related co-conspirers are **officially being placed on Actual and Constructive Notice**, and request this affidavit and attachments be added to my Individual Master File and previous affidavits: This is additional legal evidence of non-disclosure or lack of FULL disclosure of related facts by the IRS and other parties, and their continued constructive fraud against me. (**Emphasis mine throughout affidavit and attachments**).

1. In years past, I had been influenced and misled by the news media, including IRS press releases, tax preparers and by a misinformed public, into believing that I was **subject to** and **liable for** the so-called "income" tax, and that if I did not file Form 1040 Income Tax Returns and other IRS forms and documents by the April 15th deadline I would be subject to a fine and jail sentence. I no longer believe this to be Constitutional, legal or true in the slightest, and believe that the IR Code provides NO legal "income" tax liability documentation for most Americans. ([See Attachment F](#)).

2. I have also learned and believe that the so-called "social security" tax was fraudulently presented to the American Public as an "insurance" trust fund, with funds to be kept in a separate account for all Americans, and yet is just another unconstitutional and illegal tax on most Americans, and that these funds are simply added to the general government

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account, thereby eliminating any such "fund" from real existence, and deceiving the public with continued dialog regarding such fund. The "Medicare" tax is also another unconstitutional, illegal tax. ([See Attachment M](#)).

3. I had also been influenced by employers who indiscriminately require individuals to sign W-4 forms (Employee's Withholding Allowance Certificate) and provide social security numbers in order for the individuals to obtain jobs, but have come to learn that this is being fraudulently enforced, and that a SSN is NOT required for employment or for bank accounts and other things: ([See Attachment M](#)).

4. I have since learned and believe that by signing tax forms and providing a social security number, (erroneously called a "Taxpayer Identification Number"), I was providing *prima facie evidence*, whether factually true or not, indicating that I believed I was a person **subject to and liable for** a revenue tax and a person who supposedly recognized a legal obligation

to file tax forms. I no longer believe that any legal liability for "income" taxes as defined by IR Code OR Constitutional Law applying to me as a sovereign individual to be factual or true:

5. I have since learned and believe that only by the ignorant, voluntary signing of tax forms and the providing of a "social security" number does an "individual" seemingly create the necessary *prima facie evidence* (whether factually true or not) indicating that he believes he is a "person" who is legally **subject to and liable for** an "income" tax. I rescind this for all past activity, **and if such SSN is requested for any future activities that I must engage in to adequately carry on my daily living, I do not give up any rights per UCC1-207 or other related code law, or do not agree that said SSN is tied to me as a free sovereign as a privilege, nor do I accept any benefits by being asked or required to providing said "social security" number to any party for any reason.** ([See Attachment M](#)).

6. I have since learned and believe that the Internal Revenue Code states exactly who is **liable for** other taxes such as the excise tax on distilled spirits, clearly stating that the distiller or importer of distilled spirits shall be **liable for** the taxes imposed thereon (26 U.S.C. 5005(a)), and that **I find no section in the Internal Revenue Code making me personally liable for any "income," "social security" or "medicare" tax whatsoever.**

7. I have since learned and believe that the Internal Revenue Code relates only to those who are "taxpayer(s)" as that term is defined therein, that is, only those who are **subject to or liable for** a revenue tax (26 U.S.C. 1313 (b) and 7701 (a) (14); *Economy Plumbing and Heating v. United States*, 470 F.2d 585, 589 590(1972)), or who knowingly, with full understanding, volunteer to pay such taxes. I am NOT such a person.

8. I have since learned, and believe that IRC 26 was NOT enacted as "**positive law**," and therefore without legal jurisdiction over most Americans, and is being improperly and illegally imposed under the **color of law**, ([See Attachment D](#)) clearly making it constructive fraud. ([See Attachment H](#)).

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9. I have since learned and believe that the United States Supreme Court has been quite clear in stating that a so-called "income" tax is in fact **an excise tax** (*Brushaber v. Union Pacific R.R. Co.*, 240 U.S. 1, 16-17 (1916)), and (contrary to popular belief) the Sixteenth Amendment conferred **no new power of taxation** but simply prohibited such power of "income" taxation from being taken out of the category of indirect taxation to which it inherently belonged (*Stanton v. Baltic Mining Co.*, 240 U.S. 103, 112 (1916)) and that it did not extend the taxing power to new or excepted subjects (*Peck & Co. v. Lowe*, 247 U.S. 165, 172 (1918)), and that an indirect tax is a tax laid upon the happening of an event, as distinguished from its tangible fruits (*Tyler v. United States*, 281 U.S. 497, 502 (1930), *Knowlton v. Moore*, 178 U.S. 41), and that excise taxes (being in the category of indirect taxes) are imposed or **laid upon certain activities** such as the manufacture, sale or consumption of commodities within a country, the exercise of licenses to pursue **certain occupations**, and the doing of business in a corporate capacity (*Flint v. Stone Tracy Co.*, 220 U.S. 107, 151 (1911)). ([See Attachment C](#)).

10. I have since learned and believe that the "income" tax is not a tax on "income" as such and that it is an **excise tax** with respect to **certain activities and privileges** which is measured by reference to the "income" which they produce, and that the "income" is not the subject of the tax: it is the basis for determining the amount of tax (*House Congressional Record*, 3-27-43, page 2580).

11. I have since learned and believe that "income" received for "labor provided," is NOT what the Founding Fathers, or Congress, originally considered it to mean, and that the "exchange" of value (labor for cash or other compensation) provides nothing "**materially different**" that can be legally or Constitutionally "taxable" ([See Attachment A](#)).

12. I have since learned and believe that the Oregon Supreme Court was quite clear when it said that the individual, unlike the corporation, **cannot be taxed for the mere privilege of existing**, and that the corporation is an artificial entity which owes its existence and charter powers to the State; but the sovereign individuals' **rights to live and own property are natural rights for the enjoyment of which an excise cannot be imposed** (*Redfield v. Fisher*, 292 P. 813, 819 (1930)).

13. I have since learned and believe that the Tennessee Supreme Court was quite clear when it said that since the right to receive "income" or earnings is a right belonging to every human being, (**sovereign - JTM**) **this right cannot be taxed as a privilege** (*Jack Cole v. MacFarland*, 337 S.W.2d 453, 456 (Term. 1960)). ([See Attachment C](#)).

14. I have since learned and believe that sections 6001 and 6011 of the Internal Revenue Code which indicate requirements to keep records and make returns apply only to those persons who are **liable for or made liable for** a tax (26 U.S.C. 6001, 6011). **I am NOT such a person.**

15. I have since learned and believe that section 6012 of the Internal Revenue Code which also indicates a requirement to make returns relates only to so-called "income" taxes under Subtitle A of the Internal Revenue Code (26 U.S.C. 6012) and additionally relates only to

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persons who have "taxable year(s)" ("taxpayer's annual accounting periods") as that term is defined in the Internal Revenue Code (26 U.S.C. 441(b)).

16. I have since learned and believe that capitation taxes and **taxes on profit FROM personal property (ANY personal property)**, wages and income being personal property, is in the category of direct taxes which must be apportioned among the States as required by the United States Constitution (*Penn Mutual Indemnity Co. v. C.I.R.*, 277 F.2d 16, 19-20 (3rd Cir. 1960); *Steward Machine Co. v. Davis*, 301 U.S. 548, 581-582 (1937)).

17. I have since learned and believe that since capitation taxes and taxes on profit FROM property must be apportioned among the States in accordance with the United States Constitution, and neither the so-called "income" tax nor the so-called "social security" tax is apportioned among the States, **they must therefore be in the category of indirect taxes** which are **taxes imposed on the happening of an event or activity** (*Tyler, supra*), and since I do not find a tax imposed on any of the activities that I am involved in, nor do I find a section in the Internal Revenue Code that makes me **subject to or liable for** any tax, I must be without the scope of the revenue laws and, therefore, have absolutely no legal duty to sign any tax forms of any sort or make any return or report of "income" or pay any "income" or "social security" tax or keep any records or supply any information to the Internal Revenue Service whatsoever. ([See Attachment A](#)).

18. I have since learned that even though the index for Title 18 (the U.S. Criminal Code) lists crimes applicable to offenses involving firearms taxes, liquor taxes and tobacco taxes, **no criminal offenses are listed for "income" taxes**. Under the entries for the categories of federal alcohol, firearms and tobacco taxes, each contains sub-entries linking them to the specific US statutes enabling enforcement of such taxes by imposing legal sanctions for "failure to file or pay tax", "penalties," "record keeping," etc. Related entries also show clear references to "liability," "payment" and "tax on making," etc. **No such entries can be found in the index entries under the category for "Income taxes."** This means that **none of the enforcement provisions of the Internal Revenue Code apply to "income" taxes, but only to Alcohol, Tobacco, and Firearms**, and to such other taxes that are implemented by the regulations contained in CFR 27.

*Internal Revenue Manual Chapter 1100 Organization and Staffing, section 1132.75 states: "The Criminal Investigation Division enforces the criminal statutes applicable to income, estate, gift, employment, and excise tax laws involving United States citizens residing in foreign countries and nonresident aliens subject to Federal income tax filing requirements..."*

I am a Colorado state de jure citizen domiciled in a "foreign" country relative to the United States, and am NOT subject to Federal income filing requirements. (**See Point 21, 42**).

19. I have since learned and believe that, Per 26 USC 7701(a)(12)) a Delegation Order from the Secretary of Treasury delegating to the Commissioner of Internal Revenue the

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authority to collect "income" taxes, and (per 44 USC 1505) a copy of its publication in the Federal Register, which is legally required, simply does not exist and has not been provided although requests have been made to the IRS for such publication.

20. I have learned that the Federal Government, and hence, the IRS, has very limited jurisdiction within the sovereign 50 states, pursuant to Article 1, Section 8, Clause 17 of the Constitution. This means the IRS has NO jurisdictional authority over ANY sovereign de jure citizen of the several states, and therefore ANY IRS action against any sovereign

citizen is illegal and only under the color of law. ([See Attachment B](#)).

21. I have also found in IR Code research that most Americans are "nonresident aliens," but ONLY in regard to the corporate "United States." De jure State Citizens are legally "nonresident aliens" with respect to the municipal jurisdiction of the federal government, and that is the major reason why they are NOT embraced by the legal definition of "U.S. Persons." This further clouds the issues and indicates that most Americans are NOT subject to "United States" (a corporate entity consisting of federal territories such as Washington, D.C., Puerto Rico, etc.) "income" taxes, and therefore, not required to pay income tax unless working for the Federal Government, a **privilege** for which taxation may be required. ([See Attachment B](#)).

22. I have since learned and believe that both the United States Congress and the Internal Revenue Service use names and definitions in a deceiving way and that the common understanding of these names is misleading and causes misunderstandings and confusion when trying to establish actual individual tax liability. By deceptive and misleading words and statements in the Internal Revenue Code, IRS publications and news releases, the IRS has, by means of **constructive fraud, deceived me**, as well as the general public, into believing that Congress had imposed a direct tax on our earnings when in fact only persons involved in a taxed activity or event could possibly be **subject to or liable for** an unapportioned tax, and by such deception, have **created the greatest extortion ever perpetrated upon a nation of free people in the entire history of the world**. ([See Attachment A](#)).

23. I have since learned that an artificial entity with my same name, known as "**JEFFREY T. MAEHR**," IN ALL CAPS (The "straw man" - See Blacks Law Dictionary, 4<sup>th</sup> edition), was fraudulently created for me (and all Americans) at the time of birth, and that such artificial entity is a corporate fictional entity through which the Federal Government has been "doing business" with the real "me," and yet deceptively misinforming me as to my liability for said artificial entity. ([See Attachment N](#)).

24. I have since learned and believe that the United States declared bankruptcy in 1933, (HJR 192) which began the removal of legal tender as defined in the Constitution, forcing me, today, to pay a debt WITH a debt, (Federal Reserve Note - **see point 34 below**) ([See First National Bank of Montgomery vs. Jerome Daly](#)) which is illegal. I also have learned that under the Uniform Commercial Code (UCC), and because of House Joint Resolution 192, that I have a legal "remedy" against the affects of the artificial entity, so provided for by Congress, and signed by the President, which I base this affidavit on. A UCC-1 has been filed with the

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Secretary of State of Colorado and Iowa, **and accepted**. (**Copies attached**). I also reserve all rights to myself if I am compelled, and left with no reasonable recourse, but to use Federal Reserve Notes as "payment" of supposed debt, and do not accept this as a "privilege."

25. Any and all presentments from the IRS are dishonored, and ANY previously signed forms, contracts, letters of any kind, or other agreements made under the color of law, I hereby rescind my signature to. I am among the sovereign national citizenry of the United States of America, and a de jure citizen/national of Colorado and claim all right as a sovereign.

26. I have since learned and believe that the 16<sup>th</sup> Amendment was not legally ratified as required by the Constitution, per certified documentation outlined in the book, "The Law that Never Was," by Bill Benson, and which fact is now before the court to be decided per UNITED STATES OF AMERICA v. WILLIAM J. BENSON, CASE NO. 04C 7403. It is my firm belief that the 16<sup>th</sup> Amendment was NOT legally ratified, based on this evidence, and this also contributes to the overwhelming evidence against the fraudulent implementation of "income" tax collection, which is based, wrongfully and under the color of law, largely on this Amendment alone.

27. In the Supreme Court Case "CHEEK v. UNITED STATES, 498 U.S. 192 (1991), the court states: "Willfulness, as construed by our prior decisions in criminal tax cases, **requires the Government to prove that the (1) law imposed a duty on the defendant, (2) that the defendant knew of this duty, and (3) that he voluntarily and intentionally violated that duty**." ([See Attachment F](#)).

**My acts are not "willfully" criminal, under law, but ARE patriotic and in defense of my countrymen and my oath to defend the Constitution.**

28. I have repeatedly petitioned the IRS and other government officials, including Senators and Representatives, for answers to these and hundreds of other questions, and to provide answers to or rebuttal to, my affidavits over the last 3+ years, but no relevant answers have been forthcoming, and I therefore stand on my position and belief as being true, by default, and all I have presented is entered into the public record declaring this belief. Documentation available.

29. I also obtained my [Individual Master File](#) (IMF) through the Freedom of Information Act (F.O.I.A.), and believe it contained illegal, human-entered entries which overrode the computer programming, creating a false tax liability against me. It also indicated that the "Social Security" number assigned to me was in use by at least one other person, and that I was living in a foreign country, among other incorrect entries, **which I rebutted**, and yet received no acknowledgment of such corrections.

30. I have since learned, proven and believe that the IRS is acting outside its authority, under the color of law, using constructive fraud, intimidation and force, to illegally extort money from most Americans. **This constitutes treason.** ([See Attachment D](#)).

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31. I have since learned and believe that the **IRS is committing mail fraud** in EACH use of the U.S. Mail service to correspond with Americans in attempts to extract "income" taxes contrary to law, such as the "**Notice of Lien**" mailed to me and to my banking institution where no actual lien existed, ([See Attachment Q](#)) extracting funds by placing the bank under duress and intimidating THEM into breaking the actual laws. All such mailings constitute *prima facie evidence* against the IRS. In addition to this, the IRS claims to use IRC section 6331 as their authority to levy on private citizens, when it **only applies to government employees**, and the IRS regularly uses the U.S. Mail system to illegally demand "income" taxes from NON-government employees.

32. I have learned and believe that the IRS appears to not be a true "Federal" agency, but is **acting under color of law, and guilty of R.I.C.O. crimes**. After much diligent research, several investigators have concluded that there is no known Act of Congress, nor any Executive Order, giving IRS lawful jurisdiction to operate within *any* of the 50 States of the Union, and no proof of lawful jurisdiction has been forthcoming after repeated requests from the IRS. ([See Attachments F and Attachment H](#))

33. I have since concluded and believe that IRS efforts to force me to break the law and the Constitution of America is a violation of my sovereign right to practice my religion freely according to my personal beliefs by attempting to force me to lie, commit fraud and disobey the supreme laws of the land as commanded against by God and the bible. My sovereignty is God-granted and Constitutionally supported, and cannot be legislated away. ([See Attachment L](#)).

34. I have since learned and believe that this fraudulent financial system of fiat/fake money creation and wealth collection system between the Federal Reserve, IRS and U.S. government is completely unbiblical, unethical, unlawful and contrary to my religious beliefs regarding finances and dealing with others which I've held for over 23 years, and that it is directly responsible for subjugating people and nations, and allows the massive illegal and unconstitutional spending by the U.S. government and Congress. **This constitutes treason.** ([See Attachment I](#)).

35. I have since learned and believe that all Government agencies and individuals that are countering the Constitution of the United States of America are **committing treason**, at the very least, and are to be **classified as domestic enemies** (terrorists) of the Constitution and of the American people, which I am bound to resist and expose. I am a disabled Navy Veteran, who took an oath to uphold the Constitution from all enemies foreign **AND domestic** as part of my defense of my country, and am still bound to that, even though my active service was cut short by the injury. I am upholding that oath by educating others through this affidavit and my firm belief in what I understand about the laws as written.

36. Since 2004, I have been a Plaintiff in a class action law suit, "We The People vs The U.S. Government" currently under appeal in the U.S. Court of Appeals, case 05-5395. This suit challenges the IRS, among other branches of government, under the First Amendment right to "Redress of Grievance," to answer these and other questions brought forth. This suit provides

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MORE *prima facie evidence* that I firmly believe the government to be illegally and fraudulently applying the "income" tax system, and is involved in other illegal and unconstitutional acts.

37. I am hereby including **some** of the relevant sources for the enclosed legal IRS information, which I base this affidavit on, including web pages and books on these subjects. ([See Attachment E](#) and [Attachment M](#)).

38. I am NOT a "tax protestor," and not "anti-government." I AM anti-corrupt, illegal government, and against fraud and unconstitutional activity by any. I pay taxes in many forms, including sales tax on all sales in the state of Colorado which my business collects, as required by state law and presumably supported by the Constitution of the United States of America, although this, too, is under investigation and I reserve my right to change this belief if the facts warrant it.

39. 13th. Amendment (The **Second** 13<sup>th</sup> Amendment...[See Attachment K](#)) to the U.S. Constitution states in Section 1. "Neither slavery nor involuntary servitude, except as a punishment for crime whereof the party shall have been duly convicted, shall exist within the United States, or any place subject to their jurisdiction."

Being forced to pay taxes on my own "exchanged" labor ([See Attachment A](#)) is to place me in "involuntary servitude," making me a slave to the government and is another violation of the Constitutional requirements for taxation and of my rights. ([See Attachment J](#)).

40. I have reason to believe that the FIRST 13<sup>th</sup> Amendment provides proof of the lack of jurisdiction and authority of **B.A. R.** (**British Accreditation Registry**) attorney and judge proceedings over me, (or any), as a sovereign de jure citizen of the several states of America, and I question the validity of ANY "BAR" member as a constitutionally legal judge or attorney to be trying me or defending my constitutional interests as an American. ([See Attachment K](#)).

41. I have reason to also believe (but not conclusive to date) that IRC 1.861-8 "Computation of taxable income from sources within the United States and from other sources and activities" reveals that "taxable income" being discussed is relevant ONLY to International citizens living in the U.S. receiving such income.

42. I have since learned and believe that the IRS has consistently used "terrorist" procedures to force, coerce and intimidate people into paying income taxes, and has and is performing unconstitutional and illegal searches and seizures in its approximate 92 years of existence. It's own code comments on such "TERRORISM": Terrorism = "the unlawful use of force and violence against persons or property to intimidate or coerce... the civilian population, or any segment thereof, **in furtherance of political or social objectives.**" **This constitutes treason.** (28 CFR 0.85(1)).I

The People of this Country have the Constitutional right to withhold any money from government coffers until they answer the People's questions, which the IRS and other government agencies have consistently refuse to do: ([See Attachment A](#)).

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43. I have since learned and believe that the "United States," as defined in IR Code, is NOT the same as "United States of America," (USA is defined as the 50 sovereign states NOT under U.S. jurisdiction) as defined in the IR Code, and that ONLY "United States" 'citizens' i.e. ONLY those living within the jurisdiction of the "United States" such as Washington D.C. Guam, Puerto Rico and other possessions of the "United States," could "**possibly**" be liable for "income" taxation as IR Code hints at, **also barring other significant evidence to the contrary.** ([See Attachment B](#)).

44. I have since learned and believe that all court actions by the IRS have excluded proper Due Process, without a "**Fully Informed Jury**," (as to their rights and duties under the law, to both judge the actual facts as well as the law itself, and vote their conscience), and that this and other vital legal **relevant defense evidence has been withheld, suppressed or objected to**, contrary to Constitutional and Common Law rights. ([See Attachment G](#)).

45. I have since learned and believe that most courts in the U.S.A. are NOT Article III courts, and therefore have no jurisdiction over sovereign states or sovereign de jure human beings, and that ONLY actual Article III courts, or the Supreme Court, has jurisdiction over such.. ([See Attachment K](#)).

46. I have since learned and believe that the so called "social security" system is a fraud and is deceitfully used to extract even more wealth from Americans. ([See Attachment M](#)).

47. Research to date proves that I, nor anyone else I know or have ever known, has never voted for income taxation nor would they approve of income taxation should they know and understand the legal facts, and the fraud, which has been unfolded across the decades, and the actual unconstitutional spending and activities by government.

48. There is hereby also entered, inclusive of this entire document, an "Affidavit Denying Existence of Corporation" ("Specific Negative Averment") per Federal Rules of Civil Procedure, III. PLEADINGS AND MOTIONS, Rule 9, Pleading Special Matters. ([See Attachment N](#)).

49. I have also been provided evidence on a massive scale that the U.S. government was involved in illegal and criminal activities surrounding the 9/11 attacks, and other crimes, which I must declare by material knowledge, and belief of, or be liable in the continuing cover-up. **These actions by the government constitutes treason, and support IRS illegal activity allegations.** ([See Attachment O](#)).

50. I have since learned and believe that all my personal property such as land, buildings, vehicles, etc., under Common Law and in regard to free sovereigns is "allodial" property, owned free and clear of all encumbrances when illegally contracted, without full disclosure. ([See Attachment P](#)).

51. **"For a crime to exist, there must be an injured party.** There can be no sanction or penalty imposed upon one because of this exercise of Constitutional rights."- Sherar v. Cullen, 481 F. 945.

Under this case law, and the rule of "**corpus delicti**," there is a lack of an injured party (except for injury to myself) and a lack of standing, since there is no evidence of a legitimate complaining party who also has a legitimate claim for damages. There is, therefore,

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no jurisdiction over me by the IRS, and no legal standing. ([See Attachment B](#)).

52. This affidavit and attachments is meant to reserve all my rights, and cover ALL additional illegal and unconstitutional laws and procedures (now or ever) against me not specifically mentioned in this document or known at this time, and I base any and all rights under organic and other pertinent laws, National or International, in perpetuity. I also provide this entire document as "**Prima Facie**" ([See Attachment F](#)) evidence of fraud and criminal activities, to be acted upon by legal authorities.

53. In light of all affidavit documents provided the IRS and other agencies in the past, as well as this affidavit and attachments, all un-rebutted to date, and under Common Law, **I am an "injured party"** in relation to damages done to me by the IRS and other government agencies, and under Common Law, and under UCC 1-207, as well as HJR 192, I reserve all my rights for remedy of the injury as described below:

Due to the fraudulent nature (without full disclosure and subject to Common Law, UCC Law and Law of Nations, where legally and constitutionally applicable) of the past collection of "income" taxes, "social security" taxes and "medicare taxes" from me which I have not legally been liable for, and due to the fact that Supreme and Appellate Court case law clearly shows that where such felony crimes have been committed, there is no statute of limitations, and therefore no time limit for which this request for complete and full refund of all monies paid to the IRS or any related agency would fall under. In addition, Supreme Court case law provides for 4 times the defrauded amount for Compensatory Damages, PLUS 200 times that total amount as Punitive Damages:

CLEOPATRA HASLIP et al.

v.

PACIFIC MUTUAL LIFE INSURANCE, INC.

499 U.S.1, 113 Fed 2d 1, 111 sct 1032 (no. 89-1279)  
For Conversion: 4 times for Compensatory Damages  
200 times for Punitive Damages

Therefore, according to the IRSs' most recent "Social Security" statement to me, dated January 12, 2006, the taxes withheld through constructive fraud and due me are:

"Social Security," \$16,109,  
"Medicare," \$3,663,  
"Frivolous Penalty" illegally removed from my bank account, \$577.85 ([See Attachment Q](#))

**Forced Labor:** Being forced, through this constructive fraud, to expend my personal and business time on unnecessary record keeping and form filing (valued at \$50 U.S. dollars per hour), and amounting to 2000 hours since 1969, totaling \$100,000 ([See Attachment D](#)).

**IRS Liability subtotal: \$120,349.85**

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**X 4 (Compensatory Damages) = \$481,399.40**

**X 200 (Punitive Damages) Total: \$96,279,880.00**

**Grand SUB Total Owed: = \$96,279,880 - (Ninety Six Million Two Hundred Seventy Nine Thousand Eight Hundred Eighty Dollars), payable as described below, NOT YET including ALL "income" taxes unwittingly paid under constructive fraud since 1969.**

**By reason of the above-stated facts which have gone un rebutted to date**, and the affidavits and evidence already filed with the IRS, I again exercise my right to rescind, cancel and to render null and void, from the time of signing, each and every document containing my signature which would indicate in any manner whatsoever that I was ever **subject to or liable for** any internal revenue tax, or other tax of any kind, I hereby, with this notarized affidavit, and public filing of this entire document and attachments, lay claim to all previous collected funds which the IRS fraudulently collected contrary to my claimed rights, plus the allowed-for compensatory and punitive damages as calculated above, and demand said funds in total payment to secured party, Jeffrey T. Maehr, or his heirs, in perpetuity.

To avoid a legal case, and far greater punitive damages because the IRS was previously placed on Notice regarding its actions via all provided evidence added to my entire Individual Master File over the last 3+ years, but was ignored by the IRS and the IRS continually pursued this constructive fraud, I am requesting that you respond with **certified rebuttal within 21 days, ([See Attachment N](#)), or the full payment in Gold or Silver, or with certified check in my natural name, or wiring of funds to an account of my choosing, (both under immunity to prosecution) within 90 days of the expiring 21 day deadline above. Actual income taxes collected since 1969, plus 36 years interest on income tax principle**, and subsequent "income," "social security" and "medicare taxes" defrauded in 2005 from me, will also be bound to the initial total monies due me, and to include compensatory and punitive damage awards. IRS records can verify this amount based on total social security taxes defrauded.

**If no documented, legal and certified point-by-point rebuttal to this Affidavit of Truth and attachments is forthcoming within 111 days of your receipt of it, under UCC Law, Common Law, Constitutional Law, and Law of Nations, it will indicate IRS acceptance of, and agreement with, ALL the facts previously presented in this affidavit and attachments, create a Security, (15 USC), and an accounts-receivable ([See Attachment R](#)), and make the IRS, and other related agencies, permanently liable for all claimed amounts and damages, payable to me, or my heirs in perpetuity, until paid in full as allowed above. 15% interest per MONTH required on all uncollected monies due me beginning exactly 120 days from the date of this affidavit, till total claim is paid!**

I hereby affix my lawful signature WITH EXPLICIT RESERVATION OF ALL MY UNALIENABLE RIGHTS, WITH HONOR AND WITHOUT PREJUDICE, pursuant to U.C.C. 1-207 and U.C.C. 1-103.6 and other claimed rights under UCC Law, Common Law, Constitutional Law, and Law of Nations, or other appropriate laws, known or unknown.

Jeffrey- Thomas: Maehr, a sovereign human being and de jure Citizen of Colorado nation/state.

CC: Secretary Of the Treasury, John W. Snow\* Certified mail # 7005 1820 0008 1898 0089

Commissioner of the IRS, Charles Rossotti\* Certified mail # 7005 1820 0008 1898 0096

Colorado Attorney General, John W. Suthers\* Certified mail # 7005 1820 0008 1898 0102

Colorado Department of Revenue\* Certified mail # 7005 2570 0002 2959 5426

U.S. Attorney General, Alberto Gonzales\* Certified mail # 7005 1820 0008 1898 0119

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-Multiple Newspapers ads across country on this affidavit information.

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**VERIFICATION** - This affidavit consists of twelve (12) pages, with an additional one hundred eleven (111) pages of attachments, as attachments "A," twelve (12) pages, "B," seventeen (17) pages, "C," five (5) pages, "D," six (6) pages, "E," one (1) page, "F," twelve (12) pages, "G," three (3) pages, "H," four (4) pages, "I," eight (8) pages, "J," two (2) pages, "K," five (5) pages, "L," four (4) pages, "M," four (4) pages, "N," five (5) pages, "O," four (4) pages, "P," two (2) pages, "Q," sixteen (16) pages, and "R," one (1) page, as well as 1 copy of U.C.C. 1 filing with Colorado nation/state and 1 copy of U.C.C. 1 filing with Iowa nation/state. Total document consists of 125 pages.

**\* Notice:** All parties copied on this document are also "On Active and Constructive Notice" and must respond with point-by-point rebuttal, or, by default, do agree to the legal merits of this affidavit, and are held legally liable to these demands under U.C.C. Law, Common Law, Law of Nations, Organic Constitutional law, and God's law, as applicable.

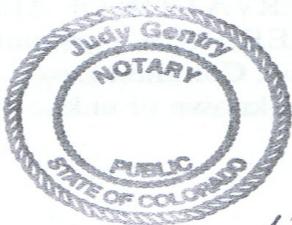
**This document in its entirety is published in the public domain by Jeffrey- Thomas: Maehr, Copyright (C) 2006, and is admissible as evidence in any court or other proceedings of any kind.**

I declare under penalty of perjury that the foregoing twelve (12) page affidavit and one hundred eleven (111) pages of attachments as stated above, and 2 copies of U.C.C. 1 form as described, were presented before me by the secured party and sovereign de jure Colorado citizen, Jeffrey- Thomas: Maehr, with *Princess House* identification, and acknowledged all these documents and content named above, on this *30* day of *March*, 2006;

Dated: *3-30-2006* /s/

*Judy Gentry*

(NOTARY PUBLIC'S JURAT)



My Commission Expires *12-18-2009*

NOTICE: This document is a legal document. It is intended to be read and understood by the parties to the dispute. It is not intended to be read or understood by anyone else.

VERIFICATION: This affidavit consists of twelve (12) pages with an additional two (2) pages for the exhibits.

# Attachment A: Jeffrey- Thomas: Maehr

## "Income" vs labor.

26 CFR 39.21-1 (1956).. Meaning of net income. (a) The tax imposed by chapter 1 is upon income. Neither **income exempted by statute or fundamental law** - (the Constitution), nor expenses incurred in connection therewith, other than interest, enter into the computation of net Income as defined by section 21

26 CFR 39.22(b)-1 Exemption--Exclusions from gross income. Certain items of income specified in section 22(b) are **exempt from tax** and may be excluded from gross income. These items however, are exempt only to the extent and in the amount specified. No other items may be excluded from gross income except (a) those items of income which are **under the Constitution, not taxable by the Federal government;**"

Today's regulations put it this way: CFR ~ 1.61-1 (Current)

Gross income. General definition. Gross income means all income from whatever source derived **unless excluded by law.**

**The case I present is that the "excluded by law" clause refers to constitutional forms of taxation and all other applicable laws as set forth herein.**

The IR Code defines income as:

Section 22 GROSS INCOME:

(a): Gross income **includes gains, profits, and income derived from** salaries, wages, or compensation for personal service..."

My gross income is NOT a "gain, profit or income," that is "**DERIVED FROM**" anything but my labor, which is NOT my "profit." Actual "gross income," as defined in IR Code, and in keeping with case law and Congressional records, is any "profit" that is "derived FROM" my income. Example: I receive \$10,000 wage for service or labor provided. This is an equal exchange, with **NO material difference in the exchange.** My labor or service is equal in value to the income (or other compensation) received. This is NOT taxable under law.

I take this \$10,000, and invest it in some way, and receive a "profit" FROM this income I received, as interest, or what is termed "unearned income." I exerted NO personal labor, (which I own,) and received an actual "profit" from the investment. THIS, and ONLY this "unearned income" is **possibly** taxable, but

ONLY according to indirect taxation and to the rule of uniformity across the country, and ONLY according to other personal tax liability defined in IR Code and the issues presented throughout this affidavit. The actual principle amount is NOT diminished in any way, and ONLY the profit "DERIVED FROM" the principle is **possibly** taxable.

"**Income Tax**: A tax on the yearly profits arising from property, professions and trades, and offices." Henry Campbell Black, A Law Dictionary 612 (1910).

**Income tax**: An 'income tax' is a tax which relates to product or income from property or from business pursuits." Levi v. City of Louisville, 30 S.W. 973, 974, 97 Ky. 394, 28 L.R.A. 480.

"The term '**income tax**' includes a tax on the gross receipts of a corporation or business." Parker v. North British Ins. Co. 7 South. 599, 600, 42 La. Ann. 428.

My labor is **my** property...

"It has been well said, 'The property which every man has in his own labor, as it is the original foundation of all other property, so it is the poor man lies in the strength and dexterity in what manner he thinks proper, without injury to his neighbor, is a plain violation of this most sacred property.'" Adam Smith's Wealth of nations, Book 1, Chapter 10." Butchers' Union Co. V. Crescent City, CO., 111 U.S. 746, 757 (1883).

It has a value, just as an employer or customer's money has value. I agree to my employer's wage or customer's money for my merchandise, and they agree to the labor or service I will "**exchange**" FOR that income. The process is an **even exchange**, (See **COTTAGE SAVINGS ASSN v. COMMISSIONER, 499 U.S. 554 (1991)** and **Coppage v. Kansas, 236 U.S. 1 (1915)**):) **materially having NO difference in value**, and therefore, there is nothing which is an actual "profit" that can be taxed. My labor cannot be valued LESS THAN the value of the money or wage paid to me for my labor or service, but this is what takes place when my wage is directly or indirectly taxed.

Any exchange of my labor (which is my property) cannot be devalued below the value of the wage I received in order to attempt to show that I received a "profit," and possibly make me "liable" for a tax. My labor is valued EQUAL TO the wage I receive. Neither can the wage I make be counted in its entirety as a "profit," or **this makes my labor or service worth nothing**. I exchange my labor or service, which I value exactly equal to the income I receive. There is NO material difference between the values for either my labor or service provided, and the income received FOR labor or service.

