

No.

19-1449

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

**ORIGINAL**

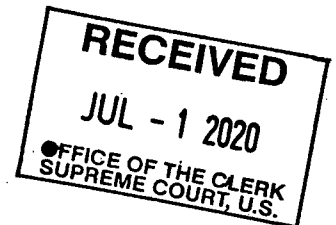
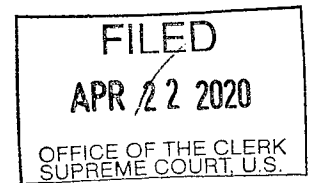
**RONALD E. DAVIS**

Petitioner

**On Petition for Writ of Certiorari  
To The United States Court of Appeals  
From The 10<sup>th</sup> 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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## QUESTION PRESENTED

1. The public knows that tax day is April 15 of the tax year end.  
When does the public by publication known time frame to preserve aged tax return, without paying for such as accountant, or council. In support Tax day is known and not paid for.
2. Is 26 USC 7521 (all) absolute good law ie. can it be depended on as read.?
3. Is 26 USC 6330 (all) absolute good law ie. can it be depended on as read?
4. Is 26 USC 6020 (all) absolute good law ie can it be depended on as read specific to the commissioner own records and or interviews.?
5. May the JARAT in a IRC (Internal Revenue Code) be utilized and, non directed by others, by a Tax Payer own knowledge, utilization, and privilege to sign, or not.?
6. Is Public Law 104-168 July 30,1996 section 701 (B) (iii) applicable guidelines inclusive of the IRM (Internal Revenue Manual) All chapters.?
7. In IRM 35.3.23.2.2.1 Determination letter (all). If the Settlement Officer did not permit a face to face hearing due to bogus projection of law, is the then bogus CDP Determination a valid determination. Tax Court jurisdiction is dependent of a valid determination letter. To assist 26 USC 6330 (c) (3) all, helps with this question. SO Chavez did not present a law in appendix L which the Tax court would have authority over. There was no CDP hearing held. Please notice "The tax court represents congress law, not SO Chavez." Emphasis added by petitioner.
8. At what point does abuse of discretion become "Criminal unlawful intent?"
9. What purpose should a court be concerned about a tax court decision, when they

have immunity. What difference does it make when the court steps outside the constitution and Due Process. Should the Commissioner just seize any amount from a tax payer account knowing the Tax Court will be the commissioner lawyer and permit any actions, thus saving time and manpower. Think of the savings. Think of IRM 35.2.2.1.1 Answer required by the commissioner.

## **PARTIES TO THE PROCEEDINGS**

Petitioner Ronald Davis was petitioner in CIR No. 017419-16L and IRS commissioner was the Respondent

Petitioner Ronald Davis was Appellant in Case no 19-9001 the US Tax court was the Appellee.

Case no. 19-9001 was appeal to 10<sup>th</sup> Cir. Court of appeals from adverse decision from Cir no. 01749-16L.

## RELATED CASES

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## **PETITION FOR WRIT OF CERTIORARI**

Ronald Davis Pro Se petitions for Writ of Certiorari to review the adverse judgments in 19-9001 and Cir no. 01749-16L

### **JURISDICTION**

The 10th Circuit court of appeals entered Judgment on December 19, 2019

The petitioner motion to alter or amend a judgment Rule 59(e)

The motion was construed by the court as a panel for rehearing and was denied.

The order was January 28, 2020.

The petitioner does not e file and received the clerk of court mailed order on 2/6/2020

The petitioner calculated the time frame to petition for Writ of Certiorari on or prior to May 3, 2020

There was a waist of time in as the petitioners available information was motion for leave of prior court, to motion for Writ of Certiorari.

The 10<sup>th</sup> court of Appeals clerk of court returned check remittance, with suggestion to contact the US Supreme Court.

