

DEC 04 2020

OFFICE OF THE CLERK

No. 20- 834

In the

**SUPREME COURT OF THE UNITED STATES**

**JAMES WIDTFELDT, Petitioner**

**V**

**UNITED STATES, Defendant**

**US DISTRICT COURT OF NEBRASKA 8:18CV453**

ADMINISTRATIVE LAW JUDGE ARTHUR WELP AND US TAX COURT 15907-10 APRIL 26, 2011, OMITTED ALJ WELP DECISION ON AGENT POLSKY APPEAL, WENT UP TO THE 8<sup>TH</sup> CIRCUIT COURT OF APPEALS IN 11-2285, AND THENCE TO THE US SUPREME COURT IN 2012 WHERE CERT WAS NOT GRANTED AS MATTER WAS AFFIRMED AS TO ALJ WELP DECISION OF NO TAX DUE WHERE WELP WAS APPOINTED BY THE US TAX COURT CHIEF JUDGE IN 2002 FOLLOWING SEVERE DISPUTES BETWEEN LAWYER JANET KROTTER CHVALA, DISBARRED IN 2019, AND IRS AGENT MICHELLE SEGER MOSER BASED IN OMAHA, TRIGGERING THE WELP APPOINTMENT.

OUT OF THE US 8<sup>TH</sup> CIRCUIT COURT OF APPEALS 19-3372 IN 2019-2020 FROM US DISTRICT COURT OF NEBRASKA 8:18 CV453 AND US 8<sup>TH</sup> CIRCUIT COURT OF APPEALS AND LATER PETITIONS FOR WRIT OF CERTIORARI PRECLUDED BY ALJ WELP DETERMINATION OF NO TAX DUE IN IN 2002 THROUGH 2012.

**PETITION FOR A WRIT OF CERTIORARI**

**REDONE FOR LETTER SIZE PURSUANT TO ORDER OF SEPTEMBER 11, 2020**

**JAMES WIDTFELDT**

**PO BOX 877, ATKINSON, NEBRASKA 68763**

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**RECEIVED**

**DEC 16 2020**

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SUPREME COURT, U.S.**

## QUESTIONS PRESENTED

QUESTION 1: Whether the failure to include testing and treatment of Lyme spirochete Bb as a pre-trial requirement of all criminal and most civil cases under the 42 USC 1983 Federal Civil Rights Act, particularly in the West annotations, section 2766 Medical care, pretrial detainees, generally, section 2767 Serious medical need, medical care, pretrial detainees, section 1603 Medical malpractice, deprivation of constitutional or statutory rights, and section 1604, Medical service, deprivation of constitutional or statutory rights, because of a number of sometimes conflicting developments in the science of medicine, 1) efforts to conceal Lyme as a germ warfare agent since about 1993 in the early stages of the Bill Clinton presidency, and 2) the uncanny ability of the Lyme spirochete, hereinafter Bb, to almost instantaneously sense danger from antibiotics and curl up into a ball and exude a wax protective shield or protective film or biofilm and thereafter remain inside the biofilm and inactive even for years until danger passes after Bb senses danger in the form of antibiotics or even soap and antiseptics, greatly reducing the intended effect antibiotics and pre-surgical cleaning, had until 2013 discovery of stevia as an ajuvant, resulted in widely held beliefs that lyme was a fictitious disease.

QUESTION 2: Whether the 2016 election of Donald Trump has led to the acceptance of the 300 world wide Lyme species as no longer being a fictional disease. In 1999-2000 one ILADS founder, Dr Joe Burrascano, MD of the International Lyme and Associated Diseases Society, hereinafter ILADS, was sued and brought into a civil trial in Manhattan, New York City on charges brought by the New York State Medical Boards in a deprivation of license trial, for about a one year trial in 1999-2000, on 33 charges basically alleging Burrascano was wrongly practicing medicine to treat a non-existent or fictional disease, prosecuted for his discoveries regarding Lyme disease then thought to be a fictional disease and use of more powerful antibiotics than others had previously used to fight Lyme. Burrascano won on 30 charges and had to do minor remedial work on the other three charges, thanks, it is reported, to a judge who had personal knowledge that Lyme was not fictional.

