

ORIGINAL

NO. 20-6670

Supreme Court, U.S. FILED NOV 25 2020 OFFICE OF THE CLERK
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IN THE SUPREME COURT OF THE UNITED STATES

Janice Sue Taylor, PETITIONER

vs.

UNITED STATES, RESPONDENT(S)

ON PETITION FOR A WRIT OF CERTIORARI TO
UNITED STATES COURT OF APPEALS FOR THE FEDERAL CIRCUIT

PETITION FOR WRIT OF CERTIORARI

Janice Sue Taylor
P.O. Box 982
Florence, Arizona 85132

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UNITED STATES COURT OF APPEALS FOR THE FEDERAL CIRCUIT**

PETITION FOR WRIT OF CERTIORARI

Janice Sue Taylor

P.O. Box 982

Florence, Arizona, 85132

QUESTIONS PRESENTED

1. Petitioner's Constitutional rights have been violated by the Appellate Court denying Petitioner due process of law, as provided under The Constitution of the United States, Amendment V, See page 6(1).
2. Petitioner's Constitutional rights have been violated by the Appellate Court not addressing Petitioner's specific grievances, as provide under The Constitution of the United States, Amendment I, See page 7(2-4).
3. Petitioner has a Constitutional right to stand on Federal Statutes and the lower Courts have violated Petitioner's due process by not ruling on the Federal Statutes presented, instead they claim they have no Jurisdiction, See page 7.
4. Both the Claims Court and Appellate Court has Jurisdiction to rule on Federal Statutes, but both have denied Petitioner due process of law by denying Petitioner the protection provided in Title 26 U.S.C. §§6212 and 6213(a), See page 7.
5. Both the Claims Court and the Appellate Court are Mandated to follow the rules in Federal Statutes, but both have denied Petitioner due process of law by not adhering to or following the Mandates in Title 26 U.S.C. §§6212 and 6213(a).
6. The Appellate Court has violated Petitioners due process by claiming they have NO Jurisdiction in Petitioner's case, then proceed unlawfully to rule against Petitioner. The courts website, says they do have Jurisdiction, See Appendix B
7. Petitioner's due process rights were violated, by the Respondents own admission, they DID NOT SEND a Mandated lawful assessment, better known as 26 U.S.C. §§6212 "Notice of Deficiency" and 6213(a), "Notice of Determination" to Petitioner, See Addendum E.

LIST OF PARTIES

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

All Parties involved within the case 2020-1473, United States Court of Appeals for the Federal Circuit: ETAL

Senior Judge Nancy B. Firestone,
Janet A. Bradley
Joan I. Oppenheimer
Richard E. Zuckerman

Peter R. Marksteiner
Judge Lourie
Judge O'Malley
Judge Chen

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TABLE OF AUTHORITIES CITED STATUTES AND RULES

A. 26 U.S.C. §6212:

(a) In general, If the Secretary determines that there is a deficiency in respect of any tax imposed by subtitles A or B or chapter 41, 42, 43, or 44 **he is authorized to send notice of such deficiency to the taxpayer by certified mail or registered mail.** Such notice shall include a notice to the taxpayer of the taxpayer's right to contact a local office of the taxpayer advocate and the location and phone number of the appropriate office.

Page 4,7,8,9,10

B. 26 U.S.C. §6213(a):

(a) Time for filing petition and restriction on assessment

Within 90 days, or 150 days if the notice is addressed to a person outside the United States, after the notice of deficiency authorized in section 6212 is mailed (not counting Saturday, Sunday, or a legal holiday in the District of Columbia as the last day), the taxpayer may file a petition with the Tax Court for a redetermination of the deficiency. Except as otherwise provided in section 6851, 6852, or 6861 **no assessment of a deficiency in respect of any tax imposed by subtitle A, or B, chapter 41, 42, 43, or 44 and no levy or proceeding in court for its collection shall be made, begun, or prosecuted until such notice has been mailed to the taxpayer,** nor until the expiration of such 90-day or 150-day period, as the case may be, nor, if a petition has been filed with the Tax Court, until the decision of the Tax Court has become final. Notwithstanding the provisions of section 7421(a), the making of such assessment or the beginning of such proceeding or levy during the time such prohibition is in force may be enjoined by a proceeding in the proper court, including the Tax Court, and a refund may be ordered by such court of any amount collected within the period during which the Secretary is prohibited from collecting by levy or through a proceeding in court under the provisions of this subsection. The Tax Court shall have no jurisdiction to enjoin any action or proceeding or order any refund under this subsection unless a timely petition for a redetermination of the deficiency has been filed and then only in respect of the deficiency that is the subject of such petition. Any petition filed with the Tax Court on or before the last date specified for filing such petition by the Secretary in the notice of deficiency shall be treated as timely filed.

