UNITED STATES COURT OF APPEALS
FOR THE TENTH CIRCUIT

Jeffrey T. Maehr,	)	
Petitioner/Appellant	)	
	)	
v.	)	Docket No. 11-9019
	)	
COMMISSIONER OF INTERNAL	)	
REVENUE,	)	
Respondent/Appellee	)	

REPLY TO BRIEF FOR THE APPELLEE

Comes now, Jeffrey T. Maehr, Pro Se, before this Honorable Court with his Reply to Appellee's response brief. For the sake of judicial economy, Appellant would point this Honorable court to all past pleadings and documents which will address issues not further addressed herein.

Opening Statement

I'm just one insignificant human and it could be very easy and tempting to casually dismiss this case, and rule against Appellant, put it out of view and mind, and carry on with "business as usual," but the truth won't ever go away, especially these days.

Appellant is dumbfounded at the twisting, convoluted rabbit hole, sidestepping of

the facts and law in this instant case, meant to obfuscate, distract, deceive and mislead. It appears Appellee has turned blind eyes and deaf ears to laws and facts presented, and substituted, once again, hearsay and presumption.

Appellant has been repeating himself over and over again, to no avail, and the rules have been sidestepped, and the evidence ignored. Appellant apologizes for the tedious repetitions of the fundamental issues, but Appellee is dodging virtually every challenge to its position, and ignoring its own laws and code, not to mention standing case law.

Appellant, it seems, will need to spell out, in a simpler fashion (if that is possible) so Appellee can understands the issues, and so that this Honorable Court may not be further deceived and misled by Appellee's arguments that carry administrative "form" with no substance that is based in truth or in substantive law, or original intent. A lie told often enough soon becomes "fact." The ONLY thing that can refute the lie is for good people to love the truth and to be willing to look at it.

It is a shame, and embarrassing, how Appellee and counsel are treating this Honorable Court in almost contempt for, and disdain and mockery of law, in

expecting this Court to fall on its knees and say, “yes master, we will ignore or disavow IR Code law, Supreme Court case law, Congressional testimony, the Constitution and original intent, and serve the interests of Appellee,” just like the Executive branch of government is expecting the U.S. Supreme Court to simply ignore the Constitution and law, and rule in Obama’s favor on Obamacare. Is this what we’ve come to?

Appellee, in its brief, spent quite a bit of time in repeating Appellant’s lawful challenges over and over, as if to bias this Court with the traditionally-argued points enticing the Court into accepting previous misinformation and error, but failed utterly to address even one of the issues with any evidence in fact. It seems Appellee is purposefully being coy with this Court, and with the truth. The use, by Appellee, of cited cases does NOT rise to the level of specific evidence to prove standing, let alone prove or disprove any other issue raised by Appellant. The use of the word “frivolous” does NOT produce evidence in fact, or refute evidence.

Appellant would point out to the Court, Appellee’s attempts to bias the Court against Appellant in using its favorite mantra of “frivolous” at least 22 times in its brief, including several cited cases using that prejudicial term, and using “tax

defier" once, "groundless" once, "nonsensical claims" once, and "legalistic gibberish" once. Powerful, impressive and convincing "evidence," to be sure.

Appellee then proceeds to label Appellant as "taxpayer" throughout, instead of Appellant or Respondent, attempting to further bias this Court with mantra terms meant to apparently manipulate this Court into compliance with Appellee's unproven position in THIS case.

Not one shred of evidence was provided to prove how and where the specific points challenged are proven frivolous, and have no bases in law, or where Appellant is lawfully made a "taxpayer," or what evidence the cited Courts previously received to disavow claims in this instant case. Are we to simply discard evidence that is inconvenient, or damages Appellee's position, or accept what has been believed by previous courts without actual evidence to substantiate said rulings?

If Appellant's superior Supreme Court cases cited, and Congressional testimony (all self-authenticating evidence), are "frivolous," then what makes Appellee's cited cases any less frivolous? Is this bias and prejudice going to be foisted on this Court, on top of presumption and hearsay, and be expected to be considered as

rational and true?

Appellant does not want to weary this Honorable court with the depth of the fraud Appellee is involved with, and will address the most fundamental issues, and depend on previous documentation on the other issues, or be allowed to introduce more complete details of the laws and facts, as requested.