I have the freedom and right to value my labor at any amount, and can, therefore, accept ANY amount of income as equal value to any labor or service I provide any party. Anything short of this that is taxed is clearly due to slave labor, and is theft by coercion, fraud and conversion, and is clearly unconstitutional and against common law and case law. [See Attachment C](#) and [Attachment F](#), and the following case law on "material difference" which clearly proves these facts:

## **An example of "no material difference" in the exchange of labor for wage, salary or compensation:**

John has hundred dollar bills but needs some twenty dollar bills. Mary has twenty dollar bills, but needs some hundred dollar bills. They agree to work for each other because John wants some twenties for his \$100 bills, and Mary wants some \$100 bills for her twenties. They agree to work for each other for the day. John agrees to give Mary one, one hundred dollar bill for the day, and Mary agrees to give John 5, twenty dollar bills for the day. At the end of the day's work for each other, they pay each other, or, exchange the bills. Question: Which one of them has made a "profit" from the exchange made?

When someone works for a wage or salary, they have agreed to exchange their labor for the money offered by the employer or customer. The person has agreed that their labor is worth whatever the employer or customer is willing to offer, (**or is willing to accept the pay even though they value their labor at MORE than what is paid, thereby causing them a "material LOSS"**). The process is simply an "exchange" of value, 1 to 1. There is NO "profit" being made by either at the point. The employee has his labor and needs cash, while the employer has cash, and needs labor performed.

If they both are considered to have made a "profit," just from the exchange of labor for money, in what way has this occurred? What "material difference" is there between the one hundred dollar bill, and the 5, twenty dollar bills? What "material difference" is there between the exchange of labor for cash? Are they not equal in value to each other? What "profit" has been made by labor or service provided in exchange for money or service? How has an actual profit occurred unless the actual labor or service is valued at zero value and ALL that was received was profit?

In the same way, EVERY "exchange" of labor or service for compensation, in whatever form, has NO "material difference" between either. To suggest otherwise, is to effectively make all labor and services of NO intrinsic value, and we become slaves through that process.

I request the IRS or any related agency to explain this "material difference" legal issue and how all that one makes as compensation can be valued as "profit" and yet NOT make a person's labor or service of NO value.

## **Legal and intended Definition of "Income," and law affecting IRS Actions;**

Section 22 GROSS INCOME:

(a): Gross income **includes gains, profits, and income derived from** salaries, wages, or compensation for personal service..."

Gross Income Defined: Section 213. That for the purposes of this title (except as otherwise provided in

section 233, [Gross Income Of Corporations Defined -PH]) the term gross income-(a) includes gains, profits, and income **derived from** salaries, wages, and compensation for personal service (**including** in the case of the President of the United States, the judges of the Supreme and inferior courts of the United States, and all other officers and employees, whether elected or appointed, of the United States, Alaska, Hawaii, or any political subdivision thereof or the District of Columbia, the compensation received as such).

Said "**gains, profits, and income**" are all classified as being "**DERIVED FROM**" salaries, wages or compensation..." This is in keeping with the original intent of the 16<sup>th</sup> Amendment and what the so-called "Income" tax was designed for... to tap the unearned income the wealthy had an abundance of:

"It becomes essential to distinguish between what is, and what is not "income"... Congress (**and therefore the IRS - JTM**) may not, by any definition it may adopt, conclude the matter, since it cannot by legislation alter the Constitution, from which alone it derives its power to legislate, and within whose limitations alone, that power can be lawfully exercised... " Eisner v. Macomber, 252 US 189 (1920).

"It has 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." The United States Supreme Court, Lucas v. Earl, 281 U.S. 111 (1930)

"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 original intent of the founders of the Constitution was NOT to tax wages or salaries of the people of the several states. The word "income" had a completely different meaning then, compared to what is presumed to be the meaning today. Not only Supreme Court Case law, but hundreds of Congressional Records of the time (as documented in the book "Constitutional Income: Do you have any?") clearly show what the "income" tax was understood to be:

"The task of interpretation must therefore be to discover what was the meaning common to each of these terms at the time the Constitution was adopted." Francis W. Bird, Constitutional Aspects of the Federal Tax on the Income of Corporations, 24 Harvard Law Review 31, 32 (1911).

"The Constitution was written to be understood by the voters; its **words and phrases were used in their normal and ordinary [meaning] as distinguished from [their] technical meaning**; where the intention is clear there is no room for construction and no excuse for interpolation or addition." United States v. Sprague, 282 U.S. 716, 731 (1930).

"**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 16<sup>th</sup> Amendment.**" Helvering v. Edison Bros. Stores,

133 F2d 575. (1943)

"It is not a function of the United States Supreme Court to sit as a super-legislature and create statutory distinctions where none were intended. " American Tobacco Co. v. Patterson, 456 US 63, 71 L Ed 2d 748, 102 S Ct. 1534 (1982)

"...**income**; 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."**" S. Pacific v. Lowe, 247 F. 330. (1918)

**Gains, profits, and income** all relate back to one another as being equal, and quite distinct from "wages and salaries." Working for wages or salaries or other compensation to provide for family and livelihood were NOT "**income**" nor intended to be taxed. Such taxation diminishes the ability to provide for "Life, Liberty and the pursuit of happiness," and diminishes wealth... diminishes the "principle" and therefore makes one poorer because of it.

"The right to follow any of the common occupations of life is an inalienable right,... It has been well said that the propels which every man has in his own labors as it is the original **foundation of all other property**, (without said property, ((labor or service, which allows the receipt of money FROM which someone may produce "income")), no "wealth or "income" could be gained - JTM) so it is the most sacred and inviolable. The patrimony of the poor man lies in the strength and dexterity of his own hands, and to hinder his employing this strength and dexterity in what manner he thinks proper, without injury to his neighbor, is a plain violation of this most sacred property." Butcher Union Co. v. Crescent City Co., 111 U.S. 746 (1883):

"Included in the right of personal liberty and the right of private property- partaking of the nature of each- is the right to make contracts for the acquisition of property. Chief among such contracts is that of personal employment, by which labor and other services are "**exchanged**" for money or other forms of property:" Coppage v. Kansas, 236 U.S. 1 (1915):

Such property was NOT to be taxes, but the "**gains, profits, and income**" **from** such property WAS available to be taxed, but ONLY according to Constitutional law.

"The individual may stand upon his constitutional rights as a citizen. He is entitled to carry on his private business in his own way. His power to contract is unlimited. **He owes no duty to the state or to his neighbors to divulge his business, or to open his doors to an investigation**, so far as it may tend to criminate him. **He owes no such duty to the state**, since he receives nothing therefrom, beyond the protection of his life and property. His rights are such as existed by the law of the land long antecedent to the organization of the state, and **can only be taken from him by due process of law, and in accordance with the Constitution**. He owes nothing to the public so long as her does not trespass upon their rights." Hale v. Henkel, 201 U.S. 74 (1905):

"Privilege" was what "could" be taxed by the "income" tax. Such privilege was NOT the "RIGHT" to work. "Right" and "privilege" are two distinctly different things.

**It was not the intention of the American people to tax the wages and salaries of the working man, but ONLY to reach the "gains, profits and unearned income" of the country... something that was fought by big business and the wealthy of the country, and something which most people in the nation did NOT have...**

"We are bound to interpret the Constitution in the light of the law as it existed at the time it was adopted." Mattox v. U.S. 156 U.S. 237, 243 (1895).

"For 1936, taxable income tax returns filed represented only 3.9% of the population."

"The largest portion of consumer incomes in the United States is **not subject to income taxation**. likewise, only a small proportion of the population of the United States is covered by the income tax." Treasury Department's Division of Tax Research publication, 'Collection at Source of the Individual Normal Income Tax,' 1941."

Are we to believe that only 3.9% of the entire population of America worked for a living, making wages and salaries in 1936? Despite the incorrect definition for the word "income," the Treasury Department clearly shows how "incomes," while mis-defined, also shows that wages and salaries (what they believed to be income) were not yet the focus of "income" taxes.

"Constitutional income" means what We the People say it Means. Any word or term used in the Constitution has the meaning the People intended that word or term to mean at the time the Constitution was ratified. Or, in the case of an amendment to the Constitution, we use the words therein as the American People understood them to mean at the time the amendment was (supposedly) ratified by the several States. To understand what the meaning of the word "income" is, we must examine the history of income taxes in America prior to the "ratification" of the 16th Amendment.

"It has 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." The United States Supreme Court, Lucas v. Earl, 281 U.S. 111 (1930)

"Income" as the framers and people of America understood it, was not "all that comes in"... (S. Pacific v. Lowe, 247 F. 330. (1918)) but was, as The United States Supreme Court, Lucas v. Earl, 281 U.S. 111 (1930), above, states it, was "gains and profits **DERIVED FROM salaries, wages, etc.**" In other words, wages were NOT income, but interest **FROM** wages sitting in a bank, or rent received **FROM** property, or interest **FROM** a loan to another WAS "**INCOME**"... but was STILL subject to Constitutional law in HOW that "income" is taxed.

"All are agreed that an income tax is a "direct tax" on **gain or profits...**" Bank of America National T. & Sav. Ass'n. V United States, 459 F.2d 513, 517 (Ct.Cl 1972).

"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)

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 Act of 1913, 142.

Mr. Heflin. "An income tax seeks to reach the **unearned wealth** of the country and to make it pay its share." 45 Congressional Record. 4420 (1909)

Mr. Heflin. "But sir, when you tax a man on his income, it is because his property is productive., He pays out of his abundance because he has got the abundance." 45 Congressional Record. 4423 (1909)

INCOME TAX: A tax on the yearly **profits arising from** property, professions, trades, and offices." Henry Campbell Black, A Law Dictionary 612 (1910).

INCOME TAX: An 'income tax' is a tax which relates to product or **income from** property or from business pursuits. Levi v. City of Louisville, 30 S.W. 973, 974, 97 Ky. 394, 28 L.R.A. 480.

"There can be no tax upon a man's right to live and earn his bread by the sweat of his brow." O'Connell v. State Bd. of Equalization, 25 P.2d 114, 125 (Mont. 1933).

"So that, perhaps, the true question is this: is income property, in the sense of the constitution, and must it be taxed at the same rate as other property? The fact is, property is a tree; income is the fruit; labour is a tree; income the fruit; capital, the tree; income the ' fruit. The fruit, if not consumed (**severed**) as fast as it ripens, will germinate from the seed...and will produce other trees and grow into more property; but so long as it is fruit merely, and plucked (severed) to eat... it is no tree, and will produce itself no fruit. (**Income**)" Waring v. Citv of Savannah. 60 Ga. 93, 100 (1878).

**The point being made is that the tree (Wages, salaries, compensation) is NOT taxable, while the "fruit" (income derived FROM) of the tree CAN be, but must be Constitutionally applied.**

"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 (16<sup>th</sup>) Amendment, N.Y. Times, Part 5, Page 13, February 26, 1911.

"As has been repeatedly remarked, the corporation tax act of 1909 was not intended to be and is not, in any proper sense, an income tax law. This court had decided in the Pollock case that the income tax law

of 1894 amounted in effect to a **direct tax upon property, and was invalid because not apportioned according to populations, as prescribed by the Constitution.** The act of 1909 avoided this difficulty by imposing not an income tax [direct], but an excise tax [indirect] **upon the conduct of business in a corporate capacity**, measuring however, the amount of tax by the income of the corporation".  
Stratton's Independence, LTD. v. Howbert, 231 US 399, 414 (1913)

"It is obvious that these decisions in principle rule the case bar if the word **"income" has the same meaning in the Income Tax Act of 1913 that it had in the Corporation Excise Tax Act of 1909**, and that it has the same scope of meaning was in effect decided in Southern Pacific Co. V. Lowe 247 U.S. 330, 335, where it was assumed for the purpose of decision that there was no difference in its meaning as used in the act of 1909 and in the Income Tax Act of 1913. **There can be no doubt that the word must be given the same meaning and content in the Income Tax Acts of 1916 and 1917 that it had in the act of 1913.** When to this we add that in Eisner v. Macomber, supra, a case arising under the same Income Tax Act of 1916 which is here involved, the definition of "income" which was applied was adopted from Stratton's Independence v. Howbeit, arising under the Corporation Excise Tax Act of 1909, with the **addition that it should include "profit gained through sale or conversion of capital assets,"** there would seem to be no room to doubt that the word must be given the same meaning in all Income Tax Acts of Congress that was given to it in the Corporation Excise Tax Act, and that what that **meaning is has now become definitely settled by decisions of this Court.**" Merchants' Loan & Trust Co. V. Smietanka 255 U.S. 509 (1921)

"... the Corporation Tax, as imposed by Congress in the Tariff Act of 1909 , is not a direct tax but an excise; it does not fall within the apportionment clause of the Constitution; but is within, and complies with, the provision for uniformity throughout the United States; it is an excise on the privilege of doing business in the corporate capacity..." Flint v. Stone Tracey Company, 220 U.S. 107, 108 (1911).

By this decision, the Court stated that it would accept only one definition of "income" [under the 16th Amendment] and that any tax law that Congress wanted to pass under the authority of the 16th Amendment would have to **use just that one definition of "income"** - and that definition was the one Congress used in the 1909 Corporate Tax Act! In short, the Court was telling Congress that since the 16th Amendment was a part of the Constitution [the non-ratification issue had not yet been raised] its meaning must be fixed and permanent, and since Congress could not be trusted to stick to one single definition, the Court was giving Congress one single definition with which to work if it wished its income tax acts to pass Constitutional scrutiny by the Court.

"[Income is] derived--from--capital--the--gain--derived--from--capitol, etc. Here we have the essential matter--not gain accruing to capitol, not growth or increment of value in the investment; but **a gain, a profit**, something of exchangeable value...severed from capitol however invested or employed and coming in, being "derived", that is received or drawn by the recipient for his separate use, benefit and disposal--**that is the income derived from property. Nothing else answers the description...**".  
[emphasis in original]

Eisner v. Macomber, 252 US 189 (1920)

"Whatever difficulty there may be about a precise and scientific definition of 'income', it imports, as used here, something entirely distinct from principle or capital either as a subject of taxation or as a measure of the tax; *conveying rather the idea of gain or increase arising from corporate activities.*"  
Doyle v. Mitchell Brother, Co., 247 US 179 (1918)

"...I therefore recommend an amendment imposing on all corporations an excise tax measured by 2% in the net income of such corporations. This is an excise on the privilege of doing business as an artificial entity" President Taft, Congressional Record, June 16, 1909, Pg. 3344

"The word 'income' as used in the Amendment does not include a stock dividend since such a dividend is capital and not income and can be taxed only if the tax is apportioned among the several states..."  
Eisner v. Macomber, 252 US 189 (1920)

While a "cash dividend" represents profit to the shareholder, and is thus "income" under the 16th Amendment, a "stock dividend" is not profit that has been "severed from capital" as is required to meet the definition of income under the 16th Amendment (ibid, *Eisner*). The *Eisner* quote featured above clearly illustrates that the apportionment clause of the Constitution is alive and well and has not been repealed or substantially altered by the 16th Amendment.

"[The *Pollock court*] recognized the fact that taxation on income was in its nature an excise entitled to be enforced as such unless and until it was concluded that to enforce it would amount to accomplishing the result which the requirement as to apportionment of direct tax was adapted to prevent, in which case the duty would arise to disregard the form and consider the substance alone and hence subject the tax to the regulation of apportionment which otherwise as an excise would not apply." Brushaber v. Union Pacific RR Co., 240 US 1 (1916)

What the *Brushaber court* is saying is that any income tax, which has been structured as an excise tax, but is enforced in such a way as to effectively convert the tax to a direct tax, would cause the court to declare it unconstitutional 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 money is unavoidable, and I can no longer avoid the demand and/or the collection of the tax, even when I have not engaged in any excise taxable activity, that is when the Executive Branch's enforcement of the tax has converted the tax, in substance, from an excise into a direct tax.

**The 16th Amendment only pertains to "income" in the form of dividends, patronage dividends, and interest from corporate investment. The 16th Amendment tax is upon the privilege (to shareholders) of operating a business as an artificial entity. The 16th Amendment tax is not upon "income"; the income is only the yardstick used to determine the value of the privilege, and hence the amount of tax to be paid.**

**The 16<sup>th</sup> Amendment overturned the Pollock Decision by way of a constitutional amendment allowing income taxes on net income from real estate and personal property to be levied according to the rule of uniformity instead of the rule of apportionment.**

"Indeed, in light of the history which we have given and of the decision in the Pollock Case, and the ground upon which the ruling in that case was based, there can be no escape from the conclusion that the (16<sup>th</sup>) Amendment was drawn for the purpose of doing away from the future with the principle upon which the Pollock Case was decided." *Brushaber v. Union Pac. R.R. Co.*, 240 U.S. 1, 18 (1916).

**More Case law:**

"The privilege of giving or withholding our money is an important barrier against the undue exertion of prerogative which if left altogether without control may be exercised to our great oppression; and all history shows how efficacious its intercession for redress of grievances and reestablishment of rights, and how important would be the surrender of so powerful a mediator." *Thomas Jefferson: Reply to Lord North, 1775, Papers 1:225.*

"If money is wanted by rulers who have in any manner oppressed the People, they may retain it until their grievances are redressed, and thus peaceably procure relief, without trusting to despised petitions or disturbing the public tranquility." *Continental Congress To The Inhabitants Of The Province Of Quebec. Journals of the Continental Congress. 1774 -1789. Journals 1: 105-13.*

"Although the [enforcement] power provisions of the Internal Revenue Code are to be liberally construed, a court must be careful to insure that its construction will **not result in a use of the power beyond that permitted by law.**" *United States v. Humble Oil & Refining Co.*, 488 F.2d 953 at 958 (5th Cir. 1974).

"Under the facts and the law, the Court should satisfy itself, via sworn testimony of the Defendant, that the IRS is not acting arbitrarily and capriciously, and that there was a plausible reason for believing fraud is being practiced on the revenue. The Court is free to act in a judicial capacity, free to disagree with the administrative enforcement actions if a substantial question is raised or the minimum standard is not met. The District Court reserves the right to prevent the "arbitrary" exercise of administrative power, by nipping it in the bud." *United States v. Morton Salt Co.*, 338 U.S. 632, 654.

"The IRS at all times must use the enforcement authority in good-faith pursuit of the authorized purposes of Code." *U.S. v. La Salle N.B.*, 437 U.S. 298 (1978).

**"A statute must be set out in terms that the ordinary person exercising ordinary common sense can sufficiently understand and comply with,** without sacrifice to the public interest." *See Arnett v. Kennedy*, 416 U.S. 134, 159, 40 L. Ed. 2d 15, 94 S. Ct. 1633 (1974) (quoting *United States Civil Serv. Commission v. National Association of Letter Carriers*, 413 U.S. 548, 579, 37 L. Ed. 2d 796, 93 S. Ct. 2880 (1973)).

**How do the "People" judge the actions of the IRS and related agencies, in light of these case rulings? Where does the Federal Government have jurisdiction and to whom do the "People" owe allegiance?**

" The income tax system is based upon **voluntary** compliance, not duress." United States Supreme Court, *Flora v. United States*, 362 US 145.

**Voluntary: 1 a:** proceeding from one's own free choice or consent rather than as the result of duress, coercion, or deception **b:** not compelled by law: done as a matter of choice or agreement

**Duress:** The seizure and holding of property as security for payment of a debt or satisfaction of a claim.

"The IRS's primary task is to collect taxes under a **voluntary** compliance system-- Jerome Kurtz, IRS Commissioner,

"Our tax system is based on individual **self-assessment** and **voluntary** compliance." Mortimer Caplin, IRS Commissioner

"Each year American taxpayers **voluntarily** file their tax returns..."Johnnie Walters, IRS Commissioner.

**"Let me point this out now. Your income tax is 100 percent voluntary tax, and your liquor tax is 100 percent enforced tax. Now the situation is as different as day and night. Consequently, your same rules just will not apply,"** Testimony of Dwight E. Avis, Head of the Alcohol and Tobacco Tax Division of the Bureau of Internal Revenue, before the House Ways and Means committee on Restructuring the IRS (83rd Congress, 1953).

Voluntary compliance can only respond to a request or as a choice. It cannot and does not respond to a requirement. The word "voluntary," which connotes an agreement, implies willingness, volition, and intent. It suggests a freedom of choice and refers to the doing of something which a person is free to do or not to do, as he so decides.

"In its legal aspect, and as commonly used in law, the word '**voluntary**' is defined as meaning gratuitous; without valuable consideration; acting, or done, of one's own free will without valuable consideration, acting, or done, without any present legal obligation to do the thing done." Corpus Juris Secundum (C..J. S. 92: 1029, 1030, 1031)

**I could voluntarily and willingly file a 1040 and pay taxes according to IRS schedules to contribute to government expenses CONTRARY to constitutional authority. I could ALSO voluntarily enter into a taxable activity, such as a corporation, where excise taxes are required. I "voluntarily" can enter into this taxable activity and make myself potentially liable for income taxes. I choose to do**

**neither.**

**Since the "income" tax is "voluntary", how can the IRS or other government agencies force payment, especially without due process of law? How can it be made a "law" which all Americans are forced to comply with?**

"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, (the Constitution - JTM) it is superseded thereby. **No one is bound to obey an unconstitutional law and no courts are bound to enforce it.**" NORTON v. SHELBY COUNTY, 118 U.S. 425 (1886)

**[\(See Attachment F\).](#)**

The Constitution and case law is clear; Most Americans are NOT liable to pay "income" taxes, and are free to ignore all their unconstitutional activities and claims.

**I present this as further evidence of crimes being committed on a daily basis, and require responsible parties to act on this criminal knowledge by commencing a Grand Jury to publically investigate this or be personally liable.**

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# Attachment B: Jeffrey- Thomas: Maehr

## Citizenship and Jurisdiction:

Crime under TITLE 18 > PART I > CHAPTER 69 > 1425. Procurement of citizenship or naturalization unlawfully.

"The idea is quite unfounded that on entering into society we give up any natural right." --Thomas Jefferson to Francis Gilmer, 1816. ME 15:24

**The premise for this attachment is that the United States government, (NOT the United several States of the American union) is a de facto government, having defrauded all Americans by creating an illegally generated dual citizenship and placing ALL Americans into this "United States defacto government" AS U.S. citizens/nationals, thereby causing them to become legally bound to U.S. de facto laws, including IRS income taxation and all the thousands of statutory laws created contrary to Common and Constitutional laws, to gradually steal freedoms and finances... a communist/socialist society. This "representation" of this de facto "citizenship" by the U.S. government created a possible taxable issue, which I reject.**

**This de facto government is supported unwittingly by the American people, via voting for representatives of this government and allowing it to exist unchallenged. This "dual" citizenship causes all Americans to commit treason against their own, true, de jure nation... that of the nation/ state of their birth. This true nation is NOT the "United States," but is the sovereign people which make up the union of states, of which the United States government is servant to, under law.**

**The U.S. government's jurisdiction over my life, liberty and actions regarding, but not limited to, all issues within this affidavit, is hereby rescinded according to law, and I expatriate myself from this de facto "United States" foreign nation and claim all de jure rights and freedoms under all applicable laws, and personally accept ONLY that service which the organic Constitution affords the government "Of The People, By The People and For The People" of the several states.**

**The case law and documentation supporting this is as follows:**

(Burks v. Lasker, 441 US 471) & (U.S v. Grimaud 220 US 506) The issue of Jurisdiction. When jurisdiction is not squarely challenged it is presumed to exist. In the courts there is no meaningful opportunity to challenge jurisdiction, as the court merely proceeds summarily. However **once jurisdiction has been challenged in the courts, it becomes the responsibility of the plaintiff to assert and prove said jurisdiction..** (Hagans v. Lavine, 415 US 533) as mere good faith assertions of power have been abolished.(Owens v. City of Independence, 100 S Ct, 1398, 1980)

"A canon of construction which teaches that of Congress, unless a contrary intent appears, is meant to apply **only within the territorial jurisdiction of the United States.**" **U.S. v. Spelar**, 338 U.S. 217 at 222 (1949)

IRC 3121)(e) **United States**: The term "United States" when used in a geographical sense **includes** the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa.)

**The "United States" in the above does NOT mean the 50 sovereign nation/states of the United several States of America. These are TWO distinct entities.**

**Foreign government**: "The government of the United States of America, as distinguished from the government of the several states." (Black's Law Dictionary, 5<sup>th</sup> Edition)

The government of the "United States" is actually foreign to the government of the sovereign 50 states. It was meant to be a separate "thing," but not to become a replacement "nation" for the 50 sovereign nation/states. Preamble of Public Law, 15 United States Statutes at Large, chapter 249, pps 223-224 (1868).

"It is conceded by the court that Congress may lawfully impose direct taxes in the District for District purposes, without regard to the rule of apportionment, and that Congress is under no constitutional necessity to impose direct taxes by the rule of apportionment upon the District of Columbia, or upon the territories, even though such a direct tax is laid upon the states." William Bradford Bosley, *The Constitutional Requirements of Uniformity in Duties, Imposts and Excises*, 9 Yale Law Journal 164, 169 (1900).

"We are of the opinion that the island of Porto Rico is a territory appurtenant and belonging to the United States, but not a part of the United States within the revenue clauses of the Constitution." *Downes v. Bidwell*, 182 U.S. 244, 287 (1901).

United States - US- U.S.-USA-America Means: (A) a federal corporation . . . Title 28 USC Section 3002 (5) Chapter 176. It is clear that the United States . . . is a corporation . . . 534 FEDERAL SUPPLEMENT 724.

It is well settled that "United States" et al is a corporation, originally incorporated February 21, 1871 under the name "District of Columbia," 16 Stat. 419 Chapter 62. It was reorganized June 11, 1878; a bankrupt organization per House Joint Resolution 192 on June 5, 1933, Senate Report 93-549, and Executive Orders 6072, 6102, and 6246, a de facto government, originally the ten square mile tract ceded by Maryland and Virginia and comprising Washington D. C., plus the possessions, territories, forts, and arsenals.

The significance of this is that, **as a corporation, the United States has no more authority to**

**implement its laws against "We The People" than does Microsoft Corporations, except for one thing -- the contracts we've signed as surety for our Strawman with the United States and the Creditor Bankers. These contracts binding us together with the United States and the bankers are actually not with us, but with our artificial entity, or as they term it "person", which appears to be us but spelled with ALL CAPITAL LETTERS. ([See Attachment N](#)).**

**Foreign Laws**: "The laws of a foreign country or sister state." (Black's Law Dictionary, 6<sup>th</sup> Edition)

The laws of the 50 states are all foreign to each other, and to the "United States" as it is commonly regarded today.

**Foreign States**: "Nations outside of the United States" Term may also refer to another state; i.e. a sister state. The term 'foreign nations,' ...should be construed to mean all nations and states other than that in which the action is brought; and hence, **one state of the Union is foreign to another**, in that sense." (Black's Law Dictionary, 6<sup>th</sup> Edition)

**This shows that all the 50 states are "nations outside of the United States." How can the "United States be outside of itself? This "foreign states" isn't referring to other International "states," but to THE 50 states. Why would our laws be describing other countries outside the collective "United Union" of 50 nation/states?**

If an individual (human being) derives income from a source that is **inside** the 50 Nation/States of the Union, THEN that income is "foreign income" because it is income derived from a "foreign source" or "situs" specifically "foreign" WITH RESPECT TO the municipal jurisdiction of the federal government (read "looking outward from a situs INSIDE D.C.")

**The Federal Government has jurisdiction ONLY over what the states and "People" concede to it...**

"Almost a century ago, Congress declared that **"the right of expatriation [including expatriation from the District of Columbia or "U.S. Inc", the corporation - JTM] is a natural and inherent right of all people, indispensable to the enjoyment of the rights of life, liberty, and the pursuit of happiness,"** and decreed that **"any declaration, instruction, opinion, order, or decision of any officers of this government which denies, restricts, impairs, or questions the right of expatriation, is hereby declared inconsistent with the fundamental principles of this government."** 15 Stat. 223-224 (1868), R.S. 1999, 8 U.S.C. 800 (1940). Although designed to apply especially to the rights of immigrants to shed their foreign nationalities, that Act of Congress "is also broad enough to cover, and does cover, the corresponding natural and inherent right of American citizens to expatriate themselves." **Savorgnan v. United States**, 1950, 338 U.S. 491, 498 note 11, 70 S. Ct. 292, 296, 94 L. Ed. 287.

The Supreme Court has held that the Citizenship Act of 1907 and the Nationality Act of 1940 "are to be read in the light of the declaration of policy favoring freedom of expatriation which stands unrepealed." Id., 338 U.S. at pages 498-499, 70 S. Ct. at page 296. That same light, I think, illuminates 22 U.S.C.A.

211a and 8 U.S.C.A. 1185." **Walter Briehl v. John Foster Dulles**, 284 F2d 561, 583 (1957).

"Special provision is made in the Constitution for the cession from the States over places where the federal government shall establish forts or other military works. And it is **only** in these places, or in the **territories of the United States**, where it can exercise a general jurisdiction." *New Orleans v. United States*, 35 U.S. (10 Pet.) 662, (1836)

**I am NOT a territory, nor is Colorado state, or Iowa state, legally sovereign to the "U.S.," "Territories" of the U.S. government.**

"It scarcely needs to be said that unless there has been a transfer of jurisdiction (1) pursuant to clause 17 by a federal acquisition of land **with State consent**, or (2) by cession from the State to the Federal government or unless the Federal Government has reserved jurisdiction upon the admission of the State the **Federal Government possess no legislative jurisdiction over any area within a State**, such jurisdiction being for exercise entirely by the States, subject to non-interference by the State with Federal functions and subject to the free exercise by the Federal Government of rights with respect to the use, protection, and disposition of its property." *The Interdepartmental Committee for the Study of the Study of Jurisdiction Over Federal Areas within the States.*

**In other words, the Federal Government has little jurisdiction over State affairs unless the State concedes that jurisdiction through legal channels. Therefore, citizens of the several states are NOT "de jure" citizens of the United States, (as defined in the IR Code and supported by Supreme Court case law), except through fraud, and therefore NOT liable for federal income taxes as promoted and enforced. I have certified requested documentation sent to Colorado state, under FOIA or Colorado equivillant, on such ceding of authority or jurisdiction to the U.S. government, by Colorado state, and Colorado state has provided no such documented concessions to the Federal Government.**

(30) United States person

The term "United States person" means-

**(A) a citizen or resident of the United States,**

**26 CFR 1.1-1. (c) Every person born or naturalized in the United States and subject to its jurisdiction is a citizen.**

**What is a person born or naturalized in the U.S., but NOT subject to its jurisdiction?**

**What is a person NOT born or naturalized in the U.S. (Born in a sovereign nation/state, NOT the United States), and NOT subject to its jurisdiction?**

**Nation/state Citizens, being domiciled OUTSIDE the federal zone, (Corporate United States) are NOT subject to the municipal jurisdiction of the federal government. Therefore, State Citizens are legally "nonresident aliens" with respect to the municipal jurisdiction of the federal government, and that is the major reason why they are NOT embraced by the legal definition of "U.S. persons": ttp://www.supremelaw.org/fedzone11/**

**Based on the above and below facts, I am asserting that the following points are true concerning my human self:**

**1. I am NOT a citizen of the "United States" as described in code or statutory law, and relinquish any such de facto relationship. All such "presumption" is broken.**

"The United States government is a foreign corporation with respect to a state."  
**N.Y. re: Merriam**, 36 N.E. 505, 141 N.Y. 479, Affirmed 16 S.Ct. 1973, 41 L.Ed. 287

"In the United States of America, there are two (2) separated and distinct jurisdictions, such being **the jurisdiction of the states within their own state boundaries**, and the other being **federal jurisdiction (United States)**, which is **limited to the District of Columbia, the U.S. Territories, and federal enclaves within the states**, under Article I, Section 8, Clause 17." **Bevans v. United States**, 16 U.S. 336 (1818).

"**State:**" The term "State" shall be construed to **"include" the District of Columbia**, where such construction is necessary to carry out provisions of this title." 26 U.S.C. Sec. 7701

**United States:** The term "United States" when used in a geographical sense **includes** [is limited to - **(See Attachment B)** only the "States," (see definition for "state" above) and the District of Columbia. 26 U.S.C. Sec. 7701

\*\*\*\*\*

**2. I am a "sovereign" de jure American national of Colorado nation/state, originally born as a de jure national of Iowa nation/state...**

"**COUNTRY:** By country is meant the state of which one is a member. Every man's country is in general the state in which he happens to have been born." **Bouvier's Law, 1856, Title 8, USC 1101 (a)(21), 1984 U.S. government Style manual, chapter 5.22/5.23, Law of Nations.**

**Country:** "The portion of earth's surface occupied by an independent nation or people, or the inhabitants of such territory." **Blacks Law Dictionary, 4<sup>th</sup> edition.**

**Country:** "The territory occupied by an independent nation or people, or the inhabitants of such

territory. In the primary meaning of "country" denotes the population, the nation, the state, or the government, having possession and dominion over a territory." Blacks Law Dictionary, 6<sup>th</sup> Edition.

"A **nation-state** is a specific form of state (a political entity), which exists to provide a sovereign territory for a particular nation (a cultural entity), and which derives its legitimacy from that function. The compact OED defines it as: "a sovereign state of which most of the citizens or subjects are united also by factors which define a nation, such as language or common descent." Typically it is a **unitary state with a single system of law and government**. It is almost by definition a **sovereign state**, meaning that there is **no external authority above the state itself**." Wikipedia Encyclopedia.

"In regard to the protection of our citizens in their rights at home and abroad we have no law which divides them into classes, or makes any difference whatever between. A native and a naturalized American may, therefore, go forth with equal security over every sea and through every land under heaven, including the country in which the latter was born." 9 Op. (US) Att.-Gen. 360 (1859).

**All 50 states of the union are "nations" according to law, and hold sovereign rights above any "United States government" nation rights. All nationals of these nation/states are sovereign and hold all rights of common law and the organic Constitution.**

**The 14<sup>th</sup> Amendment created a "Federal nation" as compared to the sovereign "state nations" comprised of the 50 sovereign states of the union. This Amendment created a de facto citizenship which every American "became" through unwitting acquiescence, thereby placing them under "privilege" of such citizenship and also allegiance to, and subject under the laws to same. Case law supports this premise.**

Section. 1. (**Clause one**) All persons born or naturalized in the United States and subject to the jurisdiction thereof, are citizens of the United States and of the State wherein they **reside**." (**Clause two**) No State shall make or enforce any law which shall abridge the privileges or immunities of citizens of the United States; (**Clause three**) nor shall any State deprive any person of life, liberty, or property, without due process of law; nor deny to any person within its jurisdiction the equal protection of the laws.

1. Section. 1. (Clause one) All persons born or naturalized in the United States and subject to the jurisdiction thereof, are citizens of the United States and of the State wherein they reside.

**This clearly creates a de facto "dual citizenship" status never before existing for the sovereign state citizens:**

Dual Citizenship: Citizenship in two different countries. Status of citizens of the United States who reside within a state; i.e. persons who are born **or naturalized** in the United States are citizens of the United States and the State wherein they reside." Blacks Law Dictionary, 6<sup>th</sup> edition.

