

No. _____

19-6481

IN THE
SUPREME COURT OF THE UNITED STATES

ORIGINAL

HAROLD B. ROTTE – PETITIONER

VS.

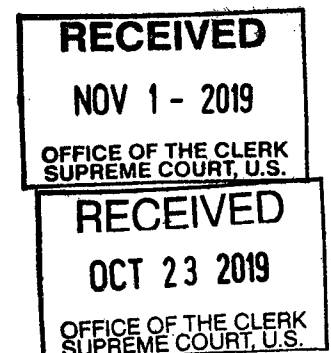
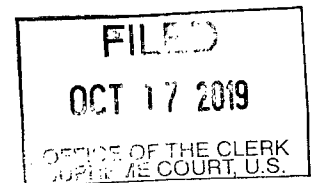
UNITED STATES OF AMERICA – RESPONDENT(S)

ON PETITION FOR A WRIT OF CERTIORARI TO

11TH CIRCUIT COURT OF APPEALS

PETITION FOR WRIT OF CERTIORARI

HAROLD B. ROTTE
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Vero Beach, Florida 32962
772-257-1497



QUESTIONS PRESENTED

1. Whether the laws protect Plaintiff's reputation, due process, and are real, or a front, discretionary as if friend or foe.
2. Whether the FBI knew or should have known illegals were misusing people's Social Security numbers for employment, and if investigated Plaintiff's complaint, could they have found the unreported income, and that to be a true or false claim by the IRS.
3. Whether defendant, response to Plaintiff 2004 tax year dispute to the U.S. District Court that Plaintiff to be a tax defier, is that single or plural, and connects to earlier false claim of unreported income.
4. Whether the new information of illegal residents not being prosecuted supports Plaintiff claim. IRS concealed the very evidence used to falsely accuse of unreported income, and was not accidental, and now questions if Plaintiff was framed, why else deny due process.
5. Whether the totality of the many false and unproven claims by defendant to be frivolous, a miscalculation, or a relentless pile-on to discredit, to damage reputation and to overwhelm by misuse of power and authority, and why the Court did not except Plaintiff request the totality of all claims the intent.
6. Whether Plaintiff claim for excessive fees that was already part of earlier claim dismissed and now after the Supreme Court ruling on excessive fees, should have been accepted as had nothing to do about taxes, just a pile-on of tax bills to overwhelm Plaintiff, and requirement, the fee be paid before filing new claim to be an unfair block.

7. Whether the IRS, the FBI, the U.S. Tax Court, the U.S. District Court, the U.S. Attorney, the Department of Justice, the Court of Appeals, all involved in this case, working independent and impartial, could have ruled on evidence or is it possible they are giving each other unauthorized and unearned benefit of covering up for each other, from error, favor or misconduct, or as they have done, protect the government whether it difficult be impossible to get a judge to rule against the IRS.
8. Whether defendant response to Plaintiff motion was received in a reasonable time, 7 days out of 10 days, or was deceitful as Plaintiff claims against due process, or should have been able to reply in 3 days, deadline was impossible for Plaintiff.
9. Whether the IRS, their counsels, possessing conclusive evidence, the IRS were they fair and reasonable to Plaintiff, or were they out to destroy, to protect an unfair system.
10. Was the U.S. Tax Court a real court for people who have real disputes, or just for the rich, with their tax avoidance schemes.
11. Whether this court should permit the lower courts to disregard conclusive evidence against the government that helped the government deceive Plaintiff and to avoid the totality of claims.
12. Whether illegal residents were being treated equal or special as Plaintiff had to produce several forms of verifiable identification for employment.

LIST OF PARTIES

- [] All parties appear in the caption of the case on the cover page.
- [x] All parties do not appear in the caption of the case on the cover page. A list of all parties to the proceeding in the court whose judgment is the subject of this petition is as follows:

U.S. District Court Judges

Honorable Jose Martinez

Honorable Kenneth A. Marra

Frank Lynch, Jr.

11th Circuit Court of Appeals Judges

The Honorable Tjoflat, Branch, and Grant

The IRS and their Counsel

Tom Farmer, Special Agent FBI

Alex Accosta, US Attorney. Miami, FL

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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 July 21, 2017.