The issues (far more than Appellee is claiming) have not changed since the last few filings, and the “main” ones are stated thus:

STATEMENT OF ISSUES AND LAW

1. Appellee made unlawful assessments against Appellant in contradiction to its own code and laws...

"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).

Form 23C, with Certification, was not lawfully provided, and “Summary Record of Assessment,” 26 CFR 301.6203-1, as pleaded in brief, was also not followed. Whether the Form 23C issue is “new” argument raised in this appeal should be irrelevant. If it is ignored, this means that Appellee has the freedom and latitude to break its own laws as long as it isn’t caught right at the beginning, and now, “too bad, you didn’t catch us breaking our own laws at the first.” Does Appellee expect this Court to condone unlawful attempts to extract monies from Appellant... ignore laws which Appellee knew or certainly should have known were binding on the assessment process and Appellee?

2. Appellant challenged said assessment in Tax Court, based on multiple criteria, and challenged standing of Appellee to do so from the beginning. This was made perfectly clear and was fully a “claim” made, contrary to Appellee’s allegations. Appellee is playing a “form” game herein by tying Appellant’s complete inability to address “clear and concise assignments of error” under Tax Court Rule 34(b) with not making a “claim upon which relief may be granted.” (P. 5 of Appellee’s Brief). Appellant denies this and moves this Honorable Court to consider the substance, not the mere form Appellee is depending on to hide behind so as to not have to answer the long standing questions.

3. Appellant made 2 separate pleadings requesting clarification of certain issues which were not noted in docket text as separate filings, but are part of the filed documents nonetheless, and filed a third “Motion to Compel” (filed 7-19-11) response to Motion for Clarification, but was denied clarification **and** Motion to Compel. The Tax Court made no attempt to respond to Appellant’s questions regarding the issue of 34(b), or its jurisdictional authority and its ability to adjudicate constitutional issues as raised by Appellant, and thus Appellant could only provide his evidence which should have been addressed before even viewing 34(b). This deprived Appellant of adequate information to be able to respond, or file for Motion for a change in venue to the Federal District Court, with discovery, or to the Ecclesiastical Court venue available to Appellant.

4. On P. 8 of its brief, Appellee, several times, mentions “The court denied the motion without written opinion.”

The Tax Court failed to notify Appellant of denied decisions to allow for additional response, and thus Appellant had no way of knowing that said denials were made at the same time his documents were recorded. Appellant is NOT a mind reader. The

evidence was previously presented in Motion for introduction of new evidence that Appellant had NO way to know that a decision had been rendered, despite Appellee's evading the actual truth. IN Footnote 4, P. 8, Appellee stated, "the Tax Court Rules do not require a response to a motion to vacate, or a separate written order when the court denies such a motion.... (court may dispose of a motion by "such action as the court in its discretion deems appropriate.")

Is Appellee suggesting, in stating the above, that "NO" notice is "appropriate" action? Could Appellant possibly have known or even should have known that a decision was rendered in at the same time of the acceptance of his pleadings?

On top of this, if there is no written opinion of the denial, then Appellant has no information upon which to make future decisions on, and therefore cannot object to anything except a blind denial. Appellant should have knowledge of the criteria Judge Carluzzo used to deny the pleadings. (Findings of fact and conclusions of law). How egregious must this instant case become to offend the conscience and defy justice?

5. Appellant moved the Court to recuse Judge Colvin, contrary to Appellee's

claims that this was not in the record. Judge Colvin assigned the case to Judge Carluzzo, dated Aug. 8, 2011 in docket, presumably, in response to recusal motion. Why else would this "assignment" occur? The Court also ignored the motion for recusal of Judge Carluzzo, for the exact same violations as recusal motion for Judge Colvin.

6. The Tax Court dismissed the case for failure to comply with Rule 34, finding that the petition did not raise any "justiciable issue" with respect to the deficiencies, that taxpayer's "98 page response to [the Commissioner's] motion does nothing to cure the defective petition," (P. 7 Appellee's brief) and that taxpayer had been given an opportunity to file an amended petition, "but did not do so."

Appellant addressed this above, as one cannot possibly "cure" a void assessment since there is nothing within it to change to somehow comply with. In addition, as stated in previous documents, Appellant was provided no records which He could have addressed to begin to amend or cure the deficiencies. No records which Appellee allegedly used in creating the alleged deficiencies were provided in evidence except administrative (unauthenticated documents) hearsay deficiency notices, so Appellant obviously couldn't respond to "cure" or file an "amended"

form. The Appellee and tax Court had the cart way ahead of the horse.

