

No. 20-529

---

IN THE  
**Supreme Court of the United States**

---

Richard E. Boggs,  
*Petitioner,*

v.

UNITED STATES OF AMERICA,  
*Respondent.*

---

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

---

**PETITION FOR REHEARING**

---

Richard E. Boggs Pro Se  
7001 St. Andrews Rd. #124  
Columbia, South Carolina 29212  
(803)462-5157

December 15, 2020

---

## TABLE OF CONTENTS

	<u>Page</u>
Table of Contents.....	i
Table of Citations .....	ii
Petition for Rehearing.....	1
Conclusion .....	3
Certificate of Unrepresented Party .....	4

## TABLE OF CITATIONS

### CASES

Page(s)

<i>U.S. v. Lopez</i> , 115 S. Ct. 1624, 1633, 514 U.S. 549 (1995) .....	1
--	---

### STATUTES

5 U.S.C. § 706.....	passim
26 U.S.C. § 7608.....	passim
18 USC § 4 ... ..	2
18 USC § 241 .....	2
18 USC § 242 .....	2
18 USC § 876 .....	2
18 USC § 1341 .....	2
18 USC § 1621 .....	2
26 USC § 7214 .....	2

### REGULATIONS

27 C.F.R. § 70. 33.....	3
-------------------------	---

### MISCELLANEOUS

Amendment V of the Constitution of the U.S.A. ....	1
IRM 9.1.2.2(09-06-2013) (1) - General Authority to Enforce Internal Revenue Laws and Related Statutes .....	2

## **PETITION FOR REHEARING**

Pursuant to Sup. Ct. R. 44.2, petitioner Richard R. Boggs (“petitioner” or “Mr. Boggs”) petitions this court for an order (1) granting rehearing, (2) vacating the court’s Dec. 7, 2020 order denying certiorari, and (3) redisposing of this case by granting the petition for a writ of certiorari, vacating the judgement, and providing the review as provided by law under 5 USC § 706.

As grounds for this petition for rehearing petitioner states the following:

1. Petitioner has presented a valid, relevant question of law of the statutory and constitutional provision(s) cited relating to IRS enforcement authority.
2. As a “reviewing court”, 5 USC § 706 compels courts review and render a decision regarding “questions of law”, and “constitutional and statutory provisions”. This court declared it is the duty of the judiciary “to say what the law is” in *U.S. v. Lopez*. To date, the petitioner has been denied such review which is a violation of his right to due process as set forth in Amendment V of the Constitution of the United States of America.
3. If the “investigator, agent, or other internal revenue officer by whatever term designated...” referred to in 26 USC § 7608 differs from “duly commissioned Special Agent employed by the Internal Revenue Service’s Criminal Investigation Division”, as declared by “Special Agent” Peter Rae as his job title in his February 28, 2019 declaration, the petitioner requires this court (or any court of law) go on record stating so.

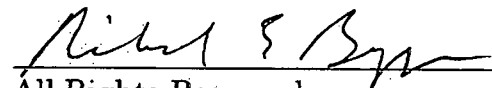
4. Even the IRS agrees with the petitioner that 26 USC § 7608 "...provides the initial authority for investigating crimes arising under the Internal Revenue laws." See **IRM 9.1.2.2(09-06-2013)(1) - General Authority to Enforce Internal Revenue Laws and Related Statutes.**
5. 26 USC § 7608 clearly and unambiguously restrains IRS authority to Subtitle E (Alcohol, Tobacco, and Certain Other Excise Taxes (§§ 5001 – 5891)) only since there exist NO "Intelligence Division of the Internal Revenue Service", and no statutory language in 26 USC § 7608(b) to extend authority elsewhere. Therefore, NO authority exists relating to the enforcement of laws relating to internal revenue other than Subtitle E, making every action on the part of the IRS, Rae, and his cohorts unlawful and criminal violations of the petitioner's rights under 18 USC § 241, 242, 876, 1341, 1621, and 26 USC § 7214. This information is now known by this court as required of the petitioner under 18 USC § 4.
6. In another ongoing case relating to IRC § 7608 currently before the USCA4 (20-1672), not only has the lower court still refused to give this petitioner proper review of that case but has become emboldened to impose outlandish sanctions (\$5000) against the petitioner for merely insisting the court do its duty and say what the law is regarding IRC § 7608. That courts failure to give proper review as required by 5 USC § 706 in case 19-2090 prompted Mr. Boggs' petition to this high court in the hope of it exercising supervisory oversight and reigning in the lower court.

It is imperative this court render a decision regarding the statutory provisions presented for review in order to reign in the lower court and restore the appearance of fairness and confidence in the judiciary.

7. IRC § 7608(b) lacks implementing regulations as required and present in IRC § 7608 (a) at 27 CFR § 70.33.

### CONCLUSION

For the foregoing reasons, petitioner Richard E. Boggs petitions this court to (1) grant rehearing of the order denying his petition for writ of certiorari in this case, (2) vacate the court's Dec. 7, 2020 order denying certiorari, and (3) grant the petition for writ of certiorari.



All Rights Reserved  
Richard E. Boggs Pro Se  
7001 St. Andrews Rd. #124  
Columbia, South Carolina 29212  
(803)462-5157

No. 20-529

---

IN THE  
**Supreme Court of the United States**

Richard E. Boggs,  
*Petitioner,*

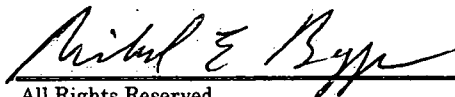
v.

UNITED STATES OF AMERICA,  
*Respondent.*

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

**CERTIFICATE OF UNREPRESENTED PARTY**

I hereby certify that this petition for rehearing is presented in good faith and not for delay and is restricted to the grounds specified in Rule 44.2.



All Rights Reserved

Richard E. Boggs Pro Se  
7001 St. Andrews Rd. #124  
Columbia, South Carolina 29212  
(803)462-5157

December 15, 2020

---