☐ 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: August 13, 2019, 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 PROVISION INVOLVED

The infringement of rights under the Constitution of U.S. Due Process

STATEMENT OF THE CASE

1. Plaintiff was employed as a field sales representative for a manufacturing company, when the IRS, without proper due process, falsely accused of having unreported income for 1980, and falsely claiming not paying any taxes for the entire year of 1982, garnished salary and lien home.
2. Reputation now damaged, was unfairly dismissed from employment, as a cloud of doubt to be trustworthy. The IRS concealed the very evidence used against Plaintiff stating IRS was still looking into unreported income. Plaintiff had hired a defense attorney for the false claims, and to file suit in Federal Court against IRS. Received nothing but delays, later found out Attorney being auditing by IRS, causing to withdraw from representing in tax matters was hard to believe refund fell through the cracks and now untimely, and fails to file suit against IRS.
3. Plaintiff now files his own claim with the U.S. Tax Court, being a limited court, would not hear the years where IRS made false claims.
4. Plaintiff now files an in-person complaint against the IRS with the Federal Bureau of Investigation. Was told they would have to get permission to investigate the IRS. Plaintiff now believes they should be questioned in front of Jury. Could they have found the unreported income if investigated?
5. Fast forward, Plaintiff receives a tax bill for over \$50,000 for tax year 2004, and files suit in U.S. District Court, and submits proof owed

"zero" amount for 2004. After a short court hearing, the case is dismissed.

6. Plaintiff now files a complaint with Mr. Alex Acosta, U.S. Attorney for the Southern District of Florida, that there was a pattern, whenever the evidence would prove the IRS wrong, the IRS by abuse of influence would prevent any hearings or trial. Mr. Acosta's assistant replied to consult with an attorney, or deal with the IRS. Plaintiff complaint was serious and important, and believes he got the brush-off and should have looked into Obstruction of Justice and Violation of Civil Rights.
7. Recently, it had been nationally reported when Mr. Acosta, the U.S. Attorney helped the rich and powerful, and in this case, it was the IRS that was powerful.
8. The IRS now files tax lien for \$89,325 against Plaintiff, from the Small Business Section of IRS. Since Plaintiff was never self-employed or in business, this wrongly gives the perception Plaintiff was involved in illegal business, and wrongly gives credence to earlier false claims of unreported income that the IRS left open and never settled. Plaintiff believes the IRS was intention weaponized to discredit him. Plaintiff now files new suit for the wrongful filing of the tax lien for \$89,325 for tax year 2004. And also, for the penalty fee for filing an appeal, counsel for defendant in response to the year 2004 files a false malicious accusation with the court that Plaintiff to be a tax-defier, this unfair and taints the court. Plaintiff case was dismissed, right before going to a jury.

9. The Court of Appeals disregards important evidence with opinions to be only a miscalculation, and over a withdrawn lien, and is frivolous.
10. Plaintiff believes was not independent or impartial, as denied oral arguments was tainted, or just had a bad day. As was a misrepresentation of Plaintiff claim. Yes, the lien had been withdrawn because Plaintiff had filed a complaint with Congress. It was then IRS admitted owes "zero" amount for tax year 2004, and withdrew the lien. Plaintiff suit was for the wrongful filing of the lien, it was not for the withdrawn lien. Plaintiff asked Congress to testify about the abuses of the IRS and the need for E-verify.
11. The IRS now writes to Congress and falsely claims Plaintiff still owed the IRS over \$100,000, and if not paid the lien could be reinstated. Plaintiff believes IRS did not want him to testify to any jury or to Congress, this to protect their sources and abusive methods, and that IRS was protecting illegals from prosecution as favor or political reasons.
12. Later, after damage done, IRS corrected false letter.
13. Recently, Plaintiff saw news reports that the IRS was not prosecuting illegal residents for misusing people's Social Security numbers, and believes this gives reason why the IRS could not explain the unreported income and the tax evasion claim that was false, unproven and confirm his claim. The IRS concealed evidence that would have cleared him, and their acts to be intentional not accidental, as prevented due process. Plaintiff believes had the misuser been prosecuted, the undue taxes collected would then have to be refunded.