7. Appellant has no lawful "income" as defined by the Supreme Court and Congressional Testimony. Case law already provided show this. Presumption that all someone makes as wages, salary or compensation is "income" is wholly without merit and a truly frivolous argument.

Appellee states regarding the "definition" of "income"... (P. 17) "Section 63 of the Code defines "taxable income" as gross income less allowable deductions. Section 61(a) of the Code, in turn, defines "gross income" as "all income from whatever source derived," and specifically includes compensation for services, I.R.C. § 61(a)(1), and business income, I.R.C. § 61(a)(2)."

Is Appellee purposefully again being coy here, or is this the level of law and evidence this Court usually receives from Appellee? "Whatever source derived" is being misused.   Repeating previous and ignored evidence...

Section 22 GROSS INCOME:

(a): Gross income <u>includes</u> gains, profits, and income <u>derived from</u> salaries, wages, or compensation for personal service..." (Emphasis added).

One does NOT "derive" income just from "receiving" wages. One "derives" income "FROM wages when wages "produce the income," as gain, apart from the wages which were paid for through labor. (See previous (and new) documentation on this).

The Appellee is contradicting the Supreme Court cases cited previously with dozens more to confirm the true definition of "income" should this Honorable Court wish to have all the evidence.   Other cases previously cited clearly show what income was intended to mean, but Appellee conveniently ignores these cases.

"The general term "income" is not defined in the Internal Revenue Code." *US v Ballard, 535 F2d 400, 404, (1976).*

Appellee denies and refutes this (among many other) Supreme Court case, and states... "Section 63 of the Code defines "taxable income" as gross income..." Presumption is made regarding the word "income" as it is NOT "defined" in any

way, shape or form by "gross income." The term "income" has been presumed to be what people make as wages... making their labor worth nothing if all that they "make" is "profit" despite the many costs for producing that labor which the Supreme Court and Congress originally clearly understood.

The Supreme Court states that "the general term income is not defined," and yet Appellee goes on to try to define "income." Where is "gross income" defined in the IR Code? The term "gross income" is presuming that the term "income" is what the Appellee says it is. This is not proven in the record, and is disproved by Supreme Court case law.

Appellee then switches back to state... " Section 61(a) of the Code, in turn, defines "gross income" as "all income ..." We end up, full circle, right back to the use of the term "income," and yet, this convoluted straw man argument still leaves us with an presumed (and empty) definition of "income" from Appellee, one that has no basis in law or fact in evidence.

Appellee goes on to state... "There is no merit to taxpayer's contentions that income from his labor is not taxable and that he is not required to file a federal income tax

return. Section 1 of the Code imposes a tax on the taxable income of all individuals...”

Appellee, once again, opens another cloudy area of its position. (P. 16) Appellee states that the code states... “Section 1 of the Code imposes a tax on the taxable income..”

So, the question of “what is income” is still left glaring at us, despite the antics of Appellee to try to make “income” something that has absolutely no evidence to support it. Cited Supreme Court cases (and the entire “income” document citing case law as part of the “new” evidence requested to be introduced) clearly prove, beyond all reason or doubt, that Appellee’s definition and claim that “income” is “all that comes in,” or is all wages, salary or compensation, or creates a liability, is patently false, and any jury in the country would clearly see this if given the full disclosure as provided to Appellee over the past 9 years.

Where is Appellant made “liable” for alleged taxes?

"The taxpayer must be liable for the tax. Tax liability is a condition precedent to the

demand. Merely demanding payment, even repeatedly, does not cause liability." Boathe v. Terry, 713 F.2d 1405, at 1414 (1983).

Appellant has far more case law and discussion as to what lawful "income" is, and would move the Court to accept this additional evidence in the spirit of seeking truth and justice, and to dispense with a travesty of law and justice that Appellee is presenting under fraudulent colors to this Honorable Court.

8. Appellant is not a "taxpayer," as presumed by Appellee, and cannot be made such because Appellee says so, or because conventional wisdom claims that "everyone knows that all Americans are "taxpayers." Are children "taxpayers?" Why not? Are all Americans "taxpayers?" How is this established in law? Is it "anyone who works?" Where is the law that makes this so? Is a "taxpayer" a breathing human living in this republic? How so? Where is the law? Is an Englishman, or a Frenchman in this republic a "taxpayer" Why not? According to Appellee's law, why isn't an "Englishmen" a "taxpayer?"

