

18-1457

No. 18-_____

In the
Supreme Court of the United States

FILED
MAY 17 2019
OFFICE OF THE CLERK
SUPREME COURT, U.S.

JOSEPH ALLEN MAY,

Petitioner,

v.

UNITED STATES OF AMERICA;
INTERNAL REVENUE SERVICE;
JOEL WILSON, Special Agent;
MELANIE G. MOFFAT,

Respondents.

On Petition for Writ of Certiorari to the
United States Court of Appeals for the Eighth Circuit

PETITION FOR WRIT OF CERTIORARI

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MAY 17, 2019

SUPREME COURT PRESS

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QUESTIONS PRESENTED

1. Under Title 26 § 7431, under what authority do the Federal Courts deny Discovery, when the IRS and IRS officers have all of the documents and the United States' employees were the perpetrators?
2. Under Title 26 § 7431, does the lower federal Courts have the authority to refuse to enforce and raise the standards (bar) of the intent of Congress (rule of Law) in refusing to enforce unauthorized disclosures and financial damages of taxpayers information under Title 26 § 7431 as defined in Title 26 § 6103 by raising the standards to bring suit?
3. Do attorneys who acquire U.S. Income Tax Income Returns for the purpose of calculating child support create a new class of individuals under Title 26 § 6103(a)(3) and/or § 7431(a)(2) who are prohibited from release of taxpayer's information as detailed in Title 26 § 6103 (l)(1-6)?

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INTRODUCTION

This case is about a dispute over enforcement of Acts of Congress being 26 U.S.C. § 7431 as defined in 26 U.S.C. § 6103(l)(6). The last decision occurred February 20, 2019 in the 8th Circuit Court of Appeals. (App.37a).



OPINIONS BELOW

This case was appealed from the Eight Circuit Court No. 2:17-cv-04157-NKL on four different orders dated October 16, 2017 (App.29a), December 15, 2017 (App.11a, 17a) and final order denying amendment of complaint for damages on February 12, 2018 (App.5a).

MAY timely appealed to the Eighth Circuit of Appeals. The Mandate from the Eighth Circuit Court of Appeal issued on March 4, 2019. The Appellant Court denied this appeal on December 13, 2018. (App.1a) MAY appealed to the Eighth Circuit Court Appeals in Banc, which was denied on February 20, 2019. (App.37a)



JURISDICTION

This Court has jurisdiction under 28 U.S.C. § 1254. In addition, jurisdiction rests on Acts of Congress being Title 26 § 7431, Title 26 § 6103(l)(6), Due Proceed clause of United States Constitution, and

Rule of Law enacted by the United States Congress
to be obeyed in the Federal Court.



STATUTORY PROVISIONS INVOLVED

26 U.S.C. § 6103(a) states

- (a) General Rule: Returns and return information shall be confidential . . .
 - (1) no officer or employee of the United States,
 - (2) no officer or employee of any State, any local law enforcement agency receiving information under subsection (i)(1)(C) or (7)(A), any local child support enforcement agency, or any local agency administering a program listed in subsection (l)(7)(D) . . .
 - (3) no other person (or officer or employee thereof) who has or had access to returns or return information under . . . paragraph (6), (10), (12), (16), (19), (20), or (21) of subsection (l),..

26 U.S.C. § 6103(l)(6)

- (l) Disclosure or Return Information for Purposes other than Tax Administration
- (6) Disclosure of Return Information to . . . Local Child Support
- (C) Restriction on disclosure Information may be disclosed under this paragraph only for purposes of, and to the extent necessary in, establishing and collecting

child support obligations from, and locating, individuals owing such obligations.

26 U.S.C. § 7431
Civil damages for unauthorized . . .
disclosure of information

(a) In General

(1) Inspection or Disclosure By Employee of United States

If any officer or employee of the United States knowingly . . . discloses any . . . return information with respect to a taxpayer in violation of any provision of section 6103, such taxpayer may bring a civil action for damages against the United States

(2) Inspection or Disclosure By A Person Who Is Not An Employee of United States

If any person who is not an officer or employee of the United States knowingly, or by reason of negligence, inspects or discloses any . . . return information with respect to a taxpayer in violation of any provision of section 6103

(c) Damages

(1) the greater of—

(A) \$1,000 for each . . . unauthorized . . . disclosure

(B) the sum of—

(i) the actual damages sustained by the plaintiff. . . of such unauthorized. . . disclosure, plus

- (ii) in the case of a willful . . . disclosure or an . . . disclosure which is the result of gross negligence, punitive damages, plus

(d) Period for Bringing Action

(d) Period for Bringing Action

Notwithstanding any other provision of law, . . . at any time within 2 years after the date of discovery by the plaintiff of the unauthorized inspection or disclosure.