Page 4,7,8,9,10

C. 28 U.S. Code § 1295. Jurisdiction of the United States Court of Appeals for the Federal Circuit

Page 4

(a) The United States Court of Appeals for the Federal Circuit shall have exclusive jurisdiction—
(3) of an appeal from a final decision of the United States Court of Federal Claims;
28 U.S.C. §1254(1).

Page 4

D. Cases in the courts of appeals may be reviewed by the Supreme Court by the following methods:

- (1) By writ of certiorari granted upon the petition of any party to any civil or criminal case, before or after rendition of judgment or decree;

Page 4

E. The original jurisdiction of the Supreme Court of the United States is limited to a small class of cases described in Article III, section 2, of the United States Constitution,^[1] and further delineated by statute.

F. The Tucker Act of 1887, specifically extended the original Court of Claims Jurisdiction to include claims for liquidated or unliquidated damages arising from the CONSTITUTION (including takings claims under the Fifth Amendment), a **Federal Statute or Regulation**, and claims in cases not arising in tort. Specifically, the Tucker Act permits three kinds of claims against the government: (1) contractual claims, (2) noncontractual claims, where the plaintiff seeks the return of money paid to the government and (3) **noncontractual claims where the plaintiff asserts that he is entitled to payment by the government**. Today, jurisdiction over Tucker Act claims is vested in the United States Court of Federal Claims. The United States Court of Federal Claims has EXCLUSIVE Jurisdiction over Tucker Act Claims in excess of \$10,000. Therefore, **Monetary claims, Just Compensation, the taking of Private Property, CONSTITUTIONAL VIOLATIONS, VIOLATIONS OF STATUTES and DAMAGES for Breaches of Contracts** with the Government are all vested acts this Court of Federal Claims has jurisdiction over.

Thus, for the record, all of the above has occurred due to breaches between the government and Petitioner. The lower Court ruled against Petitioner, even though the rules say Constitutional Violations and Violations of Statutes are under the Jurisdiction of that Court. Plus they RULED they had NO JURISDICTION.... Even though the Commissioner of the IRS admitted that they had Violated the Statutes, by NOT sending Petitioner the Mandated Notices in 26 U.S.C. §§6212 and 6213(a).

Petitioner is standing on Constitutional Violations of Due Process, and the Supreme Court has Jurisdiction to rule on Constitutional Violations and Statute Violations.

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 A to the petition and is

[X] reported at No. 1:19-cv-01353-NBF ;

JURISDICTION

[X] For cases from Federal Courts:

[X] The date on which the United States Court of Appeals decided my case was August 25, 2020, and a copy of the order denying the Motion appears at Appendix B.

[X] A timely petition for rehearing was denied by the United States Court of Appeals on the following date: September 10, 2020, and a copy of the order denying rehearing appears at Appendix C.

The jurisdiction of this Supreme Court is invoked under 28 U.S.C. §1251(a). The lower Court is bound by: 28 USC §1295(a)(3) and 28 U.S.C. §1491

Cases in the courts of appeals may be reviewed by the Supreme Court by the following methods:

2. By writ of certiorari granted upon the petition of any party to any civil or criminal case, before or after rendition of judgment or decree;

CONSTITUTIONAL AND STATUTORY PROVISIONS INVOLVED

1. Petitioner's Constitutional rights have been violated by the Appellate Court denying Petitioner's due process of law, as provided under The Constitution of the United States, Amendment V.
2. Petitioner's Constitutional rights have been violated by the Appellate Court not addressing Petitioner's specific grievances, as provide under The Constitution of the United States, Amendment I.
3. The lower Court is bound by: 28 USC §1295(a)(3) and 28 U.S.C. §1491, TOWIT: under this and other statutes passed by Congress, *"the Court may hear a variety of specialized claims against the federal government including contract claims, bid protest, military pay claims, civilian pay claims, tax claims, Indian claims, takings claims, Congressional reference cases vaccine injury claims, and patent and copyright claims."*
4. Petitioner's claim is a Specialized Claim based on Federal Statutes, 26 U.S.C. §6212, Notice of Deficiency, and 26 U.S.C. §6213(a), Restrictions applicable to Deficiencies. These statutes are totally separate from the Tucker Act, rendering them an Independent source of substantive law to be followed. The Tucker Act, does not apply to this claim. Nowhere does the above scope require Petitioner to have all of the variety of claims in

order to pursue Federal Statute claim, nor does the Federal Statutes have the same requirement as the Tucker Act, which Petitioner is **NOT** using in Petitioner's defense.