### **STATUTES AND CONSTITUTIONAL PROVISIONS INVOLVED**

Due Process 5<sup>th</sup> Amendment  
PL 106-168 1996 sec 701 (B) (iii) Publications Due Process

**INTRODUCTION AND  
STATEMENT OF CASE**

This Writ of Certiorari is from Order on January 28, 2020, mailed January 29, 2020 thus received by the petitioner on 2/6/2020 for the order on Appellant motion to alter or amend a judgment rule 59(e) which the court consider a petition for panel rehearing and is denied. The Construed panel rehearing was from Order and Judgment from adverse judgment No 19-001 (Cir No. 017419-16L), Order and judgment filed on 12/19/2019

The order denied from motion for petition rehearing of adverse judgment from tax court is void. There is no discussion. There is no reference to prior case law. The order does not represent due process, or rule of law. The judgment has not positions to defend.

The order from adverse judgment from the tax court is so off point the order does not relate, and offers false fraud statements from the Appeals court.

There was a tax return provided and is a matter of Stipulation exhibit and filed with the Tax Court.

The Tax court decision was based on judicial bias, error of understanding IRM (Internal Revenue Manual.) Fraud by the SO Chavez statement of law that does not exist.

The motion for Recuse was absolutely 100% correct to court infraction, but was denied by fellow tax court camaraderie. Certainly not rule of law.

The court need not reconstruct evidence.

The court needs to understand PL (public law) Section 701 (ii) (iii) is the IRM.

There is no generalized assertion of error.

Reference to Petersen v. Comm'r 2019 is off point. Petersen is a ESOP ERISA holding company dispute not a Tax CDP (collection due Process Hearing). The reference by the court to Petersen is arbitrary and capricious. Reference to a correspondence CDP is fraud.

The reference to Garrett. Selby Conner Maddux & Janer 2005 is beyond belief. The Appellant at that court made no Biblical connotations toward jurists. The reference case IS NOT a tax case on CDP proceedings.

The order is void with no applicable reference to rule of law or IRM DUE PROCESS  
The now petitioner for Writ of Certiorari debunks the above order of denial.

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The petitioner for Writ of Certiorari was before the 10<sup>th</sup> cir Court of Appeal in tax case litigation with the IRS Commissioner. The original contact from the IRS commissioner was to inform the petitioner of a tax deficiency for the year 2012. The deficiency Notice was sent to an address unknown to the petitioner. The deficiency notice was returned to the commissioner NON Delivered. The IRS submitted no W2 for the address.

Thru the petitioners engagement, and coming forth, the correct address was established for the commissioner deficiency notice. The IRS presented no W2 with such address.

The petitioner immediately engaged and, properly and timely filed forms for a CDP (Collection Due process) hearing. In subsequent correspondence the petitioner did request a face to face hearing, and wished also to record. IRM 5.1.12.3 (3) and IRM 5.1.12.2 (1).

4.

Calafati v. Commissioner (2006) settled a phone hearing Section 6330 could not be recorded. 26 USC 7521 (a) 1 permits a face to face 6330 hearing recording. Congress enacts the laws. The commissioner enforces the law. Only congress may change a law.

In the time lapse between correspondence with the commissioner, the petitioner had engaged in research and found the provisions of 26 USC 6330 of which afforded the petitioner multiple provisions inclusive of disputing the deficiency provided the request was not frivolous. The petitioner had previously filed for the year of 2012, and remitted a not large amount. The return was filed timely and never heard from the IRS their-after as to not received, or delinquent, or any correspondence reasoning.

The petitioner was retired since the year of 2001. Retirement funds were reported by 1099 forms from the petitioner three retirement funds plus, the SS administration.

Presumptive to retirement funds quarterly reports, the commissioner received 16 (sixteen) reports on the petitioners address and income per year. The petitioners retirement funds address and the petitions present address are the same.

Interim to correspondence from the IRS the petitioner constantly researched and found Public law 104-168 July 30 1996. In sec 701 (B) (iii) included applicable published guidelines.

That in itself was daunting until finding that” published “are the IRM (Internal Revenue Manuals). This knowledge vastly opened the petitioner ability to understand the IRS regulations mandated by Section 701(iii) above.