QUESTION 3: Will this court now order testing and treating of Lyme as a necessary pre-trial test and treatment in all criminal and hopefully most civil cases. In many criminal cases, there is an appearance of criminal activity where in fact the behavior was largely or solely caused by a brain infection with Lyme and/or the

Rickettsia Helvetica or Swiss Agent, created a backlog of wrong or incorrect trials in nearly all criminal and most civil cases in the nation's courts since the discovery of the Lyme spirochete in 1981 by Willi Burgdorfer at the Hamilton, Montana laboratories of the US government called Rocky Mountain Laboratory (see p 11, *Bitten, The Secret History of Lyme Disease and Biological Weapons* by Kris Newby, ISBN 978-0-06-289627-8, Harper Collins Books 2019), and the great advances in treatment once thought difficult or impossible because of the ability of Lyme Spirochetes to exude a wax coating making a biofilm to protect the spirochetes from antibiotics, now not as large a factor with ajuvant stevia first announced at the 2013 ILADS convention in San Diego as part of a Masters Thesis program by Dr Eva Sapi at the University of New Haven, Connecticut, in a contract authorized through Dr Burrascano and the University of New Haven. There is continuing research on an about 20 percent minority of Lyme Spirochetes not now fully treatable with the adjuvant stevia and regular antibiotics.

QUESTION 4: Whether the STEVIA ajuvant with a wonderful beneficial effect on Lyme treatment, first researched, discovered and announced for presentation at the 2013 ILADS conference in San Diego, CA with an ILADS research grant, by Dr Eva Sapi of New Haven College and her Masters Degree student (name unavailable), which was a cheap sugar substitute being sold as a low calorie alternative for those with weight concerns, greatly assisted antibiotics to attack the Lyme Spirochete, expediting remarkable treatment and recoveries from Lyme Disease. First announced as a Masters Thesis by Dr Eva Sapi's student from India in the 2013 ILADS meeting in San Diego with Joe Burrascano of ILADS making the research grant to Dr Eva Sapi for her Master's degree program at New Haven College in New Haven, Connecticut, likely to justify Lyme testing and treatment for all citizens, and pre-trial for all defendants, due to the widespread (probable 70 % of US population) lyme disease, with about 5 percent of those becoming unintentionally violent?

QUESTION 5: Whether all criminal and many civil cases back to at least 1981 discovery of Lyme disease agent spirochete, must be redone or the defendants exonerated, where trials to be correct must be preceded with stevia administration and then antibiotics designed to kill the lyme spirochete, for the 300 approximately world wide subspecies of Lyme Disease of which about 100 occur frequently in the US, and the other 200 can be found in unwitting infected travelers in most International Airports in the US.

QUESTION 6: Whether mandatory stevia (a sugar often found on grocery store shelves and advertised for its low calory content and packaged in tiny paper containers small enough so the caloric content rounds down to zero) and antibiotic treatment of all persons about once per year from birth would eliminate the vast majority of prostate and breast cancer cases in the United States as well as other locations to which an out of control cancer invasion often spreads.

QUESTION 7: Whether stevia and antibiotic treatment would eliminate “Uncontrollable Fits of Rage” caused by severe brain inflammation of Lyme infection and Swiss Agent described by Ron Lindorf, an entrepreneur and adjunct professor at Brigham Young University, in enough persons nationwide infected with Lyme as a precipitating cause of “criminal behavior” to greatly reduce the 3 million persons in prison and the additional 3 million persons convicted without prison, in the United States.

QUESTION 8: Whether, after numerous wrongful office break-ins by the Atkinson City Police using carpenters and various subterfuges at James Widtfeldt Atkinson office, the IRS is now getting even more brazen to break into Widtfeldt records in violation of the Administrative Law provisions restricting all Estate and Gift Tax collections efforts to conform to the Administrative Law Judge Arthur Welp determinations that James Widtfeldt completely bought out his parents Albert and Gusteva Widtfeldt in 2004, and that subsequent efforts by the IRS to conceal or bypass the ALJ Welp determinations without first identifying the Welp record as required entitle James Widtfeldt to the \$1 million damages of the 1998 IRS Restructuring and Reform Act, for each of hundreds of transgressions extending over at least 16 years, for an award to Widtfeldt of \$1.6 billion.