STATEMENT OF THE CASE

This case is a comical game of chess, where a local attorney (Defendant MOFFAT hereafter referred to as MOFFAT) and her client pulled a ruse on the IRS to locate the assets of the husband (Petitioner hereafter referred as MAY) in a State dissolution case. The IRS spent over \$300,000 in a failed criminal investigation on a 2 1/2 year investigation. MOFFAT abandoned her client when the IRS became entwined in the proceedings. MOFFAT had more to hide than the befuddled MAY. MAY filed suit for violation of federal statutes against the United States and MOFFAT. Moral of the story, do not yell wolf as the wolf (IRS) may come looking for tax cheaters.

A. Introduction

The basis of this case is on the check and balances of two Federal Statutes being 26 U.S. Code§ 6103 and § 7431. § 6103 prohibits disclosure of taxpayer return information by the United States

(IRS) employee and § 6103(a)(3) by “other persons” who are not U.S. employees. § 7431 compensates unauthorized disclosures by the United States (IRS) employees in section (a)(1) and any other person who is not government employees in section (a)(2).

Actions of the IRS become unlawful when the person being investigated was innocent of violation of any tax law. Such disclosures would violate any provision of § 6103 and § 7431

B. Statement of Facts

MAY married a woman from the Philippines in 2007. MAY was in a vicious dissolution proceedings where the wife had threatened to kill their children three times in 2011 if she did not obtain full custody so she could enjoy child support and maintenance for 18 years. MAY filed for divorce at the advice of religious counsel to protect the wellbeing of his children of ages two and three years old.

May’s wife’s attorney, MOFFAT, bragged that she could find the assets of anyone. Rather than have a quick, uncomplicated divorce and not risk the immigration status of the foreign bride, MOFFAT engaged into a formal discovery to churn up a \$100,000 attorney fees in a no asset divorce proceedings. MAY had produced 7,500 documents, and MOFFAT could find no assets. MOFFAT created the scheme to have the IRS (the big bad Wolf) find MAY’s assets. The IRS disclosed that an informant report was file around July 24, 2012. May’s former wife reported that MAY had forged her signature on the 2011 Federal Income tax return. MAY’s former wife report was a false statement to IRS and could not explain the

meaning of complex words used in the IRS Report under oath in a State Court hearing. The Informant's Report was music to the IRS as this created a higher tax liability for MAY and the IRS refused to consider the report as false. On April 4, 2014, the IRS Special Agent came to read MAY his Miranda Warning in front of May's patients. MAY was educated in a citizen-police encounter and replied that he was happy to answer any question with counsel present to advise him of his Rights. At this time, there was no evidence that MAY had committed any tax crime. The IRS fell upon their own swords, and this was the beginning of the chess match. The IRS' criminal inquiries were over tax deductions made over ten years prior by MAY. MAY hired a private Criminal IRS attorney, Robert Barnes, of California, who had an 85% victory in over 100s of IRS criminal cases. IRS employees interviewed MAY's past employees, ex-wives, relatives and patients unknown to MAY until the initial Discovery on 12/15, 2017. (App.38a-40a). There was no need to interview past patients, businesses, or associates as the inquiries were over past tax deductions. The IRS procedures required investigation and made unauthorized disclosures on MAY.

MAY's wife refused to sign Amended U.S. Income tax returns prepared by tax accountants for 2010 and 2011 at the encouragement of MOFFAT, which would have refunded approximately \$90,0000. Why would MOFFAT refuse to tell her client to grab the refund to be split by the State Court? By signing the Amended U.S. tax returns would reveal that the initial informant report was false and draw unwanted attention to MOFFAT. MAY's former wife would not have under-

stood the severity of false statements to the IRS, but MOFFAT would have been well aware of the consequences.