An IRS settlement officer SO Chavez was assigned to the deficiency. Things progressed until receiving a letter dated 5-22-2016 stating a “CDP hearing did not permit a

face to face hearing". The following is a copy and paste of a portion of the SO Chavez letter: The Collection Due Process (CDP) Hearing doesn't provide an in' person audit. The CDP Hearing addresses the following issues:

Whether the IRS met all the requirements of any applicable law or administrative procedure. Any legitimate issue(s) you wish to discuss. These can include:  
One must consider the word audit is meant as hearing. A tax payer may have an audit in his home (emphasis added by petitioner.)

The petitioner then knew the SO Chavez was extremely at error. 26 USC 6330 is absolute. IRM 8.6.1.6.2 (2) is absolute settled by and reference in Keene v. Commissioner 121 T.C.8 (2003). Keene has settled the hearing is to be closest to the petitioners residence. That distance is approximately 7 miles for the petitioner. 26 CFR 301.6320-1 (d) (2) Q&A D-7 also illustrates.

Also In Keene v. Comm'r, 121 T.C. 8 (2003), the Tax Court held that collection due process hearings with the Appeals Office are subject to 7521. The Tax Court held that Appeals Office hearings are subject to section 7521 for six reasons: (1) the hearing allows a taxpayer to raise challenges to the Commissioner's determination, and therefore is an in-person interview; (2) Appeals Office hearings are an integral part of the tax collection process; (3) not allowing a taxpayer to record an Appeals Office hearing would undermine safeguards in the Service's collection actions; (4) the Tax Court is charged with reviewing Appeals Office hearings; (5) recording Appeals Office hearings would facilitate Tax Court review by completing the administrative record; and (6) the decision was not inconsistent with established regulations

Other courts ruled "We will not allow respondents to come into court wearing blind

ders and deprive petitioners in these circumstances, of their opportunity for a hearing to litigate their case. *Lifter v. Commissioner supra* at 820 and *Berger v. Commissioner* 3<sup>rd</sup> Cir.1968.

Deprivation of civil rights is fraud. A judgment based on fraud is a void judgment. Fraud has no calendar. (See.) The limitations inherent in the requirements of due process and equal protection of the law extend to judicial as well as political branches of government, so that a judgment may not be rendered in violation of those constitutional limitations and guarantees. *Hanson V. Denckla* 357 US 235, 2L Ed 2d 1283, 78 S Ct 1228. *Sherar V. Cullen* 481 F. 2d 946 (1973)

The Tax Court is illustrated in IRM 35.1.1.15 to have authority to review 26 USC 6320 and 26 USC 6330 under Tax Court rule 220-229A.

Congress authorized in the TBOR 1996 and 1998 that the 6320 and 6330 were to mandate pre Deprivation hearings.

The petitioner growing increasingly leery of SO Chavez, faxed two directives to SO Chavez. One was a notarized demand for a 90 day letter to enable the petitioner access to the Tax Court. The petitioner wanted to obtain from the Tax court an order directing the commissioner to conduct a face to face CDP hearing, and to permit the petitioner to record. The second fax detailed to SO Chavez violations according to law. Both items were faxed on 7-01-2016.

On 7-22-2016 a tax deficiency letter combined with a CDP determination was sent by SO Chavez and received 7-28-2016. The reasoning was the "petitioner had not filed a return". This correspondence was certified 21 days AFTER the petitioner demand for 90 day



letter. In the 21 day lapse SO Chavez went from no face to face, to a no return filed CDP determination letter, with never a CDP hearing. This abuse of procedure violated IRM 35.3.23.2.2.1 (all). This is fraud and illustrates SO Chavez had procedural bias towards the petitioner. SO Chavez also illustrated lack of control of procedural knowledge.

A tax deficiency letter and CDP determination are not together. The CDP hearing itself must be complete prior to the CDP determination. A face to face CDP hearing was not permitted as per SO Chavez letter dated 5-22-2016. A CDP hearing is congress mandate to pre deprivation. After a CDP hearing a determination letter is mailed to the Tax payer.

The original deficiency was presented by SFR (substitute for return) which is prima fascia good. A SFR is by consent of the petitioner, or from records and compiled information by the commissioner. 26 USC 6020. Also IRM 4.12.1.8.4

After considerable research the petitioner decided to remain under SFR.