**Naturalized:** "To grant full citizenship to (one of foreign birth). American Heritage Dictionary

**Prior to the 14<sup>th</sup> Amendment "citizens of the United States" meant a "citizen" of one of the United States of America, however, this was NOT defined by Congress.\*\* Because this phrase is NOW used in the 14<sup>th</sup> amendment, this sets forth a specific terminology and can no longer mean anything else, other than a "citizen of the federal government..." a "United States Citizen" naturalized as such at birth without informed consent.**

\*\*Previous court case law touched on this de facto entity, the "Citizen of the United States," in Ex Parte-Frank Knowles, California Supreme Court, July term - 1885. In this case the court stated that there was no such thing as a "citizen of the United States," that is, to say, there was no such thing as a citizen of the Federal State, only a citizen of one of the united states.

"... This section (section 1) contemplates **two sources of citizenship** and two sources only: birth and naturalization. The persons declared to be citizens are "All persons born or naturalized in the United States and subject to the jurisdiction thereof." The evident meaning of these last words is, not merely subject in some respect or degree to the **jurisdiction of the United States**, but completely subject to **their** political jurisdiction and owing **them** direct and immediate allegiance..." Elk v Wilkins, 112 U.S. 94 (1884).

**The use of the words, "their" and "them" indicates a de facto power created to be ABOVE the American People, something NO American willingly accepts and no organic law supports.**

"... and whereas it is claimed that such American citizens, with their descendants, are **subjects of foreign states**, (foreign to the United States) owing allegiance to the governments (of the states) thereof; and whereas it is necessary to the maintenance of public peace that this claim of foreign allegiance **"should"** be promptly and finally disavowed." Preamble of the Expatriation Act.

**Case law prior to 14<sup>th</sup> Amendment passage:**

("Should" indicates no such legal requirement exists, but is what they want all de jure citizens to do.)

"... for it is certain, that in the sense in which the word "Citizen" is used in the federal Constitution, "*Citizen of each State*," and "*Citizen of the United States*," are convertible terms; they mean the same thing; for the "Citizens of each State are entitled to all Privileges and Immunities of Citizens in the several States," and "Citizens of the United States" are, of course, Citizens of all the United States." [44 Maine 518 (1859) Hathaway, J. dissenting] Italics in original, underlines and C's added]

**Case law AFTER passage of the 14<sup>th</sup> Amendment:**

"It is quite clear, then, that **there is a citizenship of the United States and a citizenship of a State**, which are distinct from each other and which depend upon different characteristics or circumstances in the individual." [Slaughter House Cases, 83 U.S. 36] (1873)

"The **first clause of the fourteenth amendment** made negroes citizens of the United States, and citizens of the State in which they reside, and **thereby created two classes of citizens, one of the United States and the other of the state.**" Cory et al. V. Carter, 48 Ind. 327 1874 head note 8 - emphasis added.

"We have in our political system a **Government of the United States and a government of each of the several States**. Each one of these governments is distinct from the others, **and each has citizens of its own....**" U.S. v. Cruikshank, 92 U.S. 542 1875. Emphasis added.

"One may be a citizen of a State **and yet not a citizen of the United States.**" Thomas v. State, 15 Ind. 449; Cory v. Carter, 48 Ind. 327 (17 Am. R. 738); McCarthy v. Froelke, 63 Ind. 507; In Re Wehlitz, 16 Wis. 443. McDonel v. State, 90 Ind. 320, 323, 1883.

**I applied for no such dual citizenship of the insurgent United States de facto government, (created about the time of the so-called "civil" war, which was actually an International war against the sovereign nation/states of the union) apart from or in addition to, my natural born de jure nationality received at birth. I reject such de facto citizenship of the United States, and retain my de jure nationality of the sovereign nation/state in which I am domiciled at any given time, based on my original de jure Iowa nation/state nationality. Law of Nations; Title 8 USC 1101 (a)(21)**

Section 1, (Clause two) " No State shall make or enforce any law which shall abridge the privileges or immunities of citizens of the United States"

**This portion of section 1 clearly defines that such "United States de facto citizens" do not have natural rights, but are "granted" privileges for being such a de facto citizen, thereby removing them from de jure status as nationals of their respective states, including all natural rights such sovereigns would otherwise enjoy. Government does NOT grant natural rights, it is to UPHOLD them.**

"... all naturalized citizens of the United States, while in "**foreign states**," (one of the several American Republics) shall be entitled to, and shall receive from this government, the same protection of persons and property that is accorded to native born citizens in like situations and circumstances." Expatriation Act, Section 2.

"The term "**foreign states**" includes outlying possessions of a foreign state, but self-governed dominions or territories under mandate or trusteeship shall be regarded as separate foreign states." Title 8 USC 1101 (a)(14)

**This is trying to imply that all de facto citizens of the de facto United States are being given all the same de jure rights that de jure citizens (read NON-citizens of the United States but citizens of de jure states) have, but this is NOT true as all U.S. citizens are under the jurisdiction of the United States and all "its" laws. These "privileges and immunities" are NOT the same as the ones secured by Article IV, Section 2 of the organic Constitution for NON-14th amendment citizens.**

"Citizens are members of a **political community** who, in their associated capacity, have established or **submitted themselves** to the dominion of a government for the promotion of their general welfare and the protection of their individual as well as collective rights. The citizen cannot complain, because he has **voluntarily submitted himself** to such a form of government... he owes allegiance to the two departments, so to speak, and within their respective spheres must pay the penalties." U.S. v Cruikshank, 92 U.S. 542 (1875).

**This makes all 14<sup>th</sup> amendment states, dependencies of the federal government, and as such, "colonies of the same:**

**Colony.** A dependent **political community**, consisting of a number of citizens of the same country who have emigrated therefrom to people another, and remain subject to the mother country. Territory attached to another nation, known as the mother country, with political and economic ties e.g. possessions or dependencies of the British Crown. (e.g. Original 13 colonies of the united states).

**The Neutrality Act of 1939, Preamble, Title 8 USC and Title 22, USC all set forth two different jurisdictions; the de jure jurisdiction, under the constitution, and the de facto jurisdiction, under the 14<sup>th</sup> amendment.**

**Upon birth, under 14<sup>th</sup> amendment rules, all Americans are fictionally transported to Washington D.C., then fictionally transported back to the State wherein they "reside." This quick change of citizenship is done without knowing approval and by fraud, and takes all who submit to such, OUT of being a sovereign de jure national of the state of their birth and INTO the de facto "residential" jurisdiction of the federal government and de facto United States within the several states.**

**If one is naturally born into a state/nation, he has NOT legally submitted to such. I have NOT knowingly accepted the "naturalized citizenship" of the 14<sup>th</sup> amendment related to the United States and reject this de facto fraud.**

Usurpation, government. "The tyrannical assumption of the government by force contrary to and in violation of the constitution of the country." Bouvier's Law Dictionary, 1856.

**The United States has accomplished this through legal fraud, deceit and American's unwitting acceptance of the same through ignorance. I no longer wish to rebel against my nation/state and accept the de jure natural and common law jurisdiction which resides with the People.**

**Source for above facts of law: "The Red Amendment," by the People's Awareness Coalition."**  
**www.pacinlaw.org/**

3. I am a sovereign, independent, sui juris human being, NOT having allegiance to the "United States" corporate structure NOR to federal jurisdiction, and not to "state" jurisdictional powers not afforded it by the organic Constitution.

**sui juris:** "One who has all the rights to which a freeman is entitled; one who is not under the power of another, as a slave, a minor, and the like." Bouvier's Law

**sui juris:** "Every one of full age is presumed to be sui juris. Of full capacity. In his own right; capable of entering into a contract. Ballentine's Law Dictionary.

"In common usage, **the term "person" does not include the Sovereign, statutes employing the word person are ordinarily construed to exclude the Sovereign.**" Wilson v. Omaha Tribe, 442 U. S. 653, 667 (1979) (quoting United States v. Cooper Corp., 312 U. S. 600, 604 (1941)). See also United States v. Mine Workers, 330 U. S. 258, 275 (1947).

### **Supreme Court Case quotes:**

"The idea that the word 'person' ordinarily excludes the Sovereign can also be traced to the familiar principle that the King is not bound by any act of Parliament unless he be named therein by special and particular words." Dollar Savings Bank v. United STATES, 19 Wall. 227, 239 (1874).

As this passage suggests, however, this interpretive principle applies only to "the enacting Sovereign." United States v. California, 297 U. S. 175, 186 (1936). See also Jefferson County Pharmaceutical Assn., Inc. v. Abbott Laboratories, 460 U. S. 150, 161, n. 21 (1983).

Furthermore, as explained in United States v. Herron, 20 Wall. 251, 255 (1874), even the principle as applied to the enacting Sovereign is not without limitations: "Where an act of Parliament is made for the public good, as for the advancement of religion and justice or to prevent injury and wrong, the king is bound by such act, though not particularly named therein; but where a statute is general, and thereby any prerogative, Right, title, or interest is divested or taken from the king, in such case the king is not bound, unless the statute is made to extend to him by express words."

"A Sovereign is exempt from suit, not because of any formal conception or obsolete theory, but on the logical and practical ground that **there can be no legal Right as against the authority that makes the law on which the Right depends.**" Kawanakoa v. Polyblank, 205 U. S. 349, 353, 27 S. Ct. 526, 527, 51 L. Ed. 834 (1907).

**"The majority of American States fully embrace the Sovereign immunity theory as well as the**

**federal government.** See Restatement (Second) of Torts 895B, comment at 400 (1979)."

"I shall have occasion incidentally to evince, how true it is, that States and governments were made for man; and at the same time how true it is, that his creatures and servants have first deceived, next vilified, and at last oppressed their master and maker."

"... A STATE, useful and valuable as the contrivance is, is the inferior contrivance of man; and from his native dignity derives all its acquired importance. ... "

**"Let a STATE be considered as subordinate to the people:** But let everything else be subordinate to the STATE. The latter part of this position is equally necessary with the former. For in the practice, and even at length, in the science of politics there has very frequently been a strong current against the natural order of things, and an inconsiderate or an interested disposition to sacrifice the end to the means. As the STATE has claimed precedence of the people; so, **in the same inverted course of things, the government has often claimed precedence of the STATE; and to this perversion in the second degree, many of the volumes of confusion concerning Sovereignty owe their existence.** The ministers, dignified very properly by the appellation of the magistrates, have wished, and have succeeded in their wish, to be considered as the Sovereigns of the STATE. This second degree of perversion is confined to the old world, and begins to diminish even there: but the first degree is still too prevalent even in the several STATES, of which our union is composed. **By a STATE I mean, a complete body of free persons united together for their common benefit, to enjoy peaceably what is their own, and to do justice to others.** It is an artificial person. It has its affairs and its interests: It has its rules: It has its Rights: and it has its obligations. It may acquire property distinct from that of its members. It may incur debts to be discharged out of the public stock, not out of the private fortunes of individuals. **It may be bound by contracts; and for damages arising from the breach of those contracts.** In all our contemplations, however, concerning this feigned and artificial person, we should never forget, that, in truth and nature, those who think and speak and act, are men. Is the foregoing description of a STATE a true description? It will not be questioned, but it is. ..."

"It will be sufficient to observe briefly, that the Sovereignities in Europe, and particularly in England, exist on feudal principles. That system considers the prince as the Sovereign, and the people as his subjects; it regards his person as the object of allegiance, and excludes the idea of his being on an equal footing with a subject, either in a court of justice or elsewhere. That system contemplates him as being the fountain of honor and authority; and from his grace and grant derives all franchise, immunities and privileges; it is easy to perceive that **such a Sovereign could not be amenable to a court of justice, or subjected to judicial control and actual constraint.** It was of necessity, therefore, that suability, became incompatible with such Sovereignty. Besides, the prince having all the executive powers, the judgment of the courts would, in fact, be only monitory, not mandatory to him, and a capacity to be advised, is a distinct thing from a capacity to be sued. The same feudal ideas run through all their jurisprudence, and constantly remind us of the distinction between the prince and the subject."

"No such ideas obtain here (speaking of America): at the revolution, **the Sovereignty devolved on the**

**people; and they are truly the Sovereigns of the country**, but they are Sovereigns without subjects (unless the African slaves among us may be so called) and have none to govern but themselves; **the citizens of America are equal as fellow citizens, and as joint tenants in the Sovereignty.**" Chisholm v. Georgia (February Term, 1793) 2 U. S. 419, 2 Dall. 419, 1 L. Ed 440.

"The individual may stand upon his constitutional Rights as a citizen. He is entitled to carry on his private business in his own way. His power to contract is unlimited. **He owes no such duty [to submit his books and papers for an examination] to the STATE**, since he receives nothing therefrom, beyond the protection of his life and property. His Rights are such as existed by the law of the land [Common Law] long antecedent to the organization of the STATE, and **can only be taken from him by due process of law**, and in accordance with the Constitution. Among his Rights are a refusal to incriminate himself, and the immunity of himself and his property from arrest or seizure except under a warrant of the law. He owes nothing to the public so long as he does not trespass upon their Rights." Hale v. Henkel, 201 U. S. 43 at 47 (1905).

**My right of expatriation from "United States nationality" for recovery of my de jure several united states nationality is covered in Title 8 USC 1481 (a) and Title 8 USC 1502 which I hereby claim.**

\*\*\*\*\*

**4. I am NOT a "resident" of Colorado, as described in IR code or statutory law, but a sovereign, (alien to the U.S. but not alien to my nation/state), momentarily domiciled in the sovereign Colorado nation/state, and alien to it alone per my Iowa nationality.**

**Alien:** "Owing political allegiance to **another** country or government; (**Other than allegiance to Iowa nation/state or Colorado nation/state, or wherever I may be domiciled, I owe no allegiance to any other entity save God alone.**) foreign; alien residents. An unnaturalized foreign resident of a country; also called noncitizen." American Heritage Dictionary.

"Alien, persons. One born out of the jurisdiction of the United States, who has not since been naturalized under "**their**" constitution and laws." Bouvier's Law, 1856.

**"Their" constitution, meaning the several states' constitution and laws. All citizenship or naturalization prior to the 14<sup>th</sup> amendment was done exclusively by the several States.**

"The term "naturalization" means the conferring of nationality of a state upon a person after birth, by any means whatsoever." Title 8 USC 1101 (2)(23).

**Resident, persons:** "A person coming into a place with intention to establish his domicile or permanent residence, and who is consequence actually remains there. **Residents are distinguished from citizens; residents are aliens** (I am NOT alien to my nation/state of Iowa or Colorado) who are permitted to take

up permanent abode in a country." Bouvier's law, 1856,

"Residents, as distinguished from citizens, are aliens who are permitted to take up permanent abode in the country." Vattel-Law of Nations.

United States government Styles manual (1984), chapters 5.22 and 5.23 clearly define American nationals. "The term "national" means a person owing permanent allegiance to a state." (The several states) Title 8 USC 1101 (a)(21)

\*\*\*\*\*

**5. I am NOT a "person" as described in IR code or statutory law. ([See Attachment F](#))**

TITLE 26 Subtitle F CHAPTER 79 7701

Definitions

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof-

**(1) Person**

The term "person" shall be construed to mean and include an **individual**, a trust, estate, partnership, association, company or **corporation** - (["corporation," See Attachment N](#)).

**(30) United States person**

The term "United States person" means-

(A) a **citizen or resident** of the United States, (**The corporate U.S., NOT the sovereign 50 states making up the U.S. union**).

**26 CFR 1.1-1. (c) Every person born or naturalized in the United States and subject to its jurisdiction is a citizen.**

**I neither chose to be a U.S. resident or citizen, nor do I accept it now. I was made a de facto "U.S. citizen" through the 14<sup>th</sup> Amendment, involuntarily, through fraud, and unwitting *tacit* acquiescence, which I now rescind to claim my full de jure nationality of the America sovereign nation/state which I was born, (Iowa) or at any time, be domiciled in, presently the sovereign Colorado nation/state. Law of Nations, Title 8 USC 1481 (a).**

**Tacit:** "Existing, inferred, or understood without being openly expressed or stated; implied by silence or silent acquiescence, as a tacit agreement or a tacit understanding. 2. Done or made in silence, implied or indicated, but not actually expressed. Manifested by the **refraining from contradiction or objection; inferred from the situation and circumstances, in the absence of express matter.**" Blacks Law, 6<sup>th</sup> edition.

\*\*\*\*\*

**6. I am NOT an "individual" as described in IR code or statutory law. ([See Attachment F](#))**

**Title 5 USC 552a. Records maintained on individuals**

**(a) Definitions.** For purposes of this section -

**(2)** The term "**individual**" *means* a **citizen of the United States** or an alien lawfully admitted for permanent residence.

**I am neither.**

Sec. 1.1-1 Income tax on individuals.

**(a) General rule.** (1) Section 1 of the Code imposes an income tax on the income of every **individual** who is a "**citizen**" or "**resident** of the United States" (**a citizen of US, but an alien...**)

**Title 8 USC 1101. Definitions.**

**(a)** As used in this chapter - [chapter 12 of Title 8] **(3)** The term "**alien**"

means any person not a citizen or national of the "United States.")... **someone living in a particular nation/state**) and, to the extent provided by section 871(b) or 877(b), on the income of a **nonresident alien "individual."**

**TITLE 22 CHAPTER 9 SUBCHAPTER II 456**

**Definitions**

**(f)** The term "**citizen**" shall include any "**individual**" **owing allegiance to the "United States,"** a partnership, company, or association composed in whole or in part of "**citizens**" of the "**United States,**" and **any corporation ([See Attachment N](#))** organized and existing under the laws of the "United States" as defined in subsection (a) of this section.

**I owe no such allegiance to the United States which encumbers me in any way or separates me from my de jure allegiance to Iowa, or the nation/state of my domicile and the common law and organic Constitution under which I am held.**

TITLE 26 7701:

(b) Definition of resident alien and nonresident alien.

(1) In general. For purposes of this title (other than subtitle (b)

(A) Resident alien. An alien **individual** shall be treated as a resident of the United States with respect to any calendar year if (and only if) such individual meets the requirements of clause (I), (ii) or (iii):

(i) Lawfully admitted for permanent residence. Such **individual** is a lawful permanent *resident of the United States* at any time during such calendar year.

(ii) Substantial presence test. Such **individual** meets the substantial presence test of paragraph (3) (omitted).

(iii) First year election. Such **individual** makes the election provided in paragraph (4) (omitted).

(B) **Nonresident alien.** An **individual** is a *nonresident alien* if such **individual** is neither a citizen of the United States nor a resident of the United States (within the meaning of subparagraph (A)).

Title 8 USC 1101. Definitions

(a)(20) The term "lawfully admitted for permanent residence" means the status of having been **lawfully accorded the privilege of residing permanently in the United States** as an immigrant in accordance with the immigration laws, such status not having changed.

\*\*\*\*\*

**7. I am NOT a corporate structure, (straw man ) nor do I accept any contracts as, or for, a corporate structure, or any liability for same.**

**Title 28 USC 1332. Diversity of citizenship**

(c) For the purposes of this section and section 1441 of this title: **(1)** a corporation shall be deemed to be a **citizen of any State**. . . [\(See Attachment N\)](#).

\*\*\*\*\*

8. "Original jurisdiction. (B) The Supreme Court shall have original but not exclusive jurisdiction of: (3) All actions or proceedings by a State against the citizens of another State or against **aliens.**" Title 28 USC 1251 ([See Attachment K](#)).

**9. Further confusing and misleading words and definitions in the IR Code:**

**Title 26 USC 877.** Expatriation to avoid tax

(a) Treatment of expatriates. (1) In general. Every *nonresident alien* individual who, within the 10-year period immediately preceding the close of the taxable year, lost United States citizenship, unless such loss did not have for one of its principal purposes the avoidance of taxes under this subtitle or subtitle B, shall be taxable for such taxable year. . ."

**Title 8 USC 1101. Definitions**

(a) As used in this chapter - [chapter 12 of Title 8] (29) The term "outlying possessions of the United States" means American Samoa and Swains Island.

**Title 8 USC 1408. Nationals but not citizens of the United States at birth**

Unless otherwise provided in section 1401 of this title, the following shall be nationals, but not citizens, of the United States at birth: (1) A person born in an outlying possession of the United States on or after the date of formal acquisition of such possession.

**Title 8 USC 1401. Nationals and citizens of United States at birth**

The following shall be *nationals and citizens of the United States* at birth: A "person" born in the "United States," **and subject to the "jurisdiction" thereof.**

**Title 8 USC 1101. Definitions**

(a) As used in this chapter - [chapter 12 of Title 8] (22) The term "national of the United States" means a citizen of the United States.

**I was neither born in any possession of the "United States" as defined above, nor IN the "United States" (see definition of United States under point 2), and am NOT a citizen or national of the United States government.**

\*\*\*\*\*

9. **Invito beneficium non datur.** No one is obliged to accept a benefit against his consent. But if he does not dissent, he will be considered as assenting.

**I do dissent, and do NOT accept obligations or contracts with the "United States government," nor do I accept any benefits which would place me under any contracts or obligations to the "United States government," unless such benefits are freely provided with no obligations of any kind, NO jurisdictional authority over me, or NO loss of personal sovereignty, and not limited to these alone.**

# Colorado Constitution

## ARTICLE II

### Bill of Rights

"In order to assert our rights, acknowledge our duties, and proclaim the principles upon which our government is founded, we declare:

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.

Section 2. *People may alter or abolish form of government - proviso.* The people of this state have the sole and exclusive right of governing themselves, **as a free, sovereign and independent** state (Nation); and to alter and abolish their constitution and form of government whenever they may deem it necessary to their safety and happiness, **provided, such change be not repugnant to the constitution of the United States** (union of states).

Section 3. *Inalienable rights.* All persons have certain natural, essential and inalienable rights, among which may be reckoned the right of enjoying and defending their lives and liberties; of **acquiring, possessing and protecting property**; and of seeking and obtaining their safety and happiness. "

"A person who is a national of the United States whether by birth or naturalization, shall lose his nationality by voluntarily performing any of the following acts with the intention of relinquishing United States nationality. (2) Taking an oath or making an affirmation or other formal declaration of allegiance to a foreign state or a political subdivision thereof..." Title 8 USC 1481 (a).

**I am seeking to protect these inalienable rights under authority of, but not limited to, the organic Constitution of the 50 sovereign state, the Colorado nation/state Constitution, court case law, Law of Nations, Common Law, all supported by the authority of God Himself. ([See Attachment L](#)).**

**I am not in the jurisdiction of the corporate United States government, as a citizen or national, as far as responsibilities or owing anything unconstitutional or illegal to same. The United States government is for the protection of all American rights, and serves all Americans. As a sovereign citizen of Colorado nation/state, I am only in relationship with the United States regarding Constitutionally reserved rights to said government. All other rights I reserve for myself.**

**I formally declare my relinquishing of any de facto citizenship of the de facto United States, and claim all de jure citizenship rights of the sovereign Colorado nation/state in which I am domiciled, thereby removing myself from ANY and all jurisdiction of said de facto U.S., and under the organic constitution of the several states and the sovereign Colorado nation state.**

**I also reserve all rights regarding International travel, using the only available Passport provided by the United States of America, (which title is NOT defined in said passport but which is taken to be comprised of and by authority of the 50 sovereign states) and do NOT accept any claim of jurisdiction by the United States government or corporate structure over me for having or using said U.S.A. Passport for free travel in and out of the United (several) States of America.**

**I also rescind any relationship to the de facto government of the United States via any voting privilege, which is treason against my own nation/state, but supports the de facto U.S. insurgent government, and remove my name from any voting system, and renounce any support of said de facto government, and only support of the de jure United (several) States government as allowed by organic Constitutional law.**

**I present this as further evidence of crimes being committed on a daily basis, and require responsible parties to act on this criminal knowledge by commencing a Grand Jury to publicly investigate this or be personally liable.**

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# Attachment C: Jeffrey- Thomas: Maehr

## Constitutional and legal Forms of taxation;

The Constitution clearly defines only TWO forms of taxation:

### Article I

Section 2, Clause 3; Representatives and **direct Taxes shall be apportioned among the several States** which may be included within this Union, according to their respective Numbers,

Direct taxes must be "apportioned among the several states which may be included within this Union". [See Article I, Section 2, Clause 3 and Article 1, Section 9, Clause 4.] These include taxes directly upon people or personal property.

"...all duties, imposts and excises [indirect taxes], shall be uniform throughout the United States". [See Article I, Section 8, Clause 1.]

**This tax is on all people as an equal amount across the entire country, period. Taxes such as cigarette taxes, alcohol and gasoline taxes, which are uniform... the same for ALL Americans regardless of where they live.**

"As has been repeatedly remarked, the corporation tax act of 1909 was not intended to be and is not, in any proper sense, an income tax law. This court had decided in the Pollock case that the **income tax law of 1894 amounted in effect to a direct tax upon property, and was invalid because not apportioned according to populations, as prescribed by the Constitution.** The act of 1909 avoided this difficulty by imposing not an income tax [direct], but an excise tax [indirect] upon the **conduct of business in a corporate capacity**, measuring however, the amount of tax by the income of the corporation".  
Stratton's Independence, LTD. v. Howbert, 231 US 399, 414 (1913)

"'The name of the tax is unimportant' that 'it is the substance and not the form which controls;' that the limitations of the constitution cannot be 'frittered away' by calling a tax indirect when it is in fact direct." Pollock v. Farmers' Loan and Trust Co., 157 U.S. 429, 580-1, 583 (1895).

"That decision affirms the great principle that what cannot be done directly (direct taxation) because of constitutional restriction cannot be accomplished indirectly by legislation which accomplishes the same result." Fairbanks v. U.S. 181 U.S. 283, 294 (1901).

"If it be true by varying the form the substance may be changed, it is not easy to see that anything would

remain of the limitations of the constitution, or of the rule of taxation and representation, so carefully recognized and guarded in favor of the citizen of each state. But constitutional provisions cannot be thus evaded. It is the substance, and not the form, which controls, as has been established by repeated decisions of this court." Id. At 296.

"I believe in earning an income by personal service every man consumes a part of his principle, and that fact ought always to be taken into consideration. The man who has his fortune invested in securities may find in a hundred years, if he **spent his income, (interest from his fortune)** that the fortune still intact, but the lawyer or the physician or the man engaged in other personal employment is spending his principle in earning his income.. That fact ought under every just system of income taxation to be recognized and provided for." 44 Congressional Records, 4007 (1909).

### **The court has ruled on defining "income taxation" below:**

"...**Taxation on income is in its nature an excise entitled to be enforced as such**" (in other words enforced as an "indirect" tax -- as a tax upon an optional exercise of privilege, such as buying gasoline or cigarettes, something which can be avoided.)

"The terms "**excise tax**" and "**privilege tax**" are synonymous. The two are often used interchangeably. *American Airways v. Wallace* 57 F.2d 877, 880

"Excises are taxes laid upon the manufacture, sale or consumption of commodities within the country, upon licenses to pursue certain occupations and upon corporate privileges; **the requirement to pay such taxes involves the exercise of privilege**. "*Flint vs. Stone Tracy Co.* 220 U.S. 107 (1911).

"An income tax is neither a property tax nor a tax on occupations of common rights but is an excise tax... The legislature may declare as 'privileged' and tax as such state revenue, **those pursuits not matters of common right**, (such as unearned income) **but it has no power to declare as 'privilege' and tax for revenue purposes, occupations that are of common right.**" *Simms v. Ahrens*, 271 SW 720 (1925);

"The income taxes is, therefore, not a tax on income as such, It is an **excise tax with respect to certain activities and privileges** which is measured by reference to the income which they produce. The income is not the subject of the tax: it is the basis for determining the amount of tax." *F. Morse Hubbard*, *Treasury Department legislative draftsman. House Congressional Record March 27th 1943, page 2580.*

"When a court refers to an income tax as being in the nature of an excises it is merely stating that the tax is 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.**" *John R. Luckey, Legislative Attorney with the Library of Congress, "Frequently Asked Questions*

"The tax imposed by sections 27 to 37, inclusive, of the act of 1894, so far as it falls on the **income of**

real estate and of personal property, being a direct tax, within the meaning of the constitution, and therefore unconstitutional and void because **not apportioned** according to representation, all those sections, constituting one entire **scheme of taxation**, are necessarily **invalid.**" *Pollock v. Farmers Loan & Trust*, 157 U.S. 429 and 158 U.S. 601 (1895)

**The IR Code mentions...:**

**The court, again, rules on defining "income taxation" below:**

"The tax imposed by the Act of 1894, (income tax) inasmuch as it falls upon the **income of real and personal property**, being a **direct tax** within the meaning of the Constitution, was **unconstitutional** and void because it was **not apportioned according to representation among the several states**, all these sections, constituting one entire **scheme of taxation**, are necessarily **invalid.**" *Pollock v. Farmers Loan and Trust*, 157 U.S. 429 (1894), reh. 158 U.S. 601, 637 (1895).

**So we have two conflicting rulings on "income taxation." Let's look further. Many, including the IRS, claim the 16<sup>th</sup> Amendment gave the government the authority to tax outside the constitutional forms of taxation... i.e. direct or indirect.** This is clearly fraud on the government's part. One of the elements of the crime of fraud is to remain silent when there is a clear duty to speak, and certainly our government has a clear duty to come out and tell the public that most Americans do not owe a penny of Subtitle 'A' or 'C' taxes, either under the original provisions of the Constitution, or under the alleged authority of the 16th Amendment

**Contrary to what is commonly promoted, the 16<sup>th</sup> Amendment creates no new classification of taxes under the Constitution and we are therefore still left only with direct and indirect taxes. The 16<sup>th</sup> Amendment did NOT change the Constitutional tax laws or open the door for a new type of taxation. The 16<sup>th</sup> Amendment has been misquoted and misused:**

"The Treasury Department cannot, by interpretive regulations, make income out of that which is not income within the meaning of the revenue acts of Congress, **nor can Congress, without apportionment, tax as income** ([See Attachment A](#)) **that which is not income within the meaning of the 16th Amendment.**" *Helvering v. Edison Bros. Stores*, 133 F.2D 575

Obviously the courts are making it clear that there is a real and significant distinction between "income" in the ordinary sense, and "16th Amendment income". This means that only "16th Amendment income" (The 16th Amendment only pertains to "income" in the form of dividends, patronage dividends, and interest from corporate investment. ([See Attachment A](#)) can be taxed without apportionment.

In the brief for the United States at 11-12, *Brushaber v. Union Pacific R.R. Co.*, 240 U.S. 1 (1916), the government postulated that the 16<sup>th</sup> amendment allowed the government to tax income directly without apportionment according to the constitution, but the Supreme Court stated they were (and are) wrong:

"The various propositions are so intermingled as to cause it to be difficult to classify them. We are of opinion, however, that the confusion is not inherent, but rather arises from the conclusion that the 16<sup>th</sup> Amendment provides for a hitherto unknown power of taxation; (**That of being able to tax people outside direct and indirect, as they are being taxed today - JTM**) that is, a power to levy an **income tax** which, although **direct**, should not be subject to the regulations of **apportionment applicable to all other direct taxes**. And the far-reaching effect of this **erroneous assumption** will be made clear by generalizing the many contentions advanced in argument to support it..."

"But it clearly results that the proposition and the contentions under it -(the 16<sup>th</sup> Amendment), if acceded to, would cause one provision of the Constitution to destroy another; that is, they would result in bringing the provisions of the (16<sup>th</sup>) Amendment exempting a direct tax from apportionment into **irreconcilable conflict** with the general requirement that all direct taxes be apportioned." *Brushaber v. Union Pacific R. Co.*, 240 U.S. 1 (1916)

**And of course, all INDIRECT taxes are to be uniform across the country according to Constitutional law.**

"Acts of Congress are to be construed and applied in harmony with and **not to thwart the purpose of the Constitution.**" *Phelps v. U.S.* 341, 344 (1927).

"The provisions of the **Sixteenth Amendment conferred no new power of taxation** but simply prohibited the complete and plenary power of income taxation possessed by congress from the beginning from being **taken out of the category of indirect taxation to which it inherently belonged...**" *S. Pacific v. Lowe*, 238 F. 847 (US Dist. Ct. S.D., N.Y., 1917); *U.S.* 330 (1918)

"The legislative history merely shows that the words 'from whatever source derived' of the Sixteenth Amendment were not affirmatively intended to authorize Congress to tax state bond interest or to have any other effect on which incomes were subject to the federal taxation, and that the sole purpose of the Sixteenth Amendment was to **remove the apportionment (direct tax classification) requirement for whichever incomes were otherwise taxable.**" [*South Carolina v. Baker*, 485 U.S. 505 (1988) (footnote 13)]

"The Sixteenth Amendment, although referred to in argument, has no real bearing and may be put out of view. As pointed out in recent decisions, (Brushaber), it **does not extend the taxing power to new or excepted subjects**, but merely removes all occasion, which otherwise might exist, for an apportionment (direct tax classification) among the states of taxes laid on **income**, whether it be **derived from** one source or another." *Peck v. Lowe*, 247 U.S. 165 (1918).

The 16<sup>th</sup> Amendment "Made it possible to bring investment income within the scope of the general income-tax law, but did not change the character of the tax." Representative Carlson, Individual Income Tax Collection Act of 1943.

The income tax, in other words, is STILL fundamentally an excise or duty with respect to the privilege of receiving passive income which is ONLY possible under the protection of civil government.

"The income taxes is, therefore, not a tax on income as such, It is an **excise tax with respect to certain activities and privileges** which is measured by reference to the income which they produce. The income is not the subject of the tax: it is the basis for determining the amount of tax." *F. Morse Hubbard, Treasury Department legislative draftsman. House Congressional Record March 27th 1943, page 2580.*

**This means "income taxation" is a INDIRECT tax, as court cases uphold, and therefore falls within the "uniformity" requirement upon ALL people to even begin to be legal and constitutional, which it is NOT. It also ONLY applies to the other constitutional and congressional record definitions of what "income" is and how it should be applied to Americans as other IR code details.**

**I have to ask, "what is this "Income" "under the Constitution, which is "excluded by law," and "not taxable by the Federal government?" Can this "income" be defined and explained in law or the IR Code? ([See Attachment A](#)).**

**I present this as further evidence of crimes being committed on a daily basis, and require responsible parties to act on this criminal knowledge by commencing a Grand Jury to publicly investigate this or be personally liable.**

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## **Attachment D: Jeffrey- Thomas: Maehr**

### **Laws which the IRS is consistently violating;**

#### **The IRS is guilty of the following minimum illegal activities:**

18 U.S.C. 241:\* Conspiracy against rights. Collusion by all of the revenue agents to interfere with the First Amendment, free speech, right to assemble, and right to petition our government.

18 U.S.C. 242:\*\* Deprivation of rights under the color of law. I have clearly and repeatedly stated that I am being forced, if I comply with the IRS' demands, to go contrary to my religious beliefs by lying, and personally committing fraud, and countering the Constitution.

