

No. 19-323

IN THE
Supreme Court of the United States

CHARLES V. SCHNEIDER,
Petitioner

v.

COMMISSIONER OF INTERNAL REVENUE,
Respondent

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

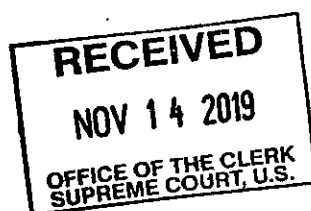
**PETITION FOR REHEARING and
COURT TO REQUEST RESPONSE BY APPELLEE**

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PETITION FOR REHEARING

Pursuant to Supreme Court Rule 44, petitioner respectfully petitions this Court for rehearing of its October 15, 2019, order denying the petition for a writ of certiorari in this case. In the interest of justice and in accordance with FRAP 40(a)(3), appellant pleads for this court to REQUEST AN ANSWER FROM APPELLEE .

**REASONS FOR VACATING THIS COURT'S
ORDER OF OCTOBER 15, 2019, AND GRANTING
THE PETITION FOR CERTIORARI**

The “Questions Presented” in this case are too important to leave unsettled since they involve major, profound, nationwide importance concerning conflicts with relevant decisions of this High Court. These questions remain unanswered and unsettled. There is no Supreme Court precedent to validate the specious claims of myriad inferior courts. Most notably, is the fact that the Supreme Court has never overturned the *Brushaber* decision.

INTERVENING CIRCUMSTANCE

Throughout the process of this case there has been no indication that anything offered by appellant has ever been considered. Upon reading and pondering the William & Mary Law Review cited and excerpted in the original petition, it has become increasingly apparent that the denial of certiorari has been based upon the recommendation of a self-serving, neophyte clerk vice a judicial review and evaluation by one or more associate justices.

GROUNDNS NOT PREVIOUSLY PRESENTED

Continued avoidance and refusal to address and rule upon the questions here presented gives testimony to the growing public awareness of the corruption throughout our government.

Section D-7 of the IRS' online publication cited in the original petition remains unchanged and still reads:

“Contention: The Sixteenth Amendment does not authorize a direct non-apportioned federal income tax on United States citizens.” The IRS and the judiciary may desire to ignore reality and promote this gross misrepresentation, but it is an *irrefutable fact*.

The following citations of “relevant case law” in the previously mentioned document are listed in the original petition with additional grounds presented here:

Young v. Commissioner — [cannot be found online as cited; however,] the statement: “rejecting as ‘meritless’ and ‘frivolous’ Young’s arguments that the income tax is an unconstitutional direct tax . . .” is valid. The income tax is not an unconstitutional direct tax — it is indirect (excise, duty or impost) and, therefore, cannot be imposed directly without apportionment. ANY direct, non-apportioned tax is unconstitutional — See *Pollack*, *Brushaber*, etc. in the original petition.

Taliaferro v. Freemtran [sic] — [the Sixteenth Amendment does authorize the imposition of excise taxes and income taxes], but the court *falsely* states: "[for nearly a century], the Supreme Court has recognized that the sixteenth amendment authorizes a *direct nonapportioned* tax . . ." [citing *Collins*, *infra*]

United States v. Collins — [ruled in *direct conflict* with the Supreme Court by stating that the defendant's argument was] "*devoid of any arguable basis in law.*"

In re Becraft — [rejected the taxpayer's position based *solely upon rulings of the Supreme Court* and cited, as precedent, the *absolute lie* stated in *Parker*; *see original petition*]

Lovell v. United States — "Plaintiffs also contend that the Constitution prohibits imposition of a direct tax without apportionment. [*falsely* stating] *They are wrong; it does not.* [*equivocally* citing] U.S. Const. amend. XVI; [and *deceitfully perpetuating the obvious falsehood of*] *Parker.*"

United States v. Jones — [*purposely inexplicit by obviously omitting the word "direct".*]

Broughton v. United States — [again, the court *surreptitiously* avoided the word "direct" and purposefully chose to omit the fact that the tax is actually an "excise" and can only be imposed as such.]

CONCLUSION

Petitioner has been continually denied the opportunity for his "day in court" — being summarily dismissed and/or prejudged ad hominem— and has, thereby, been denied due process in preventing oral argument and his right to confront his accuser in cross-examination.

A decision or judgment on the merits (matters of law and legislative facts) of petitioner's case has never been rendered by a judge, panel, or court after a full presentation of evidence and oral argument.

Any court ruling that the 16th Amendment authorizes a non-apportioned direct tax on anything commits *egregious error*.

This court effectively nullifies itself if it does not rule on the questions presented and, thereby, directly undermines its own supremacy — it effectively condones the blatant disregard of its supervisory power by inferior courts that choose to arrogantly and fraudulently ignore its decisions.

Should this court deny the petition for a writ of certiorari, it demonstrates that it condones the misapplication of statutory law and the disregard of rulings of the Supreme Court by inferior courts, et alia; and further, that it accepts and validates the false and specious claims proffered by the IRS in its online publication, THE TRUTH ABOUT . . ., supra.

WHEREAS, obvious malfeasance and fraud upon the court have been unambiguously documented in the pleadings of this case.

WHEREAS, if respondent chooses not to file an answer, it is his admission that he finds no error in petitioner's petition for a writ of certiorari.

WHEREAS, in the interest of clarity and disclosure (pursuant to Rule 15.1) this court must order the appellee to file a brief in opposition — allowing further judicial discourse and transparency resulting from consideration of petitioner's pleadings.

WHEREAS, there is obviously unsettled law as inferior courts consistently rule in direct contradiction to rulings of this high court.

WHEREAS, petitioner does not oppose, but rather *demands*, compliance with federal tax laws *by all parties AND the court.*

WHEREAS, the exercise of this high court's supervisory power is too long overdue and petitioner prays that this court objectively considers, anew, the pleadings of petitioner and the grounds presented in the original petition for certiorari.

WHEREFORE, after due consideration of the foregoing, the examination of the questions presented, and the pleading in the original petition, with no

deference to conflicting rulings of inferior courts and/or unlawful, bogus claims (mere presumptions) of government agencies, this honorable court, in the interest of doing what is the lawful, right, and just thing to do, must grant this petition for its writ of certiorari; vacate the ruling of the Court of Appeals for the Eighth Circuit; and remand this case to the lower court of first instance for reconsideration.

Respectfully submitted,

November 08, 2019

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CERTIFICATE OF PETITIONER

Petitioner genuinely believes this petition for rehearing to be meritorious and hereby certifies that this petition is presented in good faith and not for any purpose of delay.

In fact: upon the granting of this petition, petitioner's brief will establish (perhaps too embarrassingly so) irrefutable proof of judicial fraud and malfeasance throughout the judiciary.

November 08, 2019

/s/ Charles V. Schneider
in propria persona