The primary consideration was the Commissioner was perjuring himself in a manner that would emerge in the future. A SFR involves computation of known amounts of income, and from other source. If the commissioner has this information from 1099, and SS retirement funds the Commissioner knows the address of the petitioner. We now understand the commissioner sent the original deficiency letter to an unknown address of the petitioner, but knew the correct address. The Commissioner had a correct address from 16 quarterly reports in retirement funds remittance. All funds are auto deposited of which a current address is a mandate of the bank and where bank statements are received, and or correct for paperless banking. The Commissioner did not present a return ad

8.

dressed to the bogus address in Bucyrus, Ks

A second consideration was the JARAT signature for perjury. In JARAT signature a person becomes a witness against oneself. The petitioner had no intention to make JARAT to current date when prior, and on time, the 2012 tax return had been filed and remittance made.

Demand by SO Chavez to JARAT in 2016 when JARAT was made in tax year ending 2012 would perjure the petitioner and void any claim or grievance the petitioner had made. A JARAT is mandatory for any IRC filings and submissions.

The petitioners JARAT is perjury mandate of 26 USC 7206, 26 USC 6065 and self JARAT is under 28 USC 1746. This is a possible reason SO Chavez wanted a work around for not allowing a Face to Face CDP. Possibly trained in the manor. When a person steps outside the law, one has to suspect something.

The Appellant at present time had no obligation by law to file a Tax return to SO Chavez that had been timely filed and paid on the prior due date Tax year 2012. The appellant is under protection of 26 USC 6065, 26 USC 7206, 28 USC 1746 and IRM 28 USC 1746 all exclusive to (1) and (5).

The commissioner, for any tax end year, did not notify the appellant of data log error.

In this manner the Commissioner discriminated against the Appellant. The congress mandate of 26 USC 6103(d) disclosure data log error was known. IRM 11.4.2.1.3 mandate of safeguard and disclosure of 26 USC 6103 data log error was known. The IRMF ( information return master file) IRM 11.4.2.7.11 (1) and (5) update in June of a tax year would be known of data log error. The IRMF computer matches 1099s with tax returns received

for the tax year period. A tax year begins in one year and ends in another. "THE APPELLANT NOW PETITIONER WAS INFORMED OF NOTHING". Not informing the petitioner is discrimination and violation of TBOR (taxpayer bill of rights) right to know and be informed, plus Fraud. Fraud has no Calendar. (statute of limitations) What SO Chavez was presenting in 2016 was known per tax year end 2012.

There is no published guideline as to time frame the Appellant must hold returns to bear the burden of proof the Commissioner willingly and knowingly will commit fraud in the above manner. In 26 USC 6103(d) congress mandated data sharing and prevention of error, which protect the Tax Payer.

In failure to notify the appellant right to know, and due process has been violated. This is FRAUD. How is one to defend when one is not permitted to know?

Congress has instilled the Commissioner to provide regulation for collection of taxes, however regulations may not be unlawful. IRM 5.1.12.1.2 >>5.1.12.1.3

The Commissioner has neither offered an explanation for his failure to notify the Appellant of data log error of the IRMF of any Federal income tax return. The Commissioner had not produced evidence to establish any reasonable cause for his failure to timely notify the Appellant of data log error. The petitioner can not be held responsible for the commissioner negligence in maintaining the congress mandate of IRM 11.4.2.1.2 authority data extract, IRM 11.4.2.1.3 and IRM 11.4.2.1.3 responsibility.

There is vast amount of penalty and interest that can be applied to the petitioners account when negligence occurs in non notification of 26 USC 6103 (d) sharing. The above are computer program interface with no human involvement for error. The very in

formation the computer is seeking is a 1099 comparison to tax return per tax year match up. Failure to match year end 1099 and tax year end date presents a delinquent tax return. The system alerts. Only a person that does not have W2 or 1099 is a NON FILER.

On-8-2016 the petitioner filed for petition to the US tax court, document entry 0001.

