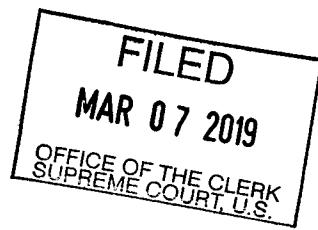


18-8507 ORIGINAL  
No. \_\_\_\_\_

IN THE  
SUPREME COURT OF THE UNITED STATES



Randall Jennette — PETITIONER  
(Your Name)

vs.

Commissioner Internal Revenue — RESPONDENT(S)

ON PETITION FOR A WRIT OF CERTIORARI TO

Third Circuit Court of Appeals  
(NAME OF COURT THAT LAST RULED ON MERITS OF YOUR CASE)

PETITION FOR WRIT OF CERTIORARI

Randall Jennette  
(Your Name)

801 Butler Pike  
(Address)

Mercer PA., 16137  
(City, State, Zip Code)

\_\_\_\_\_  
(Phone Number)

CERTIFIED MAIL#7015 0640 0005 2330 3087

## **QUESTIONS PRESENTED**

1. Whether Tax Court, had subject matter jurisdiction, under it's Admiralty/Maritime Jurisdictions. To grant Appellee, relief sought in the absence of maritime contract?
2. Whether lower Courts, gave any valid legal cause, preventing them from being bound by legislative requirement. In giving full faith, and credit, in accordance with 28 USC 1738, to state court monetary judgment?(see Appendix E)
3. Whether the use of judgment amount(see Appendix E), to report gross income upon IRS FORM 1040, in accordance with 26 CFR 1-61-1(a), was a frivolous filing?

## **LIST OF PARTIES**

The names of all parties appear in the caption on the cover page.

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APPENDIX F

IN THE  
SUPREME COURT OF THE UNITED STATES  
PETITION FOR WRIT OF CERTIORARI

Petitioner respectfully prays that a writ of certiorari issue to review the judgment below.

**OPINIONS BELOW**

For cases from **federal courts**:

The opinion of the United States court of appeals appears at Appendix \_\_\_\_\_ to the petition and is

reported at \_\_\_\_\_; or,  
 has been designated for publication but is not yet reported; or,  
 is unpublished.

The opinion of the United States district court appears at Appendix \_\_\_\_\_ to the petition and is

reported at \_\_\_\_\_; or,  
 has been designated for publication but is not yet reported; or,  
 is unpublished.

For cases from **state courts**:

The opinion of the highest state court to review the merits appears at Appendix \_\_\_\_\_ to the petition and is

reported at \_\_\_\_\_; or,  
 has been designated for publication but is not yet reported; or,  
 is unpublished.

The opinion of the \_\_\_\_\_ court appears at Appendix \_\_\_\_\_ to the petition and is

reported at \_\_\_\_\_; or,  
 has been designated for publication but is not yet reported; or,  
 is unpublished.

## JURISDICTION

For cases from **federal courts**:

The date on which the United States Court of Appeals decided my case was 11/6/19.

[ ] No petition for rehearing was timely filed in my case.

A timely petition for rehearing was denied by the United States Court of Appeals on the following date: 1/7/19, and a copy of the order denying rehearing appears at Appendix \_\_\_\_\_.

[ ] An extension of time to file the petition for a writ of certiorari was granted to and including \_\_\_\_\_ (date) on \_\_\_\_\_ (date) in Application No. \_\_ A \_\_\_\_\_.

The jurisdiction of this Court is invoked under 28 U. S. C. § 1254(1).

[ ] For cases from **state courts**:

The date on which the highest state court decided my case was \_\_\_\_\_. A copy of that decision appears at Appendix \_\_\_\_\_.

[ ] A timely petition for rehearing was thereafter denied on the following date: \_\_\_\_\_, and a copy of the order denying rehearing appears at Appendix \_\_\_\_\_.

[ ] An extension of time to file the petition for a writ of certiorari was granted to and including \_\_\_\_\_ (date) on \_\_\_\_\_ (date) in Application No. \_\_ A \_\_\_\_\_.

The jurisdiction of this Court is invoked under 28 U. S. C. § 1257(a).