Appellant points out that the Supreme Court clearly distinguished between a "taxpayer" and a non "taxpayer." (*United States Court of Claims, Economy*

Plumbing and Heating v. United States, *470 Fwd 585, at 589 (1972)*.) Appellee ignored this case, and the obvious implications of it. If there are two classes of "payers," where does law make Appellant one and not the other? Appellant claims, based on all the supporting evidence, that until he can be proven to be a "taxpayer," subject to filing, and someone who actually receives "income" which is subject to lawful taxation, then the burden of proof is on Appellee to prove otherwise.

9. Appellee states (P. 12) that... "the notice of deficiency has been described as the taxpayer's 'ticket to the Tax Court.' *See Laing v. United States,* 423 U.S. 161, 206 (1976) (Blackmun, J., dissenting); *Guthrie v. Sawyer*, 970 F.2d 733, 735 (10th Cir. 1992). It is well-established that 'in deficiency actions the Commissioner's determination is presumed correct, and the [taxpayer] bears the burden to prove otherwise.' *Scherping v. Commissioner*, 747 F.2d 478, 480 (8th Cir. 1984). *See* I.R.C. § 7491(a) (burden shifts to Commissioner once taxpayer introduces 'credible evidence' relevant to his tax liability.)"

Appellant points the Court to several issues brought up by Appellee in the above response. First, the "ticket to the tax Court," (paid by Appellant) seems to suggest a lawfully proven "taxpayer" would actually have remedy within that Court under law

and under due process. This has been deprived Appellant, in that standing, and all the other issues have been completely ignored. The "ticket" also suggests Appellant's right and ability to provide a defense that would actually be listened to, and that proper Court procedures, evidence rules, and IR Code would prevail. They haven't.

Appellee, as previously mentioned, stated that "if Appellant wanted answers to these questions, that it would have to be done through the Courts." In other words, they would not answer the questions apart from Court, so "here we are," and yet NO answers have been forthcoming, (except for "frivolous), and challenges are still ignored. What good is Appellant's "ticket to the court" if all evidence is discarded as "frivolous," without real scrutiny, and law is discarded?

Second, the "presumed correct" statement regarding the deficiencies, provided in the record by Appellee, (which translates into hearsay without "credible evidence") or proper, certified assessment, and with documentation supporting all the presumptions, (which Appellant is clearly challenging with evidence) and has clearly proven otherwise simply because Appellee has utterly failed to bring evidence in fact to the Court or into the record to prove said assessments. (Have I

mentioned that enough for Appellee?)

This clearly, by Appellee's own admission, shifts the "burden" to Commissioner because "credible evidence" has certainly been presented, in spades. Appellee obviously attempts to bias the Court, once again, with the "credible evidence" in quotes, (suggesting no such evidence has been entered...) but Appellant has provided more than enough "credible evidence" to create a huge cloud of doubt on this charade deficiency presented under color of law.

10. Appellee goes on to state... (P. 15 B) "In particular, taxpayer did not dispute that he had received the income amounts asserted in the notices of deficiency, and did not allege that he was entitled to any deductions beyond those allowed in the notice."

Once again... Appellee/counsel appears to be either coy purposefully, or has not actually thoroughly read the documents to understand the actual issues. What part of "Appellant has received NO income that is lawfully taxable" doesn't Appellee understand? It obviously doesn't get it, or doesn't want to get it.

In addition, Appellee is admitting that there is the possibility that "deductions" could be relevant, which Appellant clearly addresses in the "new" evidence to have been submitted to the tax Court, and now to the Court of Appeals. If there were lawful "deductions" that "law" authorizes for anyone with lawful "income," then why didn't Appellee clearly deal with those in the deficiency instead of assessing such outlandish monies allegedly owed without allowing for or incorporating lawful deductions, if it was truly, in good faith, interested in truth and lawful application of law?

Appellant does NOT admit any "income" is involved in this case, but points out to the Court that the Appellee did NOT consider possible "deductions" (which over 85% of alleged "income" is provably deductible) in the alleged (missing from the record) documents used to assess Appellant. Once again, Appellee is sidestepping its own laws to unlawfully assess for alleged "income" even if such "income" could be established. This is very bad faith on the part of Appellee, and clearly proves, once again, that Appellee does NOT want justice and truth, and is breaking its own laws and unfairly assessing where it can clearly get away with it in the Courts.