On 9-6-2017 notice of trial on 2-5-2018 Docket entry 0004

On 10-2-2017 Motion for summary Judgment respondent Docket entry 0006

On 10-2-2017 Declaration of SO Valerie Chavez Docket entry Docket entry 0007

On 10-30-2017 Petitioner opposition to Summary Judgment Docket entry 0011

served 11/6/2017

On 1-31-2018 Order set 2-5-2018 hearing for Motion for summary Docket entry 0015

On 2-5-2018 Motion for summary judgment is denied Docket entry 0017

On 2-6-2018 Stipulation at Trial Docket entry 0019

On 2-5-2018 Docket entry 0017 the only jurisdiction the court had was to order the respondent to provide a face to face hearing for the petitioner. There was not a valid determination decision from a non existent CDP hearing. SO Chavez had committed fraud in the 5-22-2016 letter statement "a face to face hearing was not permitted in a CDP hearing". The court however proceeded and ordered a stipulation between parties for trial on 2-6-2018. The petitioner was not quite grasping the direction of the proceeding and did not object. On 2-5-16 hearing date, there was nothing known by the petitioner to understand or defend.

The court knew there was violation of due process proceeding from denial of the Commissioners Summary judgment Tax Court docket entry 0017

Tax court rule 91 provides a Stipulation must be on file prior to calendar call. The Tax court knows this certainly, but proceeded, and ordered a Stipulation for 2-6-16 trial.

SO Chavez committed fraud by mandate of duty of Due process rights of the petitioner in IRM 35.3.23.8.4 (07-25-2012) as follows: Additionally, if any face-to-face or telephone conference between the Appeals officer and the taxpayer was recorded, a copy of the tape or a transcript of the recording, authenticated by the Appeals officer, should be submitted as part of the administrative record. If the taxpayer submits a transcript of the recorded conference, the Appeals officer should authenticate the taxpayer's transcript only after comparing it to the tape recording made by the Appeals officer.

The court violated the petitioner due process rights by assisting the commissioner in error of the commissioner duty to stipulate in the following manner: IRM 35.4.7.2 (08-11-2004)

### **Duty to Stipulate**

1. The purpose of the stipulation of facts is to limit the trial to the facts in dispute, and to narrow the issues for trial. Tax Court Rule 91 requires the parties to prepare a comprehensive stipulation of facts before the trial. The Court takes a dim view of evidence offered at trial which could have been incorporated in a stipulation of facts.
2. As soon as Counsel acquires sole jurisdiction, the attorney should contact petitioner to schedule a conference to determine which facts are in dispute or must be developed. A stipulation of facts conference should be held as soon as the facts are sufficiently developed, and no later than 30 days after the issuance of the trial calendar. It is appropriate for respondent to initiate the stipulation process, and to prepare a draft stipulation of facts. By taking the lead, the attorney will have a greater role in the language and the format, as well as in the substance of the stipulation.
3. Prompt action in the preparation of the stipulation of facts may give respondent the opportunity to utilize discovery to develop any facts or evidence previously overlooked or unavailable.

12.

Prompt action in the completion of a stipulation of facts will allow respondent to determine what facts must be proved at trial through witnesses and exhibits.

There was NO stipulation meeting between parties. The petitioner was never called nor asked in correspondence.

The court violated the petitioner right to stipulation due process of a stipulation on file with the court. On file meaning the stipulation was filed as a court docket number and served to the petitioner prior to calendar call.

The Court violated as a matter of record of the 2-5-2018 hearing transcript from Escript at the hearing in the following manner: Excerpt to hearing page 25 lines 19-25 follows:

THE COURT: If I deny the motion for summary judgment and I give you the trial that you so definitely want, you're going to have to cooperate with Mr. Wilson in preparing a stipulation of facts that gives me the basic information and documents I need to tee up -- to set up a proper trial. Do you understand that? Here the court steps outside the authority of T.C rule 330(b), and further creates a corrupt court.

We also address the jurisdiction for the court to be teed up for a proper trial.

A denial is just that. The party denied would need to submit new petition to the court with a new serve to the opposing party and an answer from the opposing party. The court violated the petitioner right to due process in civil procedure. This is fraud.