The IRS created administrative summons served for MAY's dental corporation records, which MAY produced approximately 5000 pages with computer data. To move the chess game forward, the MAY wrote the IRS Special agent a letter on May 27, 2015. In conclusion, MAY stated:

“ . . . In Public Law 97-280, President Regan declared in”1983” to be the year of the Bible and ORDERED all Americans to read the Holy Bible and apply the moral teachings to their lives. U.S. House & U.S. Senate by unanimous vote declared the Holy Bible to be the Word of God. Jesus Christ condemned three professions: Bankers, lawyers and tax collectors. Jesus Christ told the tax collector not to collect more than was owed. (See Holy Bible in Luke 3:12-13) You are guilty as dirt! I have paid more taxes than owed and I am being investigated for over-paying my taxes. By the authority of JESUS CHRIST, PAY ME! My Heavenly Father will have the last Word on this matter.”

This chess move by MAY took the IRS' pawns, rook, and bishop in this chess game and the IRS became more desperate to find any crime. MAY's IRS criminal attorney would have performed a back flip if he had known of this letter. The IRS Special Agent was a former U.S. Marine, so MAY showed empathy for his situation to save face. May told him three things: (1) It would be impossible to cheat on taxes as

MAY was incorporated and his staff deposits all funds. (2) May had a son who was a sergeant in the U.S. Marine and a daughter who was an officer in the U.S. Air Force as a dentist. MAY would not dare cheat on his income taxes to bring disgrace on his older children from a previous marriage. (3) This entire IRS investigation was contrived by MOFFAT and his former wife to facilitate MOFFAT's efforts to locate MAY's assets in the dissolution proceedings. MAY's suggestions did not deter the IRS with pie already appearing on their faces. More punishment was necessary for this chess match to continue.

Finally, the IRS took their findings to the Federal Grand Jury around October 2016 for an indictment. The Federal Judge was very astute as he must have read the closing arguments of MAY's criminal tax attorney, Mr. Barnes. The Federal Judge stated as paraphrased here:

“It appears that you (IRS) want to put Dr. May in jail over some civil tax deductions. From the record, Dr. May filed and paid his federal taxes with assistance of a tax accountant. Let us stop here! The Federal Courts do not prosecute people over civil tax deductions. If the IRS disagreed with tax deductions, the IRS is suppose to take these people to United States Tax Court. The Federal Court prosecuted people for failure to file or grossly underestimating their income. I will oppose any future proceedings to the Federal Grand Jury as this is a civil dispute not a criminal case that would support an indictment”

Mr. Barnes had reviewed some of the records by IRS and estimated that the IRS spent at least \$300,000 but not over \$500,000 on the failed investigation. The case had been prepared for prosecution from day one before any investigation or discovery of any tax crime. The IRS had pie on their faces, and the special agent resigned for unknown reasons from the IRS. IRS lost their queen in this game of chess. MAY knew that he did not violate any tax crimes. There was insufficient evident to support an indictment as MAY had filed and paid his income taxes. The chess match continued as MAY filed an action in Federal District Court.

C. Procedural History

The Department of Justice (hereafter referred to as DOJ) took over the case in federal district court. When the DOJ has a weak case, the DOJ throws mud to destroy the integrity and reputation of the opponent. The DOJ submitted filings to portray MAY as a past troublemaker in Court. The DOJ's depiction of MAY's history placed the Federal Judge in a hostile attitude toward MAY. Nothing MAY could write or file with the Court would change the Court opinion. The Chess match continued as if MAY was not playing his side of the game.

1. In Regards to the IRS in District Court

§ 7431 compensates unauthorized disclosures by the United States (IRS) employees in section (a)(1) plus financial damages caused by erroneous wrongful investigations. The District Court would not listen to any argument by MAY and refused to allow discovery to any extent by MAY . . .

According the Federal Court's ruling as MAY has to know the facts within the IRS' files. On 12/15/17 order,

"The Court explained in its prior order that to avoid dismissal of a § 7431 claim, a plaintiff must specify who made the disclosures, to whom the disclosures were made, what information was disclosed, circumstances surrounding the disclosures, and the dates that the disclosures were made . . ." (App.9a, App.20a).

