

No. _____

**In The
SUPREME COURT OF THE UNITED STATES**

RONALD E. DAVIS

Petitioner

**On Petition for Writ of Certiorari
To The United States Court of Appeals
From The 10th Circuit. Court of Appeals
Case no 19-9001
(CIR No. 017419-16L)
Respondent
United States Tax Court**

PETITION FOR WRIT OF CERTIORARI

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**APPENDIX COMPLIANT TO
COURT RULES**

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1.

A great many legal infractions for this writ of Certiorari came from the US Tax court and a lesser amount from the commissioner, regarding the council for the commissioner is considered the commissioner. In going forth we establish the Tax court only has jurisdiction from the United States Tax Court is established as a court of record under Article I of the Constitution by section 7441 of the Internal Revenue Code. The Tax Court's jurisdiction is generally prescribed by section 7442, and rules of practice 26 USC 7453

The above is from IRM 35.1.1.1 (08-11-2004)

26 USC 6330 (d) Disclosure, is a mandate which only congress could change.

Tax court Rule 330(b) grants authority to the Tax Court, when CDP is complete. 330 (b) is a mandate of promulgated rules.

There is no authority granted for court dicta. There is no projection or error projected by the petitioner. All references come from the Hearing on 2-5-2018 transcript and Trial transcript 2-6-2018 in Tax court document entries 0021 and 0022 respectively.

The respondent first jumps outside of presentment a bit by illustration of Trial transcript Tax Court document entry 0022 to page 7 (seven) On lines 16 thru 23 the petitioner brings forth retaining proof of a canceled bank check for the amount remitted timely for tax year 2012. The petitioner finds no statute of time frame to hold canceled check to tax remittance. That factor however daunting initially became not a problem. Congress had initiated law for the very fact in 26 USC 6301 which states collection by the law, and further in 26 USC 6103 (d) Disclosure.

The same is mandate of IRM 11.4.2.1.3 responsibility and IRM 11.4.2.1.2

Authorities.

The mandate of Information Return Master File (IRMF) @ IRM 11.4.2.7.11 IRMF records match to 1099 -(1) and (5) updates on schedule and is continually monitored. A delinquent return would be noted in data log and the mandate is to contact the Tax Payer.

A tax season starts in one year and ends in another. Not multiple years gone by. A tax payer may not be held responsible for what he does not know.

The petitioner properly notified the assign Settlement officer SO Chavez of wish to have his CDP hearing face to face and to record that session. The petitioners request was compliant to 26 USC 7521, IRM 4.10.3.3.6 audio recording, IRM 8.6.1.5.1 Office nearest, IRM 8.6.1.5.3 Right to Consultation, 26 USC7521 (b)(2) Stop to consult.

The SO Chavez jurisdiction is IRM 4.10.1.2. to maintain the Tax Payer Bill of rights.

We now go to Tax Court Document 007 Declaration of Valerie Chavez exhibit E. We find a delivery date for delinquency notice not received by the petitioner which exhausted the Commissioner privilege to 26 USC 6501 3 year formula. Also there is no cause for 26 USC 6212 "if the Commissioner determines."

The commissioner offers no support for the bogus address to Bucyrus, KS which does not comply with IRM 11.4.2.3 data extract. Also no W2, or copy of return.

"If the commissioner determines" is satisfied by the IRMF (information return master File) which has 26 data monitoring packets, one of which is 1099 to return match ups.

The IRMF is mandate of 26 USC 6103 and IRM 11.4.2.1.3.

IRM 11.4.2.3 is the data extract where we notice the very last extract is address request.

The commissioner poorly trained personnel bring forth public record of fraud and violation of the petitioners due process rights.

Provided the petitioner had not timely filed 2012 tax return the IRMF would alert such. A digital report would be made. SO Chavez offers no digital report of the IRMF for the year 2012, or any year. Just language is offered. NO proof which is violation of 5 USC 556 and most specific to (d).

Chavez also violates 26 USC 7214 Offenses by Officers and Employees. SO Chavez day log is a gaslight example of how she appears to do her job, but does not according to Rule of Law.