QUESTION 9: Whether the IRS through wrongful Judge Robert F. Rossiter, Jr. can create a second appeal through the US District Court in case US vs Widtfeldt 8:18 cv 453 without using or referencing the ALJ Arthur Welp 2002-2012 record which determined that James Widtfeldt had fully bought out his parents Albert and Gusteva Widtfeldt by November, 2004, prior to the death of Gusteva in 2006. The Administrative Law Case *Robinette v Commissioner of the IRS*, 439 F3d 455 (8<sup>th</sup> Cir 2006) cited by Glicksman and Levy in their text *Administrative Law Agency Action in Legal Context*, Third Edition 2020, University Casebook Series, ISBN 978-1-64020-627-4 states on page 71 of the casebook, last complete paragraph on the page, “It is a basic principle of administrative law that review of administrative decisions is ‘ordinarily limited to consideration of the decision of the agency . . . and of the evidence on which it was based.’ “ *United States v Carlo Bianchi & Co.*, 373 US 709, 714-71 5 (1963).

QUESTION 10: Whether a 2010 to 2013 first appeal conducted by IRS Agent Douglas Polsky did ignore the Welp ALJ findings and orders which were favorable to Widtfeldt as in no estate or gift tax due, in the US Tax Court case 15907-10, hearing or trial with US Tax Court Judge Diane Kroupa presiding April 26, 2011. Judge Kroupa denied Widtfeldt motions without allowing the motions to be filed (about 25 cases and time for one) which was a nod to the US Tax Court Chief Judge appointment of Arthur Welp as ALJ, as Judge Kroupa knew Widtfeldt would have her order approving the Welp determinations, and precluding all other determinations in her court or elsewhere (such as Judge Rossiter, Jr. bizarre attempt to create a second appeal in 2018 through the US District Court of Nebraska). Judge Kroupa claimed Kroupa was scheduled for about 25 cases on April 26, 2011, and probably was as the courtroom was full of persons who were strangers to Widtfeldt, and Judge Kroupa had time for only one case (her tension and stress was palpable from her tone of voice), and since Widtfeldt was not the case Judge Kroupa tried in full, the matter by default went to the rulings of ALJ Welp. Judge Kroupa later entered other orders for the IRS which appeared to allow taxes due to make the far left Democrat Polsky and the IRS happy, but the later Kroupa orders were precluded or nullified by the earlier April 26, 2011 ALJ Welp rulings from 2002-3-4-5-6-7-8-9-10-11, and then the April 26, 2011 Judge Kroupa order denying Widtfeldt motions, which April 26, 2011 Kroupa order reverted all of 15907-10 back to ALJ Welp decisions, and no estate or gift tax was due from any of Widtfeldt parents Albert, Gusteva or the undersigned James Widtfeldt.

QUESTION 11: Whether Judge Rossiter, Jr. of the US District Court can lawfully over ride and ignore ALJ Welp, without citing or discussing a US Administrative Law Judge Arthur Welp record which is supposed to be the only record on appeal of Welp [see p 71, last full paragraph of ,Glicksman and Lévy, Administrative Law Agency Action in Legal Context, Third Edition, University Casebook Series, ISBN 978-1-64020-627-4] appointed by the Chief Judge of the US Tax Court, the same ALJ Welp who found that James Widtfeldt had completely bought out his parents Albert and Gusteva Widtfeldt by 2004, and hence owed no estate or gift tax. James Widtfeldt in a 2001 appeal following an effort to get US Treasury approval of James Widtfeldt buy out of James parents Albert and Gusteva Widtfeldt from 1973 to Albert's death in 1996 and Gusteva Widtfeldt death in 2006 using private lawyers and negotiating with the IRS.

QUESTION 12: Whether Judge Rossiter, Jr. is also wrongfully breaking in from the outside into the chain of appeal already established in 2010-11-12-13-14 from Arthur Welp ALJ, thence to the US Tax Court, thence to the US 8<sup>th</sup> Circuit

Court of Appeals and thence to the US Supreme Court, and in fact, Judge Rossiter, Jr has no standing to conduct such a separate appeal from the IRS which IRS is already determined to be entitled to nothing by Judge Kroupa and on appeal, and where the one and only allowed appeal already transited the US Tax Court and thence to the First Circuit Court of Appeals.

QUESTION 13: Further, whether Judge Rossiter, Jr. is also wrong in attempting to prosecute more than one appeal, so that if the IRS had gone first to Judge Rossiter in 2010 and then upward on appeal through the US 8<sup>th</sup> Circuit Court of Appeals, the US Tax Court would not have been a viable appeal alternative. Only one appeal is allowed, and Judge Rossiter, Jr has already been superseded by that one appeal through the US Tax Court and thence affirming James Widtfeldt.