On December 15, 2017, the DOJ made the initial disclosure under discovery (App.38a-40a) and the Court the same day dismissed MAY's action which appeared very coincidental. MAY motioned the Court to Amend the Petition on newly discoverable information on unauthorized disclosures, and the Court denied Motion to Amend the Petition on February 12, 2018. The Court discussion revealed how the Court politely skips around in explaining how the victims of IRS abuses are never allowed to prevail with damages under § 7431 as the citizens are considered deplorables, idiots and morons. Quoted below from App.7a-App.8a:

"The sole factual allegation that May now raises that was not addressed in the Court's ruling dismissing the original complaint¹ is that May learned on December 15, 2017 that the IRS let it be known to his patients, assistants, associates, and ex-wife that he was "under IRS CID investigation for a tax crime." Doc. 37-1, ¶¶ 12, 19, 22. May learned of this purported disclosure upon receipt of

United States' initial disclosures pursuant to Rule 26. *Id.*, ¶¶ 8, 12." (App.7a-App.8a)

"In relevant part, the disclosures listed the following as "[w]itnesses with likely discoverable information that the United States may use to support its claims or defenses":

Witness	Subjects of Discoverable Information
Maryna May	All matters at issue in this case.
Glenda Scoville	All matters at issue in this case.
Jack May . . .	All matters at issue in this case.
Plaintiffs/Customers of Plaintiff's dental practice (to be designated)	All matters at issue in this case.
Employees of Plaintiff's dental practice (to be designated)	All matters at issue in this case.

Foot noted on same page: (App.7a-App.8a) The Court has already held that the allegations May now makes in ¶ 9 of the amended complaint would not state a claim under Section 7431. *See* Doc. 34, at 7 (holding that the November 14, 2016 incident could not support a claim of unauthorized disclosure

because the IRS agent's alleged statements did not indicate that Plaintiff was the subject of a criminal investigation). May does not argue that the Court's prior decision on that point should be reconsidered.

MAY disagreed to the elevated standards to bring suit; and MAY appealed to Eighth Circuit Court of Appeals.

2. In Regards to the MOFFAT in District Court

The District Court took the position that MOFFAT was not a person described in Title 26 § 6103 regardless of MOFFAT being an attorney and handling MAY's tax returns to calculate Child Support. The DOJ defending MOFFAT's position which begs to wonder what favor MOFFAT had performed to grant the DOJ's support.

MOFFAT's Suggestion in Support of Motion to Dismiss on 9/19/2017 designated as Doc 9, page 3, 2nd paragraph. MOFFAT stated:

"Defendant Moffat does not fall within the classes of any of the individuals set forth in § 6103 . . .". MOFFAT relied on and quoted *Clode-Baker v. Cocke*, A-11-CV-977-LY (United States District Court, W.D. Texas. 2012 WL 135023): This case made MOFFAT defined as the "other person" prohibited her from disclosure of tax return information as tax returns were used to calculate child support. The District Court disagreed with MOFFAT's gifted ability to search case law.

The District Court's ruling ignored MOFFAT's authority above and dismissing MOFFAT on October 9, 2017 stated on page 6 of Document 18

“.. Section 6103 does not apply in the case of a return obtained from a source other than the IRS. *See Stokwitz*, 831 F.2d at 897; and *Ryan v. United States*, 74 F.3d 1161, 1163 (11th Cir. 1996) (holding that section 6103’s definition of “return information” is confined to information that has passed through the IRS). *See also Commodity Futures Trading Comm’n v. Collins*, 997 F.2d 1230, 1233 (7th Cir. 1993) (Section 6103 “does not block access, through pretrial discovery or otherwise, to copies of tax returns in the possession of litigants; all it prevents is the IRS’s sharing tax returns with other government agencies. . . . The subpoena is directed not at the returns, which remain safely locked in IRS’s files, but at copies in the possession of the individual.”).”

NONE of the Federal Circuit Court’s authorities dealt with tax returns obtained for calculation of child support which was support in 26 § 6103(l)(6)(C). § 6103(a)(3), and § 7432(a)(2).being persons other than a United States employee. MAY’s position was tax returns acquired for calculation of child support were to be kept confidential by Federal and State statutes. The District Court disagreed and MAY appealed to Eighth Circuit Court of Appeals.

3. Proceedings in the Appellant Court

The Eighth Circuit Court of Appeals just rubber stamped the District Court’s decision that there were no basis to reverse the lower Court’s decision. MAY moved to have the case heard before the en banc panel which was denied. In other words, tyranny at

its best and the Court has to keep secret this despotism in America. This chess game continues to the U.S. Supreme Court.