## **CONSTITUTIONAL AND STATUTORY PROVISIONS INVOLVED**

Article 4 Sec. 2 Full faith and Credit Clause

## CONSISE STATEMENT OF THE CASE

This case presented to Tax Court, in 2016, was initiated by Appellant. Challenging invalid 'Notice of Determination,' alledging frivolous filing. After several years for the filing of IRS FORM 1040, for tax year 2011. Appellant, relied upon Federal Law, i.e. 26 CFR 1-61-1(a). That gives general definition, "Gross income means all income from whatever source derived, unless excluded by law. Gross income includes income realized in any form"(see Appendix E). It was this general definition, that was never challenged by any party, as an exclusion by law. That was used to report the amount upon tax form, as a source of gross income.

The Notice, *supra*, is in fact ~~an~~ invalid. Due to the lack of a maritime contract, in this case. That is needed to give validity to the Notice, *supra*. In order to be cognizable under Tax Court's Admiralty/Maritime Jurisdictions. Where revenue matters lie.

The Appellate Court, did not give analysis, that it should have, in accordance with (3rd Cir.) 443 B.R. Deutsche Bank Nat'l Trs v. Carmichael, "For the present analysis is whether in fact a negotiable instrument, (Notice of Determination), is defined under 3104, of the UCC," as a negotiable instrument. "Negotiable instrument, is an unconditional promise to pay a fixed sum of money, or order to pay a fixed sum of money...." The Notice, *supra*., also failed in this respect, in order to be valid.

The lower courts actions after the fundamental issue having become, as to whether there was a lack of subject matter jurisdiction, in order to proceed, was indifference. As evident, <sup>two</sup> after Appellant, filed ~~to~~ separate, and significant petitions, in Tax Court. That were eventually reviewed by both lower Courts. The petitions were, (1) Judgment Upon The Pleadings, and (2) Motion For Summary Judgment.

The Tax Court's jurisdiction relied upon the filing of valid Notice of Determination, in accordance with 26 IRC 6330(d)(1), The Appellate Court's Jurisdiction relied upon 26 CFR 7482 (a)(1). Which gave it the "authority to review decisions of any tax court."

On 4/5/18, Tax Court, filed it's Memorandum Opinion(see Appendix A), in support of it's decision, in favor of Appellee. The Opinion, just as every single pleading submitted by Appellee. Excluded with apparent, deliberate precision. Any explanation regarding authority to proceed. Due to the lack of subject matter jurisdiction. The Court's indifference played out through the

complete, and total lack of any explanation whatsoever. Regarding, as to why the total eclipse of absolutely any evidence. Proving that the amount reported upon IRS FORM 1040, was frivolous.

On 1/11/19, after appeal had been filed, due to decision of Tax Court. The 3rd Circuit Court of Appeals, filed it's Opinion(see Appendix B). The Court affirmed the lower Court's Opinion. Subsequently, petition was filed for Rehearing. The result was 'SUR PETITION FOR REHEARING,'(see Appendix D). With both Courts approving the status, of the lack of subject matter jurisdiction, in order to proceed. It was no mystery of the refusal to be bound by the full faith, and credit clause of the U.S. Constitution, Article 4, sec. 2, where "...full faith, and credit, shall be given to the public(see Appendix E) acts, and in the manner such acts shall be proved...."

These Courts proceeded, without valid Notice of Determination. That would give Tax Court jurisdiction, and Appellate Court proceeded without issuing decision of dismissal, in the matter, involving relief sought by Appellee.

## REASONS FOR GRANTING THE PETITION

Federal court judges literally took captive any semblance of a fair, and impartial judicial proceeding. Where criminal bias took the place of such proceedings. This revelation is proven by the evident itself. Which is judgments entered in this case, absence power, or authority. Due to the known fact, that there was a lack of subject matter jurisdiction. The most critical aspect for courts to have, in order to have authority to proceed.