QUESTION 14: Whether the correct buy out date of 1994 for Albert, Gusteva and James Widtfeldt had been calculated that James Widtfeldt buy out begun after a near fatal Albert Widtfeldt heart attack in 1973 was completed in 1994, and the IRS challenged all transactions, and after a lengthy investigation beginning in 2002, Arthur Welp, ALJ determined that James Widtfeldt had bought out Albert and Gusteva Widtfeldt by 2004, about ten years later than James, Albert and Gusteva Widtfeldt computations. Albert Widtfeldt 1973 heart attack and Gusteva Widtfeldt osteoporosis and repeated pneumonia attacks from 1973 were treated successfully partly because of James Widtfeldt experiences talking with other students going into the Pre Med programs and thence often to Albany Medical College near RPI, many suffering from Lyme disease, a disease not as yet named until the 1981 discovery of the Lyme Spirochete by Willi Burgdorfer, but rampant in New York State and New York City which many RPI students were from and knowledgeable about. James was earning the Applied Mathematics Ph.D. in a specialty designed and financed by the Office of Naval Research, at RPI in Troy, New York at Rensselaer Polytechnic Institute, typically leading to a job at the Office of Naval Research in or near Washington, DC.

The US Tax Court decision in case 15907-10 adopted the ALJ Welp decision and audit conclusion, although agent Polsky did everything to muddy the court actions.

QUESTION 15: Whether ALJ Welp was correct in his 2002-4-6 orders determining James Widtfeldt had bought out his parents by 2004. ALJ Welp spent many hours reviewing the records, and Welp made a series of decisions, each sent up through the Administrative Law Judge channels and probably to Chief Judge of the US Tax Court for review, during 2002 through 2011 and Welp sent out on May

5, 2002 one order which Welp believed would prevent any further appeals or actions by the IRS, and thereafter, basically affirming on tens of thousands of pages of documents collected by the Administrative Law Judge Arthur Welp. By 2004 Welp determined no estate or gift tax was or could be due from the Widtfeldts, and Gusteva and Albert had used up all of their assets by November, 2004, and return of all Widtfeldt estimated payments to James Widtfeldt totaling \$193,362.36 plus interest (15% per annum), inflation (35 % per annum) and penalties, was ordered.

QUESTION 16: Have the misbehavior of Agents Polsky, Daugherty, Shoemaker, Kelly, Avetta, Wollitzer, Wroble, William Wilkins, Bruce Ellisen, GS Rothernberg, and Anthony Sheehan and others justified damage claims by Widtfeldt of \$1 million each per year from 2004 to 2020 and any future time, pursuant to the 1998 IRS Reform Act Section Civil Damages for Unauthorized Collection Actions paragraph 1101, now part of the Internal Revenue Code section 7432 and 7433?

QUESTION 17: Have the misbehavior of break-ins to Widtfeldt office by agents of the City of Atkinson and hence of the Nebraska Supreme Court, and never repaid Widtfeldt estimated tax payments in 1999-2000 of \$193,300 approximately used to shortchange James Widtfeldt and used for various law license forfeitures by the Nebraska Supreme Court, constituted conflict of interest by the Nebraska and other State Supreme Courts invalidating Widtfeldt lawyer license suspension, failure to allow for Lyme disease discovery pre-trial in criminal prosecutions in Nebraska and across the US, and other miscellaneous misbehavior justified \$1 million each per year from 2003 to 2020 for the wrongful actions of each member of the Nebraska Supreme Court?

QUESTION 18: Is *Rickettsia Helvetica* a co-infection with the Lyme spirochete and a dangerous disease causing organism which must be treated prior to trial or pre-trial pursuant to the 42 USC 1983 federal civil rights of all US Citizens? On pages 201 and 202 of *Bitten, the Secret History of Lyme Disease and Biological Weapons* by Kris Newby, ISBN978-0-06-289627-8, copyright 2019, published by HarperCollins Publishers, NYNY, we find that "The Swiss Agent" is a bona fide rickettsia of the spotted fever group (p 199), and was later called the *Rickettsia Helvetica* and Willi Burgdorfer was officially credited with the discovery in 1993 (see p 206 of *Bitten, Supra*) and said *Rickettsia Helvetica* was found often with Lyme disease, and then suspiciously with almost no discussion by Willi Burgdorfer research papers, deleted by Burgdorfer as a possible co-infection with Lyme.