**IRM 35.3.23.2.2.1 (07-25-2012)**

### **Determination Letter**

The Tax Court does not have jurisdiction over the CDP case unless the taxpayer timely appeals from a valid notice of determination.

1. Prior to issuing the notice of determination:

- A. Appeals must offer a hearing to the taxpayer, which depending on taxpayer's preference and the issues raised, may be face-to-face or by telephone or correspondence.
- B. The CDP hearing is required to be held by an impartial Appeals officer who has had no pre-CDP involvement with respect to the unpaid tax at issue.

2. The notice of determination is addressed to the taxpayer and gives a summary of the determination made by Appeals.

The attachment to the notice of determination includes:

Verification that the requirements of applicable law or administrative procedure have been met.

- A. Consideration of the challenges that the taxpayer raises to the tax liability.
- B. Consideration of the collection alternatives the taxpayer has proposed.
- C. Determination of whether the proposed levy or the lien filing balances the need for efficient collection of taxes with the taxpayer's legitimate concern that the levy or notice of lien filing is no more intrusive than necessary.

The petitioner points out item 1. there was no valid notice of determination. The SO Chavez letter on 5-22-2016 supra "advise a CDP did not permit a face to face." The Petitioner had no face to face or other CDP hearing. Congress design of law and regulation directs that court and IRS consideration are met prior to the Supreme Court level. The petitioner is at Writ of Certiorari because of Tax court and Commissioner error NOT the petitioner.

The court violated the petitioner due process of procedure. This is Fraud. Fraud has no calendar. The petitioner admits not being prepared for defense. The petitioner up to hearing date 2-5-2018 only answered the respondent Summary judgment. The Summary was denied in Tax court document 2-5-2018 Docket entry 0017. There was no information to prepare for defense. It was not conceived the court would violate due process procedure and direct a stipulation as favoritism to the respondent.

The court knew where she was going. The petitioner did not. A probable disadvantage of a Pro Se.

A Tax Court trial on 2-6-2018 is NOT a pre deprivation hearing. A CDP hearing prior to CDP determination letter is a pre deprivation hearing at the mandate of Congress.

On 2-6-2018 the petitioner balked at signing the Stipulation. The petitioner was given 5 minutes to consume a multi page document. The petition provides a portion of the trial transcript purchased from E scribe. The excerpt is from page 7 line 5 to page 8 line 8.

THE COURT: The manual does not control what I do here in this court, and to the extent that it is relevant to what I do in this court, I will be able to reference it, because it is part of the materials that are generally available to a judge and to the parties to argue as appropriate. Do you understand that?

MR. DAVIS: Yes. May I say something else?

THE COURT: Go ahead. You're pressing your luck, unless you're telling me that you're going to stipulate to the things I need to start this case, I'm not real happy right now, so --

MR. DAVIS: If I can refer to everything that is in the original summary judgment, I agree with everything. There's another thing that you should know, that I have submitted on the reconstruction of the tax that I paid, I do not have a check that prove that. I have knowledge of how the system works and why I do not -- it's admissible as evidence, and it needs to be considered for my right to due process.

THE COURT: Okay. Like I said, I'm taking a break for ten minutes while you go through that, and be prepared to tell me what you are prepared to stipulate to, and if you're not prepared to stipulate, I want to know why. Okay.

MR. DAVIS: I can do that.

THE COURT: Ten minutes. Very well.

THE CLERK: All rise.

(Whereupon, a recess was held from 2:08 p.m. until 2:13 p.m.) "5 min"

THE COURT: Please be seated

In this excerpt from the trial court transcribe the court intimidates the petitioner.

The end result is the court afforded the petitioner 5 minutes to consume a multi page



stipulation, that by due process was to be on file by rules of tax court 91 prior to trial.

IRM 35.4.7.1 (2) mandates the Stipulation be on file. On file would present the petitioner a copy prior, and at a greater time to review and prepare defense than the 5(five) minutes allowed by the court. It is not known to the petitioner the motive the court chose to step outside the constitution. A constitution hostile court, is not worthy to serve the court. The court is an officer of the court. The court is the constitution sworn to due process.

All orders from this court are judicial bias and void.