We now go to SO Chavez exhibit C Tax Court Document 007 and find NO dates No IRMF data log address. SO Chavez offers no W2 for the tax year 2012. The 2012 tax return was filed timely and to the address of PO box 190 Jefferson which is a matter of record in the petitioners Appeal to the 10th Circuit. The petitioner received a sizable return.

The correct address would be in the IRMF Data Extract as per supra above.

We next go to Exhibit L of Tax Court Document 007 and find a criminal act of 26 USC 7214 in the statement "The Collection Due Process (CDP) Hearing doesn't provide an in person audit." This is a fraud Fraud statement

The original request for in person CDP was to record the session. A phone , or Correspondence hearing may not be recorded. Keene v. Comm'r, 121 T.C. 8 (2003) settled recording issues.

26 USC 7521 is congress mandate. SO Chavez does not have Jurisdiction to change or improperly violate this law. SO Chavez dicta is repulsive to the constitution of the United States and Due Process of the 5th amendment.

So Chavez criminal act is what prompted the petitioner to demand a 90 day letter to seek protection from criminal activity, fraud, and injustice, by the commissioner.

SO Chavez makes claim of a law, however does not offer that law as support.. Chavez violates due process and 5 USC 556 specific to (d). SO Chavez illustrates a vicious concern for the US. Constitution. This is worry sum to the degree that SO Chavez need rehabilitation in her job, other than request for criminal investigation to the Department of Justice. There is appearance of not being conducive of public need and concern in the public tax matters.

Exhibit M of Tax court document 007 is a notarized demand from the petitioner to get away from SO Chavez fraud and go to tax court to get a remand order for the commissioner to perform duty and order a face to face hearing for the petitioner.

Exhibit N is a faxed letter on 7-1-2016 from the petitioner to SO Chavez in grievance of the treatment received. Laws of infraction were spelled out. A determination (CDP) letter by the Commissioner was mailed on 7/22/2016 Exhibit A 21 days after the known violations.

Exhibit A Tax court Document 007 is arbitrary and capricious which does not follow rule of law. The commissioner has no Jurisdiction to not allow 26 USC 7521.

The 2012 return was not confirmed missing by the IRMF. The IRMF updates per tax year not multi years after 2012 or any year.. To do such would violate 26 USC 6103. The IRMF is via computer and not by humans.

The commissioner has no jurisdiction to extort a 2012 return in exchange for an in person hearing. There is no difference between conference hearing and in person other than recording. The election of face to face is at the hands of the petitioner by prior case law. *Keene v. Comm'r*, 121 T.C. 8 (2003) settled recording issues. *Supra*.

There was no CDP hearing of any fashion. The commissioner was properly noted error by the petitioner by fax on 7/01/2016 Exhibit N. There is no documentation of a hearing. The personal dicta about the CDP hearing exhibit A is fraud, and violation of IRM 8.6.1.5.1. The determination letter violates 26 USC 7214.

The CDP determination does not comply with IRM 11.4.2.1.3

The determination letter violates 5 USC 556(d)

The determination letter violates IRS publications 1, 5 and 556

The CDP determination letter violates The determination letter leaves the tax case without the conditions of *Code section 6320(c) or 6330(d), as applicable, having been satisfied.*

Giamelli v. Commissioner Docket No. 23150-04L.

The Tax Court has been given a mandate from Congress, indeed recently an exclusive one,² to review respondent's collection procedures. We have taken this mandate seriously and, where the occasion has demanded it, either put a stop to the collection process altogether or remanded the matter for further review by respondent's Appeals Office. By its reading of section 301.6320-1(f)(2), Q&A-F5, *Proced. & Admin. Regs.*, the majority opinion effectively places on us a jurisdictional restriction (i.e., that we have no authority to
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consider an issue unless the issue was first raised during the Appeals Office collection hearing).