QUESTION 19: Is the James Daugherty "Notice of Federal Tax Lien" a wrongful violation of the requirement that the Arthur Welp, ALJ audit of Albert, Gusteva and James Widtfeldt 2002-2012 must be the record of which all appeals including the 2010-11-12 US Tax Court Appeal consolidated from 7 appeals to case 15907-10 in the US Tax Court, is to be appealed? Since the Welp, ALJ record was not any part of the said US Tax Court Appeal in 15907-10, the said appeal, and any further appeals also carrying the same defect, was defective and the Judge Rossiter, JR and the Judge Kroupa Tax Court orders therein are automatically nullified or reduced to approving the Welp conclusion of no federal estate or gift tax due from any of James, Albert or Gusteva Widtfeldt.

QUESTION 20: Are the misbehaviors of Judge Rossiter and Judge Kroupa, and the appeals judges, of the US 1<sup>st</sup> Court of Appeals and the US 8<sup>th</sup> Court of Appeals, who refused to produce the Welp, ALJ orders in the earlier US 1<sup>st</sup> Court of Appeals, and the motion to produce decided February 24, 2020 grounds for removal of the US Court of Appeals Judges, as well as the Nebraska Supreme Court Judges whose refusal in 2005 to accept the necessity of testing and treating for Lyme, was so wrong that the Nebraska Supreme Court could not allow testing or treating for Lyme leading to and resulting in wrongful trial and conviction of all cases after the 1981 discovery by Burgdorfer of Lyme, and the Nebraska Courts had to wrongfully put Widtfeldt on suspension of his law license, to avoid having to deal with their own wrongful conduct?

QUESTION 21: Is the packing of the Nebraska Supreme Court by Democrat Governor Ben Nelson, and the wrongful Ben Nelson harassment of all Republican Supreme Court judges to quit about 1998 so that wrongful governor Ben Nelson could pack the court with all Democrats and over-ride reasonable defenses to criminal prosecution, reason to incorporate recent research advances into what had been a poorly understood area and by pre-trial treatment of those afflicted, greatly reduce the rate of criminal convictions in both Nebraska and the US? Is the wrongful Rossiter, Jr. 8:18 cv 0453 tax prosecution of Widtfeldt part of the Democrat party effort to sabotage Widtfeldt practice of law?

QUESTION 22: Is the hiding of the ALJ Welp determination that Widtfeldt owed no estate or gift tax, done at Case 19-3372 of the US Court of Appeals 8<sup>th</sup> Circuit in an Order of February 24, 2020, with order entered at the direction of the court, at St Louis, Missouri grounds for removal of all the Judges on the US 8<sup>th</sup> Circuit Court of Appeals for the reason of violation of 18 USC 2071, hiding evidence?



QUESTION 23: Is the hiding of the ALJ Welp determination that Widtfeldt owed no estate or gift tax by US District Court Judge Robert F. Rossiter, JR. grounds for removal of said Judge Robert F. Rossiter, Jr, where said Judge has entered an Order, Judgment and Memo conflicting with the Welp Order where Rossiter, without either trial, or pre trial, or any other hearing to take evidence, entered various orders and judgments claiming wrongly that James Widtfeldt owed over \$1 million in estate and gift tax, grounds for removal of Judge Robert F. Rossiter, Jr?

QUESTION 24: Is the wrongful keeping and withholding from James Widtfeldt, by the US Treasury, without any legitimate estate or gift tax due of three Gusteva Widtfeldt payments demanded in 1999-2000 for estimated estate tax payment, of:

\$36,000 on November 19, 1999

\$156,955.92 on November 22, 1999 and

\$406.44 on February 15, 2000

From the dates of the said payments to the US Treasury and until the present at least May 5, 2020, wrongly retained for no good reason for over twenty years, grounds for payment of \$1 million per year for each of twenty years from May 1, 2000 penalty to Widtfeldt for wrongfully charged and retained Widtfeldt payments, now worth \$274,784,440,534,859.00 plus the original \$20 million to Widtfeldt.

