

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEBRASKA**

JEFFREY T. MAEHR,)
)
 Petitioner,)
)
 v.)
)
 INTERNAL REVENUE SERVICE,)
)
 Respondent.)
)
 _____)

CASE NO. 8:08CV190

JEFFREY T. MAEHR,)
)
 Petitioner,)
)
 v.)
)
 INTERNAL REVENUE SERVICE,)
)
 Respondent.)
)
 _____)

CASE NO. 8:08CV213

JEFFREY T. MAEHR,)
)
 Petitioner,)
)
 v.)
)
 INTERNAL REVENUE SERVICE,)
)
 Respondent.)
)
 _____)

CASE NO. 8:08CV214

**MEMORANDUM
AND ORDER**

These matters are before the court on Jeffrey T. Maehr’s (“Maehr”) Amended Petition to Quash Summons. (Case No. 8:08CV190, Filing No. [17](#).) On November 25, 2008, the court granted Maehr’s Motion to Consolidate and permitted him until December 31, 2008 to file “an amended petition in Case No. 8:08CV190. The amended petition shall

contain all of Maehr's claims, including those presented in Case Nos. 8:08CV213 and 8:08CV214." (Case No. 8:08CV190, Filing No. [15](#) at CM/ECF p. 2; Case No. 8:08CV213, Filing No. [7](#) at CM/ECF p. 2; Case No. 8:08CV214, Filing No. [7](#) at CM/ECF p. 2.) The court finds that the Amended Petition complies with its previous Memorandum and Order. Accordingly, Case Nos. 8:08CV213 and 8:08CV214 will be dismissed.

Also pending is Maehr's Motion for Clarification. (Case No. 8:08CV190, Filing No. [16](#); Case No. 8:08CV213, Filing No. [8](#); Case No. 8:08CV214, Filing No. [8](#).) In this Motion, Maehr again seeks to avoid payment of the full filing fee in these matters. The court has addressed the filing fee issue several times and each time has denied Maehr's request. In accordance with the court's previous decisions and with this Memorandum and Order, Maehr is responsible for payment of the remainder of the \$350.00 filing fee in Case No. 8:08CV190. Maehr is not responsible for the remainder of the filing fee in Case Nos. 8:08CV213 and 8:08CV214. To the extent Maehr's Motion for Clarification seeks any other relief, the Motion is denied.

IT IS THEREFORE ORDERED that:

1. Maehr's Amended Petition to Quash Summons (Case No. 8:08CV190, Filing No. [17](#)) is permitted to proceed and supersedes the previous Motion to Quash. (Case No. 8:08CV190, Filing No. [1](#).) The Clerk of the court is directed to terminate Filing No. [1](#) in Case No. 8:08CV190;
2. Case Nos. 8:08CV213 and 8:08CV214 are dismissed without prejudice. All pending Motions in these two matters are denied as moot. Separate judgments will be entered in accordance with this Memorandum and Order;
3. Maehr is relieved from payment of the remainder of the filing fee in Case Nos. 8:08CV213 and 8:08CV214;
4. Maehr must pay the remainder of the filing fee in Case No. 8:08CV190, or alternatively, must submit a motion for leave to proceed in forma pauperis and an affidavit in support no later than February 9, 2009;

5. In the event that Maehr fails to pay the remainder of the filing fee in Case No. 8:08CV190 or fails to submit a motion for leave to proceed in forma pauperis and an affidavit in support by February 9, 2009, Case No. 8:08CV190 will be dismissed for failure to pay the filing fee. However, Maehr will remain responsible for payment of the entire \$350.00 filing fee in Case No. 8:08CV190 regardless of dismissal;
6. The Clerk of the court is directed to set a pro se case management deadline in Case No. 8:08CV190 with the following text: February 9, 2009: deadline for Maehr to pay balance of fee or file IFP motions; and
7. Maehr's Motions for Clarification (Case No. 8:08CV190, Filing No. [16](#); Case No. 8:08CV213, Filing No. [8](#); Case No. 8:08CV214, Filing No. [8](#)) are denied.

DATED this 9th day of January, 2009.

BY THE COURT:

s/Laurie Smith Camp
United States District Judge