REASONS FOR GRANTING THE PETITION

MAY sought for damages (unauthorized disclosure and financial losses) under Title 26 § 7431, which was enacted by Congress on Sept. 3, 1982. There has never been a successful challenge in Federal Court to collect from the Government. MAY has no legal recourse against an informant for making false allegations nor the attorney (MOFFAT) for encouraging the informant (her client) to file the report. Of course, the Government never charges informants with obstruction of justice and waste of the taxpayers' funds to investigate false claims.

MAY was denied due process and the rule of law by the Courts to obey the enforcement of Title 26 § 7431. Congress enacted 26 U.S.C. § 7431 to protect United States Citizens from overzealous tax collectors and to compensate taxpayers who were damaged as a result of wrongful IRS activities conducted against an innocent taxpayer. The Federal Courts have raised the bar where it would be impossible to proceed in 26 U.S.C. § 7431 actions. In this case, the Government is the Perpetrator. The employees of the United States (IRS) had the list of agents, dates, times, documents, and records of the events in making unauthorized disclosures. MAY had committed no crime. Congress' intent was to pay innocent citizens for financial damages and unauthorized disclosures

made by an employee of the United States. The government has reneged on this agreement.

HOW were the Court's rulings a denial of equal protection and due process? According to Thomas Jefferson, the Government can give or take everything from a citizen at Government's whim. The IRS agents can willfully destroy an innocent citizen's reputation, income, and business leaving no viable recourse other than 26 U.S.C. § 7431 actions. The Courts have reinterpreted the standards on which a § 7431 could be brought to Court, that no citizen would be capable of compensation for unauthorized disclosures and financial damages. Congress established § 7431 as a form of checks and balances to compensate citizens who were innocent of any wrongdoing but who were damaged financially from a wrongful IRS investigation. The Courts have created an impossible task for a citizen who does not have and cannot obtain disclosure of IRS documents/records as discovery is not allowed in § 7431 claims, actions or cases. The citizen has to know all of the facts as if a citizen had been present while the IRS agents were investigating his taxable activities. The Court raised the bar to an impossible task for MAY, when the Government (perpetrator) had all of the names of agents, dates, times, documents, and records. *U.S. ex rel. Joshi v. St. Luke's Hosp., Inc.*, 441 F.3d 552, 557-58 (8th Cir. 2006). A pro se complaint should be construed liberally, but nonetheless, it must contain sufficient facts to support the claims advanced. *Stone v. Harry*, 364 F.3d 912, 914 (8th Cir. 2004). Quoted *U.S. ex rel. Joshi*, p 559, stated:

“Some Courts have recognized the theory that the particularity requirements of Rule 9(b) may be relaxed” in certain cases “peculiarly within the perpetrator’s knowledge.”

MAY presents facts that he was under criminal investigation which never denied by the DOJ. After all, the Court felt a need to protect their paycheck as taxes are needed to be collected to pay judges’ salary.

The United States position was that time has expired on all unauthorized disclosures. MAY had been under criminal investigation for 2 1/2 years, which devastated MAY’s dental practice to have lost over \$500,000 financially. Title 26 USC § 7431(d) states that time starts within two years after the date of discovery by the plaintiff of the unauthorized inspection or disclosure. Pursuant to Rule 26—Initial Discovery on December 15, 2017, (App.38a-40a) the Department of Justice disclosed that the IRS employees had contacted MAY’s past employee, relative, ex-wives, and patients. However, pursuant to the Federal Judge’s order on December 15, 2017:

“to avoid dismissal of a § 7431 claim, a plaintiff must specify who made the disclosures, to whom the disclosures were made, what information was disclosed, circumstances surrounding the disclosures, and the dates that the disclosures were made”

(App.9a, App.20a)

There is nothing in 26 U.S.C. § 7431 that places such restrictions on a claim for damages from the United States.