STATEMENT OF THE CASE

1. Petitioner filed a Motion with the lower Court, Case No. 20-1473, because the Respondents and its agencies violated Petitioner's Constitutional Due Process Rights by, never issuing a Mandatory U.S.C. 26 §6212, Notice of Deficiency or a Mandatory U.S.C. 26 §6213(a) Notice of Determination to Petitioner, through the years 2000-2018. On April 19, 2019, the Commissioner of Internal Revenue, through its Representatives, responded by admitting in Doc No. 279-19, to Petitioner that through the years 2000-2018, "they had diligently searched their records and had determined that no notices of deficiency or notices of determination had been issued to Petitioner that would give rise to jurisdiction in this case." See Appendix D.
2. The lower Court violated Petitioner's Constitutional Due Process Rights by, denying Petitioner on negligent misrepresentation Tucker Act claims. The Tucker Act has nothing to do with this case, because, the Respondents and its agencies, have openly admitted violating the Federal Statutes 26 U.S.C. §6212 and U.S.C. §6213(a). These Statutes Mandated by law, demanded Notices be sent to Petitioner, that were not sent, which the Commissioner of the IRS has admitted, see Appendix D.
3. The lower Court violated Petitioner's Constitutional Due Process Rights by, denying Petitioner on erroneous claims that Petitioner was raising unlawful imprisonment and fraud claims, which allegedly were Tort Claims, outside of the Jurisdiction of the Claims Court. Petitioner did not raise any claim based on unlawful imprisonment or fraud claims, Petitioner claims are all based on Respondent's negligence to send Petitioner the Mandated Notices, 26 USC §§6212 and 6213(a). The only claim filed on the form, see Appendix D. Which by the Respondent's own admission, the Respondent's violated Federal Statutes 26 USC §§6212 and 6213(a), by not issuing any Mandated Notices of Deficiency or Notices of Determination

during 2000-2018 the Respondent's violated these Mandatory Statutes, thereby effectively making all IRS actions during the above years, voidable against Petitioner.

26 U.S.C. §6213(a).....*Except as otherwise provided in section 6851, 6852, or 6861 no assessment of a deficiency in respect of any tax imposed by subtitle A, or B, chapter 41, 42, 43, or 44 and no levy or proceeding in court for its collection shall be made, begun, or prosecuted until such notice has been mailed to the taxpayer.....*

By the Commissioner of the IRS's own admission: They never issued any Notices of Deficiency or Notices of Determination during 2000-2018, See Appendix D. So any thing the IRS did in this time frame, to Petitioner was done illegally, and violated Petitioner's Due Process Rights.

4. These lawful Notices are also known as Assessments, and without serving Petitioner with these Notices, The IRS is prohibited from making a tax assessment and from attempting to collect any deficiency until such Notice has been sent to Petitioner. Because of the lack of the Mandatory Notices being served upon Petitioner, all actions taken against Petitioner during the years 2000-2018 by the IRS and/or their representatives, were taken without any Jurisdiction to do so, thus Violating Petitioner's Constitutional Rights.

REASONS FOR GRANTING THE PETITION

Petitioner is relying on this Court to uphold the sanity and integrity of the Law and Rules of this Court by ruling in Petitioner's favor or remand this case back to the lower Court to rectify the improper ruling the lower Court imposed. For the lower Court did/does have Jurisdiction over the subject matter, of Federal Statutes, (as stated in their website), which this case is directly standing on and relates to exclusively, See Page 4.

When the Commissioner of the IRS and the Attorney's working therewith, openly admitted that they did not send Petitioner the Required and Mandated Notices U.S.C. 26 §§6212 & 6213(a), they effectively lost all Jurisdiction over Petitioner over the years 2000-2018, for these Notices are

Mandatory, See Page 4. Therefore, all gross negligence, caused during these years by Respondents, against Petitioner, are Unconstitutional, null and voidable in their entirety. Petitioner requests this Court to rule that the Respondent's violated Petitioner's Constitutional Rights by not upholding the Statutes the Respondent's are sworn to abide by. The ONLY question presented by Petitioner was Did the Respondent's follow there own letter of law, and send the Mandated Notices listed in U.S.C. 26 §§6212 and 6213(a). The Commissioner of the IRS answered that question in Appendix D... NO THEY DID NOT. It is of utmost importance to keep the sanity and credibility of this Court to move in the favor of the people when the Respondents do not adhere to the letter of law of the case, and instead seek to send Red Herrings out to disguise and distort the REAL reason of Petitioner's filing.