QUESTION 25: Is the refusal of Judge Robert F. Rossiter, Jr. to use the Welp record from 2002 through 2011 and the appeal to the US Tax Court and to the US Court of Appeals in Case 11-2285, and refusal of said Judge to abide by the results of the first cases in the US Tax Court in case 15907-10, determining that the Welp determinations were and are correct and no estate or gift tax is due from any of James, Albert or Gusteva Widtfeldt, binding on Judge Rossiter, and the appeal to the US 8<sup>th</sup> Circuit Court of Appeals in Case 11-2285 James Widtfeldt v Commissioner of the IRS, with a final Order of March 26, 2012 in a rehearing en banc by the court, which is denied, and further prevents Judge Robert F. Rossiter, Jr from attempting to re-decide in 8:18 cv 0453 in the US District Court in 2018, these matters finally determined on March 26, 2012 upholding the ALJ Welp final determination that James Widtfeldt owed no estate, gift or transaction taxes on James' buyout of his parents from February 1973 to February 2006, where the buyout was completed in November, 2004 according to Welp, and in 1994, ten years earlier, by the James, Albert and Gusteva Widtfeldt computations.

QUESTION 26: Is the use of a Pitney Bowes Postage Machine to greatly delay mail delivery by a month and a half or longer, being practiced by Judge Rossiter to delay mail delivery to Widtfeldt?

QUESTION 27: Is James Widtfeldt entitled to Social Security based on the \$1 million equivalent Office Of Naval Research salary for this Ph.D. in Underwater Sound Transmission?

QUESTION 28: Is the wrongful tax lien at 14 page 10646 of the Holt County Tax Liens dated March 26, 2013 at 4 pm, notwithstanding the determination by ALJ Welp owed no federal or state estate or gift tax, with no tax due affirmed on appeal to Judge Kroupa in 15907-10 in the US Tax Court on April 26, 2011, and the 8<sup>th</sup> Circuit Court of Appeals in case 11-2285 on March 26, 2012 affirmed with no tax due, and the US Supreme Court denied certiorari in two attempts at appeal thereafter, grounds for awarding James Widtfeldt, damages under IRC Sections 7433 and 7432 relating to civil damages for failure to release a lien.

QUESTION 29: Is the wrongful attempt to have a Rossiter tax sale on March 4, 2020 with no tax due hearing and no return of the 1999-2000 payments originally paid to the US Treasury of \$36,000 on November 19, 1999, \$156,955.92 on November 22, 1999, and \$406.44 on February 15, 2000 [as confirmed in a May 8, 2012 conference with Pat Betterman, private lawyer from Omaha, tel 402-333-3334 and Thomas Wroble of the IRS at tel 314-612-4653], with the 1999-2000 estimated tax payments in 2004 determined by ALJ and IRS agent Welp as necessary to be refunded, where Welp was appointed by the US Tax Court Chief Judge to comply with the 1998 IRS Restructuring and Reform Act, to be refunded as Gusteva's care had eaten up all of her and Albert Widtfeldt assets, and approved on appeal as being not needed, and now worth over \$642 million as shown on the attached spreadsheet with interest at 15 percent per annum and inflation at 35 percent per annum:

\$36,000.00	\$156,955.92	\$406.44
11-19-1999	11-22-1999	2-15-2000
\$193,362.36	11-22-1999	
\$290,043.54	11-22-2000	
\$435,065.31	11-22-2001	
\$652,597.97	11-22-2002	
\$978,896.95	11-22-2003	
\$1,468,345.42	11-22-2004	
\$2,202,518.13	11-22-2005	
\$3,303,777.20	11-22-2006	
\$4,955,665.80	11-22-2007	
\$7,433,498.70	11-22-2008	

\$11,150,248.04	11-22-2009
\$16,725,372.06	11-22-2010
\$25,088,058.10	11-22-2011
\$37,632,087.14	11-22-2012
\$56,448,130.72	11-22-2013
\$84,672,196.07	11-22-2014
\$127,008,294.11	11-22-2015
\$190,512,441.17	11-22-2016
\$285,768,661.75	11-22-2017
\$428,652,992.62	11-22-2018
\$642,979,488.93	11-22-2019
\$964,469,233.40	11-22-2020

QUESTION 30: Was the tax sale of March 5, 2020 ordered wrongly by Judge Robert F. Rossiter, JR. while the US was in lockdown over the COVID 19 virus epidemic, a wrongful exercise of Judicial authority prevented by the 1998 IRS Regulation and Reform Act which also made determinations of tax due such as Arthur Welp, ALJ, appointed to this case from 2002 to 2011 by the US Tax Court Chief Judge to comply with the 1998 IRS R and R Act, violative of Section 1101 of the Chapter 11 Taxpayer Rights and Examination Activities of said 1998 IRS R and R Act, thereby authorizing \$1 million damages to James Widtfeldt for each dollar of the wrongful IRS claim, for total damages to James Widtfeldt of over \$1 trillion dollars?