18 U.S.C. 872: Extortion by officers or employees of the United States.

18 U.S.C. 876: Mailing threatening communications. **(This includes all the threatening notices regarding levies, liens, and letters that refuse to justify why they think I am liable for income tax).**

18 U.S.C. 880: Receiving the proceeds of extortion. Any money collected from Americans through illegal enforcement actions and for which the contributors are not "liable" under the law is extorted money, and the IRS is in receipt of the proceeds of illegal extortion.

18 U.S.C. 1581: Peonage, obstructing enforcement. They are obstructing the proper enforcement of the tax laws, which require that they respect those who choose NOT to volunteer to participate in the federal donation program identified under subtitle A of the I.R.C.

18 U.S.C. 1583: Enticement into slavery. They are trying to enlist me to rejoin the ranks of other peons who pay taxes they aren't demonstrably liable for, which amounts to slavery, plain and simple.

18 U.S.C. 1589: Forced labor. Being forced to expend my personal time (valued at 100 silver dollars per hour and amounting to date of approximately 1000 hours since 1969) responding to IRS demands for 1040 forms under the color of law, requesting answers to volumes of questions, (which have yet to be answered) answering the IRS' frivolous notices and other correspondence, and paying taxes on my labor that I am not liable for. (total taxes extracted fraudulently since 1969 unknown at this time, not counting interest and civil and criminal penalty.)

**It is another violation of law for the IRS to be using the U.S. Mail system to commit fraud.**

Title 18 United States Code 245 Provides:

"Whoever whether or not acting under color of law, intimidates or interferes with any person from participating in or enjoying any benefit, service, privilege, program, facility, or activity provided or administered by the United States; [or] applying for or enjoying employment, or any perquisite thereof, by any agency of the United States; shall be fined under this title, or imprisoned not more than one year or both."

Title 18 United States Code 1983 Provides:

"Every person who under color of any statute, ordinance, regulation, custom, or usage, of any State or Territory or the District of Columbia, subjects, or causes to be subjected, any citizen of the United States or other person within the jurisdiction thereof to the deprivation of any rights, privileges, or immunities secured by the Constitution and laws, shall be liable to the party injured in an action at law, suit in equity, or other proper proceeding for redress."

TITLE 18, U.S.C. CHAPTER 63 1341. Frauds and swindles

Whoever, having devised or intending to devise any scheme or artifice **to defraud, or for obtaining money or property by means of false or fraudulent pretenses**, representations, or promises, or to sell, dispose of, loan, exchange, alter, give away, distribute, supply, or furnish or procure for unlawful use any counterfeit or spurious coin, obligation, security, or other article, or anything represented to be or intimated or held out to be such counterfeit or spurious article, for the purpose of executing such scheme or artifice or attempting so to do, **places in any post office or authorized depository for mail matter, any matter or thing whatever to be sent or delivered by the Postal Service, or deposits or causes to be deposited any matter or thing whatever to be sent or delivered by any private or commercial interstate carrier, or takes or receives therefrom, any such matter or thing, or knowingly causes to be delivered by mail or such carrier according to the direction thereon, or at the place at which it is directed to be delivered by the person to whom it is addressed, any such matter or thing, shall be fined under this title or imprisoned not more than 20 years, or both.** If the violation affects a financial institution, such person shall be fined not more than \$1,000,000 or imprisoned not more than 30 years, or both.

TITLE 18, U.S.C. CHAPTER 63 1349. Attempt and conspiracy

Any person who attempts or conspires to commit any offense under this chapter shall be subject to the same penalties as those prescribed for the offense, the commission of which was the object of the attempt or conspiracy.

Crimes under:

TITLE 18, U.S.C. > PART I > CHAPTER 47 - FRAUD AND FALSE STATEMENTS

TITLE 18, U.S.C. > PART I > CHAPTER 41 - EXTORTION AND THREATS

TITLE 18, U.S.C. > PART I > CHAPTER 19 - CONSPIRACY  
TITLE 18, U.S.C. > PART I > CHAPTER 95 - RACKETEERING  
TITLE 18, U.S.C. > PART I > CHAPTER 81 - PIRACY AND PRIVATEERING

### **Unauthorized use of 1040 forms by IRS:**

Under the Paperwork Reduction Act, (PRA), each and every government form that is used to collect information from the general public under law **must be linked to its authorizing statutes and implementing regulations and have a valid Office of Management and Budget "OMB" Form number**. This requirement of law provides an orderly means to identify which statutes, regulations and forms are related.

In U.S. v. Dawes, 951 F.2d 1189 (10th Cir. 1991) the Court said: "Where an agency fails to follow the PRA [Paperwork Reduction Act] in regard to an information collection request that the agency promulgates via regulation, at its own discretion, and without express prior mandate from Congress, a citizen may indeed escape penalties for failing to comply with the agency's request." Id. (emphasis added) (citing United States v. Hatch, 919 F.2d 1394 (9th Cir. 1990); United States v. Smith, 866 F.2d 1092 (9th Cir. 1989)).

"...You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number." See Exhibit 3, page 78, instructions for 1040-2005, and Privacy Act and PRA Notice

As one item of evidence, a stamped copy of a **1987 Treasury Department document** entitled, "Request for OMB Review" which is required by the Paperwork Reduction Act. The request was for IRS Form "1040-NR", the tax form used by Non-Resident Aliens to report their "income."

Several things about this document are noteworthy:

1. The form used for the request is OMB Form "83."
2. On line 5 of Form 83, the administrative requester is **required to cite the statutes actually authorizing** the collection of the information. The authorizing statutes are, in fact, cited.
3. On line 27 of Form 83, the administrative requester is **required to cite the regulations actually authorizing** the collection of the information. The authorizing regulations are, in fact, cited.

The "Challenge of Authority" document *also* contains a similar Treasury PRA request from 1996, but this one is for the "regular" IRS Individual Form 1040 that millions of Americans file each year.

This Treasury administrative request is **not** made on OMB "Form 83" ---- but rather using an alternate OMB form, "**83-1**" titled, "Paperwork Reduction Act Submission".

Several very important differences between the OMB request forms need to be noted:

1. OMB Form 83-1 does **NOT require** any specific citation of statutory authority.
2. OMB Form 83-1 does **NOT require** any specific citation of regulatory authority.
3. In the "Certification" box found on page 2 of Form 83-1, there are specific references to both PRA Regulations "5 CFR 1320.9" and "5 CFR 1320.8(b)(3)."
4. The attachments to this OMB Form 83-1 request consist primarily of a list of Title 26 (Income Tax) regulations and statutes that are merely (quoting) "*associated*" with IRS Form 1040.

IRS Form 1040-NR (for Non-Resident Aliens) is certified as complying with the requirements of the PRA found at regulation 5 CFR 1320.8. In its request to the OMB for IRS Form "1040-NR", the Department of Treasury (IRS) clearly cites both the statutory and regulatory authorities authorizing the use of the form to collect information and certifies its request as such. Please specifically note that for the Treasury's request using alternative OMB Form 83-1 for IRS Individual Form 1040, the Treasury has formally certified the request under regulation **5 CFR 1320.9, which is explicitly reserved for "PROPOSED" government forms.**

[Code of Federal Regulations] [Title 5, Volume 3] [Revised as of January 1, 2005]

From the U.S. Government Printing Office via GPO Access [CITE: **5 CFR 1320.9**] [Page 155]

TITLE 5--ADMINISTRATIVE PERSONNEL

CHAPTER III--OFFICE OF MANAGEMENT AND BUDGET

PART 1320\_CONTROLLING PAPERWORK BURDENS ON THE PUBLIC--

Sec. 1320.9 Agency certifications for **proposed** collections of information.

As part of the agency submission to OMB of a **proposed** collection of information, the agency (through the head of the agency, the Senior Official, or their designee) shall certify and provide a record supporting such certification) that the proposed collection of information [...]

**In short, if IRS Individual Form 1040 was actually authorized under U.S. law, the Department of Treasury would have submitted it for OMB certification using OMB "Form 83" which requires explicit citation of the Form's authorizing statutes and regulations.**

-

**Instead, the IRS used alternative OMB Form "83-1" -- which is designated ONLY for "proposed" government forms - and which does NOT require any formal citation of legal authority allowing its use.**

Furthermore, even though an attachment to the Treasury's request for IRS Form 1040 (on OMB Form 83-1) contains a lengthy list of statutes and regulations, and "Box 12" on the form is marked indicating the form is "mandatory", a careful reading of the submission to OMB will make it clear that the Department of Treasury is **ONLY** certifying that:

-Form 1040 is a "proposed form" and that, **IF** authorized, it would meet the collection criteria established by regulation 5 CFR 1320.9, and

-That Form 1040 is only "*associated*" with the statutes and regulations cited in the 1040 request, and If Form 1040 *were* actually authorized by law, it would be "mandatory".

As a final observation, it should be noted that both the 1987 Form 1040-NR request as well as the 1996 Form 1040 request were signed by the same IRS officials, one Garrick R. Shear, the IRS Reports Clearance Officer and one Lois K. Holland as/for the Departmental Reports Management Officer.

**In short, the Department of Treasury's clear and willful intent to use OMB Form 83-1 (rather than OMB Form 83) to legally certify IRS Individual Form 1040 as a valid government document, is compelling proof establishing that IRS Form 1040 is merely a PROPOSED tax form, and that there is NO LEGAL AUTHORITY that authorizes its use.**

**Below 10 Fact list taken from Phil Hart's book, "Constitutional Income: Do You Have Any?"(C)**

Fact #1: "In examining the history of the debate and ratification of the 16th Amendment, this book will show that there is no evidence upon which the government can rely for their claim that the American People desired to have their wages and salaries taxed. No evidence can be found in the law journals of the time, not in the journals on political economy or economics, not in the Congressional Record nor other Congressional documents, nor in any of the newspapers of record of the time. In other words, the government's position that wages and salaries equals income within the meaning of the 16th Amendment is '**wholly without foundation.**'" Phil Hart, *Constitutional Income: Do You Have Any?* page 10, (Alpine Press, 2001).

Fact #2: A tax on wages payable by the wage earner is a Capitation Tax. So says the premier authority on the issue, Adam Smith author of the timeless work *Wealth of Nations*. Ibid. pp. 141-145.

Fact #3: Capitation Taxes are direct taxes and are required by the Constitution to be apportioned among the 50 States. The 16th Amendment had nothing to do with Capitation Taxes. Ibid. pp. 250 - 253.

Fact #4: In the few hours just prior to the Senate's passage of the 16th Amendment the morning of July 5, 1909, the Senate twice by vote rejected two separate proposals to include direct taxes within the authority of the 16th Amendment. Ibid. pp. 193-200.

Fact #5: In briefs and argument before the Supreme Court in the case of *Brushaber v. Union Pacific Railroad*, both Brushaber and the Government claimed that the 16th Amendment provided for a direct tax exempted from the Constitutional apportionment rule. The High Court called this claim an "**erroneous assumption...wholly without foundation.**" Ibid. pp. 204-210.

Fact #6: Just weeks after the Brushaber Case was decided, Mr. Stanton, in the case of *Stanton v. Baltic Mining Co.* again claimed (35 times) that the 16th Amendment created a new class of constitutional tax, that being a direct tax exempted from the apportionment rule. The High Court said in this case that the 16th Amendment created "**no new tax.**" Ibid. pp. 212-220.

Fact #7: In the *Stanton and Brushaber Cases*, the Supreme Court ruled correctly by excluding direct taxes from the 16th Amendment. The intent of the American People and that of Congress was never to directly tax the American People, but only to tax income severed from accumulated wealth. Ibid. pp. 244 - 270.

Fact #8: When the Supreme Court stated in the *Eisner, Stanton, and Doyle Cases* that "Income may be derived from capital, or labor or from both combined" all these cases dealt with corporations and had nothing to do with the "Are wages income?" question. Ibid. pp. 239-244 and 272-274.

Fact #9: The genesis of the 16th Amendment was the income tax plank of the Democrat Party's Presidential Platform of 1908 which clearly reveals the intent of that Amendment: "We favor an income tax as part of our revenue system, and we urge the submission of a constitutional amendment specifically authorizing Congress to levy and collect a tax upon individual and corporate incomes, to the end that wealth may bear its proportional share of the burdens of the federal government." Ibid. p. 48.

Fact #10: There is not, and never has been, any delegation of authority from **We the People** to the government for the collection of an unapportioned direct tax on the wages and salaries of the American People. It has been a maxim of English Law since the Magna Carta of 1215, that the People must consent to all taxation. "**We are being taxed without our Consent!**" **End Copyright**)

#### **\* TITLE 18 PART I CHAPTER 13 241 Conspiracy against rights**

"If two or more persons conspire to injure, oppress, threaten, or intimidate any person in any State, Territory, Commonwealth, Possession, or District in the free exercise or enjoyment of any right or privilege secured to him by the Constitution or laws of the United States, or because of his having so exercised the same; or

If two or more persons go in disguise on the highway, or on the premises of another, with intent to

prevent or hinder his free exercise or enjoyment of any right or privilege so secured.

They shall be fined under this title or imprisoned not more than ten years, or both; and if death results from the acts committed in violation of this section or if such acts include kidnapping or an attempt to kidnap, aggravated sexual abuse or an attempt to commit aggravated sexual abuse, or an attempt to kill, they shall be fined under this title or imprisoned for any term of years or for life, or both, or may be sentenced to death."

"Purpose of Congress was not to protect rights and privileges under 14<sup>th</sup> amendment but to protect rights and privileges of citizens under Constitution and laws of the U.S." Williams v U.S. (1950, CA5 Fla) 179 F2d 656.

**"Constitutional Liberty or Freedom.** Such freedom as is enjoyed by the citizen of a country or state under the protection of its constitution (state/federal). The aggregate of those personal, civil, and political rights of the individual which are guaranteed by the Constitution (state/federal) and secured against invasion by the government or any of its agencies." Blacks Law Dictionary, sixth edition.

**\*\* TITLE 18 PART I CHAPTER 13 242. Deprivation of rights under color of law**

"Whoever, under color of any law, statute, ordinance, regulation, or custom, willfully subjects any person in any State, Territory, Commonwealth, Possession, or District to the deprivation of any rights, privileges, or immunities secured or protected by the Constitution or laws of the United States, or to different punishments, pains, or penalties, on account of such person being an alien, or by reason of his color, or race, than are prescribed for the punishment of citizens, shall be fined under this title or imprisoned not more than one year, or both; and if bodily injury results from the acts committed in violation of this section or if such acts include the use, attempted use, or threatened use of a dangerous weapon, explosives, or fire, shall be fined under this title or imprisoned not more than ten years, or both; and if death results from the acts committed in violation of this section or if such acts include kidnapping or an attempt to kidnap, aggravated sexual abuse, or an attempt to commit aggravated sexual abuse, or an attempt to kill, shall be fined under this title, or imprisoned for any term of years or for life, or both, or may be sentenced to death."

**Color of Law.** The appearance or semblance, without the substance, of legal right. The misuse of power, possessed by virtue of state law and made possible only because wrongdoer is clothed with authority of state, is action taken under 'color of law.'" Blacks Law Dictionary, sixth edition.

**I present this as further evidence of crimes being committed on a daily basis, and require responsible parties to act on this criminal knowledge by commencing a Grand Jury to publicly investigate this or be personally liable.**

Jeffrey- Thomas: Maehr, Copyright (C) 2006, All rights reserved.

# Attachment E - Jeffrey- Thomas: Maehr

## Source material for IRS Constitutional and legal challenges:

1. "Constitutional Income: Do You Have Any?", by Phil Hart.
2. "Cracking The Code," by Peter Hendrickson.
3. "The Biggest Tax Loophole of All," by Otto Skinner
4. "The Federal Mafia," by Irwin Schiff
5. "Investigating the Federal Income Tax: A preliminary Report," by Joseph Bannister
6. "The Law that Never Was," by Bill Benson
7. "The Federal Zone: Cracking the Code of *Internal* Revenue" by Paul Mitchell
8. "The Social Security Swindle" by Irwin Schiff

[www.the-matrix-has-you.org](http://www.the-matrix-has-you.org)

[www.the-matrix-has-you.org/irs-illegal-case-presentation.html](http://www.the-matrix-has-you.org/irs-illegal-case-presentation.html)

[www.supremelaw.org/press/rels/cracking.title.28.htm](http://www.supremelaw.org/press/rels/cracking.title.28.htm)

[www.supremelaw.org/fedzone11/index.htm](http://www.supremelaw.org/fedzone11/index.htm)

[www.taxtruth4u.com/10k.html](http://www.taxtruth4u.com/10k.html)

[www.williamcooper.com](http://www.williamcooper.com)

[www.hourofthetime.com/internalnew.htm](http://www.hourofthetime.com/internalnew.htm)

[www.originalintent.org/](http://www.originalintent.org/)

[www.ottoskinner.com/](http://www.ottoskinner.com/)

[famguardian.org/Subjects/Taxes/taxes.htm](http://famguardian.org/Subjects/Taxes/taxes.htm)

[www.paynoincometax.com/](http://www.paynoincometax.com/)

[www.thelawthatneverwas.com](http://www.thelawthatneverwas.com)

[www.givemeliberty.org/](http://www.givemeliberty.org/)

[www.thelibertycommittee.org/](http://www.thelibertycommittee.org/)

[supreme.lp.findlaw.com/constitution/index.html](http://supreme.lp.findlaw.com/constitution/index.html)

[www.showmethelaw.net/shared/files.html](http://www.showmethelaw.net/shared/files.html)

[www.newswithviews.com/Devvy/kidd26.htm](http://www.newswithviews.com/Devvy/kidd26.htm)

[www.freedomabovefortune.com/](http://www.freedomabovefortune.com/)

[www.livefreenow.org/](http://www.livefreenow.org/)

[www.fourmilab.ch/uscode/26usc/www/sections.html](http://www.fourmilab.ch/uscode/26usc/www/sections.html)

[www.taxfreedomnow.com/](http://www.taxfreedomnow.com/)

[www.861.info/www.truthradio.com/](http://www.861.info/www.truthradio.com/)

[www.federalobserver.com/](http://www.federalobserver.com/)

[www.nccs.net/](http://www.nccs.net/)

[www.tvnewslies.org/](http://www.tvnewslies.org/)

[legitgov.org/](http://legitgov.org/)

[www.propagandamatrix.com/](http://www.propagandamatrix.com/)

[www.educate-yourself.org/](http://www.educate-yourself.org/)

[www.prisonplanet.com/](http://www.prisonplanet.com/)  
[www.infowars.com/](http://www.infowars.com/)  
[www.givemeliberty.org/docs/usconstitution.htm](http://www.givemeliberty.org/docs/usconstitution.htm)  
[www.law.cornell.edu/uscode/26/](http://www.law.cornell.edu/uscode/26/)  
[www.the-matrix-has-you.org/jury-duty.html](http://www.the-matrix-has-you.org/jury-duty.html)  
[www.fija.org/juror's\\_guide.htm](http://www.fija.org/juror's_guide.htm)  
[www.jurorsrule.com/](http://www.jurorsrule.com/)  
[www.the-matrix-has-you.org/finances.html](http://www.the-matrix-has-you.org/finances.html)  
<http://www.benfrank.net/911/>

**I present this as further evidence of crimes being committed on a daily basis, and require responsible parties to act on this criminal knowledge by commencing a Grand Jury to publicly investigate this or be personally liable.**

# Attachment F - Jeffrey- Thomas: Maehr

## Constitutional, and Code Issues:

### Title 5 USC 552a. Records maintained on "individuals"

(a) **Definitions.** For purposes of this section -

(2) The term "**individual**" *means* a "**citizen of the United States**" or an "alien" lawfully admitted for permanent "residence." ([See Attachment B](#))

Sec. 6020. - Returns prepared for or executed by Secretary

(a) Preparation of return by Secretary

If any "**person**" (defined as "**U.S. person**" in IRC 7701 (30) below) shall fail to make a return **required** by this title or by regulations prescribed thereunder, but shall consent to disclose all information necessary for the preparation thereof, then, and in that case the Secretary may prepare such return, which, **being signed by such "person,"** may be received by the Secretary as the return of such person.

**ONLY what someone signs and confirms as their "income" can legally and Constitutionally be used to validate any "income" and any Tax on said "income."**

3401(c) "**Employee:** For purposes of this chapter, the term "employee" **includes\* an officer, employee, or elected official of the United States, a State, or any political subdivision hereof or the District of Columbia or any agency or instrumentality of any one or more of the foregoing. The term "employee" also includes an officer of a corporation.**

**I am not an "employee, per the IR Code, and signing a 1040 form is to commit perjury and falsify a document. ([See Attachment L](#)).**

3401(d) **Employer:** For purposes of this chapter, the term "employer" means the person for whom an "**individual**" performs or performed any services, of whatever nature, as the "**Employee**" (as defined above) of such "person" ...),

(26) **Trade or business:** term "trade or business" **includes** the performance of the functions of a public office."

**I am not performing any function of a public office, and therefore NOT involved in any "trade or business" taxable under IR Code.**

3121)(e) **United States:** The term "United States" when used in a geographical sense includes the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa.)

**I am NOT within the jurisdiction of "this" de facto United States, but a sovereign of the "Several (de jure) United states."**

**These definitions state clearly that ONLY people working for the government as a government or state official... or performing the function of a public office... are possibly liable for "income" taxes. I am none of the above.**

**It also must be understood that once a law or statute is defined or explained ONCE, anywhere in the IR Code, subsequent words do NOT have to be defined again, and can, thereby, mislead one in the "common" understanding of common terms used in the IR Code.**

\* The word "**includes**" in the above definitions does NOT mean "what is written and anything else you might imagine to be a part of this clause." It means what it says...

**"Include**," or the participial form thereof is defined to comprise within "to hold," "to contain," "to shut up," and synonyms are "contain," "enclose," "comprehend," "embrace." J.S. Supreme Court, Montillo Salt co. v. Utah, 221 U.S. 452, at 466.

"Inclusio unius est exclusio alterius. **The inclusion of one is the exclusion of another.** The certain designation of one person is an absolute exclusion of all others. ... This doctrine decrees that where law expressly describes [a] particular situation to which it shall apply, an **irrefutable inference** must be drawn that **what is omitted or excluded was intended to be omitted or excluded.**" Black's Law Dictionary, 6th edition...

"Where Congress includes particular language in one section of a statute but omits it in another..., it is generally presumed that **Congress acts intentionally and purposely in the disparate inclusion or exclusion.**" Russello v. United States, 464 US 16, 23, 78 L Ed 2d 17, 104 S Ct. 296 (1983)

"The united States Supreme Court (and the IRS) cannot supply **what Congress has studiously omitted in a statute.**" Federal Trade Com. v. Simplicity Pattern Co., 360 US 55, 475042/56451 (1959)

**"Includes** is a word of **limitation**. Where a **general term** in Statute is followed by the word, '**including**' the primary import of the specific words following the quoted words is to indicate restriction rather than enlargement. **Powers ex re. Covon v. Charron R.I.**, 135 A. 2<sup>nd</sup> 829, 832 Definitions-Words and Phrases pages 156-156, Words and Phrases under '**limitations**'."

**Treasury Decision 3980, Vol. 29, January-December, 1927, pgs. 64 and 65** defines the words **includes** and **including** as:

"(1) **To comprise, comprehend, or embrace**(2) **To enclose within; contain; confine** But granting that the word '**including**' is a term of enlargement, it is clear that it **only** performs that office by introducing the **specific elements** constituting the enlargement. It thus, and thus **only**, enlarges the otherwise more **limited, preceding general language**. The word '**including**' is obviously used in the sense of its **synonyms, comprising; comprehending; embracing**."

"In the interpretation of **statutes levying taxes**, it is the established rule **not to extend** their provisions by implication **beyond the clear import of the language used, or to enlarge** their operations so as to embrace matters not specifically **pointed out**. **In case of doubt they are construed most strongly against the government and in favor of the citizen.**" *Gould v. Gould*, 245 U.S. 151, at 153.

**In other words, "includes" means ONLY what is stated in the code section as defined and DOES NOT presume to include those things which are NOT specifically stated. These definitions clearly show who is subject to the "income" tax and who is NOT. So we are left to wade through case law precedent to try to understand what is actually legally taxable "income."**

**Further misdirection takes place with the following:**

"We have tolerantly permitted the habitual misuse of words to serve as a vehicle to abandon our foundations and goals." House Congressional Record, June 13, 1967, Pg. 15641.

Sec. 3401. - Definitions

(a) **Wages:** For purposes of this chapter, the term "wages" means all remuneration (other than fees paid to a public official) for services **performed by an "employee"** (see above definition) for his **"employer,"**... c) (see 3401(c) and 3401(d))

Sec. 3121. - **Definitions (a) Wages**

For purposes of this chapters the term "wages" means all remuneration for **employment**, including the cash value of all remuneration (including beneath) paid in any medium other than cash; except that such term shall not include ... [various pre-tax deductions]

3401(c) **"Employee:** For purposes of this chapter, the term "employee" **includes** (see above definition of "includes") an officer, employee, or elected official of the United States, a State, or any political subdivision hereof or the District of Columbia or any agency or instrumentality of any one or more of the foregoing.

The term "employee" also includes an officer of a corporation.

## (b) **Employment**

For purposes of this chapters the term "employment" means any services of whatever nature, performed (A) by an "**employee**" for the person employing him, irrespective of the citizenship or residence of either, (i) within the "**United States**," or (ii) on or in connection with an American vessel or American aircraft. . . or (B) outside the United States by a citizen or resident of the United States as an employee for an American employer (as defined in subsection (h)), ... (e) State, United States, and [Puerto Rican] citizen

IRC 3121 - For purposes of this chapter,

(e) State, United States, and citizen For purposes of this chapter -

(1) **State:** The term "State" includes the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa.

(2) **United States:** The term "United States" when used in a geographical sense includes the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa. An individual who is a citizen of the Commonwealth of Puerto Rico (but not otherwise a citizen of the United States) shall be considered, for purposes of this section, as a "citizen" of the United States...(the corporate entity, NOT the de jure United several states).

## h) **American employer**

For purposes of this chapters the term "American employer" means an "**employer**" which is

(1) the **United States** or any instrumentality thereof

(2) an "individual" who is a "resident" of the **United States**, a partnership, if two-thirds or more of the partners are "residents" of the **United States**,

(4) a trust, if all of the trustees are residents of the **United States**, or a corporation organized under the laws of the **United States** or of any **State**.

## **IRC 7701**

(30): **United States person**

The term "**United States person**" means:

(A) a **citizen or resident** of the **United States**, (the corporate entity, NOT the de jure United several states).

(B) a domestic partnership,

(C) a **domestic corporation**, ([See Attachment N](#)).

(D) any estate (other than a foreign estate, within the meaning of paragraph (31)), and

(E) any trust if

(I) a court within the United States is able to exercise primary supervision over the administration of the trust, and

(ii) one or more United States persons have the authority to control all substantial decisions of the trust.),'

#### (10) **State**

The term "State" shall be construed to **include** (**See definition of "include" above**) the District of Columbia, where such construction is necessary to carry out provisions of this title.

"Income" taxation is a valid and Constitutional form of taxation **when applied Constitutionally and legally, without fraud and deception**. This jurisdiction is **ONLY** within the legally and constitutionally defined "borders" of the "United States," and subject to the other provisions of the Constitution for legal taxation.

There are a number of legal definitions used to allude to a possible tax being required by the IR Code on income taxes, discussed below, but are deceptive in application and intent.

Sec. 6012. -"**Persons**" required to make returns of income

#### (a) General rule

Returns with respect to income taxes under subtitle A shall be made by the following:

(1) (A) Every **individual** having for the taxable year gross **income** which equals or exceeds the exemption amount.

The definition of "person" at IRC 7701(a)(1) makes it very clear that this term embraces **BOTH** human beings **AND** other things which are **NOT** human beings. Form 1040 is not for "individuals" in general

(sovereigns) but for "U.S. individuals." Those are **defined to be federal citizens and resident aliens.** "U.S. individuals" are the living, breathing variants of "U.S. persons."

"U.S. person" is defined at IRC 7701(a)(30); as such, this definition further qualifies and LIMITS the scope of "person." Note that **some "U.S. persons" are also artificial, juristic entities - (read NOT human beings.)** So, some "U.S. persons" are human beings, and other "U.S. persons" are NOT human beings.

The "individual" kind of "U.S. person" ONLY embraces federal citizens and resident aliens, both of whom are human beings and neither of which are artificial, juristic entities.

## TITLE 26 Subtitle F CHAPTER 79 7701

### Definitions

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof-

#### (1) **Person**

The term "person" shall be construed to mean and include an **individual**, a trust, estate, partnership, association, company or **corporation**.

**The above states clearly that ONLY people working for the government as a government or state official... or performing the function of a public office... are liable for "income" taxes.** It also must be understood that once a law or statute is defined or explained ONCE in the IR Code, subsequent "elaboration" of the definitions does NOT have to continue the same definition and can, thereby, mislead in the "common" understanding of common terms used in the IR Code.

### **Who is actually subject to prosecution for willful failure to file income taxes?**

#### **26 USC 7203 [Willful Failure to File]:**

Any "**person**" "**required**" under this title to pay any estimated tax or tax, or required by this title or by regulations made under authority thereof to make a return, keep any records, or supply any information, who willfully fails to pay such estimated tax or tax, make such return, keep such records, or supply such information, at the time or times required by law or regulations, shall, in addition to other penalties provided by law, be guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than \$25,000 (\$100,000 in the case of a corporation), or imprisoned not more than 1 year, or both

7203 is a part of Chapter 75 of the Internal Revenue Code (IRC). While most IRC chapters contain between 3 and 10 sections, Chapter 75 [entitled, "Crimes, Other Offenses, & Forfeiture"] has 59

sections! 7203 is the third section of the chapter - right up at the front. So where might we find the definition of "person" as used within the third section of the chapter? Where else - in the 58th section of the chapter - 55 sections after the offense statute!

## **26 USC 7343 [Definition of the term "Person"]:**

*The term "person" as used in this chapter [chapter 75] includes an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.*

An individual who holds a position within a statutory fiction of law (e.g. corporations, LLPs, etc.), and that position imposes a duty upon him to conduct certain acts, on behalf of the fiction, *in accordance with the internal revenue laws of the United States.*

Based on this definition, an ordinary American Citizen who is under no duty to perform any act on behalf of another, under the internal revenue laws of the United States, is not a "person" for the purposes of Willful Failure to File [7203].

## **Constitutional Issues:**

The law is clear that anything repugnant to the constitution is NOT a law and cannot be forced upon any sovereign individual or can said individual be penalized for NOT obeying such a law. It is up to each of us to know what the law says and requires:

"Anyone entering into an arrangement with the government takes the risk of having accurately ascertained that he who purports to act for the government stays within the bounds of his authority, **even though the agent himself may be unaware of limitations upon his authority.**" The United States Supreme Court, Federal Crop Ins. Corp, v. Merrill, 332 US 380-388 L1947)

### **IRS mission statements:** (With my comments)

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.(I have personally sought to understand the IR Code, and made repeated requests for answers to various code and other questions sent to the IRS. To date, NO answer to ANY question has been forthcoming. This suggests that the IRS is not being sincere about it's mission).

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. (Does this mean coercion, fraud, theft and intimidation?) Service employees, in handling such matters in their official relations with taxpayers (that is NOT me) or the public, (that would be me) 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.

**(Does anyone believe this to be true about the IRS?)**

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.

**(The Attachments to this Affidavit provide ample legal, court case and other evidence that proves that the IRS is NOT reflecting correct application).**

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.

**("Voluntary" compliance is based on public MISUNDERSTANDING of said IR Code... a misunderstanding which the IRS does all it can to perpetuate at any costs. I have NOT volunteered to continue paying income taxes BECAUSE of the law).**

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.

**(I'm still waiting for such a response, even after 3 years...).**

2. Taxpayer correspondence is defined as all written communication from a 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.

**(I've only received IRS unsigned forms with no named individual taking personal responsibility, meant to threaten, intimidate and continue the ignorance of the public).**

3. A quality response is timely, accurate, professional in tone, responsive to taxpayer needs (i.e., resolves all issues without further contact).

**(Again, no such response to my sincere and legitimate questions has been forthcoming...).**

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.

(I'd be VERY happy, as would hundreds of thousands of others, to help the IRS with this portion of their "Mission." Just let me know when we can work on this...).

**The IRS claims its "mission" is to help us to understand and comply with the tax laws. This has been, in and of itself, conclusively dis-proven, and the IRS is failing in that mission miserably.**

**Let's now go to the Constitution of the United States of America and Case Law to see what it tells us about law:**

"UNCONSTITUTIONAL." That which is contrary to the constitution.

**"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 courts have the power, and it is their duty, **when an act is unconstitutional, to declare it to be so;** but this will not be done except in a clear case and, as an additional guard against error, the supreme court of the United States refuses to take up a case involving constitutional questions, when the court is not full." 9 Pet. 85. Vide 6 Cranch, 128; 1 Binn. 419; 5

Binn. 355; 2 Penns 184; 3 S. & R. 169; 7 Pick. 466; 13 Pick. 60; 2 Yeates, 493; 1 Virg. Cas. 20; 1 Blackf. 206 6 Rand. 245 1 Murph. 58; Harper, 385 1 Breese, 209 Pr. Dee. 64, 89; 1 Rep.

Cons. Ct. 267 1 Car. Law Repos. 246 4 Munr. 43; 5 Hayw. 271; 1 Cowen, 550; 1 South. 192; 2 South.

466; 7 N H. Rep. 65, 66; 1 Chip, 237, 257; 10 Conn. 522; 7 Gill & John. 7; 2 Litt. 90; 3 Desaus. 476.  
Bouvier's Dictionary

The US House of Representatives' Office of the Law Revision Counsel observes that of the 50 titles in the US Code, only 1, 3, 4, 5, 9, 10, 11, 13, 14, 17, 18, 23, 28, 31, 32, 35, 36, 37, 38, 39, 44, 46, and 49 have been enacted as **positive law**, leaving a 27 title majority both **un-enacted, and often lacking published rules** for significant sections. This means it is **NOT actual law, and title 26, the "income tax" title, is NOT positive law!**

## TITLE 26

Subtitle F > CHAPTER 80 > Subchapter B > 7851 7851. Applicability of revenue laws

### (6) Subtitle F (A) General rule

The provisions of subtitle F shall take effect on the day after the date of enactment of this title and shall be applicable with respect to any tax imposed by this title.

And

### (C) Taxes imposed under the 1939 Code

**After the date of enactment of this title**, the following provisions of subtitle F shall apply to the taxes imposed by the Internal Revenue Code of 1939,

Since Title 26 was NEVER enacted as positive law, this clearly means that the IRS is acting illegally and without authority or jurisdiction, under the color of law.