The Respondents would have this Court to believe that Congress did not allow for any punishment or remanding of sanctions, of government officials if they did not abide by the Statutes, or the Constitution. As they have quoted in their nonprecedential desposition, (See pg 3, Appendix C) that "26 U.S.C. §§ 6212 and 6213(a) are not Money Mandating Statutes". This quoting is setting a double standard, if allowed to set a precedence, it allows for the sanctity and integrity of the Court system to break down and fail to rule according to the Great Constitutional Provisions. For Petitioner, as Respondents have already admitted, never received any of the above Mandated Statutes, and if the Respondents can do any amount of damage to Petitioner or others, without giving the Mandated notices, WHERE is JUSTICE??? In effect, no one would have to abide by any Statutes. If there is no consequence in not carrying out the letter of the Law, for the Respondent's, there shouldn't be any for Petitioner's either. Respondent's synopsis is only for the Tucker Act, which Respondents said, is a jurisdictional statute. Are we to believe that if Respondents mail out the Notices required in the above Statutes, they have jurisdiction over you??? If they don't mail out the Notices, they don't?? What is the protection of the law, when Respondents pursue and damage Petitioner, without sending the Required Notices of 26 U.S.C. §§6212 and 6213(a)??

The Tucker Act does not apply to Petitioner.
This is a two sided sword and should be equal for both sides.

This Court does have Jurisdiction to hear all Constitutional cases, especially those that have had their Constitutional Rights violated, as stated in the Jurisdiction clause above, (see page 6). By allowing the lower Court's ruling of not having any jurisdiction over Petitioner to stand, without express clarification, they have violated Petitioner's Due Process Rights by fundamental error and are not only damaging Petitioner but also the integrity of the judicial process. There MUST be recourse in law for the Respondent's violating the Mandated 26 U.S.C §§6212 and 6213(a) Statutes while continuing to pursue and damage Petitioner without first giving the above Lawful Notices prescribed by law. Petitioner wishes this Court to rule on this case, in favor of Justice for all, in Petitioner's favor.

CONCLUSION

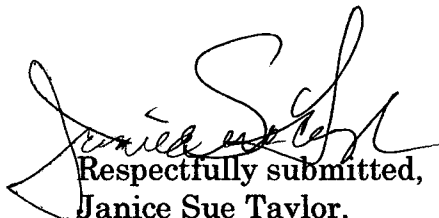
This case was filed because Respondent's violated Petitioner's Constitutional Rights by not abiding by the lawful Mandatory Statutes of Law, as Respondent's have openly admitted in their response in Appendix D

. There is Undisputed facts of the following:

1. **Undisputed fact:** Petitioner filed a claim based on Federal Statutes; 26 U.S.C. §6212 & 26 U.S.C. §6213(a). **ONLY.**
2. **Undisputed fact:** Petitioner did not base any claim on the Tucker Act.
3. **Undisputed fact:** Respondent's admitted that they did not follow the lawful Mandated Statutes, i.e: 26 U.S.C. §§6212 & 6213(a).
4. **Undisputed fact:** The IRS Commissioner and Tax Judge agreed they had NO jurisdiction over Petitioner during the years 2000-2018, as they never sent the paperwork Congress Mandated, in 26 U.S.C. §§6212 & 6213(a).

5. Undisputed fact: Petitioner has suffered great pain, torment and anguish by the Respondent's violating Petitioner's Constitutional Rights, without the Respondents ever having jurisdiction to do so.
6. Undisputed fact: 26 U.S.C. §6213(a)....in part.... **no levy or proceeding in court for its collection shall be made, begun, or prosecuted until such notice has been mailed to the taxpayer.**

This Honorable Court should rule in Petitioner's favor, for Petitioner's Constitutional Rights have been violated, due to the Respondent's Intentional Malfeasance, of never sending out any Mandated Notices as required by 26 U.S.C. §§6212 and 6213(a). Petitioner is entitled to be made whole for the anguish and pain the Respondents did during this time, with NO jurisdiction to do so. Therefore Petitioner prays this Court award Petitioner just damages, for the 18 years Petitioner spent fighting the Respondents Wanton Misconduct,


Respectfully submitted,
Janice Sue Taylor,
November 24, 2020