

IRS  
Ogden, UT 84404

**Certified Mail # 7006-3450-0000-7523-8440**

August 20, 2008

To Whom it may concern:

I am writing under the Freedom of Information Act, (FOIA) requesting documentation clarifying, specifically, some words as used in the IR Code.

I have been researching IR Code to better understand my duties as a citizen. I am unable to locate specific definitions for specific words in the IR Code, as listed below, but have located a host of precedent case law and Congressional testimony clarifying certain definitions and issues which the IR Code does not define and which seems to contradict present IRS usage and application of these words, and I need IRS professional answers to clear this up.

I am requesting the following under FOIA:

**1. Please provide where in the IR Code the word “income” is legally defined.** This is not a request for the general “definition” as stated in CFR - 1.61-1...

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

Or...

Section 22 GROSS INCOME:

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

The word “income” is not defined in either place. **If no IR Code definition source is available, please provide your definition as used in law, and certify.**

**2. Please provide legal documentation, or sources where I may obtain this information, defining the following words as used in the Section 22 of the IR Code:**

a. **“includes,”** as used here, and throughout the IR Code... i.e. does this mean just what is to follow, or other things as well as what follows, and where are these other things defined as part of the code?

b. **“gains, profits, and income,”** and please provide the legal differences

between these words, and the words, **“salaries, wages or compensation.”**

c. **“derived from...”** i.e. how is income “derived from,” salaries, wages or compensation?

d. **“unless excluded by law,”** i.e. what “law” is being referenced in the above code section which would “exclude...” “income” as defined in law, FROM taxation?

3. Precedent case law which has not been overturned (See Attachment A) states...

"The statute and the statute alone determines what is income to be taxed."  
Edwards v. Keith, 231 F. 110 (2nd Cir. 1916).

I am unable to locate any statute which determines what the word “income” is. **I am requesting documentation showing this “statute” which legally determines what “income” is that is to be taxed by law.**

4. 26 CFR 39.21-1 (1956) states... “Meaning of net income. (a) The tax imposed by chapter 1 is upon income. Neither income exempted by statute or fundamental law, nor expenses incurred in connection therewith, other than interest, enter into the computation of net Income as defined by section 21.”

**Please define “fundamental law,” as used in 26 CFR above, which exempts income from being taxed.**

5. 26 CFR 39.22(b)-1 states... “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;”

**Please provide documentation explaining the phrase... “those items of income which are under the Constitution, not taxable by the Federal government;” What are these “items of income” which are “not taxable” under the Constitution?**

6. It is now my belief that there is no legal support for the word “income” to mean wages, salaries or compensation” as has been put forth by the IRS and other government offices. This is why I am requesting clarification. **Please provide documentation declaring the enclosed “Attachment A” case law as not being legally valid, to also include overturned case law, or other relevant material which will refute this belief based on evidence in fact, and please include a signed statement by authorized IRS agent, with printed name, and under penalty of**

**perjury, stating that all responses are true and correct.**

**7. Please provide documentation as to what type of tax, “income” tax is... i.e., is it a direct tax, (to be applied through apportionment) or an indirect tax, (to be applied uniformly) or some other type of tax, and please clarify, with law.**

8. IR Code 3401(c) states: "**Employee:** For purposes of this chapter, the term ‘employee’ **includes** - (\*see Attachment A for 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.”

**Please provide documentation showing how this code section in any way applies to me personally as a private citizen of Colorado.**

9. IRC 26 - Section 22 - Definitions, states; “**Trade or business:** term ‘trade or business’ **includes** \*the performance of the functions of a public office.”

**Please provide documentation showing how my activities in employment for a private company, or self employed capacity, in any way falls under this code section.**

10. Code section (3121)(e) states: “**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.

**Please provide documentation showing how this code section applies to me personally since I do not live in any of these places.**

**11. Please answer the following under penalty of perjury:**

Does the IRS admit or deny that the enclosed Attachment A case precedent is the defining law on the word “income.”

Does the IRS admit or deny that it has the authority to define the word “income” outside case law precedent and original Congressional, and The People’s, intent?

Does the IRS admit or deny it has the duty to respond to FOIA requests to clarify their own laws and claims when the public requests this?

Does the IRS admit or deny it has failed to respond to my past good faith FOIA requests and questions on law clarification over the past 5 years which are now part of my IMF record? (and which show my present belief based on the laws).

I look forward to receiving this documentation so I may better understand the laws and how to be sure I comply with all applicable laws that apply to me personally, and that my Constitutional and Civil rights are not being violated and that the law is being upheld correctly.

Sincerely,

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Jeffrey T. Maehr  
924 E. Stollsteimer Rd  
Pagosa Springs, Colo [81147]

**CC:**

IRS-William Sothen-Durango Office  
Colorado Senator Ken Salazar  
Colorado Congressman John Salazar  
Colorado Senator Wayne Allard  
Commissioner of the IRS Douglas Shulman

**Certificate of Mailing**

I, Jeffrey T. Maehr, do certify that I mailed a true and correct copy of this original 5 page document for legal answers to IR Code definitions to the following parties, Certified Mail as shown below, on August \_\_\_\_\_, 2008:

IRS Agent William Sothen  
103 Sheppard Drive  
Durango, CO 81301-3421  
**Cert. Mail # 7005-3110-0002-7195-9251**

Senator Ken Salazar  
835 East 2nd Avenue, Suite 203  
Durango, CO 81301  
**Cert. Mail # 7005-3110-0002-7195-9244**

Congressman John Salazar  
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Durango, CO 81301  
**Cert. Mail # 7005-3110-0002-7195-9237**

Senator Wayne Allard  
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Douglas Shulman  
Commissioner of the IRS  
10th St. & Pennsylvania Ave, NW  
Washington, DC 20004  
**Cert. Mail # 7008-1140-0004-9244-2246**

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**Jeffrey T. Maehr**

**I declare under penalty of perjury that Jeffrey T. Maehr appeared before me with picture identification, and acknowledged that this 5 page document, including a certificate of mailing, to the IRS under FOIA for legal answers to IR Code definitions, and copied the same to the above individuals, on;**

**Date: \_\_\_\_\_ /s/**

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**(NOTARY PUBLIC)**