QUESTION 31: Does the Lyme epidemic with the disease agent discovered by Willi Burgdorfer in 1981 and now named Borrelia Burgdorferi (hereinafter Bb), but seemingly untreatable during the years 1981 to 2013 due to the nature of the Lyme spirochete to respond to antibiotic danger near instantly curl up and exude a wax coating or biofilm nearly impervious to antibiotics and remain thus protected (hereinafter hardened) for terms of multiple years of inactivity or until danger passed, with first substantial treatment discovered on or shortly before the October-November 2013 annual meeting of the International Lyme and Associated Diseases Society, hereinafter ILADS, on Miracle Island, in San Diego harbor, pursuant to a research contract between Joe Burrascano, MD as head of ILADS with Dr Eva Sapi of the New Haven College, in Connecticut, whose Masters student (name unknown) discovered that the sugar Stevia when given shortly before or contemporaneously with antibiotics, would cause the Bb spirochete to fail to harden, remaining vulnerable to the antibiotic and restoring the antibiotic to full effectiveness and causing significant Jarisch-Herxheimer flares (a human immune reaction to the antibiotic –stevia killing of many Bb spirochetes previously hiding from the human immune system).

QUESTION 32: Have real estate values on private property been artificially inflated by the United States wrongful hiding or ignoring Bb infections among property owners. Recent incidents such as the ICE raid on the O'Neill area involving primarily Juan Pablo Sanchez Delgado, where Juan Pablo had been importing labor from Central America and Mexico and then paying out about half the minimum wage to workers, pocketing substantial commissions while charging about 20 percent more to the businesses for which the workers worked.

QUESTION 33: In 1999-2000 James Widtfeldt and his mother Gusteva made three estimated tax payments to the US Treasury or IRS of \$36,000 on November 19, 1999, \$156,955.92 on November 22, 1999, and \$406.44 on February 15, 2000 during the time when James Widtfeldt was paying off his parents for their assets, and James Widtfeldt and his parents agreed in 1994 that James Widtfeldt had paid his parents in full by personal services and in about half of the purchases, finding properties for sale for which Albert and Gusteva Widtfeldt felt comfortable loaning the purchase price and then continuing to appear to own through deeding but with an understanding that the 1973 Dr Carstens letter warning that Albert Widtfeldt should put his affairs in order and prepare, essentially for near term death served as a conveyance to or by Dr George John Carstens cutting off James inheritance and turning it into a purchase. Albert and Gusteva Widtfeldt ended up with loans and trust deeds and other legal documents limiting their ownership to helping James Widtfeldt find and buy but with some protection in the event of a total market collapse and failure to have time to file a foreclosure in court and foreclose such as a bank would have to do. Finding and importing medical treatment earlier developed in New York State following Lyme or Bb escapes from the Plum Island Germ Warfare installation (see Lab 257 –Caution the Disturbing Story of the Government's Secret Germ Laboratory by Michael Christopher Carroll, ISBN 978-06-078184-2, William Morrow Publishing of HarperCollins Publishers © 2004-5 see pp 26- 27.)

QUESTION 34: Can wrongful Judge Rossiter, Jr. evaluate James Widtfeldt purchase including only a short time in the 1990s and ignoring the 1973 through 1994 duration of purchases, ignore the fact that a doctor's order in 1973 cut off Albert and Gusteva Widtfeldt ownership due to Albert Widtfeldt heart attack, Gusteva Widtfeldt osteoporosis and pneumonia, and Judge Rossiter, Jr ignored ALJ Welp orders and record of 2002-2011, which by page 71 of Glicksman and Levy, The Administrative Law Case Robinette v Commissioner of the IRS, 439 F3d 455 (8<sup>th</sup> Cir 2006) cited by Glicksman and Levy in their text Administrative Law Agency Action in Legal Context, Third Edition 2020, University Casebook Series, ISBN

978-1-64020-627-4 states on page 71 of the casebook, last complete paragraph on the page, "It is a basic principle of administrative law that review of administrative decisions is 'ordinarily limited to consideration of the decision of the agency . . . and of the evidence on which it was based.'" *United States v Carlo Bianchi & Co.*, 373 US 709, 714-715 (1963). Further reading induces the reader to see that the Welp ALJ record is mandatory and that failure of the IRS to produce the Welp record in both the 15907-10 US Tax Court case, and in the 8:18 cv 0453 US District Court of Nebraska, Rossiter, Jr presiding, nullified any decisions except to adopt the Welp ALJ record and decisions. The reason for the requirement that appeals courts accept the Welp ALJ decision as the appeal record, is that the US Congress in the 1998 IRS Restructuring and Reform Act required the ALJ Welp decision to be the centerpiece of all appeals of Welp, because appeals judges would otherwise not be aware of and ignore the ALJ cases being required by the US Congress.