11. Appellee goes on to address the issue of "citizenship," and thus, jurisdiction.

Appellee states... (P. 16-17). "**C. Taxpayer's arguments are frivolous** ... "of all individuals who, like taxpayer here, are citizens or residents of the United States. *See* Treas. Reg. § 1.1-1(a)(1); *Wheeler v. Commissioner*, 528 F.3d 773, 776-77 (10th Cir. 2008). (P. 19) *"Ambort v. United States*, 392 F.3d 1138, 1140 (10th Cir. 2004) (describing as "long rejected" by the courts defendant's (sic) argument that he was not subject to the Code because he was not a "'fourteenth amendment citizen'"); *Fox*, 969 F.2d at 952, 953."

Appellant denies being a "citizen" or "resident" of the corporate "United States," and thus, NOT under such jurisdiction in most issues. The union of states was never considered to be a single nation of "The United States," with jurisdiction over the states or people in most instances;

"No political dreamer was ever wild enough to think of breaking down the lines which separate the states and compounding them into one common mass." ("One" nation subject to the complete jurisdiction of the federal government-JTM) *McCulloch v Maryland 4 Wheat 316, 403 (1819)*. (Emphasis added).

Clearly, there is a difference between a citizen of the United States, and a Citizen of

the states...

“... 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). (Emphasis added).

This clearly shows that the Republic was NOT considered as “The” United States, but the “United States,” the union of separate, sovereign states, and its people, and NOT brought into a corporate federal citizenship.

The 14th Amendment created a second citizenships, of which “The United States” citizenship, of this “single” nation fraud, “subject to its jurisdiction” was instituted. “Section. 1. All persons born or naturalized **in** the United States (territories) and subject to the jurisdiction thereof...” (Emphasis added).

What creates this “jurisdiction” the 14th Amendment speaks of? Why would we

need an “amendment” to state what everyone (and the Courts) already knew and held... state citizenship? It is because this was a ploy to create “federal citizens,” who were unwittingly made “subject to the jurisdiction” of this corporate creation. (The research available is dumbfounding on how this happened and what it did... made slaves of “ALL” the people, not “freeing” the black slaves, for which the 14th Amendment was allegedly passed).

Notice the change in cases **after** the 14th Amendment was ratified:

"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 (being black) **in the individual**.” *Slaughter House Cases, 83 U.S. 36. (1873)*. (Emphasis added).

Notice the clear distinction between the “United States” citizen, and citizenship of the State.

"The object of the 14th Amendment, as is well known, was to confer upon the

colored race the right of citizenship." *United States v. Wong Kim Ark, 169 US 649, 692. (1898).*

The "colored" race did not have citizenship of "ANY" state, as they were not natural born or naturalized, so the 14th Amendment created a "federal" citizenship for them, subjecting them to the jurisdiction of this Federal entity, but "they" roped all the people into this citizenship through acquiescence, unbeknownst to all of us, and exerted far more jurisdictional authority over the states and people by it.

Appellant is NOT "colored" and does not claim to be a 14th Amendment citizen, and denies the same. All additional rights allegedly bestowed upon 14th Amendment citizens were already the People's rights.

"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 (the jurisdiction of the Appellee-corporate entity-JTM) and the other of the state." (Appellant's citizenship). *Cory et al. V. Carter, 48 Ind. 327 1874 head note 8*. (Emphasis added).

Notice it made “Negroes” citizens of this “United States, NOT natural born state citizens.

The CALIFORNIA COMMERCIAL CODE, SECTION 9301- 9342,
9307. (h) The United States is located in the District of Columbia. "Citizenship of the United States is defined by the Fourteenth Amendment and federal statutes, ..." Crosse v. Board of Supervisors, 221 A2d 431, 434, citing 19 Md 82, 93.

"A citizen of the United States is a citizen of the federal government ..." Kitchens v. Steele, 112 F.Supp 383.

Appellant is NOT a citizen of the federal government, and thus NOT under federal government agency authority outside the “United States” territories and jurisdiction.

"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. (Emphasis added).

There is also authenticated evidence that the 14th Amendment was never lawfully ratified: Congressional Record PROCEEDINGS AND DEBATES OF THE 90th CONGRESS, FIRST SESSION **VOLUME 113-PART 12,** June 13th, 1967; Pages 15641-15643.

