

**No. 20-0173**

**IN THE SUPREME COURT OF THE UNITED STATES**

**JAMES R. HEFFLIN, ET UX., PETITIONERS**

**v.**

**COMMISSIONER OF INTERNAL REVENUE, RESPONDENT.**

**ON WRIT OF CERTIORARI  
TO THE UNITED STATES COURT OF APPEALS  
FOR THE NINTH CIRCUIT**

**PETITION FOR REHEARING**

**JAMES R. HEFFLIN  
Petitioner  
28371 Ebony Court  
Menifee, California 92584  
(949) 566-1095**

IN THE SUPREME COURT OF THE UNITED STATES

JAMES R. HEFFLIN, ET UX., PETITIONERS

v.

COMMISSIONER OF INTERNAL REVENUE, RESPONDENT.

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PETITION FOR REHEARING

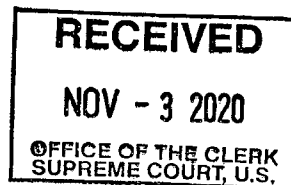
Pursuant to Rule 44 of this Court, the Petitioners hereby respectfully petition for a rehearing of this case before a full nine-Member Court.

1. The Petitioners case was summerly dismissed without a hearing by this Court.
2. This information is substantial and was not previously presented.
3. The Respondent ignored the Petitioners for two (2) years causing penalties and interest to occur increasing the tax liability, and then filing a federal tax lien against the Petitioners. The additional tax liability would not have occurred with the resulting federal tax lien if the Respondents would have responded to the Petitioners multiple inquires and requests for a payment plan, and the removal of the tax liability for the years of no response from the Respondent. The Plaintiff is being penalized for the lack of the Respondent's response, and therefore illegally taxed.

For the forgoing reasons the, the petition for rehearing should be granted.

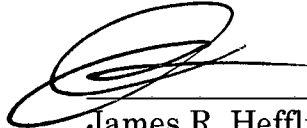
Respectfully submitted,

  
James R. Hefflin



CERTIFICATE

I hereby certify that this petition for rehearing is presented in good faith and not for delay.

  
James R. Hefflin  
Petitioner

CERTIFICATE OF SERVICE

I hereby certify that the foregoing PETITION FOR REHEARING; Case Number: 20-0173 was sent by me on this date via U.S. Mail to:

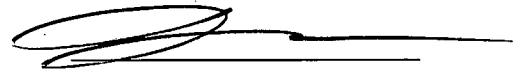
Clerk of the U.S. Supreme Court

Clerk, Supreme Court of the United States  
Washington, D. C. 20543

Respondent(s)

Anthony T. Sheehan  
U.S. Department of Justice  
Tax Division  
P.O. Box 502, WA. DC. 2004

October 28, 2020  
Date

  
James R. Hefflin  
Petitioner