35.3.23.8.2 (02-04-2014)

Liability Issues Under IRC 6330(c)(2)(B)

1. Under IRC 6330(c)(2)(B), a taxpayer may challenge the existence or amount of the underlying tax liability in a CDP hearing under IRC §§ 6320 and 6330 if the taxpayer did not receive a statutory notice of deficiency for the tax liability or did not otherwise have an opportunity to dispute the tax liability. The term "underlying tax liability" means the total amount of tax (including interest and penalties) assessed for a particular tax period, including tax assessed under the deficiency procedures, tax reported on a tax return, or a combination of both. An opportunity to dispute a liability includes a prior opportunity for a conference with Appeals offered either before or after assessment of the liability. Treas. Reg. §§ 301.6320-1(e)(3) Q&A E2, 301.6330-1(e)(3) Q&A E2. (Emphasis added by petitioner.) Opportunity to dispute the tax liability must conform to 26 USC 7521 and any other IRM mandate at the choice of the tax payer, and conform to *Keene v. Comm'r*, 121 T.C. 8 (2003) settled recording issues. *Supra*.

The commissioner holds no document in the administrative record of questions being presented by the petitioner in like manner as being presented in this document.

The question being presented in this document would have been presented to the commissioner in a face to face meeting.

The petitioners demand for 90 day letter in Exhibit M of Tax Court document 0007, and the additional Exhibit N faxed illustration of the petitioner Due process violation may not be construed as a pre deprivation CDP opportunity for a hearing.

The exhibit M and N are illustrations of the commissioner violation of law, and the necessity to be in a controlled environment that has transcript of what said.

The Commissioner position appears to be. "We received correspondence" " That was your opportunity".

The petitioner has no legal or other responsibility to file a return already filed near 5 years prior, at the proper time.

7.

The commissioner does have Congress mandate to comply with IRMF information. If not, the commissioner is utilizing IRMF information and holding for entrapment, to gain financially in applicable fees and penalties.

The Petitioner herein challenges the COMMISSIONERS JURISDICTION TO DO SUCH. The Commissioner has not Substantiated reports from the IRMF.

The commissioner has violated PATH Act effective Dec,18,2015 in 26 USC 7803 (a)(3) . The independent actions must look behind the commissioner Tax deficiency determination and procedures for right to know, TBOR regulations and other.

As part of the Protecting Americans From Tax Hikes (PATH) Act of 2015, P.L. 114-113, Congress amended Sec. 7803(a) to impose on the IRS commissioner the duty to ensure that IRS employees are familiar with and act in accord with taxpayer rights afforded by other provisions of the Internal Revenue Code, including, specifically, the rights enumerated in the IRS TBOR. The PATH Act amendments to Sec. 7803(a)(3) took effect on Dec. 18, 2015.

The Commissioner does have jurisdiction to request the petitioners records be brought to a face to face meeting under privilege of CDP procedures, which the Commissioner under proper prior request, will be recorded by the petitioner. 26 USC 7521, and IRM 5.1.12.3. A phone interview is not permitted to be recorded.

The references to this point were referenced from Tax Court documents 0007.

At trial on 2/6/2018 a reference to Stipulation, Tax Court document 0019 served to the court on 2/13/2018 may be referred to by the petitioner.

Prior to tax court the respondent filed on Motion for Summary Judgment on 10/03/2017 Court document 0006 inclusive with Declaration of SO Valerie Chavez Tax Court document 0007. The Chavez Declaration documents are considered the Administrative records for the case.

Hearing for the Commissioner Summary Judgment was set for 2/5/2018.

As the hearing proceeded the Court appeared to the petitioner to become more and more unusual to the petitioners expectation. The court began to appear as not to look behind the Commissioner deficiency determination not being satisfied with the conditions of Code section 6320(c) or 6330(d).

We Look at Tax court document 0021 page 10 line 17-18 and page 11 line 1-5 and find fraud by the court.. There is no such condition that the petitioner may not challenge the commissioner position in a deficiency notice. Neither does the court offer what law. The court is offering in fraud her personal dicta.

We look at Tax court document 0021 (the same) page 12 line 2-11 the court shows inept knowledge of the IRMF which has been referenced supra.