Also, the Utah SUPREME COURT (Dyett v. Turner, 439 P2d 266 @ 269, 20 U2d 403 [1968]) "THE NON-RATIFICATION OF THE FOURTEENTH AMENDMENT" (Judge A.H. Ellett)...

"The authority of the Constitution is grounded upon the absolute, **God-given free agency of each Individual**, and this is the basis of all powers granted, reserved or withheld in the authorization of every word, phrase, clause or paragraph of the Constitution. Any attempt by Congress, the President or the Courts to limit, change

or enlarge even the most claimed insignificant provision is therefore ultra vires and void ab initio."

"No one applying the Constitution to any situation has any business, right or duty to look in any direction for sovereignty but toward the people. **Any attempt or inclination to do so is a violation** of one's Oath and continuing duty to uphold, maintain and support the Constitution of the United States of America."

"As the Thirteenth, Fourteenth, and Fifteenth Amendments to the United States Constitution are found to have been brought into effect outside the mandates of Article V of the United States Constitution, these three Amendments (as a franchise to the United States) must be **forfeited as a case of perversion**. (4 Wall. (71 U.S.) 2, 18 L. Ed. 281, p. 302.) An Amendment to the United States Constitution is not brought into effect through usage, by Acts of Congress, or by Opinions of Courts." (Emphasis added).

This is clear evidence (with hundreds of pages more, if the Court wishes to delve into this fraud), that we have departed from original intent of Congress for over 150 years, and that the original Courts were clearly aligned with the citizenship and

jurisdictional issues, and understood the truth. The government's growth has far exceeded its lawful bounds.

I am a free man living on the land of Colorado state, and NOT a "citizen" of any other entity, nor "subject" to any other citizenship, especially one that involves residency in the District of Columbia, or any other territory called "The United States," or its agency's (Appellee) jurisdiction. No evidence in the record suggests otherwise, and no evidence is in the record that Appellee has jurisdiction over a state citizen, or his life. Appellant filed the Notarial Verification declaring that he was NOT a "citizen" of this "United States."

12. Appellee continues to build its straw man argument (Brief P.18) using the following;

"Further, I.R.C. § 6012(a)(1)(A) generally provides that every individual with income "which equals or exceeds the exemption amount" is required to file an individual income tax return. Because taxpayer apparently concedes (Br. 15) that he received "wages, salary or compensation" and has never alleged that

the amounts he received fell below the exemption amount, it follows that he was subject to tax under § 1 and was required by § 6012(a) to file a return."

Appellant concedes that if he had "lawful "income," that he "could" be liable for taxes, but only taxation that was constitutional... i.e, "direct, or indirect," and NOT taxation as the Appellee is attempting to tax Appellant. However, Appellant denies having any lawful income that could be related to exemptions, and does not agree that "it follows that he was subject to tax..." Once again, there is nothing that "subjects" Appellant to an unlawful assessment based on unlawful definition of "income." Appellee is playing word games to continue to mislead this Court.

13. Appellee states, on P. 5... "In his petition, taxpayer argued... that the IRS is not a government agency and is not authorized to act in the state of Colorado because its "jurisdiction" is limited to the District of Columbia (*id*. at 5- 6)..."

Appellee did NOT respond to the cited case regarding Appellee's own testimony that it was NOT a government agency. In addition, Appellant responded with case law above on this, and with the stated law... 4 U.S.C. Section 72, which is positive law (compared with 26 U.S. C., which is NOT), which mandates that "All offices

attached to the seat of government shall be exercised in the District of Columbia, (DC) and not elsewhere, except as otherwise expressly provided by law."

Appellant has seen NO law, or authorization by Congress, allowing Appellee to be acting outside DC, and in Colorado state against Appellant. Presumption prevails, once again, in declaring that Appellee has authority to be acting outside its jurisdiction.

14. Appellee responded to Appellant's position regarding his religious beliefs in this case, (P. 7) but, once again, provides no basis for argument, and no evidence to refute claims.

In *HOSANNA-TABOR EVANGELICAL LUTHERAN CHURCH AND SCHOOL v. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION* ET AL. Decided January 11, 2012, the Supreme Court delivered evidence (9-0) that "religious beliefs" and "jurisdiction" overrides Federal laws.

The *Kedroff v. St. Nicholas Cathedral,* 344 U.S. 94 (1952) ... 8, 26, 27 Court, quoted by the Supreme Court, stated... (Emphasis added throughout).