### **Notice these Supreme Court rulings:**

"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 supersede any existing law. Indeed insofar as a statute runs counter to the

**fundamental law of the land, (the Constitution JTM) it is superseded thereby. No one is bound to obey an unconstitutional law and no courts are bound to enforce it."** NORTON v. SHELBY COUNTY, 118 U.S. 425 (1886)

"THE CLAIM AND EXERCISE OF A CONSTITUTIONAL RIGHT CANNOT BE CONVERTED INTO A CRIME." - *Miller v U.S.*, 230 F 2d 486, 489.

"...all laws which are repugnant to the Constitution are null and void." *Marbury v Madison*, 5 US 1803 (2 Cranch) 137, 174, 170.

"This Constitution, and the Laws of the United States which shall be made in Pursuance thereof; ...shall be the supreme Law of the Land; and the judges in every State shall be bound thereby, **any** Thing in the Constitution or Laws of any State to the Contrary notwithstanding." *Article six of the U.S. Constitution*.

"Where rights secured by the Constitution are involved, there can be no rule making or legislation which would abrogate them." - *Miranda v. Arizona*, 384 U.S. 436, 491.

**The claim and exercise of a constitutional right cannot be converted into a crime.** - *Miller v. U.S.*, 230 F 2d 486, 489.

"There can be no sanction or penalty imposed upon one because of this exercise of Constitutional rights."- *Sherar v. Cullen*, 481 F. 945.

"The construction of a statute by those charged with its execution should be followed **unless** there are **compelling indications** that it is wrong, especially when Congress has refused to alter the administrative construction, and such deference is particularly appropriate where an agency's interpretation involves issues of considerable public controversy and Congress has not acted to correct any misperception of its statutory objectives." *CBS, INC. v. FCC*, 453 US 367 (1981)

**There are countless "compelling" indications that the income tax system, as being implemented and enforced, is not only "wrong," but illegal, and thus far, no corrections to this have been forthcoming, despite years of repeated attempts to bring the law and facts to Congress and the IRS.**

"A statute which either forbids or requires the doing of act in terms **so vague** that men of common intelligence must necessarily **guess at its meaning** and differ as to its application violates the first essential of due process of law."

*United States Supreme Court, Connally v. General Const. Co.*, 269 U.S. 385 (1926)

"The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers and **not to non-taxpayers**. The latter are without their scope. **No procedure is prescribed for non-taxpayers 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."

*United States Court of Claims, Economy Plumbing and Heating v. United States*, 470 Fwd 585, at 589

(1972)

"The legal right of an individual to decrease or ALTOGETHER AVOID his/her taxes by means which the law permits cannot be doubted" --Gregory v. Helvering, 293 U.S. 465

In the year 1992 A.D., Paul Mitchell authored a popular classic book entitled "The Federal Zone: Cracking the Code of *Internal Revenue*." The following comes from this source:

## TITLE 28-JUDICIARY AND JUDICIAL PROCEDURE

The term "USA" is mentioned only once in Title 28 at section 1746 and there it is *clearly* distinguished from the "United States" the proper legal term that is used for the federal government throughout Title 28:

The DOJ is *pretending* to represent the "USA" in all civil and criminal cases, intentionally to *avoid* exercising the judicial power of the United States. This includes IRS issues.

Under Article III in the U.S. Constitution, this power **must be exercised in constitutional courts** that guarantee cherished fundamental Rights, like the Right to due process of law as guaranteed by the Fifth Amendment. Article III courts must be convened to hear Controversies to which the United States is a Party (singular).

To make matters worse, the U.S. Supreme Court has also erred by ruling that the term "Party" as used in Article III means "Plaintiff" but not "Defendant". See Williams v. United States, 289 U.S. 553 (1933). In Bouvier's Law Dictionary, the term "Party" embraces both plaintiffs and defendants.

By substituting the "USA" as Plaintiffs (plural), the DOJ has perpetrated a fraud by switching to *legislative* courts where fundamental Rights are not guarantees, but merely privileges granted (or denied) at the discretion of arbitrary judges, sitting on legislative tribunals. Mitchell describes these courts as operating in legislative mode as opposed to constitutional mode.

Glaring proof of this fraud can be seen at section 132 of Title 28. In this section, Congress attempted to broadcast into all 50 States a *territorial* tribunal - the United States District Court ("USDC"). Congress did this under another pretense, namely, that those States could be treated as if they were all federal Territories:

More than a century ago, the U.S. Supreme Court invented a false doctrine by which the U.S. Constitution did not extend into U.S. Territories and Possessions. Mitchell later refuted this doctrine, after discovering two Acts of Congress that expressly extended the U.S. Constitution into the District of Columbia in 1871 A.D., and then into all federal Territories in 1873 A.D. See 16 Stat. 419, 426, Sec. 34; and 18 Stat. 325, 333, Sec. 1891, respectively.

We provide this brief as "**Prima facie**" evidence that the income tax, as being applied, is both fraudulent and deceptive:

**Prima facie:**

"Evidence that is sufficient to raise a fact or to establish the fact in question unless rebutted." Lectric Law Library;

"A fact presumed to be true unless displaced by some evidence to the contrary." (Black's Law Dictionary, 6th edition)

**I present this as further evidence of crimes being committed on a daily basis, and require responsible parties to act on this criminal knowledge by commencing a Grand Jury to publicly investigate this or be personally liable.**

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# Attachment G - Jeffrey- Thomas: Maehr

## **Right to a Fully Informed Jury, and right to present facts of such.**

The 6<sup>th</sup> Amendment to the Constitution provides for a Jury trial of one's peers in any criminal case involving \$20 or more. This right is protection for every American against unjust government or unjust laws which do not serve the common good. Oftentimes, government and other elements of society have agendas, and work to force these agendas onto the public, even against the Constitution and the Rule of Law. The Jury is the sole authority in said criminal cases to decide whether the law is just, the facts are true or not and whether said "crime" is actually a crime, with an injured party.

The IRS has, for decades, used illegal and unconstitutional force, fraud, and Jury ignorance, to convict EVERY American of ANY income tax related crime, with support from the court. Jury nullification is a right of all juries, and court case law supports this element of our judicial system. **The Jury has the right to hear the facts of the case, as well as the law of the case, judge both, on conscience or the merits of case, and ANY evidence on behalf of the accused cannot be withheld or suppressed if it is pertinent to the law and the facts** and to the accused's defense under all applicable Laws:

"It is presumed, that juries are the best judges of facts; it is, on the other hand, presumed that courts are the best judges of law. **But still both objects are within your power of decision.**" ...you have a right to take it upon yourselves to **judge of both, and to determine the law as well as the fact in controversy**". State of Georgia vs. Brailsford (3 Dall 1).

As recently as 1972, the U.S. Court of Appeals for the District of Columbia said that the jury has an "unreviewable and irreversible power... to acquit in disregard of the instructions on the law given by the trial judge...." "The fact that there is widespread existence of the jury's prerogative, (to acquit or disregard unfair or unjust laws - JTM) and approval of its existence as a necessary counter to case-hardened judges and arbitrary prosecutors, does not establish as an imperative that the jury must be informed by the judge of that power." "The pages of history shine on instances of the jury's exercise of its prerogative to disregard the instructions." (US vs Dougherty, 473 F 2d 1113, 1139 (1972)) (See also State of Georgia vs. Brailford, et al 3 Dall, 1, and U.S. vs. Moynihan, 417 2d 1002, 1006 (1969).

"We recognize, as appellants urge, the undisputed power of the jury to acquit, even if its verdict is contrary to the law as given by the judge, and contrary to the evidence. This is a power that must exist as long as we adhere to the general verdict in criminal cases, for the courts cannot search the minds of the jurors to find the basis upon which they judge. If the jury feels that the law under which the defendant is accused, is unjust, or that exigent circumstances justified the actions of the accused, or for any reason which appeals to their logic of passion, the jury has the power to

acquit, and the courts must abide by that decision." (US vs Moylan, 417 F 2d 1002, 1006 (1969)).

The jury is there, by design, "to prevent oppression by the Government" and to "protect against unfounded criminal charges brought to eliminate enemies and against judges too responsive to the voice of higher authority." *Duncan v. Louisiana*, 391 U.S. 145, 155-56 (1968).

The jury's role "**as a check on official power**" is in fact "its intended function." *Batson v. Kentucky*, 476 U.S. 79, 86-87 n.8 (1986).

A **directed verdict** for the state would be not merely unconstitutional--it "would be totally alien to our notions of criminal justice," since "**the discretionary act of jury nullification would not be permitted.**" *Gregg v. Georgia*, 428 U.S. 153, 199 n.50 (1976) (plurality opinion).

"power to bring in a verdict in the teeth of **both law and facts.**" *Horning v. District of Columbia*, 254 U.S. 135, 138 (1920)

The jury's power to acquit out of justice or mercy is a constitutionally protected right. If not their right, it is at least the defendant's firmly settled right that he insist on a jury with such power, regardless of whether the proof of his technical legal guilt is literally overwhelming and uncontradicted. *Sullivan v. Louisiana*, 508 U.S. 275, 277-82 (1993).

Our system of justice is unflinchingly committed to the liberty of criminal juries to "err upon the side of mercy," *Jackson*, 443 U.S. at 317, or to "**refuse to convict even though the evidence supported the charge.**" *Gregg*, 428 US. at 199 n.50.

Telling a jury they "must" convict where guilt has been proven beyond a reasonable doubt is a serious misstatement of the law and "an error of the most egregious nature." *Proceedings of the 53rd Jud. Conf. of the D.C Circuit, 145 F.R.D. 149, 175 (1992)* (Remarks of R. Kenneth Mundy, Esq.).

Under our Constitution, by design, a defendant is entitled to have his fate decided by a jury even if the evidence of his guilt is undisputed and decisive. *Sullivan*, 508 U.S. at 277. This is because criminal jurors are entitled to "refuse to convict even though the evidence supported the charge," and any legal system which would strip jurors of that discretion would be "totally alien to our notions of criminal justice." *Gregg v. Georgia*, 428 U.S. 153, 199 n.50 (1976).

"If a juror accepts as the law that which the judge states, then that juror has accepted the exercise of absolute authority of a government employee and has surrendered a power and right that once was the citizen's safeguard of liberty." (1788) (2 Elliots Debates, 94, Bancroft, History of the Constitution, 267)

"it is not only his right, but his duty – to find the verdict according to his own best understanding, judgment, and conscience, though in direct opposition to the direction of the court." (*John Adams- Yale*

*Law Journal, 1964:173)*

"In short, if the jury have no right to judge of the justice of a law of the government, they plainly can do nothing to protect the people against the oppressions of government; for there are no oppressions which the government may not authorize by law." (Lysander Spooner, "Jury Power" by L. & J. Osburn)

"The jury has a right to judge both the law as well as the fact in controversy." - John Jay, First Chief Justice, U.S. Supreme Court 1789.

All Americans are expected to know the law, and to conform to it. I base all I do on the actual facts of law, whether Constitutional law, or statutory law. I am expected to know and ACT on this factual evidence, Constitutional law superceding statutory laws if necessary. I also have the right to request answers to questions on the laws and statutes from those who purport to have jurisdiction over me on such matters, and I have made such inquires. I can ONLY use, as any defense or legal position I take, the actual LAWS I am expected to know, and I claim all rights and authority of law to use said laws or statutes in ANY court or proceedings as my defense of my actions.

**Appended (May 7, 2006) Case law in red:**

***"...a statute which imposes a tax upon an assumption of fact which the [presumed] taxpayer is forbidden to controvert is so arbitrary and unreasonable that it cannot stand under the Fourteenth Amendment." United States Supreme Court, Heiner v. Donnan 285 U.S. 312 (1932)***

***"...irrebuttable presumptions have long been disfavored under the Due Process Clauses of the Fifth and Fourteenth Amendments." United States Supreme Court, Vlandis v. Kline, 412 U.S. 441 (1973)***

***"A fundamental requirement of due process is "the opportunity to be heard." Grannis v. Ordean, 234 U.S. 385, 394.***

***"It (right to be heard) is an opportunity which must be granted at a meaningful time and in a meaningful manner." United States Supreme Court, Armstrong v. Manzo, 380 U.S. 545 (1965)***

**I also claim the right of Jury nullification instruction, and that any Jury I meet in court for any future trial will be provided the full documentation of this Jury right of nullification as part of my rights to a full defense and Jury instruction.**

Data Sources:

<http://www.the-matrix-has-you.org/jury-duty.html>

[http://www.fija.org/juror's\\_guide.htm](http://www.fija.org/juror's_guide.htm)

<http://www.jurorsrule.com/>

<http://deoxy.org/juryrite.htm>

<http://www.constitutionalrightsnetwork.com/JuryDuty/>

<http://www.isil.org/resources/lit/history-jury-null.html>

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## Attachment H - Jeffrey- Thomas: Maehr

### IRS Not Created Legally

The Bureau of Internal revenue, and the alleged Internal Revenue Service were not created by Congress. These are not organizations or agencies of the Department of the Treasury or of the United States government. They appear to be operated through pure trusts administered by the Secretary of the Treasury (The Trustee). The settler of the trusts and the beneficiary or beneficiaries are unknown.

The organization of the department of the treasury can be found in 31 United States Code, Chapter 3, beginning on page 7. Every agency of the Department of the Treasury is required by law to be therein listed. I have not found the Bureau of Internal Revenue, the Internal Revenue Service, the Secret Service, or the Bureau of Alcohol, Tobacco and Firearms (BATF) listed in the code or anywhere listed as "agencies" of either the Department of the Treasury or the United States government. There is even evidence that the BATF and the IRS are one and the same organization: 27 USCA, Section 201.

44 USC says that every regulation or rule must be published in the Federal register. Many of the IR Code "rules" are not so filed. The IRS is **not a U.S. Government Agency** ([See Attachment S](#)). It is an Agency of the **I.M.F.** (Diversified Metal Products v. IRS, et al. CV-93-405E-EJE ((USDC District of Idaho)., Public Law 94-564, Senate Report 94-1148 pg. 5967, Reorganization Plan No. 26, Public Law 102-391.)

The **I.M.F.** is an Agency of the United Nations (Black's Law Dictionary, Sixth Edition, Pg. 816)

The U.S. Treasury is now the I.M.F. (Presidential Documents Volume 29-No.4 pg. 113, 22 U.S.C. 285-288).

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From the desk of  
William J. Benson  
P.O. Box 550  
South Holland, Ill. 60473

Mrs. Margaret M. Richardson (Previous Commissioner)  
Commissioner of Internal Revenue  
1111 Constitution Avenue, N.W.  
Washington, D.C. 20224

Dear Mrs. Richardson,

Many years ago, I tried to find within the Internal Revenue Code the section which created your agency, the Internal Revenue Service, but I was unable to find it. I then decided to locate other sources of information regarding how the Internal Revenue Service was established and what I found was nothing short of amazing.

In 1972, an Internal Revenue Manual 1100 was published in both the Federal Register and Cumulative Bulletin; see 37 Fed. Reg. 20960, 1972-2 Cum. Bul. 836, a copy of which is attached for your convenience. On the very first page of this statement published in the Bulletin, the following admission was made:

"(3) By common parlance [sic] and understanding of the time, an office of the importance of the Office of Commissioner of Internal Revenue was a bureau. The Secretary of the Treasury in his report at the close of the calendar year 1862 stated that 'The Bureau of Internal Revenue has been organized under the Act of the last session...' Also it can be seen that Congress had intended to establish a Bureau of Internal Revenue, or thought they had, from the act of March 3, 1863, in which provision was made for the President to appoint with Senate confirmation a Deputy Commissioner of Internal Revenue 'who shall be charged with such duties in the bureau of internal revenue as may be prescribed by the Secretary of the Treasury, or as may be required by law, and who shall act as Commissioner of internal revenue in the absence of that officer, and exercise the privilege of franking all letters and documents pertaining to the office of internal revenue.' In other words, 'the office of internal revenue' was 'the bureau of internal revenue,' and the act of July 1, 1862, is the organic act of today's Internal Revenue Service."

This statement, which again appears in a similar publication appearing at 39 Fed. Reg. 11572, 1974-1 Cum. Bul. 440, as well as the current IRM 1100, essentially admits that Congress never created either the Bureau of Internal Revenue or the Internal Revenue Service. To conclude that "Congress thought it had created this agency" is an admission that even the government itself cannot even find anything which created either agency. The only office created by the act of July 1, 1862, was the Office of the Commissioner; neither the Bureau nor the Service was actually created by any of these acts.

I have no doubt that when employees of the IRS were researching its origins so that this statement could be included within IRM 1100, those employees must have performed a very thorough investigation. This obviously is the best position that your agency can develop regarding precisely how the IRS came into being. But besides the problem that these acts simply did not create either the Bureau or the IRS is the fact that these acts were repealed by the adoption of the Revised Statutes of 1873. Therefore, it would appear that your agency has never been created by any act of Congress, and this is a serious flaw.

At the state level, it is a well acknowledged rule that a duly constituted office of state government must be created either by the state constitution itself or by some legislative act; see *Patton v. Bd. of Health*, 127 Cal. 388, 393, 59 P. 702, 704 (1899) ("One of the requisites is that the office must be created by the constitution of the state or it must be authorized by some statute"); *First Nat. Bank of Columbus v. State*, 80 Neb. 597, 114 N.W. 772, 773 (1908); *State ex rel. Peyton v. Cunningham*, 39 Mont. 197, 103 P. 497, 498 (1909); *State ex rel. Stage v. Mackie*, 82 Conn. 398, 74 A. 759, 761 (1909); *State ex rel. Key v.*

*Bond*, 94 W.Va. 255, 118 S.E. 276, 279 (1923)("a position is a public office when it is created by law"); *Coyne v. State*, 22 Ohio App. 462, 153 N.E. 876, 877 (1926)("Unless the office existed there could be no officer either *de facto* or *de jure*. A *de facto* officer is one invested with an office; but if there is no office with which to invest one, there can be no officer. An office may exist only by duly constituted law"); *State v. Quinn*, 35 N.M. 62, 290 P. 786, 787 (1930); *Turner v. State*, 226 Ala. 269, 146 So. 601, 602 (1933); *Oklahoma City v. Century Indemnity Co.*, 178 Okl. 212, 62 P.2d 94, 97 (1936); *State ex rel. Nagle v. Kelsey*, 102 Mont. 8, 55 P.2d 685, 689 (1936); *Stapleton v. Frohmiller*, 53 Ariz. 11, 85 P.2d 49, 51 (1938); *Buchholtz v. Hill*, 178 Md. 280, 13 A.2d 348, 350 (1940); *Krawiec v. Industrial Comm.*, 372 Ill. 560, 25 N.E.2d 27, 29 (1940); *People v. Rapsey*, 16 Cal.2d 636, 107 P.2d 388, 391 (1940); *Industrial Comm. v. Arizona State Highway Comm.*, 61 Ariz. 59, 145 P.2d 846, 849 (1943); *State ex rel. Brown v. Blew*, 20 Wash.2d 47, 145 P.2d 554, 556 (1944); *Martin v. Smith*, 239 Wis. 314, 1 N.W.2d 163, 172 (1941); *Taylor v. Commonwealth*, 305 Ky. 75, 202 S.W.2d 992, 994 (1947); *State ex rel. Hamblen v. Yelle*, 29 Wash.2d 68, 185 P.2d 723, 728 (1947); *Morris v. Peters*, 203 Ga. 350, 46 S.E.2d 729, 733 (1948); *Weaver v. North Bergen Tp.*, 10 N.J. Super. 96, 76 A.2d 701 (1950); *Tomaris v. State*, 71 Ariz. 147, 224 P.2d 209, 211 (1950); *Pollack v. Montoya*, 55 N.M. 390, 234 P.2d 336, 338 (1951); *Schaefer v. Superior Court in & for Santa Barbara County*, 248 P.2d 450, 453 (Cal.App. 1952); *Brusnigham v. State*, 86 Ga. App. 340, 71 S.E.2d 698, 703 (1952); *State ex rel. Mathews v. Murray*, 258 P.2d 982, 984 (Nev. 1953); *Dosker v. Andrus*, 342 Mich. 548, 70 N.W.2d 765, 767 (1955); *Hetrich v. County Comm. of Anne Arundel County*, 222 Md. 304, 159 A.2d 642, 643 (1960); *Meiland v. Cody*, 359 Mich. 78, 101 N.W.2d 336, 341 (1960); *Jones v. Mills*, 216 Ga. 616, 118 S.E.2d 484, 485 (1961); *State v. Hord*, 264 N.C. 149, 141 S.E.2d 241, 245 (1965); *Planning Bd. of Tp. of West Milford v. Tp. Council of Tp. of West Milford*, 123 N.J. Super. 135, 301 A.2d 781, 784 (1973); *Vander Linden v. Crews*, 205 N.W.2d 686, 688 (Iowa 1973); *Kirk v. Flourney*, 36 Cal.App. 3d 553, 111 Cal. Rptr. 674, 675 (1974); *Wargo v. Industrial Comm.*, 58 Ill.2d 234, 317 N.E.2d 519, 521 (1974); *State v. Bailey*, 220 S.E.2d 432, 435 (W.Va. 1975); *Leek v. Theis*, 217 Kan. 784, 539 P.2d 304, 323 (1975); *Midwest Television, Inc. v. Champaign-Urbana Communications, Inc.*, 37 Ill. App.3d 926, 347 N.E.2d 34, 38 (1976); and *State v. Pinckney*, 276 N.W.2d 433, 436 (Iowa 1979).

This same rule applies at the federal level; see *United States v. Germaine*, 99 U.S. 508 (1879); *Norton v. Shelby County*, 118 U.S. 425, 441, 6 S. Ct. 1121 (1886)("there can be no officer, either *de jure* or *de facto*, if there be no office to fill"); *United States v. Mouat*, 124 U.S. 303, 8 S. Ct. 505 (1888); *United States v. Smith*, 124 U.S. 525, 8 S. Ct. 595 (1888); *Glavey v. United States*, 182 U.S. 595, 607, 21 S. Ct. 891 (1901)("The law creates the office, prescribes its duties"); *Cochnowar v. United States*, 248 U.S. 405, 407, 39 S. Ct. 137 (1919)("Primarily we may say that the creation of offices and the assignment of their compensation is a legislative function... And we think the delegation of such function and the extent of its delegation must have clear expression or implication"); *Burnap v. United States*, 252 U.S. 512, 516, 40 S. Ct. 374, 376 (1920); *Metcalf & Eddy v. Mitchell*, 269 U.S. 514, 46 S. Ct. 172, 173 (1926); *N.L.R.B. v. Coca-Cola Bottling Co. of Louisville*, 350 U.S. 264, 269, 76 S. Ct. 383 (1956) ("Officers' normally means those who hold defined offices. It does not mean the boys in the back room or other agencies of invisible government, whether in politics or in the trade-union movement"); *Crowley v. Southern Ry. Co.*, 139 F. 851, 853 (5th Cir. 1905); *Adams v. Murphy*, 165 F. 304 (8th Cir. 1908); *Scully v. United States*, 193 F. 185, 187 (D. Nev. 1910)("There can be no offices of the United States, strictly speaking, except those which are created by the Constitution itself, or by an act of

Congress"); *Commissioner v. Harlan*, 80 F.2d 660, 662 (9th Cir. 1935); *Varden v. Ridings*, 20 F. Supp. 495 (E.D.Ky. 1937); *Annoni v. Blas Nadal's Heirs*, 94 F.2d 513, 515 (1st Cir. 1938); and *Pope v. Commissioner*, 138 F.2d 1006, 1009 (6th Cir. 1943).

Since I have reached the conclusion that the IRS has never been created by Congress, I am asking you to provide to me the citation of any statute which really did create the IRS. Since this is a question of profound national importance, I request that you provide an answer to me within 20 days. Failing a response within that time period, I shall conclude that you cannot find any such statute and shall act accordingly.

Yours truly,

William J. Benson

\*\*\*\*\*

**Based on the above, and many more references unlisted, the IRS is not a lawfully created entity within the U.S. Government, and therefore is acting under the color of law, and without constitutional support or jurisdiction over most Americans.**

**I present this as further evidence of crimes being committed on a daily basis, and require responsible parties to act on this criminal knowledge by commencing a Grand Jury to publicly investigate this or be personally liable.**

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# Attachment I - Jeffrey- Thomas: Maehr

## Federal Reserve: Financial Fraud

Federal Reserve Constructive Fraud, using IRS as a private collection agency of money toward interest on the national debt, being paid to private bankers, and as part of the financial fraud upon all Americans ([See Attachment N](#)) who are being used as collateral toward the national debt and government spending.

ARTICLE 1, SECTION 8 OF THE CONSTITUTION STATES THAT CONGRESS SHALL HAVE THE POWER TO COIN (CREATE) MONEY AND REGULATE THE VALUE THEREOF.

IN 1935 THE SUPREME COURT RULED THAT CONGRESS CANNOT CONSTITUTIONALLY DELEGATE ITS POWER TO ANOTHER GROUP.

Case Information, A. L. A. Schechter Poultry Corp. v. United States, No. 854,

"Congress is not permitted by the Constitution to abdicate, or to transfer to others, the essential legislative functions with which it is vested. Art. I, 1; Art. I, 8, par. 18. Panama Refining Co. v. Ryan, 293 U.S. 388. P. 529 ."

**The printing of Federal Reserve Notes, legally not lawful money, has been in the hands of the Federal private Reserve since 1913.**

"The Federal Reserve Banks are privately owned, locally controlled corporations" [Lewis vs. U.S., 680 F.2d 1239, 1241](1982)

**THE FEDERAL RESERVE BANK IS A PRIVATE COMPANY.** (Just look in the phone book under government agencies and you will NOT find the Federal Reserve there. Look, however, in the white pages, and you will find it listed as a business, a private corporation.)

The FED began with approximately 300 people or banks that became owners (stockholders purchasing stock at \$100 per share - the stock is not publicly traded) in the Federal Reserve Banking System. They make up an international banking cartel of wealth beyond comparison. The FED banking system collects billions of dollars in interest annually and distributes the profits to its shareholders. The Congress illegally gave the FED the right to print money (through the Treasury) at no interest to the FED.

The process goes like this:

The government wants to borrow money so it can spend it on the countless unconstitutional programs it creates. It requests the money from the FED, which authorizes the printing of the said amount. The treasury prints the money from nothing, each bill costing the Federal Reserve private system 2.6 cents each, whether a \$1 or a \$100 bill, and "loans" it back to us through banks, and charges interest on this

created from nothing currency. The FED also buys Government debt with money printed on a printing press, and charges U.S. taxpayers interest on all this spending. Many Congressmen and Presidents say this is fraud.

In other words, this is financial fraud of immense proportions where "money" is counterfeited, then given to us as lawful money which we are asked to pay our debt with... on top of which we are also charged interest, adding every minute to the national debt, and wealth into the pockets of wealthy bankers and families... all through constructive fraud.

- (1) "The Federal Reserve Bank", by H.S. Kenan, published by The Noontide Press
- (2) National Committee to Repeal the Federal Reserve Act, P.O. Box 156, Westmont, IL 60559
- (3) "The New World Order, Saving America", P.O. Box 1205, Middleburg, FL 32050-1205
- (4) "The Most Secret Science", Betsy Ross Press, P.O. Box 986, Ft. Collins, CO 80522 (Book) States attempt to abolish the FED.
- (5) \$16 trillion in government and private debt, much of which the FED printed and collected interest on (Reference 3)
- (6) "En Route to Global Occupation" by Gary H. Kah
- (7) "Repeal the Federal Reserve Banks" by Rev. Casimir Frank Gierut.

On May 23, 1933, Congressman, Louis T. McFadden, brought formal charges against the Board of Governors of the Federal Reserve Bank system, The Comptroller of the Currency and the Secretary of United States Treasury for numerous criminal acts, including but not limited to, conspiracy, fraud, unlawful conversion, and treason. The petition for Articles of Impeachment was thereafter referred to the Judiciary Committee and has yet to be acted on.

Excerpt of speech:

"Chairman, we have in this Country one of the most corrupt institutions the world has ever known. I refer to the Federal Reserve Board and the Federal Reserve Banks, hereinafter called the Fed. The Fed has cheated the Government of these United States and the people of the United States out of enough money to pay the Nation's debt. The depredations and iniquities of the Fed has cost enough money to pay the National debt several times over. "

"This evil institution has impoverished and ruined the people of these United States, has bankrupted itself, and has practically bankrupted our Government. It has done this through the defects of the law under which it operates, through the maladministration of that law by the Fed and through the corrupt

practices of the moneyed vultures who control it."

The following State Case Law supports this fact: (Copyright <http://home.hiwaay.net/~becraft/MONEYbrief.html>)

### **Case law on Illegal creation of money:**

#### **I. ALABAMA: *Carter and Carter v. Penn*, 4 Ala. 140, 141 (1842):**

"But the notes of the Banks which are not redeemable in coin, on demand, cannot, with any propriety be regarded as such; in fact, the best Bank paper passes as money by consent only, and it cannot be otherwise so long as the inhibition of the Federal Constitution upon the rights of the States to dispense with gold and silver coin as the only lawful tender continues in force."

#### **II. ARKANSAS: *Dillard v. Evans*, 4 Ark. 175, 177 (1842):**

"Bank issues are not, in the constitutional sense of the term, lawful money or legal coin. Gold and silver alone are a legal tender in payment of debts; and the only true constitutional currency known to the laws." *Bone v. Torry*, 16 Ark. 83, 87 (1855):

"The judgment was for dollars, and the payment, so far as the facts are before us, could only have been made in gold or silver, the constitutional coin."

#### **III. CONNECTICUT: *Foquet v. Hoadley*, 3 Conn. 534, 536 (1821):**

"A promissory note, payable in money, cannot be discharged, by the act of the debtor, without the cooperation of the creditor, unless in gold and silver coin. Const. U.S. art. 1 sec. 10. Bank notes are not a legal tender, if the creditor objects to receive them."

#### **IV. INDIANA: *State v. Beackmo*, 8 Blackf. 246 (Ind. 1846):**

"But the constitution here interposes, and declares that a 'just compensation' shall be made for the property so appropriated -- that the injured party may have his damages assessed by a jury of the country; and it will not be disputed that when they are so assessed, they become a 'debt' in the constitutional sense of the word, and being so, the constitution of the United States restrains the state from enforcing their payment in any thing but gold and silver," 8 Blackf., at 249-50.

"And we think we hazard nothing in saying, that a law authorizing compulsory payment for real estate or damage thereto, when appropriated by the State or its authority, in any thing but gold and silver, would not make adequate provision for a just compensation \* \* \* Nothing short of gold and silver, the value of which is comparatively certain and changeless, and with which, better than with any thing else, can at

any time be commanded what the possessor may desire, can adequately compensate a proprietor for what he is compelled to surrender to the public use," 8 Blackf., at 251.

***Prather v. State Bank*, 3 Ind. 356 (1852):**

"No clerk, nor sheriff, nor constable, as such, has a right, under the constitution and law, to receive payment of a judgment in anything but the legal currency of the country. *Griffin v. Thompson*, 2 How. 244."

**V. KENTUCKY: *McChord v. Ford*, 19 Ky. 166, 167 (1826):**

"But as bank notes are not money, it also follows that this note cannot intend bank notes, but gold or silver."

***Sinclair v. Piercy*, 28 Ky. 63, 64 (1830):**

"The result from an examination of all the cases is, that money in its strict legal sense, means gold or silver coin, and that an obligation for money alone can not be satisfied with anything else."

***Pryor v. Commonwealth*, 32 Ky. 298 (1834):**

"Yet, that its true technical import is lawful money of the United States, in other words, gold or silver coin, and when used in judicial proceedings it is always to be taken in this technical sense."

**VI. MISSISSIPPI: *Gasquet v. Warren*, 10 Miss. 514, 517 (1844):**

"It means that which in fact and law is money, which is gold or silver coin. This in law is money and nothing else is."

**VII. MISSOURI: *Bailey v. Gentry*, 1 Mo. 164 (1822):**

"The 1st clause of the 10th section of the 1st article of the Constitution of the United States, provides that 'No State shall make any thing but gold and silver coin a tender in payment of debts \* \* \* "

"Construing the Constitution, then, to prohibit the States from passing laws, the effect of which would be to induce the creditor to receive something else than gold and silver coin in payment of the debt due him, in order to avoid an inconvenience that would result on his failure to do so, **we are lead to the conclusion that the act under consideration is repugnant to the provisions of the Constitution of the United States** last referred to," 1 Mo., at 172-73.

***Cockrill v. Kirkpatrick*, 9 Mo. 697, 701 (1846):**

"These terms import either, first, gold or silver coin, which is constitutional currency of the United States, the 'tender money' of the several states of the Union. \* \* \* "

"But if the note was 'payable in the current money of Missouri,' as the obligor subsequently stated, then all necessity for construction is absolutely excluded, for the terms explain themselves, and can only mean 'tender money,' gold or silver coin."

#### **VIII. PENNSYLVANIA: *Shelby v. Boyd*, 3 Yeats (Pa.) 321 (1801):**

"By the 10th section of the 1st article of the constitution of the United States, no state shall emit bills of credit, or make any thing but gold and silver coin a tender in payment of debts," 3 Yeats, at 322.

"If the agreement had respected the continental bills of credit, and no legal tender had been pleaded, the court would not suffer the paper emitted by Congress to be paid into court, but only its specie value when the agreement was entered into \* \* \* It does not appear to us, that the bills of credit offered to be paid into court, are a legal tender, and therefore we cannot admit them to be brought into court," 3 Yeats, at 323.

*Gray v. Donahoe*, 4 Watts (Pa.) 400 (1835): "No principle is better established nor more necessary to be maintained than that bank notes are not money in the legal sense of the word. \* \* \* Coins struck at the Mint or authorized by act of Congress are alone lawful money. They possess a fixed and permanent value or, at least as nearly so as human affairs admit of. Bank notes are merely promissory notes for the payment of money; ordinarily, it is true, convertible into coin on demand at the bank where they are issued."

#### **IX. SOUTH CAROLINA: *Clarín v. Nesbitt*, 2 Nott. and McC. (11 S.C.) 519 (1820):**

"If Congress can create a legal tender, it must be by virtue of the 'power to coin money,' for no where in the constitution is the power to make a legal tender expressly given to them, nor is there any other power directly given, from which the power to make a legal tender can be incidentally deduced," 2 Nott. and McC., at 520.

"At common law, only gold and silver were a legal tender. \* \* \* In this State, where the common law has been expressly adopted, anterior to all legislative and constitutional provisions on the subject, gold and silver were the only legal tenders," 2 Nott. and McC., at 521.

"From the passage of this act to the adoption of the constitution of the United States, the only legal tenders in this State were gold and silver, and those were so by virtue of the common law. Prior to the adoption of the constitution of the United States, the States, respectively, possessed and exercised jurisdiction over the 'legal tender,'" 2 Nott. and McC., at 522.

"If Congress did not possess the power of creating a legal tender under the confederation, they do not possess the power under the constitution, for the grant in both instruments is the same, 'to coin money.' The States have been limited in their exercise of power over the legal tender to gold and silver, but it does not follow, because power has been taken from the States, it has been given to Congress," 2 Nott. and McC., at 522-23.