Hogwash, again! The IRS special agent's badge, cards and letterheads have the phrase "Special Agent of the IRS, CID-Criminal Investigation. The Court expects citizens to be mentally disabled or stupid not to understand that the IRS agent was conducting a criminal investigation after the presentation of his credentials. The IRS Agent does not have to speak the magic words that MAY was under criminal investigation for a tax crime. The special agent could have cards and letterhead that he/she is with the IRS without the disclosure of being with the Criminal Investigating Division. Citizens are audited every year, but when the case has a Special Agent with the CID implied that the case is not a civil audit but had been converted to a Criminal Investigation. The IRS agent does not have to say he is conducting a CID-criminal investigation. The IRS card and letterhead reflect the true nature of the IRS' investigation for a crime not a simple tax audit for tax collections. The Court's decision reveals the contempt the Court has for any citizen coming under the preview of the CID Criminal Investigation Division. There was no erroneous interpretation of the code as the IRS did not discover any tax crime prior or during the investigation.

By Congressional statutes, the United States offers a carrot for citizens damaged by overzealous tax collection; then the U.S. Citizen receives a stick if anyone asks for compensation in the Federal District Court. The Federal Court cried that sovereign immunity was never waived but sovereign immunity was waived by enactment of 26 U.S.C. § 6103 and § 7431. Under the Declaration of Independence, citizens are a

free people and such people have the right to stand up to an oppressive government (IRS investigations).

According to John Locke, there is no difference between an unjust government and a thief. U.S. Citizens have a Right to fight off a thief, citizens have a right to fight off an oppressive government as an unjust IRS investigation. MAY has a Right to be made whole by receiving compensation from the Government pursuant to 26 U.S.C. § 6103 and § 7431. By the government's refusal to pay, this is theft by an unjust government. The moral teaching of the Holy Bible as proclaimed by Public Law 97-280 come in to action. God will collect the theft penalty for MAY. MAY will never know the number, extent and whom disclosures were made until discovery. The Federal Court denied discovery. The Federal Court refused any compensation for acts by the I.R.S. under 26 U.S.C. § 7431 against an innocent citizen. Now, the next move is this Court's move in the game of chess: May appealed.



ARGUMENT IN REGARDS TO MOFFAT

MOFFAT was a Missouri licensed attorney who represented MAY's former wife in a dissolution proceeding, which resulted in an annulment. MOFFAT admitted to the following in *Joseph A. May vs. AnaMae P. May*, 11AC-FC04345 in a civil State of Missouri case.

1. MOFFAT published part of Plaintiff's corporate tax return in Moffat's "Emergency Motion to

postpone Special Master Hearing dated August 27, 2015.

2. MOFFAT admitted that she was provided with tax returns from the MAY via State Court Order which initially were sealed.
3. MOFFAT admitted that 11 (eleven copies of her motion have been obtained from the Cole County Clerk's office having MAY's tax return information.
4. On publishing MAY's tax return, MOFFAT placed a motion to unseal tax returns, which was ruled on for several weeks later, where the local Court granted permission to unseal tax returns.

MOFFAT should have been defined as "other persons" in Title 26 § 6103(a)(3) prohibited from disclosure of tax payer's information under 26 U.S.C. § 6103(l)(6)(C) when tax returns were acquired for child support calculations, which is a first impression case before the Court. Title 26 § 7431(a)(2) matches this statute saying: "

If any person who is not an officer or employee of the United States knowingly, or by reason of negligence... discloses any ... return information with respect to a taxpayer in violation of any provision of section 6103."

MAY was compelled by Court Order to produce Federal Tax Returns or face contempt of Court (sanctions or jail time) and MAY's tax returns were to be used solely to calculate Child Support... In the supporting

cases of *Stokwitz*, 831 F2d 893, the Courts repeated the phrase,

"the confidentiality of tax information may also be preserved in civil proceedings through protective orders." *Premium Service Corp. v. Sperry & Hutchinson Co.*, 511 F.2d 225, 229 (1975)

Hogwash! There was a Protective Order in MAY's dissolution case, which was ignored by MOFFAT. Missouri has not prosecuted anyone for perjury in over 70 years nor is there any record of prosecution for breaching a protective order over tax returns. Missouri Law on child support enforcement is covered under Revised Statutes of Missouri (RSMo) Chapter 454. Under Chapter 454.440. definitions covering—prohibited acts, penalties confidentiality of records, exceptions, penalties Section 8 states

Any person . . . who willfully communicates or seeks to communicate such information to any agency or person except pursuant to this chapter, is guilty of a class A misdemeanor.