14. Again, recently, more information was reported separately and verified by Dr. Victor Davis Hanson that illegals were being treated special, not being prosecuted for misusing people's Social Security numbers, and the thousands and thousands of mismatched numbers.
15. We are not talking about strangers passing through our lands. It, the bad people who falsified documents, that the government used against plaintiff.
16. It has also been reported that the government is protecting convicted illegal criminals from deportation that went on and committed crimes of rape and murder against good American citizens, needlessly it was all this new information that Plaintiff filed motion his disregarded claims be reinstated. And because of this Court recent ruling on excessive fees to include tax bill for over \$6,000 as that to be more cost effective than filing new claim.
17. Counsel files response to Plaintiff motion the same day, was received after 7 days in a 10-day window, and believed their attorneys so deceitful and unchecked that now the entire legal system is imploding, and believes counsel did obstruct justice by intent or was reckless.
18. Counsel does admit the tax bill for over \$6,000 had nothing to do about taxes, and that to be a separate claim. Plaintiff agrees but objects to be required to pay the unaffordable fee before filing claim as that to be an unfair block.
19. Plaintiff believes the excessive fines that were also earlier argued to the district court should have been reinstated because of this Supreme Court ruling. Also, the Court of Appeals should have accepted the

totality of claims. Plaintiff should not have to compete with trained attorneys or complete a puzzle to right to jury. This leaves the IRS unchecked and unquestioned and that to be unfair.

20. Sending this case back for a jury of peers the IRS would still be permitted to submit a defense that was something Plaintiff was not able to do. Again, whenever the evidence will prove IRS wrong the courts have shielded them from a jury.

REASON TO GRANT PETITION

This case involves two different and separate issues that are of importance to the public as is now causing a backlash.

First, thousands of good people are being harmed needlessly, many raped or murdered by illegals, residents that had already been convicted of serious crimes, but being protected from deportation as favor or political, and were being treated special. Or, like in Plaintiff's case, illegals falsifying documents for employment, that caused Plaintiff to be falsely accused of unreported income. This damaged reputation as the IRS by deceit prevented due process.

Second, good people are being wildly falsely accused of serious crimes, all without due process. How many more good people have to be falsely accused and have reputation damaged before this court intervene and define due process, guidelines, conditions, if any, and when or not applied.

Just recently Bill O'Reilly just stated on NewsMaxTV, Americans are losing their due process rights.

Congressman Doug Collins just stated we got to start using due process.

As Plaintiff believes, the Court of Appeals opinion disregards important evidence and Constitutional Rights, has so far departed from accepted and usual course of proceedings by sanctioning the lower court of denial of due process that prevented the totality of false claims by defendant from a jury. This leaves the IRS unchecked and unquestioned and to now call for an exercise of this court supervisory power.

It was the IRS that made serious false claims and abused the process. I believe they should have to prove before levy employer and file liens. Government is forgetting their purpose to serve its citizens, not protect each other. The courts have not been fair, biased or to protect a system that is very good to them. There are many wolves in government dressed as sheep. The founders knew this and why we have a right to jury history will not be kind to this government. Plaintiff earlier complaint of being up against deceitful attorneys was overlooked. Now it appears the legal system is imploding as was unchecked.

Petitioner is requesting this court accept as an imperfect petition as he has problems with thoughts, organizing. Doctors at the V.A. Medical Center have certified Plaintiff to be disabled.

Petitioner did not expect the government to be perfect or flawless but did not expect to be deceived, lie and unfair, all with the court's approval. Plaintiff wants due process for all.

Plaintiff did file a valid complaint with the Florida Bar against his attorney that was representing against the IRS. This court might not be over the Florida Bar, but is over the IRS failure of Due Process for evidence that was conclusive against the IRS.

CONCLUSION

The petition for a writ of certiorari should be granted.

Respectfully submitted,

Harold B. Rotte

Harold B. Rotte

oct 16 - 2019

Date