"They have further said, that nothing but gold and silver coin shall be a legal tender for the payment of debts. The language of the 10th sec. of the 1st article, is, 'no State shall make any thing but gold and silver coin a legal tender in the payment of debts.' The language of the 5th clause of the 8th sec. of the 1st Article, is, 'congress shall have power to coin money, and regulate the value thereof.' Construe the two sections together, and the constitution appears to intend to limit the power of the States over the legal tender, to gold and silver, and to give to congress the power of coining gold and silver. This construction is further supported by the two following considerations:

1. One of the great objects which led to the adoption of the constitution, was the annihilation of a spurious currency, which had for years afflicted the people of this country. Give to congress the power of making legal tender, and you but change the hand from which the affliction is to proceed; so construe the constitution as to restrict the legal tender to gold and silver, and one of the great objects for which it was ordained, is accomplished.
2. The constitution, no where gives to congress any control over contracts. It is indeed scrupulously avoided. If, however, they derive the power of making a legal tender from the power of coining money, they indirectly obtain that which was intended to be withheld," 2 Nott. and McC., at 523-24.

***Lange v. Kohne*, 1 McCord (12 S.C. Law) 115, 116 (1821):**

"The note in question, however, is not payable in money, but in paper medium. That paper medium is not money, appears from the 8th and 10th sections of the Constitution of the United States, which declare that Congress shall coin money; and that no state shall coin money, emit bills of credit, or make any thing but gold and silver coin a tender in payment of debts."

**X. TENNESSEE: *Townsend v. Townsend*, 7 Tenn. 1 (1821):**

"First, then, let us take into consideration Art. 1, section 10, of the Constitution of the United States: 'No State shall \* \* \* emit bills of credit or make anything but gold and silver coin a tender in payment of debts. \* \* \* ' The first two sentences respect tender laws and paper money; the construction to be put on them should repress and prevent the evils they were intended to obviate; and what these are, must be understood by the actual evils which paper money and tender laws produced in the time of the colonial governments," 7 Tenn., at 2-3.

"One cause of depreciation is that the paper could not be remitted to foreign countries. No matter how small the emission may be, it is not equal to gold and silver. He who exchanges it for gold and silver

must give a greater quantity of paper," 7 Tenn., at 5.

"With respect to the disorders produced by paper money and tender laws, both theory and experience present them to view. Who will be so imprudent as to give credit to the citizens of a State that makes paper money a tender, and where he can be told, take for a gold and silver debt depreciated paper, depreciating still more in the moment it is paid? Who would trust the value of his property to the citizens of another State or of his own State, who can be protected by law against the just demands of creditors by forcing them to receive depreciated paper, or to be delayed of payment from year to year until the Legislature will not longer interfere?" 7 Tenn., at 6.

"One of the most powerful remedies was the tenth clause of the first article, and particularly the two sentences which we are now considering. They operated most efficaciously. The new course of thinking, which had been inspired by the adoption of a constitution that was understood to prohibit all laws for the emission of paper money, and for the making anything a tender but gold and silver, restored the confidence which was so essential to the internal prosperity of nations," 7 Tenn., at 8.

"The framers of the Federal Constitution believed it to be of indispensable importance not to leave this power any longer in the hands of the State Legislatures. Experience had demonstrated the baneful effects of its exercise. The known disposition of man excluded the hope that it would not be used for the same pernicious purposes in future. Under the smart of this experience, such were the feelings of the American people at the time, still suffering under repeated emissions of depreciated paper, that not a dissenting voice was raised against the clause before us. No state required it to be expunged, nor did any state propose an amendment. It was universally received without an exception, and the effects of the clauses themselves were miraculous. Public and private confidence took deep root. The people of America were reinstated in the admiration of the world. The precious metals flowed in upon them. Paper money suddenly stopped in its career of depreciation and took a stand from which it never departed; industry revived universally; and to us in America was given a notable proof, that whenever a nation is virtuous and honest it will prosper both in wealth and character; and that whenever a contrary course is pursued, such is the wise decree of providence, that prosperity of either kind will not long follow in her train," 7 Tenn., at 9.

***Lowry v. McGhee and McDermott*, 16 Tenn. 242 (1835):**

"By the Constitution of the United States nothing can be a tender in payment of debt but gold and silver coin," 16 Tenn., at 244.

"The answer to this argument is that the Constitution of the United States is the supreme law, and that no law can be valid which, in violation of that instrument, shall attempt to make anything but gold and silver coin a tender," 16 Tenn., at 245.

"The constitution of the United States (art. 1, sec. 10) prohibits any state making 'anything but gold and silver coin a tender in payment of debts;" 16 Tenn., at 246.

"This provision was inserted to prevent the existence of a spurious and worthless currency, and is of positive and paramount obligation," 16 Tenn., at 246-47.

**XI. TEXAS: *Ogden v. Slade*, 1 Tex. 13, 14 (1846):**

"The note calls for four hundred dollars, lawful funds of the United States. What is the plain meaning of 'lawful funds?' Gold and silver is the only lawful tender in the United States. It must therefore mean payment in gold or silver. By equivalent, the parties must have meant such paper currency as passed at par with gold and silver."

**XII. VERMONT: *Wainright v. Webster*, 11 Ver. 576 (1839):**

"No state is authorized to coin money, or pass any law whereby anything but gold and silver shall be made a legal tender in payment of debt. \* \* \* This conventional understanding that bank bills are to pass as money is founded upon the solvency of the bank and upon the supposition that the bills are equivalent in value to specie and are, at any time, convertible into specie at the option of the holder. Upon no other ground do bank bills, by common consent, pass as money." 11 Ver., at 580.

"When, therefore, a bank stops payment, the bills thereof cease, by this conventional arrangement, to be the representative of money," 11 Ver., at 581.

(End independent Copyright)

Sources: <http://www.the-matrix-has-you.org/mcfadden-speech.html>

<http://www.the-matrix-has-you.org/finances.html>

<http://home.hiwaay.net/~becraft/MONEYbrief.html>

Case Law in **First National Bank vs. Jerome Daly** clearly shows that Federal Reserve Notes are illegal and unconstitutional in nature, and the creation of "credit," (with no actual real money consideration... gold and silver) which takes place with most every loan and in every bank across the country, is encompassed by this decision. Financial fraud to the extreme.

The scam is the greatest in the world, just above the IRS, because this system affects International interests as well.

Further proof is available through the book: "The Creature from Jekyll Island," By G. Edward Griffin, documenting these facts, and is placed into public evidence, along with the above sources.

I reserve all rights under all organic laws for being forced to pay a debt WITH a debt, which is illegal. I demand return of all assets of DEBTOR, JEFFREY THOMAS MAEHR(C), payable in my sovereign name, Jeffrey- Thomas: Maehr, and as secured party to DEBTOR, JEFFREY THOMAS MAEHR(C), or any derivation of same, claim all assets to be paid in according to affidavit and under HJR 192.

**I present this as further evidence of crimes being committed on a daily basis, and require responsible parties to act on this criminal knowledge by commencing a Grand Jury to publicly investigate this or be personally liable.**

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# Attachment J - Jeffrey- Thomas: Maehr

## Involuntary Servitude & Peonage

Violation of TITLE 18 > PART I > CHAPTER 77. PEONAGE, SLAVERY, AND TRAFFICKING IN PERSONS.

INVOLUNTARY SERVITUDE & PEONAGE - a condition of compulsory service or labor performed by one person, against his will, for the benefit of another person due to force, threats, intimidation or other similar means of coercion and compulsion directed against him. Lectric Law Library Lexicon:

Title 18, U.S.C., Sec. 1584, makes it a Federal crime or offense for anyone to willfully hold another person in involuntary servitude.

A person can be found guilty of that offense only if all of the following facts are proved beyond a reasonable doubt:

- 1. That the person held the victim in a condition of 'involuntary servitude;'**
- 2. That such holding was for a 'term,'; and**
- 3. That the person acted knowingly and willfully.**

It must be shown that a person held to involuntary servitude was so held for a 'term.' It is not necessary, however, that any specific period of time be proved so long as the 'term' of the involuntary service was not wholly insubstantial or insignificant.

Title 18, U.S.C., Sec. 1581(a) is the peonage law cited

The specific facts which must be proved beyond a reasonable doubt in order to establish the offense of peonage include each and all of the three specific factual elements constituting involuntary servitude as previously stated and explained in these instructions, plus a fourth specific fact; namely, that the **involuntary servitude was compelled by the person in order to satisfy a real or imagined debt regardless of amount.**

In considering whether service or labor was performed by someone against his will or involuntarily, it **makes no difference that the person may have initially agreed, voluntarily, to render the service or perform the work.** If a person willingly begins work but later desires to withdraw and is then forced to remain and perform work against his will, his service becomes involuntary. Also, whether a person is paid a salary or a wage is not determinative of the question as to whether that person has been held in involuntary servitude. In other words, if a person is forced to labor against his will, his service is involuntary even though he is paid for his work.

However, it is necessary to prove that the person knowingly and willfully took action, by way of force,

threats, intimidation or other form of coercion, causing the victim to reasonably believe that he had no way to avoid continued service, that he was confronted by the existence of a superior and overpowering authority, constantly threatening to the extent that his will was completely subjugated.

Based on the above facts of law, the IRS is clearly guilty of, or potentially guilty of, breaking this law against me personally as follows:

**1. That the person held the victim in a condition of 'involuntary servitude';**

The IRS has consistently claimed that I was legally required to pay income taxes, when the law and facts prove otherwise. Any continuance of this, based on this "Notice," is clearly forcing me, through threat of financial and criminal penalties, to continue this process of involuntary servitude to the IRS. Previous legal notice went un rebutted, yet the IRS pursued and secured a financial penalty, ([See Attachment Q](#)) providing prima facie evidence of condition number one.

**2. That such holding was for a "term;"**

The IRS has claimed for all my life that all Americans owe income taxes as long as they receive an "income," a term not legally correct in IR Code and not applying to me. This is a definite length of time, and fulfills condition number two.

**3. That the person acted knowingly and willfully.**

The IRS has been contacted for many years, by myself as well as many others who have sought answers to questions on the legality of income taxation. Along with these questions, case and Constitutional laws have been provided to clearly show that the IRS is breaking the law, and all parties supporting the IRS's illegal tactics are also guilty of knowingly and willing continuing this fraud against Americans.

**I present this as further evidence of crimes being committed on a daily basis, and require responsible parties to act on this criminal knowledge by commencing a Grand Jury to publicly investigate this or be personally liable.**

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# Attachment K - Jeffrey- Thomas: Maehr

## Article III courts and Common law

In English Law. Courts established in the queen's possessions beyond the seas, with jurisdiction over maritime causes, including those relating to prize.

The United States of America is lawfully the possession of the English Crown per original commercial joint venture agreement between the colonies and the Crown, and the Constitution, which brought all the states (only) back under British ownership and rule. **The American people, however, had sovereign standing in law, independent to any connection to the states or the Crown. This fact necessitated that the people be brought back, one at a time, under British Rule, and the commercial process (See Attachment N) was the method of choice in order to accomplish this task. First, through the 14<sup>th</sup> Amendment and then through the registration of our birth certificate and property. All courts in America are Vice-admiralty courts in the Crowns private commerce.**

Article III Courts are the ONLY courts having jurisdiction over sovereign individuals. Article III courts are Constitutional/Common Law Courts, yet most courts in the U.S.A. today are "Admiralty," or statutory courts, with jurisdiction ONLY over "contracted" parties, thereby ignoring constitutional issues and creating a contrary legal system which removes constitutional issues from the court's view.

There are no Judicial courts in America and there has not been since A. D. 1789. Judicial Branch Judges do not enforce Statutes and Codes. Executive Administrators enforce Statutes and Codes. There have not been any Judges in America since 1789. There have just been Administrators. (FRC v. G.E., 281 U.S. 464; Keller v. PE. 261 U.S. 428; 1 Stat. 138-178

"Common Law. As distinguished from statutory law created by the enactment of legislatures, the common law derive their authority solely from the usages and customs of immemorial antiquity, OR from the judgments and decrees of the courts recognizing, affirming, and enforcing such usages and customs. The "common law" is all the statutory and case law background of England and the American colonies before the American revolution. It consists of those principles, usages and rules of action applicable to government and security of persons and property which do not rest for their authority upon any express and positive declaration of the will of the legislature." Blacks Law Dictionary

The 14<sup>th</sup> Amendment removed all Americans from Common Law jurisdiction by de facto citizenship of the United States, vs their de jure nation/state citizenship. **(See attachment B).**

The flags in most courts today are evidence that they are admiralty court. This flag is flown with a yellow fringe indicating the jurisdictional authority the court is standing on...

"Pursuant to U.S.C. Chapter 1, 2, and 3; Executive Order No. 10834, August 21, 1959, 24 F.R. 6865, a military flag is a flag that resembles the regular flag of the United States, except that it has a YELLOW FRINGE, bordered on three sides. The President of the United States designates this deviation from the regular flag, by executive order, and in his capacity as COMMANDER-IN-CHIEF of the Armed forces."

**A military flag is a flag that resembles the regular flag of the United States, except that it has a Yellow Fringe border on three sides** - Title 4 United States Code Chapter 1, Sections 1, 2, and 3; Executive Order No. 10834, August 21, 1959, 24 C.F.R. 6865.

Use of the flag. The most general and appropriate use of the flag is as a symbol of authority and power. - *National Encyclopedia*, Volume IV.

The People in the United States are a conquered people... <http://www.law.cornell.edu/wex/index.php/Admiralty>

**"We therefore do not look to the Constitution or political institutions of the conqueror for authority to establish a government for the territory of the enemy in his possession, during its military occupation, nor for the rules by which the powers of such government are regulated and limited. Such authority and such rules are derived directly from the laws of war."** - Dooly v. U.S. [1901], 182 U.S. 222.

"Pursuant to the 'Law of the Flag', a military flag does result in jurisdictional implication when flown. The Plaintiff cites the following: 'Under what is called international law, the law of the flag, a shipowner who sends his vessel into a foreign port gives notice by his flag to all who enter into contracts with the shipmaster that he intends the law of the flag to regulate those contracts with the shipmaster that he either submit to its operation or not contract with him or his agent at all.'" *Ruhstrat v. People*, 57 N.E. 41, 45, 185 ILL. 133, 49 LRA 181, 76 AM.

"My judgment accordingly is, that policies of insurance (Social Security) are within... the admiralty and maritime jurisdiction of the United States." Federal Judge Story, in *DELOVIO VS. BOIT*, 7 Federal Cases, #3776, at page 444 (1815)

The two governments are: "The Republic united States of America", flying Old Glory and "The [district] United States of America" flying Old Glory with the yellow fringe.

"The [district] United States", gives you **privileges** such as allowing you to sell or deal in Alcohol, Tobacco and fire arms and to own a corporation. All Americans that work for the government, whether it be Federal, State, County or City or live or work on government land such as Washington, D.C., Guam, Samoa, Puerto Rico, the Virgin Islands and other ceded lands are under the jurisdiction of "The [district] United States" and the Admiralty Flag.

If you are not in the jurisdiction of "The [district] United States" and the Admiralty Flag you can be

EXEMPTED from the Federal Income Tax, filing, withholding, and record keeping, and most other statutory laws of the states.

"Original jurisdiction. (B) The Supreme Court shall have original but not exclusive jurisdiction of: (3) All actions or proceedings by a State against the citizens of another State or against **aliens.**" Title 28 USC 1251 (**See Attachment B**).

### **Attorney Status in Law:**

When the Several united States signed the treaty with Great Britain ending the Revolutionary War, it was a concession that ALL COMMERCE would be regulated and contracted only through British Attorney's, known as Esquires.

This condition and concession still exists today. No attorney or lawyer in the United States of America has ever been "licensed" to practice law (they've exempted themselves) as they are a legal fiction "person" and only an "ADMITTED MEMBER" to practice in the private franchise club called the BAR (which is itself an acronym for the British or Barrister Aristocratic or Accreditation Regency), as such are un-registered foreign agents, and so they are traitors. Esquires (Unconstitutional Title of honor and nobility = Esquires), foreign non-citizens (aliens) who are specifically prohibited from ever holding any elected Public Office of trust whatsoever! Article 1 Section 9, clause 8, states: "No Title of Nobility shall be granted by the United States: And no Person holding any Office of Profit or Trust under them, shall, without the Consent of the Congress, accept any present, Emolument, Office, or Title, of any kind whatsoever, from any King, Prince, or foreign State.

As a direct result, attorneys and lawyers cannot and do not represent me in my proper birth or given name. Attorneys and lawyers re-present corporations, artificial persons, and fictions in law – ONLY, and I reject any such illegal and unconstitutional representation or jurisdiction over me, of any attorney OR Judge in these United States as presently situated!

Because of the bankruptcy, and because my "Straw Man corporate fiction" ([see Attachment N](#)) has been pledged as an asset to the National Government's debt, this makes this Straw Man (and all Americans) DEBTORS under Chapter 11. DEBTORS in bankruptcy, having lost their solvency, have NO RIGHTS nor STANDING IN LAW and are at the mercy of the CREDITORS/ Predators to which the Debtor is prey, **UNLESS REFUTED IN LAW**, which I hereby do with this affidavit.

All courts today sit and operate as Non-Constitutional, Non- Article Three Legislative Tribunals administering the bankruptcy via their "statues," ("codes,"). All Courts are Title 11 Bankruptcy Courts where these statues are, in reality, "commercial obligations" being applied for the "benefit" of "privilege" of discharging debts (discharging a debt WITH a debt with limited liability ..., something illegal but provided as "privilege" under straw man color-of-law), the Federal Reserve Note being nothing more than debt and NOT real money.

A created DEBTOR, under the U.S. bankruptcy laws, has no rights in relation to Creditors. All DEBTORS have contracted away their rights (through default of not refuting this straw man status) in exchange for benefits and privileges, which places all Americans under such contracts in the jurisdiction of the U.S. Government and Creditors.

Constitutional Rights don't exist for those who have waved their RIGHTS. These RIGHTS are reduced to mere privileges which are licensed, regulated, and can be altered, amended and changed to meet whatever the particular or special needs of government are, and for whatever whim.

**The FIRST 13th Amendment: Research reveals that originally, there was a different 13<sup>th</sup> Amendment...**

**Amendment XIII**  
**Passed by Congress May 1, 1810 - Ratified December 9, 1812.**

"If any citizen of the United States shall accept, claim, receive, or retain any title of nobility or honour, or shall without the consent of Congress, accept and retain any present, pension, office, or emolument of any kind whatever, from any emperor, king, prince, or foreign power, such person shall cease to be a citizen of the united States, and shall be incapable of holding any office of trust or profit under them, or either of them."

(Considerable controversy surrounds this Amendment - The official position of the Federal Government is that it was never ratified - but there is more than ample evidence that shows the Amendment was properly ratified on December 9, 1812, and if not then, certainly no later than March 10, 1819.

However, our constitution still addresses this issue:

"No Senator or Representative shall, during the Time for which he was elected, be appointed to any civil Office under the Authority of the United States, which shall have been created, or the Emoluments whereof shall have been encreased during such time: and no Person holding any Office under the United States, shall be a Member of either House during his Continuance in Office." - Article I, Section 6, Paragraph 2 - Constitution for the United States of America

This provision was established to maintain the clear dividing line that had been drawn between the three branches of the government. Violation of this provision creates a direct conflict of interest because members of the BAR would be officers of the court in the Judiciary branch and members of the legislature in the Legislative branch.

This FIRST 13<sup>th</sup> Amendment was for the specific purpose of banning participation in government operations by attorneys and bankers who claimed the Title of Nobility of "Esquire." These people had joined the International **Bar** (**British Accreditation Registry**) Association or the International Bankers Association and owed their allegiance to the King of England. Banning Titles of Nobility began in the

Articles of Confederation, continued in two places in the Constitution, and finally was added as an Amendment to the Constitution -- an Amendment that was needed as the other bans had no teeth in them to punish those persons who chose to ignore the Constitutional Law.

**This brings up jurisdiction and authority issues for any attorney to be challenging or prosecuting me in any court in this country. I enter this as further evidence of jurisdictional and authoritative fraud and disavow any right or legal position for said BAR subjects to have ANY right to prosecute me as a sovereign of the United several states of America.**

**It also brings up possible criminal usurpation, and void court proceedings since the beginning of this cover-up.**

Source: <http://constitutionalconcepts.org/13thamendment.htm>

**As a de jure national/citizen, I am NOT under district court or judge jurisdiction, and claim my de jure relationship in common law in ANY legal proceedings against me, to be with the Supreme Court on constitutional grounds per the Law of Nations and UCC Law.**

**Challenging court or other government agency jurisdiction is always open at any point in any proceedings. IRS and U.S. Federal Government jurisdiction on these and all other issues pertaining to the sovereign, Jeffrey- Thomas: Maehr, or ANY derivative of this name, in large or small caps is hereby challenged.**

**I present this as further evidence of crimes being committed on a daily basis, and require responsible parties to act on this criminal knowledge by commencing a Grand Jury to publicly investigate this or be personally liable.**

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# **Attachment L - Jeffrey- Thomas: Maehr**

## **Religious beliefs and obedience to "Caesar."**

**The God of the Bible brought forth this great nation according to His will. It is He that provides us our inalienable rights to life, liberty and the pursuit of happiness and all other human lawful rights. NO government provides these rights for any sovereign human being. Government is created to PROTECT such rights. The People of this Republic originally agreed to, and by mutual agreement and understanding, all people still agree to, this Constitution which allows the People to rule themselves, through a limited government, as sovereign human beings, under God's sovereignty. This is the system which God allowed us to create and implement. The Constitution is the supreme law of the land, under the Supreme law of God.**

Gen 1:26 And God said, Let us make man in our image, after our likeness: and let them have dominion over the fish of the sea, and over the fowl of the air, and over the cattle, and over all the earth, and over every creeping thing that creeps upon the earth. 27 So God created man in his own image, in the image of God created he him; male and female created he them. 28 And God blessed them, and God said unto them, Be fruitful, and multiply, and replenish the earth, and subdue it: and have dominion over the fish of the sea, and over the fowl of the air, and over every living thing that moves upon the earth.

**God created man, provided him authority over the Earth, (but NOT unlawful authority over each other), and gave them free will...**

Deut 30:19 I call heaven and earth to record this day against you, that I have set before you life and death, blessing and cursing: therefore choose life , that both you and your seed may live:

**God established free will for mankind, which we may exercise, legally, within His laws and commands.**

Josh 24:15 And if it seem evil to you to serve the LORD, choose you this day whom you will serve; whether the gods which your fathers served that were on the other side of the flood, or the gods of the Amorites, in whose land you dwell: but **as for me and my house, we will serve the LORD.**

**The creation of thousands of statutory laws is simply an attempt to take power from people, remove free will, and to "legislate" manipulated character through mindless responses to these "laws." This is completely counter to God's will for mankind. The entire purpose for mankind's creation is to build godly character through personal choice of right over wrong, cause and effect results, and growth. The creation of the stifling, burdensome statutory legal system is an evil, ungodly agenda.**

## **Christ spoke words that are fitting as warning for all of our government leaders today:**

Matt 23:1 Then spoke Jesus to the multitude, and to his disciples,

2 Saying, The scribes and the Pharisees (politicians) sit in Moses' seat: (have Constitutional authority as leaders in America).

3 All therefore whatsoever they bid you observe, that observe and do; (as long as it is legal) but do not you after their works: for they say, and do not.

4 For they bind heavy burdens and grievous to be borne, (Thousands of statutes and laws) and lay them on men's shoulders; but they themselves will not move them with one of their fingers. (How many politicians seem "above the law?" How many hold Americans to the letter, the countless statutes and insane laws, but escape from those same laws?).

5 But all their works they do for to be seen of men: (Great swelling words, and show) they make broad their phylacteries, and enlarge the borders of their garments, (Look sharp and promote a facade to gain popularity).

6 And love the uppermost rooms at feasts, and the chief seats in the synagogues, (full of vanity, pride, ego and self-righteousness).

7 And greetings in the markets, and to be called of men, Rabbi, Rabbi. ("Senator, Senator, "congressman, congresswoman, Mr. President...).

11 But he that is greatest among you shall be your servant. (Public "servants"... not public slave masters).

12 And whosoever shall exalt himself shall be abased; and he that shall humble himself shall be exalted. (This WILL occur).

14 Woe to you, scribes and Pharisees, (politicians-government) hypocrites! for you devour widows' houses, and for a pretence (deceit) make long prayer: (Speeches) therefore you shall receive the greater damnation.

15 Woe to you, scribes and Pharisees, (politicians-government) hypocrites! For you compass sea and land to make one proselyte, (Republican or Democrat... follower) and when he is made, you make him twofold more the child of hell than yourselves.

16 Woe to you, you blind guides... (politicians-government)

17 You fools and blind... (politicians-government)

23 Woe to you, scribes and Pharisees, (politicians-government) hypocrites! for you pay tithes of mint and anise and cummin, (focus on the smallest letter of the (legal) law on American's heads...) and have omitted the weightier matters of the law, judgment, (right, legal, Constitutional judgment) mercy, and faith: these ought you to have done, and not to leave the other undone.

24 You blind guides, (politicians-government) which strain at a gnat, and swallow a camel.

25 Woe to you, scribes and Pharisees, (politicians-government) hypocrites! for you make clean the outside of the cup and of the platter, but within they are full of extortion and excess. (Look good, sound good, show themselves as being good leaders standing for truth, but are dead leaders).

26 You blind Pharisee, (politicians-government) cleanse first that which is within the cup and platter, that the outside of them may be clean also.

27 Woe to you, scribes and Pharisees, (politicians-government) hypocrites! for you are like whited sepulchres, which indeed appear beautiful outward, but are within full of dead men's bones, and of all uncleanness.

28 Even so you also outwardly appear righteous ("I'm defending the freedoms and Constitution of the American People..." while lying and serving self) to men, but within you are full of hypocrisy and iniquity.

32 Fill you up then the measure of your fathers. (Continue on in the deceit and lies of those politicians who came before you).

33 You serpents, you generation of vipers, (politicians-government) how can you escape the damnation of hell? (You won't unless you change...).

34 Wherefore, behold, I send to you prophets, and wise men, and scribes: (American People standing for truth and freedoms and the Constitution) and some of them you shall kill and crucify; and some of them shall you scourge in your synagogues, (Courts) and persecute them from city to city: (Illegal and unconstitutional tactics of IRS, FBI, CIA, SS, government agendas, causing good people to go to jail... government leaders having little or no conscience, seared minds and hearts, devoid of truth, greedy, selfish and corrupt...).

35 That upon you may come all the righteous blood shed upon the earth, ... (Justice will be had on all who suppress the truth...).

Rom 1:18 The wrath of God is being revealed from heaven against all the godlessness and wickedness of men who **suppress the truth by their wickedness**,

**The Constitution is THE supreme law of the land which all Americans have accepted and support. This Constitution was created with the Common Law of England in mind, which is, in affect, based on the laws of God...**

Rom 13:1 Everyone must submit himself to the (righteous) governing authorities, (Constitution) for there is no authority except that which God has established. The authorities that exist have been established by God. 2 Consequently, he who rebels against the (righteous) authority is rebelling against what God has instituted, and those who do so will bring judgment on themselves.

Luke 6:31 And as you would that men should do to you, do you also to them likewise.

Mark 12:30 And you shall love the LORD your God with all your heart, with all your soul, with all your mind, and with all your strength. This is the first commandment. 31 And the second, like it, is this: You shall love your neighbor as yourself. There is no other commandment greater than these."

**If I am to obey these commands, I MUST obey the supreme law of the land, the Constitution of the United States of America... the republic of 50 sovereign states, OVER any contrary laws or statutes that men may create otherwise. The IR Code and many other de facto government and de facto State government statutory laws and agendas are being implemented contrary to the Constitution, and therefore null and void, ( "...all laws which are repugnant to the Constitution are null and void' (Marbury v Madison, 5 US 1803 (2 Cranch) 137, 174, 170 and NORTON v. SHELBY COUNTY, 118 U.S. 425 (1886), and to submit to these against the Constitution is breaking God's law, supporting a system which harms my fellow man, and is NOT showing love to them.**

**I am actually breaking the supreme law of the land by conforming to statutory laws which are repugnant to the Constitution, and to the laws of God. To be forced to conform to statutory laws repugnant to the Constitution is violating my sovereign right to practice my religion as I see fit, and is committing (forced-coercion) treason against my country.**

Rom 13:7 Render therefore to all their due: taxes to whom taxes are due, customs to whom customs, fear to whom fear, honor to whom honor.

Matt 22:21 Render therefore to Caesar the things which are Caesar's; and to God the things that are God's.

**Income taxes being collected to date, NOT provided for in the Constitution, are NOT "Caesars," or the government's money, it is mine, unless the Constitution says it is not mine. The Constitution does NOT, therefore, I retain my right to hold that which is legally and Constitutionally mine, and all other rights as well.**

**If I "render" income taxes, or any other "right," to whom it is NOT due, and counter to the Constitution, I am breaking the law of God, unless I willing and knowingly agree to pay this**

**money for a greater cause, and NOT under duress or coercion but with full knowledge of the agreement. To be supporting such a system which obtains money through fraud, deceit, lies, cheating, theft and other evil methods, and said system then USES that money for evil, ungodly purposes such as unjust and unconstitutional wars of aggression, and many other unconstitutional agendas which harm freedoms and American sovereignty, is to support the agenda of Satan and the creation of his one world government and new world order as clearly described in bible prophecy, brought about by those who serve him through these devices.**

2 Cor 2:11 ... for we are not ignorant of his (Satan) devices .

**To surrender sovereign, God given and Constitutional rights is a threat to religious freedom and a threat to my supreme belief in the kingdom of God and its laws, and inhibits the education of humanity on the supreme plan of God. Freedom was provided by God to ALL humanity. Anything which takes freedoms away, contrary to the laws of God and the Constitution, is a threat to all humanity, which I must resist. I am commanded to reveal such works of darkness... expose them for all to see.**

**The "Rule of Law" is meant to provide a guideline for society to interact. Law governs all things in nature, and even governs thought and actions. If laws conflict with other laws, we have confusion. The Constitution is THE law of the land (under God's Law) and all other laws serve it or they are null and void and have NO power over the People.**

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# Attachment M - Jeffrey- Thomas: Maehr

## **The so-called "Social Security insurance fund" is constructive fraud:**

According to the government's own records, all monies paid into the "social security system" are actually paid into the "general" account, and are NOT being held in a separate fund. No "social security fund" exists, but the government continues to perpetuate this deception on the American public. This is fraud upon the American people.

Social Security was sold as a "voluntary," "insurance" program for Americans. Neither which are true. All excess funds received that are not paid to present social security recipients goes into the general account and is spent. There is no savings, no bonds, etc. It "social security" is in name only.

## **From the SSA government website:**

"The Social Security Trust Funds are the Old-Age and Survivors Insurance (OASI) and the Disability Insurance (DI) Trust Funds. These funds are accounts maintained by the Department of the Treasury. They serve two purposes: (1) they provide a mechanism for keeping track of all income to and disbursements from the trust funds, and (2) the assets of the funds provide automatic spending authority. To clarify the second point, no legislation is needed to spend a portion of trust fund assets on benefits or administrative costs (the Social Security Act limits expenditures to benefits and administrative costs)."

## **Such accounts DO NOT actually exist. This is fraud.**

The government makes the American people believe the SS system was like any private-sector pension program. They called taxes ( i.e., forced exactions under threat of imprisonment) "contributions," and conjured up the phony-baloney trust fund. They wanted us to think that the money we "contribute" is put away for us individually, somehow invested so that when we retire we can draw a return on our money. This is a lie. There can't be a return: our money is consumed and gone forever. All the politicians really promise is that when we retire they will tax someone else and give that money to us. The ONLY tangible "assets" the government holds is future slaves paying into the government coffers which they claim they will pay future "collectors" of SS.

## **However, the truth is quite different:**

Steward Machine Co. V Davis, 301 U.S. 548 and Helvering v. Davis, 301, U.S. 619: Social Security Taxes are NOT earmarked for specific SS use, but **go into the general fund account and are used for general purposes.**

The Court held that **Social Security was not an insurance program**, saying, "The proceeds of both

employee and employer taxes are to be **paid into the treasury like any other internal revenue generally**, and are **not earmarked in anyway**." Helvering vs. Davis (1937).

"To engraft upon Social Security system a concept of 'accrued property rights' would deprive it of the flexibility and boldness in adjustment to ever-changing conditions which it demands." Fleming vs. Nestor (1960).

### **Notice the fraud in clear language:**

Chapter 21 called the "Federal **"Insurance"** Contributions Act, Section 3102: Deduction of Tax From Wages" states:

(a) Requirement. The **tax imposed** by section 3101 shall be collected by the employer of the taxpayer, by deducting the amount of the **tax** from the wages as and when paid....

Notice that the word insurance does not appear in the body of the written text. What is presented as "insurance," is suddenly defined as, legally, a "tax."

### IR Code 7806. Construction of Title

(a) Cross References. The cross references in this title to other portions of the title, or other provisions of the law, where the word "see" is used, are made only for convenience and **shall be given no legal effect**.

(B) Arrangement and Classification. No inference, implication, or presumption of legislative construction shall be drawn or made by reason of the location or grouping of any particular section of provision or portion of this title, **nor shall any table of contents, table of cross references, or similar outline, analysis, or descriptive matter relating to the contents of this title shall be given any legal effect**.

Because the word "insurance" appears with the table of contents and the table of contents is "descriptive matter" used as an "outline," **the word "insurance" has "no legal effect."** In other words, no words in the table of contents have any force of law. The word which does have legal effect is "tax" because it is used within the body of the law itself; therefore, it has the full force of law. Legally, the word "insurance" does not apply, means nothing, to the chapter of the Code entitled "Federal Insurance Contributions Act." (Source <http://www.newswithviews.com/Devvy/kidd27.htm>)

### **1936 Social Security Pamphlet:**

"After the first 3 years -- that is to say, beginning in 1940 -- you will pay, and your employer will pay, 1.5 cents for each dollar you earn, up to \$3,000 a year. ... Beginning in 1943, you will pay 2 cents, and so will your employer, for every dollar you earn for the next 3 years. ... And finally, beginning in 1949, 12 years from now, you and your employer will each pay 3 cents on each dollar you earn, up to \$3,000 a

year."

"That is the most you will **ever** pay."

"Beginning Nov. 24, 1936, the United States government will set up a Social Security account for you. ... The checks will come to you as a **right**."