One has the presumption of confidentiality when federal tax returns are used in connection with calculations of child support by Missouri State Law and 26 U.S.C. § 6103(l)(6)(C). There is no likelihood of justice in Missouri courts.

26 U.S.C. § 6103(a) states

(a) General Rule: Returns shall be confidential . . .

- (3) no other person (or officer or employee thereof) who has or had access to returns or return information under . . . paragraph (6), (10), (12), (16), (19), (20), or (21) of subsection (l), . . .

Child Support can be established in two manners. Most common is where people go to State Court and officers of the Court calculate Child Support (attorneys). Others go to Social Services to calculate child support obligations. Both attorneys and Child Support agencies fall under the umbrella of the State's authority to order the production of tax returns for calculation of child support. MOFFAT by State and Federal law is the other person prohibited from the disclosure of tax return information, when acquire for calculation of child support.

26 U.S.C. § 6103(a)(3) stated no other person (or officer or employee) meaning "other person" could be any person other than an I.R.S. officer/employee. Please note the phrase "no other person" and "or officer or employee." The preposition "OR" would be redundant if the statute only referred to United States employees. MOFFAT knew that it was unethical to disclose MAY's taxpayer's information and did such with willful intent to damage MAY's business and reputation by publishing part of MAY's U.S. Income Tax Return. In MOFFAT's Suggestion in Support of Motion to Dismiss on 9/19/2017 designated as Doc 9, page 3, 2nd paragraph. MOFFAT stated: Defendant Moffat does not fall within the classes of any of the individuals set forth in § 6103 . . . ". MOFFAT relied on and quoted *Clode-Baker v. Cocke*, A-11-CV-977-LY (United States District Court, W.D. Texas. 2012 WL

135023): *Clode-Baker v. Cocke* was attached to Doc 21. MOFFAT represented herself as ProSe. First, she had the IRS do her discovery; and secondly, she had a fool for a client. She quoted a unpublished case which favored MAY's position.

"Thus, in order for *Clode-Baker* to state a claim under § 7431(2), she must demonstrate that *Cocke* falls into one of the categories of individuals listed in section 6103(a).... The list of those who qualify as an "other person" under § 6103(a)(3) is very specific. *Manning*, 2011 WL 4527818 at *5. The statute provides that the following individuals would qualify as an "other person" under the statute: . . . (2) those performing functions related to child support (26 U.S.C. § 6103(l)(6)); . . ."

In *Clode-Baker*, U.S. Magistrate Judge Andrew Austin's decision read individuals who qualify as an "other person" were those performing functions related to child support. MOFFAT omitted in her defense that MAY's tax return information was obtained by Moffat's motion in a State District Court Order to compel MAY to produce his tax returns for determining child support obligations. MOFFAT as an attorney violated Missouri ethics by her actions. Thus, MOFFAT fell within the class of individual under § 6103(l)(6) and 7431(a)(2).

26 U.S.C. § 6103(l)(6)(C) Restriction on disclosure Information may be disclosed under this paragraph only for purposes of, and to the extent necessary in, establishing and collecting child support obligations from,

and locating, individuals owing such obligations.

Clode-Baker v. Cocke, 2012 WL 135023 quoted and relied on *Manning v. Haggerty, et al*, 2011 WL 4527818 where in foot note #8 (page 6) stated:

“The list of those who qualify as an “other person” under section 6103 is very specific” . . . ; (l)(6) (those performing functions related to child support . . .” (*Manning v. Haggerty, et al*, 2011 WL 4527818)

At a minimum, MOFFAT should be assessed the cost of the IRS investigation for the waste of U.S. taxpayer’s funds. MOFFAT knew this was unethical, but did such willfully. MOFFAT knew the consequences of filing a false document with the IRS but she instructed her foreign client to do it.



CONCLUSION

WHEREFORE, MAY prays that his Petition for Writ of Certiorari should be granted as Justice and the rule of law demands reversal of the lower Federal Court's orders and rulings. MAY is not asking for justice, but mercy from the Court due to his financial losses and unauthorized disclosures by the United States employees (IRS) and MOFFAT to restore MAY's unjust losses caused by their actions.

Now, it is U.S. Supreme Court's chess move now. The Government's king is in check. If this Court does not move, the Government loses. Grant this Petition for Writ of Certiorari, and this Court will hear the Rest of the Story.

Respectfully submitted,

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