

1 In the U.S. District Court for the
2 District of Nebraska

3
4 Jeffrey T. Maehr,)
5 Petitioner,)
6)
7 v.) Case No. 8:08-CV190
8) Case No. 8:08CV213
9) Case No. 8:08CV214
10 Internal Revenue Services,)
11 Respondent.)
12)

13 **MOTION FOR RECONSIDERATION OF FILING FEE AND**
14 **FOR COMBINING ABOVE CASES INTO ONE CASE**

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16 Comes now Petitioner before this Honorable Court with, 1. Motion for Reconsideration of
17 Filing Fee of \$39, with supporting evidence, and, 2. Request to combine the three cases
18 referenced above into one case since they are related and redundant, and a further burden
19 on the Court resources and to Petitioner to maintain them as separate cases.

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21
22 **MOTION AND ARGUMENT FOR**

RECONSIDERATION OF FILING FEE

Judge Smith Camp claims that Petitioner is “instituting” this action, (see Court response, page 2, bottom). Petitioner is claiming that this is merely a Petition to Quash an “instituted” move by the IRS. Petitioner did not start this contest, the IRS did and Petitioner has the absolute right to quash a third party summons, especially one which is being implemented extra-legally, through the color of law, and redundantly.

Furthermore, this Petition to Quash is **NOT a civil complaint**. The Petition to Quash is a defensive action, and falls under authority of 26 USC 7609. It is a “Petition,” and not a “complaint” or civil suit that was “instituted” by Petitioner. It is for relief and is in the nature of a Special Writ. Petitioner is trying to abate something started by the IRS, not trying to sue them for damages.

The following Federal Judges in three Federal Courts in three separate States have accepted the filing fee at \$39, and this is prima facie evidence they are complying with Federal law in regard to Federal Court filing fees:

a) U.S. District Court for the Western District of North Carolina, Charlotte division, case number 3:08-mc-00067-W, Judge Frank Whitney;

b) U.S. District Court for the Eastern District of Virginia, case number 3:08mc3-HEH, Judge Henry Hudson;

c) U.S. District Court of New Mexico, case number 1:08-mc-00018-BB, Judge's name is

46 unknown at this time.

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48 Judge Smith Camp is clearly suggesting that these three Federal Judges have violated
49 Federal law in their Courts for accepting the \$39 filing fee in this Petition to Quash, which
50 Petitioner denies, and which Petitioner can provide documentation for, if necessary, from
51 these Courts and Judges, to include recorded conversations on this specific issue with
52 these Courts, to refute Judge Smith Camp's position in this matter.

53
54 **ARGUMENT FOR COMBINING ALL THREE CASES**
55 **INTO ONE CASE**

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57 These three cases are redundant and prima facie evidence of malicious prosecution and
58 harassment. The IRS has clearly made attempts to prevent justice and to prevent
59 Petitioner's evidence from being heard. The Respondent does NOT have to pay filing fees
60 on their original Summons which started this affair, so it is obvious that in filing three
61 redundant Summonses to the same third party is simply an attempt to prevent Petitioner
62 from being given fair and impartial consideration due to costs being assessed when the
63 Judge denies the filing fee at \$39 and demands \$350 for EACH Petition to Quash. The
64 Paperwork Reduction Act is meant to prevent this type of malicious and irresponsible
65 activity by Government, and yet Judge Smith Camp is accepting their three Summonses
66 without even providing the option of combining these cases as case precedent provides
67 for. (See below). Petitioner maintains that these cases can be combined as the object and

68 intent are exactly the same in all three Summonses.

69
70 Petitioner also believes that the mere fact that three, third party Summonses to the same
71 third party is prima facie evidence of possible prior knowledge by the IRS of conditions
72 they could expect in the United States District Court of Nebraska, or from Judge Smith
73 Camp, in three Summonses issued in just this one case, out of 4. This was NOT done in
74 any of the other three third party Summonses in three other states, and presents possible
75 evidence of bias, attempted fraud, and collusion in the Court. (See bias case law in
76 previous pleadings).

77
78 In addition, the IRS has NOT filed a Motion of any kind against ANY of the three third party
79 Summonses in the State of Nebraska. Petitioner believes this is prima facie evidence that
80 the IRS was privy to this fee discrepancy in the Nebraska Federal Court which adds
81 evidence of possible bias in the Court against Petitioner.

82 83 **DO HEREBY REQUEST**

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85 1. Petitioner requests that the filing fee of \$39 already filed on these cases be granted,
86 and that a refund of over-paid fees on the second and third Petitions be granted per
87 number 2 below.

88 2. Petitioner requests that these three cases be combined into one single case as argued
89 above.

90 3. Petitioner requests that the IRS refund to Petitioner fees paid to the Court in these
91 cases.

92 4. Petitioner requests that all requests in prior pleadings be granted.
93

94 NOTICE

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96 **Petitioner wishes to NOTICE Judge Smith Camp of the following:**

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98 a) That Petitioner believes this attempt to collect larger fees is a clear Fraud on the
99 Court - (see previous pleading documents on this issue of Fraud on the Court).

100 b) That Judge Smith Camp is: 1. Attempting to defraud Petitioner of funds under
101 false pretense and under the color of law by requiring a filing fee of \$350 "for each case."
102 Judge Smith Camp should have suggested the combining of these cases into one case
103 under the Paperwork Reduction Act and other precedent law, and didn't, so prima facie
104 evidence exists that supports possible attempt at fraud under the color of law; 2. That
105 Judge Smith Camp has made false statements to the Court; 3. That Judge Smith Camp is
106 interfering with Petitioner's 4th and 5th Amendment rights; 4. That Judge Smith Camp is in
107 violation of 26 U.S.C. 7214a and liable under 26 U.S.C. 7433. 5. That Judge Smith Camp
108 has neglected to provide adequate direction to a Pro Se Petitioner concerning combining
109 cases, as previous case precedent pleading documents clearly provide for; 6. That Judge
110 Smith Camp is showing a clear bias against Petitioner's Petition to Quash and in favor of
111 the IRS. 7. That Judge Smith Camp is in violation of various Federal laws and of

112 Petitioner's Civil and Due Process rights, through prima facie evidence of the acceptance
113 of the \$39 filing fee by all three Federal Courts referenced above.

114 c) Petitioner requests a certified copy of Judge Smith Camp's Oath of Office. It is
115 mandatory for Judge Smith Camp to have such, and to provide this evidence to Petitioner.

116 d) Petitioner requests Judge Smith Camp to correct this Fraud on the Court
117 immediately, or to recuse herself from this case, and that another Judge be assigned to
118 this case. A complaint will be filed with the Nebraska Circuit Court in the event this does
119 not occur.

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121 Petitioner demands that his Civil and Due Process rights be provided and upheld in this
122 case.

123
124 Respectfully submitted to the honorable District Court of Nebraska and dated this _____
125 day of September, 2008.

126
127 _____
128 Jeffrey T. Maehr, Pro Se
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