**Based on the legal case law above, this "right" is a lie and was from the beginning. The promise of "Insurance" and "Old Age Pension" was also fraud. In addition, such "social security" system is NOT required of ANY American:**

*Title 42, United States Code section 405(c)(2)(B)(i)(II) states:*

*"...to any individual who is an applicant for or recipient of benefits."*

If a social security number is required, **why does one apply for it**? If you read subparagraph (I) immediately prior to the above, it states that the Secretary of the Social Security Administration will **ASSIGN SSN's to aliens** ( meaning foreigners from International countries ) at the time of their lawful admission to the United States and, under subparagraph (II) as already quoted above: "...any individual who is an APPLICANT for or recipient of benefits..."

Numbers are automatically assigned to foreigners BUT for the rest (sovereign citizens) only IF they APPLY. Why are they assigned to foreigners WITHOUT an application and everyone else WITH an application IF it is **required** by all Americans? I believe this to be constructive fraud and misrepresentation of a contract.

Complete information and case law available through the book, "**THE SOCIAL SECURITY SWINDLE**," by Irwin Schiff.

**In addition, NO American is "required" to have monies "withheld" by their employer OR the IRS:**

26 C.F.R. 3402(p)-1(b)

*(b) ... an employee who desires to enter into an agreement under section 3402*

*(p) ... shall furnish his employer with Form W-4.*

*The furnishing of such Form W-4 shall constitute a request for withholding...*

*Furthermore, \*26 C.F.R. 31.3402(p)-1(b)(2) states:*

*"...An agreement under Section 3402(p) shall be effective for such period as the employer and the employee mutually agree upon. However, either the employer or the employee may TERMINATE the agreement prior to the end of such period by furnishing a signed written notice to the other..."*

IR Code shows clearly that any such agreement to have monies removed from someone's wages, is voluntary, not by force of any supposed law. Any employee may stop ANY and ALL withholding of monies for supposed future tax liabilities, period, and no employer is required to collect such taxes.

**I terminate any such agreement or contract with the government/SSA in perpetuity, and also rescind any approval of past so-called social security "contributions," and withholding, under ID -----, based on IRS and employer fraud, and believe all monies paid to this "account" were fraudulently obtained through an illegal contract, and due me, (plus interest and punitive damages), and I accept NO supposed benefits from said system.**

**If said monies are NOT returned to me, per this affidavit, any future collection from said "Social Security" system by me is NOT receiving "benefits" but is receiving what I was defrauded of BY this system, till paid in full. Any additional monies beyond this amount which I may receive, for ANY reason, will be regarded as a free gift from the government, and will not encumber me in any contract relationship with the government in any way, nor legally bind me to any.**

**I present this as further evidence of crimes being committed on a daily basis, and require responsible parties to act on this criminal knowledge by commencing a Grand Jury to publicly investigate this or be personally liable.**

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# Attachment N - Jeffrey- Thomas: Maehr

## Straw Man - Affidavit Denying Existence of Corporation\*

Through the 14th Amendment, an artificial person-corporate entity-franchise entitled " citizen of the United States" was born into private, corporate limited liability. Section 4 of the 14th Amendment states: " The validity of the Public Debt of the United States (to the Bankers) shall not be questioned."

Congress formed a corporation, commercial agency, and Government for the "District of Columbia" on February 21, 1871, Chapter 62, 16 Stat. 419. This corporation was reorganized June 11, 1878, Chapter 180, 20 Stat. 102, and re-named " United States Government." This corporation privately trade marked the names: " United States," "U.S.," "US," " U.S.A.", " USA" and "America " ([See Attachment B](#)).

When the United States declared itself a municipal corporation, it also created what is known as a cestui que trust to function under by implementing the Federal Constitution of 1871, and incorporating the previous United States Constitutions of 1787 and 1791 as amended, as by-laws. Naturally, as the grantor of the trust, this empowered the United States Government to change the terms of the trust at will. As evidenced under the Federal Constitution of 1871, the 14th Amendment, **the People of the United States, without their consent, were declared " Citizens" and granted " Civil Rights."** These so-called civil rights are nothing more than mere privileges. **Privileges which government licenses, regulates, and can re-interpret** to suit it's purpose at any time for any reason. **The Federal Corporate Government also conveniently somehow forgot to disclose to the People that the term " Citizen" with which they have made every living and breathing inhabitant a 'subject', was defined in law as a "Vessel" engaged in commerce.**

This lead to the creation of the individual "corporate" entity (fictitious entity) called my "**straw man**," with my name in ALL CAPS, which is used on all documents which you have presented me with, as well as on my driver's license, birth certificate, "social security" card, bank account/checks and other documents, and is NOT legally "Me" as a sovereign individual.

There is NO precedent anywhere in English writing style authorities which authorizes the use of ALL CAPS in a proper name. Legally, the use of ALL CAPS for a proper name of a sovereign individual must have meaning in law. Our government created a "legal fiction" which has been fraudulently created and is actually bearing my ALL CAP name:

"Legal fiction. n. A presumption of fact assumed by a court for convenience, consistency or to achieve justice. There is an old adage: Fictions arise from the law, and not law from fictions.'

*"The Real Life Dictionary of the Law,"* Gerald and Kathleen Hill

"A legal fiction is an assumption that something that is (or may be) false or nonexistent is true or real. Legal fictions are assumed or invented to help do justice. For example, bringing a lawsuit to throw a nonexistent 'John Doe' off your property used to be the only way to establish a clear right to the property when legal title was uncertain." Oran's "*Dictionary of the Law*," West Group, 1999.

"legal fiction: something assumed in law to be fact irrespective of the truth or accuracy of that assumption." Fields V. Fairbanks North Star Borough, 818 P.2d 658 (1991)."

In all cases, a legal fiction is an assumption of purported fact without having shown the fact to be true or valid. It is an acceptance with no proof. Simply, to assume is to pretend. Oran's "*Dictionary of the Law*" says that the word "*assume*" means:

1. To take up or take responsibility for; to receive; to undertake. See "*assumption*."
2. To pretend.
3. To accept without proof.

Oran's defines "*assumption*" as: "Formally transforming someone else's debt into your own debt. Compare with guaranty. The assumption of a mortgage usually involves taking over the seller's 'mortgage debt' when buying a property (often a house)."

Now, what happens if all the meanings for the word "*assume*" are combined? In a literal and definitive sense, the meaning of assume would be: **The pretended acceptance, without proof, that someone has taken responsibility for, has guaranteed, or has received a debt.** Therefore, if we apply all this in **defining a legal fiction**, the use of a legal fiction is an "assumption or pretension" that the legal fiction named has received and is responsible for a debt of some sort. **Unless the assumption is proven wrong it is considered valid.** "*An unrebutted affidavit, claim, or charge stands as the truth in commerce.*" U.C. C.

Source: [http://www.worldnewsstand.net/law/the\\_name.htm](http://www.worldnewsstand.net/law/the_name.htm)

View any personal check signature "line" under magnification to see evidence of this constructive fraud. You will see the words "Authorized signature only" all across this "line." One has to ask... why hide this wording in such small print if this is NOT constructive fraud?

I refuse your contract, and any contract with the "United States" OR its debt. I am a secured party to the "straw man" fiction (via my UCC-1 filing), and I stand as a sovereign individual not under the jurisdiction of the corporate United States, and have not entered into any contracts with the IRS or any other federal corporate body with full knowledge or willingly, and DO NOT accept your contracts in any form, without full disclosure.

Under House Joint Resolution 192 of June 5 1933, Senate Report No. 93549, and Executive Orders 6072, 6012 and 6246, the Congress and President Roosevelt officially declared bankruptcy of the United States Government.

When the United States went into bankruptcy, because it could no longer pay its debts, it pledged the American People themselves, without their consent, as the asset to keep the government afloat and operating, along with all the land, cars, boats, planes, buildings and environmental assets in and on the ground. Because government no longer had any way to pay its debts **with substance**, was truly bankrupt, it lost its sovereignty and standing in law. Outside and separate from Constitutional Government, in order to continue to function and operate, it created an artificial world consisting of artificial entities. This was accomplished by **taking everyone's proper birth given name and creating what is called a "fiction in law" by way of an acronym, i.e. a name written in ALL-CAPITAL-LETTERS to interact with.**

A name written in ALL-CAPITAL-LETTERS is not a sentient, flesh and blood human being. It is a corporation, fiction or deceased person. Government, as well as all corporations, including the IRS, cannot deal with me or interact with me via my proper name given me at birth, except through my ALL-CAPITAL-LETTERS-NAME!

15 USCA (United States Code Annotated) section 44;

"Corporation" shall be deemed to include any company, trust, so-called Massachusetts trust, or association, incorporated **or unincorporated**, which is organized to carry on business for its own profit or that of its members,...."

An all-capital letters written version of one's name is not one's name, but strictly an artificial corporate construct, existing by color of law only.

Use of a wrong legal name, even though spelled the same, is relevant:

**"...unless it is such as misleads a person to his prejudice, or the misspelling transforms the name into a wholly distinct appellation."** 14 C.J.S., Names, pg. 36. (a)

The use of ALL CAPS to pertain to me as a natural person is NOT legally my name.

The People of America have been pledged to the bankruptcy of 1933... including all property and labor through their ALL CAP corporate fiction name. Every" citizen of the United States' is pledged as an asset to support the bankruptcy, must work to pay the insurance premiums on the underwriting necessary to keep the bankrupt government in operation under Chapter 11 Bankruptcy (Reorganization). That upon the declared Bankruptcy, Americans could operate and function only through their corporate colored, State created, ALL-CAPITAL-LETTERS-NAME, - that has no access to sovereignty, substance, rights, and standing in law.

Because of the bankruptcy, and having been pledged as an asset to the National Government's debt, all citizens are legally DEBTORS under Chapter 11. DEBTORS, in bankruptcy laws, have lost their solvency-have NO RIGHTS nor STANDING IN LAW and are at the mercy of the CREDITORS/Predators to which the Debtor is prey.

**I refuse such a contract with ANY, and preserve all my sovereign rights as a CREDITOR under U.C.C. 1 and U.C.C. 1-207.** Said artificial DEBTOR entity has been separated from myself, and all assets ever accessed through this DEBTOR name, or my signature via fraud, by ANY corporate entity using my sovereign CREDIT is payable to my sovereign person, and all debts of CREDITOR payable/discharged by the Federal Government, via House Joint Resolution 192. (HJR 192).

Title III, "*Pleadings and Motions*," Rule 9(a) "Capacity," Federal Rules of Civil Procedure, states, in pertinent part: "When an issue is raised as to the legal existence of a named party, or the party's capacity to be sued, or the authority of a party to be sued, the party desiring to raise the issue shall do so by specific negative averment, which shall include supporting particulars."

\* This is an "Affidavit Denying Existence of Corporation" ("Specific Negative Averment") per Rule 9 above, Pleading Special Matters, requiring the IRS/Government/Treasury Dept to respond by affidavit, both written in longhand in red ink and notarized in red ink and sent to me via the Notary Public, and further requires that you prove:

a) All of the various fictitious, non-existent, undefined assemblages of all capital letters, e.g. "INTERNAL REVENUE SERVICE," etc., legally exist, i.e. are solvent, have standing in law, and can be present in a court; and

b) Each has a proven contractual nexus with all the others, including the artificial person represented by the corrupted, all-capital-letter version of my true name.

A person created under de jure law, with the person's identifying name appearing as prescribed by law and according to the rules of English grammar, is a legal fact. A corrupted "*alter ego*" version of that name, (ALL CAPS) manufactured under the legal fiction of "*right of presumption*" will have "*credibility*" only so long as the presumption remains unchallenged.

The IRS calls the summary of entries made to this straw man account my [Individual Master File](#) (IMF). This file is an account of what the Strawman has "done" so that the IRS can put a value on the criminal "charges" that they are claiming, such as a rum runner in Puerto Rico, an arms dealer in Iran, or a drug dealer in Malaysia. That is how you have "charged my account" and that is why I have never been "charged" with these crimes – the debtor, the Strawman, the corporation has. These "charges" represent millions of dollars worth of U.S. Treasury Bonds to the foreign corporation we fondly call UNITED STATES.

The actual bottom line of this is, ALL assets generated BY and THROUGH my straw man account, BASED on my existence and personal value and credit, BELONGS TO ME. The U.S. Government is "pretending" to be the creditors, but did they give the substance for which the borrowing is based on, or did I and all American people? The truth is, the actual substance belongs to each and every American, and therefore all assets belong to each and every American according to the amount registered in the fictional strawman account.

I hold title to the FICTION (JEFFREY THOMAS MAEHR©) and anything connected to the FICTION, and am giving you NOTICE that you have committed a "Trespass" against my property... My Rights! I, Jeffrey- Thomas: Maehr, am "the Holder in Due Course" of any contract associated with DEBTOR, (JEFFREY THOMAS MAEHR©).

If affidavit is not forthcoming as required by law, this entire affidavit and attachments stands as described, by default, and becomes contract law, and that there is no enforceable contract with you, except as described in this refund affidavit for fraud and damages on the part of the IRS/U.S. Government and all related agencies.

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# Attachment O - Jeffrey- Thomas: Maehr

## 9/11 and other Criminal Activities by the U.S. Government

Substantial evidence has been released and is available to the public of significant illegal government activities related to OK City bombing and the 9/11 attacks on New York and the Pentagon. Such evidence is supported by the scientific community, and other professionals such as fire control personal, explosive experts, physics professors and many eyewitnesses, and supported by ample video and audio evidence to convey to any reasonable person that a crime has definitely been committed.

This is presenting evidence that can be reviewed for criminal activity and cover-up, and is provided as my legal duty to report such possible criminal actions to support the further premise that the criminal activity of the U.S. government via the IRS, Federal Reserve and all other related agencies, is in fact, very possible and highly probable.

-On May 6, 2004, an FAA quality-assurance manager destroyed a cassette tape recording of statements by at least six air traffic controllers who handled hijackings on 9/11/01. According to the Transportation Department the tape was destroyed, "without anyone making a transcript or even listening to it."

-The pattern of destruction of physical evidence is nowhere more apparent than in the rapid removal and recycling of the steel from Ground Zero.

-Removal of other Evidence From the Crime Scenes

-Suppression of Evidence

-Destruction of Evidence is Evidence of Criminality: The rapid destruction by authorities of the WTC steel, and their efforts to seize and bottle up other forms of evidence relating to the attack, are, if not themselves criminal acts, strong evidence of their involvement in crimes.

This evidence is available via the following websites, DVD's, CD's, and other data. This is notice that this is being publically declared and should be investigated by any lawful and Constitutional branch of government that isn't compromised to date, or by the People themselves:

[www.physics.byu.edu/research/energy/htm7.html](http://www.physics.byu.edu/research/energy/htm7.html) : Physics professor's report on 9/11

[www.st911.org](http://www.st911.org) : 50+ scholars who believe 9/11 was an inside job based on the evidence

[www.911inplanesite.com](http://www.911inplanesite.com): DVD evidence available

[www.911eyewitness.com](http://www.911eyewitness.com) DVD evidence available

[www.reopen911.org](http://www.reopen911.org) DVD evidence available

[www.infowars.com](http://www.infowars.com) DVD evidence available

[www.thepowerhour.com](http://www.thepowerhour.com) DVD evidence available

[www.hugequestions.com](http://www.hugequestions.com) DVD evidence available

[www.fromthewilderness.com](http://www.fromthewilderness.com) DVD evidence available

[www.truthstream.org/](http://www.truthstream.org/) Audio and Video evidence available

### **Other related websites:**

www.total411.info

www.911research.com

www.tvnewslies.org

www.911hoax.com

www.911proof.com

www.stopthelie.com

www.thepowerhour.com

www.policestateplanning.com

www.question911.com

www.question911.comlinks.php

www.reopen911.org

www.hugequestions.com

[www.911truthla.us](http://www.911truthla.us)

[www.911review.org](http://www.911review.org)

[www.911truth.org](http://www.911truth.org)

[www.septembereleventh.org](http://www.septembereleventh.org)

[www.unansweredquestions.org](http://www.unansweredquestions.org)

[www.physics911.org](http://www.physics911.org)

[www.911sharethetruth.com](http://www.911sharethetruth.com)

[www.emporerscloths.com](http://www.emporerscloths.com)

[www.911forthetruth.com](http://www.911forthetruth.com)

[www.truthemergency.us](http://www.truthemergency.us)

[www.okcbombing.org](http://www.okcbombing.org)

[www.projectcensored.org](http://www.projectcensored.org)

[www.velvetrevolution.us](http://www.velvetrevolution.us)

[www.kboo.fmprograms4.php](http://www.kboo.fmprograms4.php)

[www.cloakanddagger.de](http://www.cloakanddagger.de)

[www.911index.batcave.net](http://www.911index.batcave.net)

[www.911inplanesite.com](http://www.911inplanesite.com)

[www.911inquiry.org](http://www.911inquiry.org)

[www.911pi.com](http://www.911pi.com)

[www.911proof.com](http://www.911proof.com)

[www.911research.wtc7.net](http://www.911research.wtc7.net)

[www.911research.wtc7.net/talks/pentagon](http://www.911research.wtc7.net/talks/pentagon)

[www.911review.com](http://www.911review.com)

[www.911review.org](http://www.911review.org)

[www.911review.org/Sept11Wiki/911Encyclopedia.shtml](http://www.911review.org/Sept11Wiki/911Encyclopedia.shtml)

[www.911sharethetruth.com](http://www.911sharethetruth.com)

[www.911skeptics.blogspot.com](http://www.911skeptics.blogspot.com)

[www.911-strike.com](http://www.911-strike.com)

[www.911-strike.com/pentagon.htm](http://www.911-strike.com/pentagon.htm)

[www.911timeline.net](http://www.911timeline.net)

[www.911truth.org](http://www.911truth.org)

[www.911truth.org/community.html](http://www.911truth.org/community.html)

[www.911TruthLA.org](http://www.911TruthLA.org)

[www.911truthLA.us](http://www.911truthLA.us)

[www.911TruthRadio.com](http://www.911TruthRadio.com)

[www.algoxy.com/psych/9-11scenario.html](http://www.algoxy.com/psych/9-11scenario.html)

[www.americanfreepress.net/09\\_03\\_02/NEW\\_SEISMIC\\_/new\\_seismic\\_.html](http://www.americanfreepress.net/09_03_02/NEW_SEISMIC_/new_seismic_.html)

[www.americanstateterrorism.com](http://www.americanstateterrorism.com)

[www.apfn.org/apfn/wtc.htm](http://www.apfn.org/apfn/wtc.htm)

[www.asile.org/citoyens/numero13/pentagone/erreurs\\_en.htm](http://www.asile.org/citoyens/numero13/pentagone/erreurs_en.htm)

[www.buchanan04.blogspot.com/](http://www.buchanan04.blogspot.com/)

[www.cloakanddagger.de/](http://www.cloakanddagger.de/)

[www.colorado911visibility.org/](http://www.colorado911visibility.org/)

[www.communitycurrency.org/9-11.html](http://www.communitycurrency.org/9-11.html)

[www.conniescomments.blogspot.com](http://www.conniescomments.blogspot.com)

[www.conspiracyplanet.com](http://www.conspiracyplanet.com)

[www.cooperativeresearch.org](http://www.cooperativeresearch.org)

[www.copvcia.com/free/ww3/](http://www.copvcia.com/free/ww3/)

[www.fromthewilderness.com/free/ww3/](http://www.fromthewilderness.com/free/ww3/)

[www.cosmicpenguin.com/911](http://www.cosmicpenguin.com/911)

[www.cosmicpenguin.com/911/bradm/911index](http://www.cosmicpenguin.com/911/bradm/911index)

[www.davesweb.cnchost.com/](http://www.davesweb.cnchost.com/)

[www.home.debitel.net/user/andreas.bunkahle/defaulte.htm](http://www.home.debitel.net/user/andreas.bunkahle/defaulte.htm)

[www.deceptiondollar.com](http://www.deceptiondollar.com)

[www.eric.bart.free.fr/iwpb/](http://www.eric.bart.free.fr/iwpb/)

[www.falloutshelternews.com/9\\_11\\_ODDITIES.html](http://www.falloutshelternews.com/9_11_ODDITIES.html)

[www.feralnews.com](http://www.feralnews.com)

[www.freedomunderground.org](http://www.freedomunderground.org)

[www.freedomunderground.org/memoryhole/pentagon.php](http://www.freedomunderground.org/memoryhole/pentagon.php)

[www.gaianxaos.com/SpecialReports.htm](http://www.gaianxaos.com/SpecialReports.htm)

[www.new.globalfreepress.com/index.pl?section=911](http://www.new.globalfreepress.com/index.pl?section=911)

[www.globalresearch.ca](http://www.globalresearch.ca)

[www.gnn.tv](http://www.gnn.tv)

[www.grandconspiracy.com](http://www.grandconspiracy.com)

[www.guerrillanews.com](http://www.guerrillanews.com)

[www.gunsandbutter.net](http://www.gunsandbutter.net)

[www.hermes-press.com](http://www.hermes-press.com)

[www.informationclearinghouse.info](http://www.informationclearinghouse.info)

[www.home.comcast.net/~jeffrey.king2/wsb/html/view.cgi-home.html-.html](http://www.home.comcast.net/~jeffrey.king2/wsb/html/view.cgi-home.html-.html)

[www.johnkaminski.com](http://www.johnkaminski.com)

[www.geocities.com/killtown/](http://www.geocities.com/killtown/)

[www.killtown.911review.org/wtc7.html](http://www.killtown.911review.org/wtc7.html)

[www.leftgatekeepers.com](http://www.leftgatekeepers.com)

[www.letsRoll911.org](http://www.letsRoll911.org)

[www.legitgov.org/9\\_1\\_1\\_oddties.html](http://www.legitgov.org/9_1_1_oddties.html)

[www.lewrockwell.com/reynolds/reynolds-arch.html](http://www.lewrockwell.com/reynolds/reynolds-arch.html)

[www.mediamonitors.net/mosaddeq37.html](http://www.mediamonitors.net/mosaddeq37.html)

[www.mindfully.org/Reform/2002/How-To-Start-A-WarMay02.htm](http://www.mindfully.org/Reform/2002/How-To-Start-A-WarMay02.htm)

[www.progressiveconvergence.com/mothermedia/index.htm](http://www.progressiveconvergence.com/mothermedia/index.htm)

[www.nancho.net/911CW/MUinfo1.html](http://www.nancho.net/911CW/MUinfo1.html)

[www.nerdcities.com/guardian/](http://www.nerdcities.com/guardian/)

[www.newsmakingnews.com](http://www.newsmakingnews.com)

[www.ny911truth.org](http://www.ny911truth.org)

[www.onlinejournal.com](http://www.onlinejournal.com)

[www.osamaskidneys.com](http://www.osamaskidneys.com)

[www.home.pacbell.net/skeptica/9-11bulletpoints.html](http://www.home.pacbell.net/skeptica/9-11bulletpoints.html)

[www.home.pacbell.net/skeptica/9-11list.html](http://www.home.pacbell.net/skeptica/9-11list.html)

[www.peaceproject.com/stickers/questionstickers.htm](http://www.peaceproject.com/stickers/questionstickers.htm)

[www.pentagonresearch.com/index.html](http://www.pentagonresearch.com/index.html)

[www.pentagonstrike.co.uk](http://www.pentagonstrike.co.uk)

[www.physics911.net](http://www.physics911.net)

[www.plaguepuppy.net/](http://www.plaguepuppy.net/)

[www.policestate21.com](http://www.policestate21.com)

[www.prisonplanet.com](http://www.prisonplanet.com)

[www.prisonplanet.tv](http://www.prisonplanet.tv)

[www.propagandamatrix.com/archiveprior\\_knowledge.html](http://www.propagandamatrix.com/archiveprior_knowledge.html)

[www.public-action.com](http://www.public-action.com)

[www.questionsquestions.net](http://www.questionsquestions.net)

[www.questionsquestions.net/docs04/bugle/bugle1.html](http://www.questionsquestions.net/docs04/bugle/bugle1.html)

[www.radio4houston.org/takingaim](http://www.radio4houston.org/takingaim)

[www.ratical.org/ratville/CAH](http://www.ratical.org/ratville/CAH)

[www.rense.com](http://www.rense.com)

[www.rise4news.net](http://www.rise4news.net)

[www.scoop.co.nz/mason/stories/HL0206/S00071.htm](http://www.scoop.co.nz/mason/stories/HL0206/S00071.htm)

[www.septembereleventh.org](http://www.septembereleventh.org)

[www.serendipity.li/wot/aa11.htm](http://www.serendipity.li/wot/aa11.htm)

[www.serendipity.li/wot/best\\_911\\_sites.htm](http://www.serendipity.li/wot/best_911_sites.htm)

[www.serendipity.li/wtc.htm](http://www.serendipity.li/wtc.htm)

[www.serendipity.ptpi.net/wtc.htm](http://www.serendipity.ptpi.net/wtc.htm)

[www.skolnicksreport.com/](http://www.skolnicksreport.com/)

[www.rense.com/Datapages/skolnickdatapage.html](http://www.rense.com/Datapages/skolnickdatapage.html)

[www.sigacanada.com](http://www.sigacanada.com)

[www.home.comcast.net/~skydrifter/exp.htm](http://www.home.comcast.net/~skydrifter/exp.htm)

[www.standdown.net](http://www.standdown.net)

[www.sydney.indymedia.org/front.php3?article\\_id=36354](http://www.sydney.indymedia.org/front.php3?article_id=36354)

[www.takebackthedia.com/bushnonazi.html](http://www.takebackthedia.com/bushnonazi.html)

[www.takebackthedia.com/flash.html](http://www.takebackthedia.com/flash.html)

[www.takingaim.info](http://www.takingaim.info)

[www.tbrnews.org/Archive.htm](http://www.tbrnews.org/Archive.htm)

[www.team8plus.org](http://www.team8plus.org)

[www.thelawparty.com](http://www.thelawparty.com)

[www.thememoryhole.org/911](http://www.thememoryhole.org/911)

[www.thepowerhour.com/wagwtc.htm](http://www.thepowerhour.com/wagwtc.htm)

[www.thewaronfreedom.com](http://www.thewaronfreedom.com)

[www.truthemergency.us/](http://www.truthemergency.us/)

[www.truth-now.com](http://www.truth-now.com)

[www.truthout.com](http://www.truthout.com)

[www.tvnewslies.org/html/9\\_11\\_facts.html](http://www.tvnewslies.org/html/9_11_facts.html)

[www.unansweredquestions.org](http://www.unansweredquestions.org)

[www.vancouver.indymedia.org/print.php?id=141355](http://www.vancouver.indymedia.org/print.php?id=141355)

[www.visiontv.ca/Archive/Archives\\_fr.html](http://www.visiontv.ca/Archive/Archives_fr.html)

[www.welfarestate.com/wtc/](http://www.welfarestate.com/wtc/)

[www.whatreallyhappened.com](http://www.whatreallyhappened.com)

[www.whatreallyhappened.com/northwoods.html](http://www.whatreallyhappened.com/northwoods.html)

[www.wtc7.net](http://www.wtc7.net)

[www.wtpconstitutionalactivism.org/911\\_Article\\_Index.html](http://www.wtpconstitutionalactivism.org/911_Article_Index.html)

[www.xymphora.blogspot.com](http://www.xymphora.blogspot.com)

[www.greatconspiracy.ca/](http://www.greatconspiracy.ca/)

[www.911truthseekers.org/](http://www.911truthseekers.org/)

**Oklahoma City government Criminal activity and cover-up:** <http://100777.com/media/911.ram> (For OK City clip, go to 17 minutes, 27 seconds to begin this section).

**Beyond Treason:** War crimes by U.S. Government using depleted uranium (DU) (and other biological agents) in Iraq and Afghanistan, and on our own soldiers who are suffering tremendously because of this. DU is radioactive forever, essentially, and this is a huge environmental crime, not to mention the

clear crime against humanity by using weapons of mass destruction. <http://www.beyondtreason.com/>

## Crimes under TITLE 18 > PART I > CHAPTER 118 -WAR CRIMES

This is an official call for a major Grand Jury investigation on all government and military agencies and leaders who could be responsible or accomplices in these crimes, **and on all the mainstream media** who have consistently covered up the evidence and prevented it from being released to the American public for review, thereby contributing to the criminal activities and committing treason against all the 50 states.

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# Attachment P - Jeffrey- Thomas: Maehr

## Allodial ownership of property.

In the corporate world of finance, there is a fraud taking place daily that is unconscionable beyond words. It unfolds in the following manner and deals with all types of "loans," credit cards accounts, etc;

John Doe sees an ad for loans. He wants to purchase a house. He contacts the advertiser and asks about such loans. He receives all the usual dialog and facts about them having money to provide him for the purchase of a house.

The paperwork is drawn up, signed and then the contractual fraud is instituted. In fact, the company has no real assets of value which is "loaned" to anyone, such as gold, silver, or other assets which are provided to the borrower in which he passes on to the seller of the house to "buy" it.

In reality, when the borrower signs on the dotted line, it is "THIS" event which actually "creates" the "loan" by being provided to the Federal Reserve as the "collateral" for the funds. In other words, the advertiser is committing fraud by claiming to have "funds" which they can "loan" when it is my own signature which brings the funds into being. The fraud doesn't end there. The creating of the fiat "loan" using my own signature as the collateral for the loan is then handed to me as if it was coming from an actual pool of money some one else has, and upon which they now add interest to. The average American pays interest on such loans for most of their lives, and these loans are of no actual risk to anyone but the buyer. ([See Attachment I](#)).

"Allodial title describes a situation where real property (i.e., land, buildings and fixtures) is owned free and clear of any encumbrances, including liens, mortgages and tax obligations. Allodial title is inalienable, in that it cannot be taken by any operation of law for any reason whatsoever. In common legal use, allodial title is used to **distinguish absolute ownership of land** by individuals, **from** feudal ownership, where property ownership is dependent on relationship to a lord or the sovereign.

In the Treaty of Paris, which ended the American Revolutionary war, the American people were given their lands in "Allodial Title." What this means is that we then owned all the property in this country free and clear.

*Allodial - "Free; not holden of any lord or superior; owned without obligation of vassalage or fealty; the opposite of feudal."*

What this means to the average American is that our government has returned us to the **feudal system of land ownership**. Now we "owe" an obligation to our government to pay taxes on the property that we "should" own in allodial title. Not only is this land, but also every possession we have including our

houses, our cars and everything else we *think* we own.

"All title to personal property, if not allodial, free and clear of any so-called "property taxation," is feudal in nature." Wikipedia.

"Allodium is "land which is absolute property of the owner, real estate held in absolute independence, without being subject to any rent, service, or acknowledgment to a superior. It is thus opposed to *feud*. In England, there is no allodial land, all land being held of the king; but in the United States most lands are allodial." Webster

An allodial title was bestowed, by law, upon the land with inalienability forever. No government, agency, bank or other sovereign power could place any lien, attachment or encumbrance on land held in an allodial state. An allodial title is derived from the original, federal land patent. "Land Patents" are still today the highest evidence of title and have never been refuted by any court of competent jurisdiction.

The "Land Patent" is the only evidence of title to land. Land Patents are derived from the treaties and enabling acts of congress under the signature of the president of the United States when each state entered the Union. Land Patents are stare decisis (i.e., res judicata). It is already well settled law and decided. [Editor's Note: See Suma Corp. supra ; Wine Vs. Gastrell, 54 Fed 819; U.S. Appeal 581]

All contracts made under fraud, regardless of content of contract or amount involved, is void and without legal binding on the defrauded party. This includes, but is not limited to, land, housing or structures of any kind on said land, vehicles, and ALL secured assets of Debtor, via UCC 1. ([See Attachment P](#)).

All such property, now and in the future, which is part of any similar fraudulent contracts entered into without full disclosure by any party with me, is my personal property, or that of my heirs, and will include interest at the rate of 15% of total debt as long as fraud continues, in perpetuity, and will eliminate original claimed debt of "borrower" to loaner, and be owned free and clear, with all penalties on intended defrauded total amount, as provided by law.

**I present this as further evidence of crimes being committed on a daily basis, and require responsible parties to act on this criminal knowledge by commencing a Grand Jury to publicly investigate this or be personally liable.**

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# Attachment Q - Jeffrey- Thomas: Maehr

## "Frivolous" penalty: IRS illegal actions under "color of law." Title 18 - Bank Fraud

The extracting of funds by placing the bank under duress and intimidating THEM into breaking the actual laws. All such mailings constitute *prima facie evidence* against the IRS of mail fraud. In addition to this, the IRS claims to use IRC section 6331 as their authority to levy on private citizens, when it **only applies to government employees**, and the IRS regularly uses the U.S. Mail system to illegally demand "income" taxes from NON-government employees.

The IRS, in 2005, sent a "Notice of Lien" to me and to my bank. This "Notice of Lien" is NOT an actual lien which can be acted under according to law. This was brought to the attention of the IRS and my bank. The IRS acted to coerce/threaten me, and my bank, into releasing funds, totaling \$577.32, to them under the color of law. The following documented evidence is entered as proof which stands un rebutted to date and by default is fact, making the IRS/ Treasury department liable for assets and damages per affidavit. Bank affidavits available.

July 5, 2005 Certified Return Receipt Request # 7005 0390 0005 6810 8853

Marvin Otero  
Internal Revenue Service SSN#: -----  
P.O. Box 145585  
Stop 8420G Subject: Tax Lien  
Cincinnati, OH 45250-5585 Tax Period(s): 12/31/2002

RE: Jeffrey T. Maehr

After receiving a recent Supreme Court and Appellate Court ruling on *Schulz v. IRS*, Case No. 04-0196-cv, I am once again providing your office with documentation showing your illegal position in filing the lien on my property in Archuleta County. (Bold emphasis below is mine).

In the Schulz v IRS case (*Schulz v. IRS*, Case No. 04-0196-cv), and subsequent ruling from the U.S. Court of Appeals for the Second Circuit, the court upheld its original ruling against any IRS summons as having power over citizens without a federal court order.

Most significantly, the Court held, relying on a 1920 decision by the United States Supreme Court, that the principles of due process apply to ALL IRS administrative orders and any levy or lien is an "administrative order" and therefore NOT a judicial action. We take that to mean the Court's order applies not only to IRS first party summonses, but also to IRS third party summonses, and to IRS levies and liens.

The court states:

"...the government appears to argue alternatively, or in combination, that: 1) the government may use the federal courts to punish taxpayers who disobey an IRS summons even if the summons is never enforced by court order; 2) if an IRS summons is enforced by a court order, the court may punish disobedience of the IRS summons before providing the taxpayer an opportunity to comply with the court's order; or 3) if an IRS summons is enforced by a court order, the court may punish disobedience of the IRS summons even if the taxpayer complies with the court's order. In our view, expressed in *Schulz I*, none of these proposals is consistent with the comprehensive tax-enforcement scheme in which 26 U.S.C. sections 7210, 7604(a) and 7604(b) are situated, constitutional due process, or the relevant precedents of this Court and the United States Supreme Court..." [ page 5].

"...the IRS summons is administratively issued but its enforcement is only by federal court authority in an adversary proceeding affording the opportunity for challenge and **complete protection** to the witness." [page 9] (italics emphasis in the original).