"In this class of cases we think the rule of action which should govern the civil courts, founded in a broad and sound view of the relations of church and state under our system of laws, (First Amendment) and supported by a preponderating weight of judicial authority is, that, whenever the questions of discipline, or of faith, or ecclesiastical rule, custom, or law have been decided by the highest of these church judicatories to which the matter has been carried*, the legal tribunals (state or Federal) must accept such decisions as final, and as binding on them, in their application to the case before them." Id., at 727 (*First such court established for our area in Colorado state, called the "Ecclesiastical Court of Justice").

"In this country the full and free right to entertain **any religious belief, to practice any religious principle, and to teach any religious doctrine which does not violate the laws of morality and property, and which does not infringe personal rights, is conceded to all**. The law knows no heresy, and is committed to the support of no dogma, the establishment of no sect. The right to organize voluntary religious associations to assist in the expression and dissemination of **any religious doctrine**, and to create tribunals for the decision of controverted questions of faith within the association, and for the ecclesiastical government of **all**

the individual members, congregations, and officers within the general association, is unquestioned. All who unite themselves to such a body do so with an implied consent to **this government**, and are bound to submit to it. **But it would be a vain consent and would lead to the total subversion of such religious bodies, if any one (IRS/Appellee) aggrieved by one of their decisions could appeal to the secular [344 U.S. 94, 115] courts and have them reversed**."

"It is of the essence of these religious unions, and of their right to establish tribunals for the decision of questions arising among themselves, that those decisions should be binding in all cases of ecclesiastical cognizance, subject only to such appeals as the organism itself provides for." Id., at 728-729.

Appellant cannot, in good conscience, and without violating his strongly held religious beliefs regarding complying with not only organic, original law, as the bible clearly commands me, but in not supporting the entire panorama of provably unconstitutional and immoral spending by the Federal Government which Appellee is attempting to extract funds toward, under color of law.

15. The additional evidence presented in way of "Amicus" brief was also ignored and not addressed, despite its very strong refutation of Appellee's website position of "frivolous" regarding Appellant's position.

16. Lastly, any challenges ignored and left unaddressed by Appellee are deemed admitted and ceded to by Appellee, through default. Anything not refuted is deemed accepted.

Conclusion Discussion

Appellant moves this Honorable Court to set aside longstanding predispositions created by Appellee's long record of manipulation of case law and original intent, and to thoroughly research these issues to arrive at the correct basis in law. If Appellant is guilty of violating established laws, why is he not being charged with criminal behavior? Why not willful failure to file? Why not charged with violations of alleged "laws" which Appellee claims Appellant is in violation of?

Why not? Because they have used the courts and the Honorable Judges for decades as their tried and true means to extract funds under color of law. Appellee certainly should be able to provide actual evidence in fact, in the record, to easily refute

Appellant's position, but it refuses to do so. What does Appellee have to fear in playing fair, and just, and lawfully? The evidence presented by Appellee is meant to deceive and mislead the Court.

Multiple tax cases acquitted in the past 10-15 years (Cases can be provided as requested) have clearly shown that the Appellee can show NO law in the code that makes Appellant liable for alleged income taxes.

It might be understandable that Appellee, and the past Courts hearing such cases, might be acting under the slowly perverted misdirection of original intent of Congress and the original Court cases cited, but Appellant hopes this Honorable Court will now see enough of the actual facade, and stop listening to the Appellee's chant... "Pay no attention to that man behind the curtain," and their hope that the Court will just look at the facade of law, built in truth's place, and continue to suppress the true facts and law.

Appellant also holds that it is unconscionable that Appellee, or past Courts, which rulings as cited on these issues Appellant holds are clearly in error in law and the Constitution, would willingly, willfully and wantonly disregard the most basic of

laws that guide the Appellee and the Courts, and dismiss clear case law that disproves Appellee's allegations.

The Court is an impartial judicial machine, based on the rule of law, rules of procedure and rules of evidence, not based on hearsay or presumptive beliefs, however deeply seated it may be in our collective consciousness. The Honorable Judges make sure the judicial machine runs properly. The truth is all that matters, and if we have been acting under false assumptions and are being blindly led along the primrose path, there comes a time when evidence, and simple logic and reason, must prevail.