We look at same document page 13 line 1-13 is bias of which the court knows nothing of the IRMF. Additionally the court is lawyer for the Commissioner. There is no separation of power. The court is not absorbing rule of law information the petitioner is attempting to illustrate The court makes statements not supported by rule of law, but the courts personal dicta. This is fraud and procedural corrupt that offers no Due Process. Had the Commissioner accessed available IRMF at point of year reference 2012, there would need not be an appeal. The commissioner has multi data sources to prevent problems but wears blinders when the public contests. The court then in the petitioners case wears blinders also. For what purpose is there a court that does not apply TBOR directives as Pact Act directives to 26 USC 7803 (a)(3) and violates Giamelli v. Commissioner Docket No. 23150-04L. Supra.

We go to the same on page 20 line 7-9 is fraud by the commissioner council.

Additionally discrimination in the fact had the statement been true the IRMF would mandate notification to the Commissioner and the petitioner in 2008 not at present time of 2018. The commissioner council is publishing the commissioners error, but holding the petitioner accountable for errors not know to the petitioner, nor opportunity to challenge the accusation. The council for the commissioner brings forth a Kangaroo court in violation of many laws defined supra in this document.

We go to page 25 line 19-25 is fraud and violation of due process. In the event of a court denial the denied part need motion for reconsideration on the specific grounds desired. There would necessitate a filing with the court with understanding the filing would be served to the opposing party for an answer spelling out that party opposition.

In this scenario the court proposes the petitioner may not be the barter position of yeah or nay. However not researched at the present time of court the petitioner could not knowledgeably answer. The moment the Court denied the Summary judgment the court was outside the due process of the constitution. . The court additionally violated

26 USC 7241, 5 USC 556(d) plus the court had no further jurisdiction due to Tax Court rule ***RULE 330. GENERAL***. Fraud vitiates everything.

(a) **Applicability:** The Rules of this Title XXXII set forth the provisions that apply to lien and levy actions under Code sections 6320(c) and 6330(d). Except as otherwise provided in this Title, the other Rules of Practice and Procedure of the Court, to the extent pertinent, are applicable to such actions.

(b) **Jurisdiction:** The Court shall have jurisdiction of a lien or levy action under this Title when the conditions of *Code section 6320(c) or 6330(d), as applicable, have been satisfied.*

Same transcript page 26 line 6-8.

The court ambushed FRCP denial. The court would need motion for reconsideration, file and serve to the apposing party. The court action to switch to a Stipulation violates the petitioner ample time to review and call witness if necessary.

On 2/6/2018 the trial began.

We go to court Document 0022 on page 5 line 12-22 the court commits fraud. The petitioner argument of commissioner denial to allow IRMF information Supra is the petitioner complaint. Procedural error is fraud.

We go to the same transcript page 6 lines 1-23 Threats by the Court that are pre determined dicta of the court. Tax court rule 91 is violated. A stipulation must be on file prior to calendar call.

The stipulation is outside the jurisdiction of the court due to Tax court rule 330 all Supra. The court is attempting to satisfy code requirements of 6320 or 6330 Supra a point of trial. This is fraud and discrimination against the petitioner and favoring the Commissioner. The summary Judgment failed so now lets try an unconstitutional Stipulation.

At this time frame the petitioner did not know that the declaration of SO Chavez tax court document 0007 would be the same as the Stipulation Tax Court document 0019

We go to same transcript page 8 line 4-9 recess was 5 minutes.

The court action is violation of procedure. No person could consume a multi page stipulation in 5 minutes and subpoena a witness.

The petitioner does not understand the anger and Court war against the Constitution. The court action appears vial to the petitioner. The petitioner was not offered in due process of a tax grievance as wished by the protection of Congress.

Neither does Congress wish for the Court to lawyer for the Commissioner.

The position of, the Commissioner has no position than revealing error of the commissioner per statements the petitioner has not filed since 1998 and other.

At all times the commissioner had the address of the petitioner thru the IRMF system . The scenario the petitioner was a wondering lost soul that could not be located quite frankly reveals the mentality of the person whom makes such statement.

The petitioner has been retired since 2001. With 3 funds plus SS the commissioner receives no less than 16 quarterly reports on the address of the petitioner.

An additional illustration is the commissioner presents numbers of income. If you have numbers you have the address.

The commissioner offers accusations. The petitioner offers facts of law.

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