In what may be the most significant sentence in the 13-page decision, the court stated:

"The rule of due process upon which we relied in *Schulz I*, and upon which we rely now, can be stated thus; any legislative scheme that denies subjects an opportunity to seek judicial review of administrative orders except by refusing to comply, and so put themselves in immediate jeopardy of possible penalties 'so heavy as to prohibit resort to that remedy,' *Oklahoma Operating Co. v. Love*, 252 U.S. 331, 333 (1920), runs afoul of the due process requirements of the Fifth and Fourteenth Amendments." [Page 10].

Although the objects in contention in *Schulz* were IRS administrative summonses, it is unavoidable that the Due Process issues raised and articulated by the Court in *Schulz* have direct implication for all forms of routine IRS administrative process including liens, levies and seizures. This decision reiterates those constitutional principles.

The Court's reaffirmation of *Schulz I* is clear: any legislative scheme that forces a taxpayer to make a "Hobson's choice" between either capitulating to an IRS administrative demand, or risk bearing the pains of IRS's wrath if they refuse to comply -- without access to *judicial* review, violates the Constitution.

Based on this case law, and on previous mailings of questions and evidence to your office against this lien, I am once again requesting that your office remove this lien from my property immediately and to issue a letter to me stating this action has been taken. I am also requesting that your office provide a letter to the Archuleta County Recorder's office stating that all liens and levies against ANY property in our county be removed, or I will begin a class action law suit with all such property owners in this county, and go out from there to other areas as well.

I want to remind you that this is conclusive evidence that creates a definite personal liability for your actions as an IRS representative, C. Sherwood's personal liability who signed the lien letter on your behalf, as well as the IRS's liability in supporting your unconstitutional actions. I again request your removal of said lien and provide a letter stating this has been done.

I look forward to your response within the allotted legal time frame in which to respond.

Jeffrey T. Maehr

CC:

John W. Suthers  
Colorado Attorney General  
1525 Sherman St., 5th floor  
Denver, CO 80203  
attorney.general@state.co.us

Riggs, Abney Law Firm, Denver, CO

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May 11, 2005 Certified Return Receipt Request # 7004 1160 0000 8685 5443

Marvin Otero  
Internal Revenue Service SSN#: -----  
P.O. Box 145585 RE: Jeffrey T. Maehr  
Stop 8420G Subject: Frivolous Penalty  
Cincinnati, OH 45250-5585 Tax Period(s): 12/31/2002

This document and all attached Enclosures and Exhibits are to be filed as a permanent part of Treasury/ IRS system of records numbers 24.030 [Individual Master File](#) (IMF), 24.046 (BMF), and 24.070 (DMF). If such record(s) have/has been deleted or substituted, this demand still applies. **IT SHOULD BE NOTED that willful suppression of incriminating evidence constitutes misprision of felony in violation of 18 U.S.C. 4 and makes you into an Accessory After the Fact in violation of 18 U.S.C. 3.** It also constitutes an offense against 18 U.S.C. 1018, False Writings and Fraud. This Affidavit, Rebuttal, Enclosures, and Exhibits will stand as exculpatory evidence in any court proceedings that may or will be attempted against you individually or your employer, the Internal Revenue Service (IRS).

Dear Sir:

Received your letter dated 4-28-05, signed by C. Sherwood., regarding a Notice of Federal Tax Lien illegally and unconstitutionally applied to my property. This letter is to place you on notice, and to

request specific information regarding your authority by statute and constitutional law to have done this act.

Please provide the following:

1. Your Pocket Commission information.
2. C. Sherwood's Pocket Commission information.
3. The legal statutes authorizing you to bypass Due Process of law and place this lien against my property with NO legal authority, court order or justification.
4. The authority and statutes by which you ignore and bypass my IMF file and affidavits regarding this frivolous attempt at extortion.
5. Documentation that this lien, in fact, applies to said SS number, that said SSN is indeed mine and mine alone, and the evidence you are using to claim said \$500.

I am providing a copy of this to my attorney. I will also be corresponding with the Archuleta County Recorder and convey their criminal act in recording this illegal and unconstitutional lien against my property. Should this lien, in any way, cause financial difficulty, there will be a lawsuit naming you as an individual, C. Sherwood individually, the IRS collectively and Archuleta County, and employees, and will seek all damages, if any, and punitive damages regardless of any credit damages which you warn about in your letter.

I am requesting that you immediately contact the Archuleta County Recorder office and have them remove this lien and copy me on your correspondence to that affect. If this is not accomplished, I will seek legal remedy. I will also use all my IMF records in a court trial regarding the attempted \$500 extortion, with a jury, and this will be publically declared and fought.

You have made a determination that the information previously given to you is frivolous and you purport to impose a "Civil Penalty" against me, under *26 USC 6702*, via the lien against my property. Pursuant to *44 USC 1501(a)*, the Federal Register Act, the law requires that any order, regulation, or rule that prescribes a penalty must be published in the Federal Register. Would you please provide me with the volume, date, and page number of the Federal Register where the regulation supporting your proposed penalty is located?

Your Internal Revenue Manual (IRM), which is reflective of the ruling case law on this subject, states that your agency lacks authority to issue a civil penalty without a judgment:

***IRM***

Only filing a suit in the name of the United States, naming the taxpayer as a defendant and securing a judgment, may impose the civil penalty for non-compliance.

Unless the IRS has filed a suit in the name of the United States and secured a judgment against Jeffrey T. Maehr, no authorization exists for any determination, assessment, or enforcement of collections against me for any Civil Penalty. I hereby demand that you send me a copy of the lawsuit filed in the name of the United States naming Jeffrey T. Maehr as a defendant, along with a copy of the court order and judgment in favor of the United States against me. This demand is made pursuant to the *Administrative Procedures Act*, which states in part:

***5 USC 551 et seq., particularly Section 556(d).***

Except as otherwise provided by statute, the proponent of a rule or order has the burden of proof. . . . A *sanction may not be imposed* or rule or order issued except on consideration of the whole record or those parts thereof cited by a party and supported by and in accordance with the *reliable, probative, and substantial evidence*.

To proceed further after this notice or attempt to enforce collections against me, will be considered as a failure to adhere to agency regulations, which may amount to a denial of due process of law if the regulations are required, by the constitution or a statute. See *Curley v. United States*, 791 F. Supp. 52 (1992); *U.S. Constitution, Article V and Amendment XIV*. As a matter of law, it appears that authority is lacking for 26 USC 6702, as there is no implementing regulation supporting it. For the Internal Revenue Service to impose any civil penalty(s) with respect to Subtitle A taxes against me, the code must be supported by a Title 26 implementing regulation.

The burden of proof in this matter is now upon the Secretary as provided by the following:

***26 USC 6703.*** Rules applicable to penalties under sections 6700, 6701, and 6702.

***(a) Burden of proof.***

*In any proceeding involving the issue of whether or not any person is liable for a penalty under section 6700, 6701, or 6702, the burden of proof with respect to such issue shall be on the Secretary.*

According to the IRS Restructuring and Reform Act of 1998, Section 1203, titled Termination of Employment for Misconduct, IRS employees must be charged with misconduct and terminated if it is found that IRS agents are violating IRS policies including the Internal Revenue Manual and regulations. If further disregard for my rights is continued, I will be forced to file a complaint with the Treasury Inspector General.

Based upon all of the foregoing, until you have provided copies of the documents requested, you have no authority to demand a Civil Penalty against me, as its application and enforcement lacks authority in

law, and therefore, any lien against my property is also lacking legal authority.

You will also note that tax records constitute records about debts owed, and that the Internal Revenue Service **must** comply with the Fair Debt Collection Practices Act codified in 15 U.S.C., Chapter 41, Subchapter V. This Act requires in 15 U.S.C. 1692g(a), among other things, that the debt collection has an obligation to validate any imputed debts. Tax debts constitute "debts" for the purposes of this provision. The validation demanded within this correspondence shall consist of the original IRS Form 23C Assessment Certificate for all imputed penalty and tax assessments appearing in my Individual Master File.

This is a demand for you to cease and desist all collection action against me, until I have received the aforementioned documents. Please respond to these issues within twenty (20) days from delivery of this notice on a point-by-point basis so we may settle this disputed matter as soon as possible. I have also attached a Test for Federal Tax Professionals. This further supports many position and you are expected to rebut the information contained in it if you do not agree with the findings and conclusions draw in this affidavit. Your denial to answer any of the questions will be deemed as your admission to facts contain and a default will be filed against you, forever stopping you from any further collection activities.

I look forward to a speedy response.

Jeffrey T. Maehr  
without prejudice

CC: Colorado Attorney General  
Riggs, Abney Law Firm

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June 29, 2005 Certified Return Receipt Request # 7000 1670 0001 1568 1988

Marvin Otero  
Internal Revenue Service SSN#: -----  
P.O. Box 145585 RE: Jeffrey T. Maehr  
Stop 8420G Subject: Frivolous Penalty  
Cincinnati, OH 45250-5585 Tax Period(s): 12/31/2002

Under the Freedom of Information Act, and after contacting the District Court in Denver, I am requesting copies of the following documents which the District Court stated you should have and must provide if the lien filed by the IRS is legal. These records were NOT filed with the County Recorder and were NOT on file with the District Court or Secretary of State:

1. A federal Judge's signature on the said lien.

2. A 23c, Record of Assessment form, (or Form 4340), signed by an IRS officer.

3. Form 66, A through E.

Please forward these copies to the following address:

Jeff Maehr  
924 E. Stollsteimer Rd  
Pagosa Springs, Colo [81147]

I am also providing the inclosed "Demand for verification Evidence of Lawful Assessment," with legal code authorizations as provided by law.

I look forward to your response within the allotted legal time frame in which to respond.

Jeffrey T. Maehr

CC:

John W. Suthers  
Colorado Attorney General  
1525 Sherman St., 5th floor  
Denver, CO 80203  
attorney.general@state.co.us

Riggs, Abney Law Firm, Denver, CO

\*\*\*\*\*

Jeffrey T. Maehr  
ID - - - - - (no longer active)

924 E. Stollsteimer Rd

Pagosa Springs, CO 81147

Phone: 970-731-9724

Cert Mail# 7004 1160 0000 8685 1797

October 28, 2005

Internal Revenue Service  
Legal Staff of District Director  
P.O. Box 5758  
STOP: 5313FAR  
Farmington, NM 87401

**VERIFIED AFFIDAVIT OF DEFAULT**

STATE OF Colorado

(COUNTY OF Archuleta)

Affiant, having first hand knowledge concerning the facts contained herein, provides this Verified Affidavit of Default to David Rehbein of the Internal Revenue Service. Affiant hereby deposes and states the facts as stated herein and attests that this Affidavit is true, correct, and complete.

1. That the affiant, Jeffrey T. Maehr, did mail to the Internal Revenue Service Affidavit(s), via certified mail, dated May 11, 2005, June 29, 2005 and July 5, 2005, to Marvin Otero, IRS agent, address listed as P.O. Box 145585, STOP 8420G, Cincinnati, OH 45250-5585. These affidavits included reference to documents included in my Individual Master File (IMF) and a legal claim of no tax liability.
2. Said Affidavit(s) by Agency as evidenced by Certified mail receipt number's 7004 1160 0000 8685 5443, 7000 1670 0001 1568 1988 and 7005 0390 0005 6810 8853 respectively.
3. No response by the Internal Revenue Service, or any other lawfully delegated representative of the said Agency and/or department has ever been received refuting the claims made in the aforesaid Affidavits or prior documentation added to my IMF.
4. The Internal Revenue Service was granted 45 days in which to respond to the facts stated in the Affidavit(s) and did not refute them during that time period, thereby "defaulting."

***Default having occurred, whereas the Internal Revenue Service employee(s) failed to respond to said Affidavit(s), the following facts are hereby established in accordance with the Uniform Commercial Code, section 1-205:***

1. Divestiture, dispositive facts are established by the Internal Revenue Service, respecting facts stated in said Affidavit(s), wherein they had the opportunity and "failed to plead," and thereby have extinguished the right to proceed against Claimant in this matter.

2. The facts and claims are contained within the said Affidavit(s) are considered accurate, as they have not been rebutted, by counter-affidavit, by someone competent to know the law, within the forty five (45) days required. All matters not denied are affirmed.
3. Agency/Department failed to issue or maintain documents as required in response to said affidavit.
4. Internal Revenue Service, by defaulting to the said Affidavit(s) has been deemed to have waived all rights allegedly claimed against \_\_\_\_\_(your name) respecting unlawful assessment or collection of alleged taxes or penalties owed for said tax years and agrees to refund all taxes paid and waive right of collection for any back taxes.

The following is a by no means complete summary of the facts established by failure of the Internal Revenue Service to respond to all the issues and claims made in said Affidavit:

## **1. Fiduciary Duty**

- 1.1. Employees of the Internal Revenue Service have a fiduciary relationship with the citizens that they serve and are agents of a public trust.
- 1.2. This fiduciary relationship establishes an obligation to act in the best interests of the public at large, and for the general welfare of the citizens they serve and to put the interests of the public above their own private interests and the government agency that they work for..
- 1.3. It is in the best interests of the citizens that they serve for them to be well-informed about the legal basis justifying their tax liability so that it can be fully and promptly satisfied.
- 1.4. Said Affidavit fully and completely identified the responsibilities and liabilities of said citizen according to the years of research conducted by affiant and hundreds of other learned tax professionals, including CPA's and at least three tax attorneys.
- 1.5. An opportunity to satisfy the burden of proof imposed on the Internal Revenue Service as the moving party to demonstrate tax liability of affiant and the inaccuracies of his findings was afforded by said Affidavit to the IRS.
- 1.6. The IRS failed to refute the claims of the affiant and failed to respond to said Affidavit and legal notice, and thereby established and determined the extent of the legal tax liabilities of the affiant, which are thereby established as "not liable and due a full refund" for the years in question.

## **2. Jurisdiction**

- 2.1. Affiant is not a "person" in the context of the Internal Revenue Code.

- 2.2. N/A
- 2.3. Affiant does not live in the "United States" defined in 26 U.S.C. 7701(a)(9).
- 2.4. The Internal Revenue Service and the federal government have no jurisdiction under the Constitution to enforce or impose direct taxes on natural persons outside of federal enclaves and inside the sovereign 50 states. This restriction is imposed by Article 1, Section 9, Clause 4 and Article 1, Section 2, Clause 3 of the U.S. Constitution and these restrictions were NOT removed by passage of the Sixteenth Amendment.
- 2.5. I.R.C> Subtitles A through C income taxes are considered indirect taxes according to the U.S. Supreme Court. Indirect taxes are taxes on other than natural persons.
- 2.6. Subtitles A through C income taxes are considered indirect taxes according to the Internal Revenue Service. Indirect taxes are taxes on other than natural persons.
- 2.7. The Internal Revenue Service has no authority to overrule the determinations of the U.S. Supreme Court's definition of Subtitles A through C income taxes as indirect excise taxes.
- 2.8. The "United States" is defined in the Fourteenth Amendment as the territory over which the sovereignty of the "United States" extends, which includes only the District of Columbia, enclaves within the states, and other territories and possessions of the United States.
- 2.9. The United States Treasury Secretary has no delegated authority to impose or enforce "direct taxes" upon citizens living in the 50 states.
- 2.10. The Department of Justice has no delegated authority to defend IRS agents against criminal prosecution for wrongdoing in connection with the administration of the Internal Revenue Code.
- 2.11. The Department of Justice has no delegated authority to civilly or criminally prosecute Americans Citizens living inside the 50 states for noncompliance with I.R.C. Subtitles A through C income taxes.
- 2.12. "U.S. citizen" status, which is one of the prerequisites of income tax liability found in section 1 of the Internal Revenue Code, means 14<sup>th</sup> Amendment citizenship and birth or naturalization in the federal United States (areas over which the federal government is sovereign).
- 2.13. The status of being a "U.S. national" rather than a "U.S. citizen" relieves persons from federal tax liability under "U.S. citizen" status.
- 2.14. The word "includes" as used throughout the Internal Revenue Code is a word of limitation and not enlargement. The purpose for using it is to restrict rather than enlarge the definition of a word to the

terms it introduces. Any other interpretation of the word constitutes a violation of due process of law, an illegal and unconstitutional enlargement of federal jurisdiction, and a satisfaction of the Supreme Court's "void vagueness" doctrine in the context of the Sixth Amendment to the U.S. Constitution.

2.15 The affiant is neither a "citizen" nor a "resident" within the meaning of the Internal Revenue Code, because of his declared status as both a "U.S. national" and a "nonresident alien".

### **3. Income Tax Liability**

3.1. The Internal Revenue Code "imposes" a tax in section 1, but "imposing" the tax does not make a person liable or specify the situs under which a person is liable.

3.2. There is no code section anywhere in the Internal Revenue Code that makes a natural person such as myself liable for the payment of Federal personal income taxes.

3.3. "Gross income" means income derived from whatever source derived.

3.4. The IRS have no constitutional authority to define income as other than corporate profits, and no authority to define "income" at all. Only the U.S. Constitution can define income.

3.5. "Income" as properly defined by the U.S. Supreme Court means "corporate profit".

3.6. Affiant is not a corporation and has no corporate profit.

3.7. 26 U.S.C. Section 863 provides a means of allocating gross income to specific sources that are taxable based on the location where they were derived. There is no other authority for allocating items of gross income to specific taxable sources.

3.8. 26 CFR 1.863-1 identifies how to determine taxable income from specific sources within or without the United States.

3.9. The legal authority for determining the taxability of a source of income (not an item of gross income, but a source or situs of income) is 26 CFR 1.861-8(f)

3.10. 26 CFR 1.861-8T(d)(2)(iii) defines income that is not considered tax exempt. This section does not list the income of most American Citizens. Therefore, affiant is exempt from federal income tax.

3.11. Affiant is not a "taxpayer" within the context of Subtitles A through C or the California Revenue and Taxation Code because no liability for the payment of such income taxes has been or can be demonstrated.

3.12. The IRS has no authority to exercise levy or distraint against American Citizens in connection with payment of Subtitles A through C federal income taxes. The enforcement codes found in Subtitle F do not have any implementing regulations that apply distraint for enforcement of Subtitles A through C income taxes.

3.13. IRS has no authority to assess an American with a Subtitle A through C income tax liability. Only the Citizen can assess himself with an income tax liability. That is why the U.S. Supreme Court said in the case of *Flora v. U.S.*, 362 U.S. 145 that: "Our system of taxation is based upon voluntary assessment and payment, not upon distraint." Voluntary assessment means self assessment in this case.

3.14. The IRS does not have in their possession a valid assessment. All self-assessments have already been invalidated, which means that all monies paid in taxes for the years in question must be returned to the affiant.

3.15. 26 USC 31.3121(e) is the only place in the Internal Revenue Code or 26 CFR where the term "citizen of the United States" or "U.S. citizen" is defined.

3.16. The IRS has no lawful authority to violate the Constitutional rights of the affiant.

3.17. The Internal Revenue Service has no evidence in their position that proves that the affiant is a "U. S. citizen" subject to the taxes "imposed" in I.R.C. Section 1.

3.18. The revenue officer in receipt of the questions does not have an enforcement pocket commission and therefore has no lawful authority to institute distraint against the affiant.

3.19. Income means "corporate profit" according to the U.S. Supreme Court.

3.20. Affiant is not a federal corporation subject to the federal income tax.

3.21. The federal income tax authorized by the Sixteenth Amendment is an indirect tax on federally chartered corporate privileges.

3.22. IRS has no lawful authority to define the term "income" and only the U.S. Constitution can define it.

3.23. To have "gross income", one must have income from federally chartered corporate activities, which the affiant does not.

3.24. The only definition of the term "individual" found anywhere in the Internal Revenue Code or 26 CFR appears in 26 CFR 1.1441-1(c)(3).

3.25. A person who fills out a 1040 form by law must either be an alien or a nonresident alien under 26 CFR 1.1441-1(c)(3).

3.26. A person cannot be a "U.S. citizen" and an "individual" at the same time because they are mutually exclusive, based on the definition of "individual" found in 26 CFR 1.1441(c)(3).

3.27. Only "aliens" as defined in 26 CFR 1.1441-1(c)(3) are required to fill out and submit IRS form 1040. Nonresident aliens are supposed to use the IRS form 1040NR and not the 1040.

3.28. U.S. citizens are not required by law to complete or file any income tax form, including the 1040 or the 1040NR.

#### **4. Penalties and criminal enforcement jurisdiction**

4.1. The only "persons" against whom penalties may be instituted under Subtitle F of the Internal Revenue Code are defined in 26 CFR 301.6671-1(b), which are defined as officers or employees of corporations or members or employees of partnerships.

4.2. Affiant is not the "person" against whom penalties can be levied under Subtitle F of the Internal Revenue Code.

4.3. There are no implementing regulations for the Internal Revenue Code Section 1 income tax that authorize the imposition of penalties against anyone for refusing to pay these taxes.

4.4. The only authority to impose civil penalties by the IRS is through filing suit in federal court. Liens and levies may not be used against American Citizens to collect penalties.

4.5. Our tax system is voluntary. Penalties can't be applied for noncompliance because it is voluntary.

4.6. All documents submitted with tax returns constitute compelled testimony. Because the testimony is compelled and submitted under duress, it is not admissible as evidence in a court of law because it was illegally obtained as per the U.S. Supreme Court in the case of *Weeks v. United States*, 232 U.S. 383 (1914).

4.7. The imposition of penalties for refusing to communicate with the government on a tax return is a violation of the First Amendment right of free speech of the affiant.

4.8. The IRS has no delegation of authority order authorizing them to compel the affiant to commit fraud on his tax return.

4.9. The Fourth Amendment right of privacy is unlawfully infringed by the tax laws, in that maintaining

one's privacy by not declaring deductions results in an additional tax assessment. Such an addition tax assessment amounts to a penalty for the exercise of Constitutionally guaranteed rights, which is unconstitutional.

4.10. A "tax shelter" is defined an investment which reduces the existing tax liability of a "taxpayer" and which is registered as an investment security with appropriate Federal and State authorities.

4.11. A "tax shelter" is an "abusive tax shelter" only if it is sold or marketed or promoted to a "taxpayer".

4.12. The affiant does not sell or promote "tax shelters" as they are defined in 26 U.S.C. 6111 and 26 U.S.C. 6112. The government is not in possession of any evidence that would suggest otherwise, because they were asked for such evidence and did not provide any.

4.13. Even if a "person" were selling, promoting, or marketing an investment that could be legally described as a "tax shelter", that investment could not be legally described as an "abusive tax shelter" if it were sold only to persons who claimed that they were "nontaxpayers" and not liable for the tax in question.

## **5. Collections**

5.1. Only elected or appointed officials of the United States government are the proper subject of an IRS levy.

5.2. Affiant is not a proper or lawful object of an IRS levy.

5.3. Seizure of property to satisfy tax debts can only lawfully occur if it is ordered by a neutral and disinterested magistrate.

5.4. The IRS issues Notices of Levy without proper orders from a magistrate. Therefore, such notices cannot be a legal or lawful means of seizing or obtaining property in satisfaction of alleged tax debts. Only a court order provides legitimate authority to seize property under the Fourth Amendment. Use of such notices constitutes extortion under the color of office, fraud, and subjects the issuing person to personal criminal liability.

5.5. In the context of a Notice of Deficiency, there is not legal basis or delegated authority to establish a tax liability absent a valid self-assessment by the affected Citizen.

5.6. IRS has no lawful authority to send out a Notice of Deficiency absent a valid self-assessment.

5.7. IRS has no legal authority to call affiant a "taxpayer" because they have not demonstrated tax liability.

5.8. 26 CFR 301.6303-1 is not a legislative regulation, but a procedural regulation, and therefore may not be used to institute collection actions or distraint against American Citizens.

## **6. Employment Tax Withholding**

6.1. The affiant does not meet the definition of "employee" to which IRC Subtitle C employment taxes may be applied.

6.2. All employment taxes deducted from one's pay are treated legally as gifts to the U.S. government and fall into tax class 5. The reason is for this is that a valid assessment is not done until the Citizen voluntarily assesses himself by filing a tax return.

6.3. IRS has no legal or Constitutional authority to tell private employers to withhold at the single zero rate absent consent from the Citizen and is committing fraud and extortion under the color of office in doing so.

6.4. The affiant does not earn "wages" as they are defined in 26 U.S.C. 3401(a) because he is not an "employee" as that term is defined in 26 CFR 31.3401(c).

## **7. Social Security**

7.1. The term "United States" in the context of Social Security means the federal government only, which consists of the District of Columbia, the federal enclaves inside the 50 states, and other portions of the "federal zone" subject to the exclusive legislative jurisdiction of the federal government under Article 1, section 8, Clause 17 of the U.S. Constitution.

7.2. The term "subject to the jurisdiction of the United States" means the exclusive sovereign jurisdiction under Article 1, Section 8, Clause 17 of the U.S. Constitution.

7.3. The federal government does not have exclusive jurisdiction or sovereignty over the 50 states of the union but it does have such jurisdiction over Washington, D.C. and U.S. territories.

7.4. Persons "subject to the jurisdiction of the United States at birth" as defined in the Fourteenth Amendment means that they do not have full constitutional protections and the Bill Of Rights that private citizens in the 50 states who are not U.S. citizens have.

7.5. The SS-5 does not provide a wide range of citizenship choices. Only "U.S. citizen" (e.g. 14<sup>th</sup> Amendment citizen).

7.6. The SS-5 form does not define the term "U.S. citizen".

7.7. Declaring one's self to be a "U.S. citizen" on an SS-5 form subjects a person to the exclusive sovereign jurisdiction of the U.S. government no matter where they live.

7.8. SS-5 form does not warn natural persons completing it that they are surrendering their constitutional rights and therefore constitutes fraud.

Based on the above, all collection activities are illegal and violation of my rights under law and must cease immediately.

In accordance with 28 U.S.C. 1746(1), I do hereby attest and affirm, under the penalties of perjury from without the "United States", under the laws of the United States of America that to the best of my knowledge and belief, the above Affidavit is true, correct, and complete.

Signed,

All Rights Reserved, Without Prejudice, UCC 1-207

Jeffrey T. Maehr  
sovereign individual, UCC-1 filed and accepted by Colorado and Iowa Secretary of State offices.

October 31, 2005

IRS  
David Rehbein  
P.O. Box 5787  
Stop: 5313FAR  
Farmington, NM 87401

Dear Mr. Rehbein,

This is a follow up F.O.I.A. request to previous documents provided you, for the following information in response to your "Notice of Levy" received by me and my bank on 10-27-2005.

I am requesting the Original lien and the 'non master file record' under Treasury system of records 26.009 for the assessments related to all collection activity.

Also, section 6751 of the IR Code requires that a document containing at least two signatures is

required in order for the frivolous penalty to be imposed, which penalty you are now trying to extort from me.

Also, IRC 6751(b) requires that all penalties assessed after June 30, 2001, must first be personally approved in writing by either the immediate supervisor of the individual making the determination or a designated higher level official. See IRM 20.1.7.1.5(7).

## **Demand To Cease and Desist Collection Activities**

### **Prior To Validation of Purported Debt**

This constitutes legal notice under federal law that regulates the activities of collection agencies and their representatives.

**You are hereby notified, under the provisions of Public Law 95-109, Section 805-C, THE FAIR DEBT COLLECTION PRACTICES ACT to hereby Cease and Desist in any and all attempts to collect the above alleged debt.**

Pursuant to the Fair Debt Collection Practice Act, 15 U.S.C.A. sections 1601.1692 et al., this constitutes my timely written notice that I am not liable for and have disputed the alleged debt to the collection agency and they have failed to respond or rebut my statements. The alleged debt was presented under false and fraudulent representation by an alleged agent in a defective Notice Of Levy.

15 USC section 1692(e) states that a "false, deceptive, and misleading representation, in connection with the collection of any debt" includes the false representation of the character or legal status of any debt. I have no liability for the alleged debt, the agent has not verified the alleged debt, and there is no judgment for the alleged debt.

Said Notice contains false, deceptive, and misleading representations, and allegations intended to pervert the truth for the purpose of inducing you, in reliance upon such, to cause me to part with property belonging to me and to surrender certain substantive legal and substantive rights, whereby causing injury to me.

Pursuant to 15 USC section 1692(g) (4), Validation of Debts, you are required to present any evidence that the alleged debt is valid and does not constitute fraudulent misrepresentation by the alleged agent and the Notice Of Levy. You have 15 days to present such evidence or affidavits that the alleged debt is valid. If you cannot verify the alleged debt, I demand that you turn all property or money over to me, which you are holding pursuant to the Validation of Debt.

Third Party Checklist For Validation Of Debt, with request for answers to questions, and copies of all related validating documents.

1. Is there a copy of a court ordered Warrant Of Distrainment?
2. Is there a copy of a verified levy, giving authority to the Notice Of Levy?

3. Has the alleged agent signed the Notice Of Levy?
4. Is there a printed name of the agent accompanying the signature?
5. If one agent signs for another agent, is there a power of attorney to act as a representative, on file?
6. Is there an address of the alleged agent on the Notice Of Levy?
7. If the agent has cited IRC section 6331 as authority to levy, has the agent included paragraph (a) of 6331 on the notice and/or verify that I am a federal employee?
8. If the agent has cited IRC section 6321 as authority to lien or levy, has the agent verified that I am engaged in the sale of alcohol, tobacco, or firearm, subject to levy under 27 CFR 6321?
9. Has the agent verified that he has a delegation order from the Secretary of the Treasury, authorizing him to take enforcement actions under subtitle A or C of the Internal Revenue Code?
10. Has the agent identified his title correctly as being authorized by IRC section 7608 to take collection actions under any subtitle other than subtitle E?
11. Has the agent presented a copy of a Warrant Of Distraint ordered by a court?

Please forward copies of these documents as soon as possible, and prior to the deadline for the "Notice of Levy" received by my bank recently.

This is also placing you on notice as a party to the fraudulent attempt to extort finances from my financial institution. Documents provided to Commercial Federal bank are enclosed for your review. Your signature on the letter requesting payment of the alleged amount owed provides material proof that you are an accomplice in this illegal and unconstitutional action.

UCC1-207, without prejudice

Jeffrey T. Maehr  
924 E. Stollsteimer Rd.,  
Pagosa Springs, Colorado [81147]  
SSN: - - - - -

\*\*\*\*\*

**The IRS persisted in its illegal and unconstitutional actions even after being placed on notice**

**multiple times.**

**I present this as further evidence of crimes being committed on a daily basis, and require responsible parties to act on this criminal knowledge by commencing a Grand Jury to publically investigate this or be personally liable.**

TITLE 18 > PART I > CHAPTER 63 > 1344

Bank fraud

**Whoever knowingly executes, or attempts to execute, a scheme or artifice to defraud a financial institution; or**

**(2) to obtain any of the moneys, funds, credits, assets, securities, or other property owned by, or under the custody or control of, a financial institution, by means of false or fraudulent pretenses, representations, or promises; shall be fined not more than \$1,000,000 or imprisoned not more than 30 years, or both.**

**Jeffrey- Thomas: Maehr, Copyright (C) 2006, All rights reserved.**

## Attachment R - Jeffrey- Thomas: Maehr

# Commercial Lien against the IRS

A commercial lien differs from a non-commercial lien in that it contains a declaration of a one-to-one correspondence between an item or service purchased or offenses committed, and a debt owed. A commercial lien does not require a court process for its establishment. However, a commercial lien can be challenged via the Seventh Amendment jury trial, but may not be removed by anyone except the Lien Claimant or a jury trial, properly constituted, convened, and concluded by due process of law. It cannot be removed by summary process, i.e. a judge's discretion. A commercial lien (or distress) can exist in ordinary commerce without dependence on a judicial process, and is therefore not a common law instrument unless challenged in a court of common law, whereupon it converts to a common law lien. A commercial lien must always contain an Affidavit in support of Claim of Lien and cannot be removed without a complete rebuttal of the Liens Claimant affidavit point-by-point, in order to overthrow the one-to-one correspondence of the commercial lien. Also, no common law process can remove a commercial lien unless that common law process guarantees and results in a complete rebuttal of the lien claimants Affidavit categorically and point-for-point in order to overthrow the one-to-one correspondence of the commercial lien.

This commercial relationship is what is known as "Just compensation" (5<sup>th</sup> Amendment to the Constitution), in relationship between the Government and the American people, a true bill is called a warrant (4<sup>th</sup> Amendment to the Constitution), and the direct taking of property by legislative act, (e.g. IRS and the like) is called a "Bill of Pains and Penalties" (Constitution, Art. I, Section 10, Clause I, and Article I, Section 9, Clause 3 -"Bill of Attainder).

**Conditional acceptance.** An **agreement to pay the draft or accept the offer** on the happening of a condition.

A 'conditional acceptance' is in effect a statement that the offeree [this is me] is willing to enter into a bargain differing in some respects from that proposed in the original offer. The conditional acceptance is, therefore, itself a counter offer." Blacks 6<sup>th</sup> edition.

**Power of acceptance.** Capacity of offeree [that's me] upon acceptance of terms of offer, **to create a binding contract.** Blacks 6<sup>th</sup> edition

**I, Jeffrey- Thomas: Maehr, have a claim (UCC 1) against the DEBTOR, the unincorporated corporation** created by the government as **JEFFREY THOMAS MAEHR (C).** - ([See Attachment N](#)), and against the IRS, et. al.

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# 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, for the seal of the National Archives and Records Administration, that the attached reproduction(s) is a true and correct copy of documents in his custody.



SIGNATURE	
for NAME	DATE
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 (10-88)

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FILED  
DISTRICT COURT  
BOISE, IDAHO  
APR 18 1993

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Attorneys for the United States of America

IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF IDAHO

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

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.

UNITED STATES ANSWER AND CLAIM - 1

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9393990P.ANS

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.

UNITED STATES ANSWER AND CIATM - 2

9393990P.ANS

8. Admits that copies of two checks in the amounts of \$504.00 and \$345.60 are attached to the complaint as Exhibit C.

9. The United States is without information or knowledge sufficient to form a belief as to the truth of the allegations contained in paragraph 9 and, on that basis, denies the allegations.

10. Paragraph 10 contains allegations of law to which no response is required.

11. Paragraph 11 contains allegations of law to which no response is required.

FIRST DEFENSE

Plaintiff is not entitled to an award of attorney fees or costs that would diminish the recovery of the United States.

SECOND DEFENSE

The Internal Revenue Service is not a proper defendant and the United States should be substituted in its place.

THIRD DEFENSE

The United States has not waived its sovereign immunity to suit.

FOURTH DEFENSE

Plaintiff's complaint should be dismissed for insufficient service of process on the United States.

FIFTH DEFENSE

Plaintiff's complaint fails to state a jurisdictional basis for suit.

UNITED STATES ANSWER AND CLAIM - 3