

JUN 05 2020

OFFICE OF THE CLERK

No. 20-173IN THE
SUPREME COURT OF THE UNITED STATES

James and Patti Hefflin — PETITIONER
(Your Name)

vs.

Commissioner of Internal Revenue RESPONDENT(S)

ON PETITION FOR A WRIT OF CERTIORARI TO

U. S. Court of Appeals for the Ninth Circuit
(NAME OF COURT THAT LAST RULED ON MERITS OF YOUR CASE)

PETITION FOR WRIT OF CERTIORARI

James and Patti Hefflin
(Your Name)

28371 Ebony Court
(Address)

Menifee, California, 92584
(City, State, Zip Code)

949-566-1095
(Phone Number)

ORIGINAL

QUESTION(S) PRESENTED

Can a federal agency, the respondent commit fraud upon the court, and deny citizens their rights to due process under the law. The petitioners allege that the respondent agency in the instant matter has committed unchecked systematic fraud upon the U.S. Tax Court and the U.S. Court of Appeals for the Ninth Circuit.

Can respondent place a federal tax lien without cause on citizens that are engaged in the administrative appeals process and against the agency's own regulations and guidance.

LIST OF PARTIES

- All parties appear in the caption of the case on the cover page.
- 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:

RELATED CASES

Hefflin v. Commissioner of Internal Revenue Service, No. 18-72551, U.S. Tax court
No. 7164-17L.

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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

[X] 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 is unpublished.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 is unpublished.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 is unpublished.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 March 10, 2020.

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: _____, 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

Right to due Process, and Right to a Fair and Impartial Hearing.

STATEMENT OF THE CASE

The respondents have wrought fraud upon the petitioners in this matter and upon the courts. The respondent has represented to the courts that the petitioners were heard with respect to whether or not they owe the government money, whether they breached a settlement agreement, and the imposition of a federal tax lien prior to the placement thereof. at no time did the petitioners have the aforementioned matters fully adjudicated by the agency or the courts.

The respondent consistently stated that the petitioners had a chance to be heard but failed to do so. The record shows that the petitioners for several years presented their arguments to the agency and were ignored up to the point the respondent railroaded them with a forced unsigned settlement agreement and the imposition of a federal tax lien thereafter.

REASONS FOR GRANTING THE PETITION

The petitioners have a right to have their case fully adjudicated before an administrative tribunal or a court of law. The respondent has presented false information to the courts that the petitioners have been heard regarding whether they owe money to the respondent agency. A motion for summary judgement was granted by the tax court without any proof from the respondent agency that there was any prior administrative hearing that addressed any amounts that were owed to said agency.

This same tactic was deployed in the U.S. Court of Appeals for the Ninth Circuit. Another unsubstantiated representation to the court alleging that the petitioners failed to raise the aforementioned issues in administrative proceedings or that the matters were resolved. The court must stop the shakedown from the respondent agency of money that is not owed, the punitive use of a federal tax lien as a weapon to extort monies that are not owed, and the continued fraud upon the courts that present no evidence to back up what the agency is stating.

CONCLUSION

The petition for a writ of certiorari should be granted.

Respectfully submitted,

Two handwritten signatures are present. The first signature on the left appears to be "S. J. Phillips". The second signature on the right appears to be "Dana M. Phillips". Both signatures are in black ink and are placed above a horizontal line.

Date: August 7, 2020