If Appellant accused the Appellee of owing "him" monies, and used the same criteria as Appellee is, in this Honorable Court against Appellant... letters with no authentication, using the U.S. Mail (mail fraud), would this Court simply accept and agree with Appellant, and rule that Appellee must pay the alleged debt, without any real evidence to substantiate it?

Appellee's cited cases have NO evidence presented as part of the ruling that refutes evidence Appellant presented. We cannot start the adjudication process at "D,"

with “A, (standing), B, (S.CT case law), and C, (constitutional laws)” being ignored and rejected. This Honorable Court is NOT bound by unconstitutional laws, (they are void and have no power over this Court) or unconstitutional rulings, as the Supreme Court ruled, but all Courts ARE bound by superceding and standing Supreme Court case law.

We have all been misled for over 100 years, and have slowly been enslaved by the very system our founding fathers fought and died to release us from. If truth has fallen in our government agencies, and in the Courts, there is no hope for this Republic, or for this experiment in freedom or rights, and our union will surely go the way of all nations allowing the same gradual corruption to reign.

If Appellant cannot trust the written laws, the well-established original Supreme Court cases, and Congressional and other testimony, as to what the truth and facts are, then what does the average citizen of this republic have to guide them and to follow? Appellee has likely spent thousands of real “taxpayer’s” money to chase down someone who provably has about $16,000 a year real wages.

There is nothing more vexing and provoking to the public than for government and the Courts to set aside evidence, set aside procedures, set aside law and truth and the Constitution, for special interests, and not allow the people to be heard. Surely this Honorable Court can see the growing awareness in the People of these violations. Even the Supreme Court is growing more aware of the egregious activities of government, and is acting to curtail them, despite threats by the Executive branch.

This case is clearly established, a portion of all the evidence presented, and even with this small amount in the record, it vitiates Appellee's mere hearsay and presumptions, casually used.

The only way this case and issues will truly, properly, lawfully, justly and factually be adjudicated is for this Honorable Court to take the reins of this runaway system, to research the evidence, of which there is a massive amount collected over the past 20+ years by thousands of individuals, (60 million Americans now ignoring these bogus laws) and to force the truth to come out, and for the evidence to be presented.

If even one original case Appellant presented stands in evidence, and has not been overturned, it is still the law, and preempts any newer cases ignorantly cited, or provided as distractions to this Honorable Court and many other Courts. This Court, as previously mentioned, stands at a truly awesome time in our history, one that the Court can use to correct egregious errors committed by so many, and free a people now moving to retake that freedom, one way or another. If it doesn't stop here, with this Honorable Court, it will proceed to another Court, because it MUST.

The Appellee filed a brief "full of sound and fury, signifying nothing." One hundred and fifty (150) million people depend on the Courts to do the lawful, legal, constitutionally right thing... or we have tyranny, making the Courts moot for any of us, except the lawless.

As God is my witness, I cannot, in good conscience, comply with unlawful, unconstitutional, immoral and unethical requests, no matter from what power. If it is NOT based in truth, law, the Constitution, or the commandments, then it would defile my conscience, as it seems so much lawlessness by Appellee and others has seared and defiled their conscience.

At the very least in all this, our Founding Fathers stated clearly... “If money is wonted by rulers who have in any manor oppressed the people they may retain it until their grievances are redressed and they peacefully secured relief without trusting defied petitions or disturbing the public tranquility.”

This case could well be the most important, and toughest, case to come before this Honorable Court due to the shear amount of evidence to digest, and the startling facts presented. This Republic stands on the threshold of a crossroads, and if we have lost truth, the rule of law, and our Courts, to the beast that plays them all, then may God have mercy on all for the callous lawlessness and oppression of others.

Request for Relief

Appellant moves this Honorable Court to either remand this case back to the Tax Court for proper adjudication of all evidence and facts, or to set aside the Tax Court’s void judgment for gross violations, set aside the deficiencies as void on their face, and to ORDER Appellee to answer the pleadings, point by point with actual evidence placed into the record, or dismiss with prejudice all previous actions

and deficiencies, and ORDER Appellee to leave Appellant alone until it can prove standing to be assessing deficiencies, and answer all issues raised.

Appellant also requests repayment of Tax Court costs by Appellee, ($350, and any costs incurred for this appeal), and whatever this Honorable Court finds fair and just for recompense for all the months (at least 7 months) of research and document preparation in this instant case since its inception.

Respectfully submitted,

____

Jeffrey T. Maehr, Pro se, (Digital)

Appellant