The Tax Court, was in want of a valid 'Notice of Determination.' Which was what gave it jurisdiction, to grant Appellee, the relief sought, in this case, in accordance with 26 IRC 6330(d) (1). With the required maritime contract's existence, having been rebutted, and it could not be produced. Then evidence of Tax Court's jurisdiction, in accordance with 26 IRC 6330, supra., was non-existance. Where it was essential in having said maritime contract. To support claim of a valid Notice, supra. In the absence thereof, then Appellee's claim of debt obligation had been effectively dissolved. Then in accordance with Pate v. Princess Cruise Line, U.S. DIST (9th Cir.) 9492, "no maritime jurisdiction can be made under what cannot be shown, i.e. maritime contract."

"With revenue causes being the subject of admiralty cognizance. Congress considered them civil causes of admiralty/maritime jurisdictions - The Huntress, 12, case 984 at 992, No. 914 (1840). Bovier's 1856 Edition defines 'maritime causes,' as those arising from maritime contract.

The continuation of proceeding, was no longer judicial, because lawful authority to proceed, was not present, and therefore, Tax Court, could not yield a judgment. The lower Courts even refused to be bound by Article 4, sec. 1, of the U.S Constitution, the Full Faith, and Credit clause, that gives Standing, above all other laws. Where "...full faith, and credit is to be given to the public acts(see Appendix E), and in the manner such acts shall be proved...."

~ With Appellate Court's jurisdiction, being one of review of Tax Court decision, in accordance with 26 IRC 7482(a)(1). It's decision to affirm Tax Court's judgment, after prior knowledge of the aforementioned information. Was an affirmation that was made intentionally wrongfull.

The record will reveal that lower Court judges simply decided that the rule of law. Would not be adhered to, in this case. A case that involved a vast sum of money, in the amount of \$77,022,000,000.00 dollars(see Appendix E). They knew that a wrongful judgment would stand to remain binding, for the benefit of Appellee. Whom, as the record will show, was their intent.

Appellant, understands that jurisdiction of a court is in essence. Its authority to hear, and decide a matter. Appellant, understands that judges are human, and, are liable to make mistakes, or error, on issues they decide. Appellant, understands, that it is universally recognized that a court with proper jurisdiction. Has the right to be wrong, in its judgments.

However, in this case, the right to be wrong, was non-existent. Due to the fact that petitions, were submitted for the record, and were given judicial review. Prior to the decision making by the lower Courts. Petitions providing undisputable information. Revealing, as to how, and why, any decisions outside of dismissal. Would be decisions, absence, power, and authority. Due to the most important fact, that the thing in controversy, simply did not exist, i.e. maritime contract. Thereby it was an impossibility, for there to have been a valid 'Notice of Determination.'

The aforementioned acts contributed to judges of the lower Courts. Since there were no dismissals of Appellee's fictionalize claims. Upon it being revealed to the lower Court's of jurisdictional defect. Then the case became a matter of outright usurpation, and treason. For the purpose of giving a fictionalized claim validity. A claim known to be outside admiralty/maritime jurisdictions of the Tax Court. Where revenue matters lie.

It is believed that lower Courts ordinarily may be in a legal sense. Immune from claims that it is guilty of corruption, because of their improper excercise of jurisdiction, or the lack thereof. However, in this case, these Court's has no such protection. Where it lacked subject matter jurisdiction, and the issue was raised, and asserted, before judgments rendered. Jurisdiction being a fundamental prerequisite to a valid judgment, and as in this case a usurpation, is a nullity. Unless this Court invokes it's supervisory power. To vacate/reverse judgment entered, absence power, or authority. Still, the judgment remains binding, as a correct judgment.

Appellant, should not be liable for cost, upon Appellant, being proved a creditor, in this case. Appellant's, judgment should not be suppressed. As is currently being done, under the 'color of law.' A judgment entered absence fraud, or mistake, and never appealed, and entitled to be enforced by any available judicial means, in accordance with 9601(a)(1) of the Uniform Commercial Code, Rights after default "...After default or otherwise enforcement of the claim....by any available judicial procedure...."

For the aforementioned reasons, this petition should be granted. The lower Courts has set a dangerous precedent. A precent, reminence of crookery. A precedent, that could lead to a path of ruination. Due to the lack of faith in our judicial system of justice. Which Appellant, believes is a matter of national interest. There can be no federal courts intentionally, operating outside of the rule of law.

## CONCLUSION

The petition for a writ of certiorari should be granted.

Respectfully submitted,

Randall Jenkins

Date: March 8, 2019