The petitioner need go no further to a multitude of additional violations. The petitioner is conscious of the size of this document. The petitioner knows no way of shorter length to illustrate the multiple infractions of attempt to settle a tax dispute.

The remainder of court trial transcript focuses on the fact that due to aged time of notification of deficiency the petitioner bank no longer held Leger acknowledgment the check for amount of the 2012 had purged from debit entries.

The petitioner bank system is far past retention of check images. All that is present in paperless, is a running ledger of credits and debits. This is modernization of current day on-line banking format.

In Tax court document entry 0011 opposition to Summary judgment the petitioner spells out all infractions by the commissioner in more 26 USC fashion.

In the writ for Certiorari the petitions is detailed down to the IRM directive that support 26 USC and, or any USC code. There is no new complaint brought forth. Just very

complete to USC and IRM directive.

The petitioner presents this. "It is the position of the petitioner the lower court seems adverse to IRM as to extent there is no prior court decision that can be copy and paste to".

The data exchange system 26 USC 6103(d) jointly with IRM 11.4.2.7.11 (1) and (5) comprise the IRMF (Information Return Master File). The data exchange system posts to all systems in June of each tax year.

It would not be considered overreach for the commissioner to know by mid July of each tax year close of a Tax Payer delinquent return, if factually delinquent.

With the data exchange the local, state, and federal agencies know of delinquency.

"Why not the petitioner?"

The petitioner charges the commissioner of Fraud and Discrimination. The petitioner charges the Tax Court with Fraud, discrimination and violation of the petitioners due process and court procedure. The petitioner was stripped of ability to discover, thus present argument, and call witness to examine.

Near four years had passed from tax year 2012 before the petitioner was known of any data log error. The commissioner committed procedural error of 26 USC 6103 (d)

The commissioner is at or near criminal action.

## CONCLUSION

To protect tax payers from IRS commissioner overreach and abuse Congress In 1996 and again in 1998 enacted into law the Taxpayer Bill of Rights. (TBOR). Strict controls were implemented to the tax code.

In the case of the petitioner a multitude of violations have occurred in the decisions determined by fraud, and in consideration with other elements, renders the orders VOID

\_\_\_\_\_ > \_\_\_\_\_ > \_\_\_\_\_.

Atax Payer expects a person whom works for the Government to stay within boundaries of applicable court rules and oath of office to the constitution to provide Due Process.

The petitioner has presented evidence of the Tax court and 10<sup>th</sup> circuit court of appeals which violates the petitioners due process and obstruction of Congress mandate for Tax appeal. The petitioner requests the Writ of Certiorari be granted in respect for the constitution, and interest to maintain Integrity for the American public's US. tax system.

#### **REASON FOR CERTIORARI TO BE PERMITTED**

To correct abuse of discretion and violations of the petitioners rights to due process of the 5<sup>th</sup> amendment by ordering all orders from the tax court and 10<sup>th</sup> circuit court of appeals VOID.

Additionally order Tax court memorandum T.C. 2018-197 removed from Tax court, or other reference. Tax court T.C 2018-197 is vial, insults the constitution, has false projections , and is a danger to the tax community as to reference to further tax litigation. T.C. 2018-197 is abusive to information sought by the tax industry such as tax prepare, accountants or other similar subjects needs subject to have national importance.

T.C. memo 2018-197 effectively violates TBOR 1996 at section 701 iii by tempering the mandates as published language of IRM (internal Revenue Manual all).

T.C. 2018-197 steps outside the mandate of established court rules under 330(b)

18.

T.C 2018-197 is a skillful gaslight approach to align case 17419-16L with prior tax court cases, and does not align with factual rule of law. The tax court in fact had no jurisdiction due to procedural error of no CDP hearing being permitted Prior to court session beginning 2-5-2018. The court only had jurisdiction on 2-5-2018 to remand the commissioner to an in person CDP hearing as per law, for the petitioner.

Submitted:

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Pro Se

**Certificate of service**

On this day of 26 June, 2020 I certify on perjury statement, I placed a true copy of this document in the United States Postal System to the Following:

Sherra Wong

US Department of Justice

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