QUESTION 35: Adam Schiff, Nancy Pelosi and Chuck Schumer and the unlawful Democrat Ben Nelson appointees to the Nebraska Supreme Court caused by Nelson threatening existing Republican Judges into quitting early in poorly documented but scandalous and wrongful behavior by Nelson, are involved in an unlawful effort to hide both Lyme and COVID 19 by staging the Trump impeachment in January and February 2020 to distract from the Chinese releases of germ warfare agent COVID 19 in violation of the Federal Civil Rights Act 42 USC Section 1983 and particularly in the West annotations, section 2766 Medical care, pretrial detainees, generally, section 2767 Serious medical need, medical care, pretrial detainees, section 1603 Medical malpractice, deprivation of constitutional or statutory rights, and section 1604, Medical service, deprivation of constitutional or statutory rights.

QUESTION 36: The series of supposed discrimination cases against Widtfeldt for allegedly discriminating against Juan Pablo Sanchez Delgado and others from 2006 through 2009 involving near daily generation of dozens of court pages before Juan Pablo Sanchez Delgado started bringing in illegal aliens at half price wages about 2015, were later entirely changed by the 2018 arrests and deporting of Juan Pablo Sanchez Delgado and about 150 to 175 others in the ICE raids begun about August 8, 2018, in other words, real estate in Nebraska was never actually valued at its true lower value, but rather at the highly inflated values that Juan Pablo Sanchez Delgado inspired by his wrongful illegal importation of undocumented aliens from Central America and Mexico, with about half price labor, with wages far below US minimum wage and about 10 percent Delgado commission on the 175 half price alien workers, in other words, 175 at half price is about equal to 88 at full price or \$10 per hour times 50 hours per week or \$500 per week, so Juan Pablo Sanchez

Delgado after about 2015 was netting about \$4,400 per week in commissions from the Potato Plant and from the Foxley Feedyards from undocumented unlawful aliens in the US working for about 88 times \$500 or \$44,000 per week, roughly \$44,000 per week below minimum wage in the US and creating a vastly different market than that faced by entrepreneurs trying to comply with all federal laws and paying the full minimum wage with all withholdings sent to the US government.

QUESTION 37: Were Widtfeldt real estate values wrongly inflated by the Ben Nelson policies after Democrat Ben Nelson won the Nebraska governor office, and interest rates decreased?

QUESTION 38: What effect does the COVID19 virus have on the United States and the efforts of China to sabotage the US economy?

QUESTION 39: What benefit would a requirement of Lyme disease treatment with Stevia and antibiotic about once per year or as needed, have on the prevalence of cancer in the US?

QUESTION 40: What benefit would a requirement of Lyme disease treatment with Stevia and antibiotic about once per year or as needed have on the prison and incarceration rates in the United States?

QUESTION 41: What benefit does Lyme treatment have in improving world government and preventing destructive behavior among those elected to office?

QUESTION 42: What benefit would using the United Nations to encourage or require world leader treatment for Lyme, and their military, police and government leaders or elected persons, to have annual treatments for Lyme?

QUESTION 43: What effect do Democratic Party efforts to impose massive wrongful tax liens on Republican party members have on national and state level elections?

QUESTION 44: Whether the law called Obamacare is unconstitutional for the reason that the IRS administers or is in charge of the Obamacare program, and for example in James Widtfeldt discovery in Nebraska about 2009-10 that Widtfeldt had probable prostate cancer, the IRS immediately seemed to be notified that James Widtfeldt might be planning urgent medical care, and the IRS therefore began litigation delaying Widtfeldt medical care and giving Widtfeldt a choice to capitulate to the IRS demands or to risk an unpleasant death through prostate cancer as an IRS effort to collect unjustified taxes. To challenge the Arthur Welp determinations of 2002-2011 through Agent Polsky that this case followed the 1998

IRS Restructuring and Reform Act, designed to have the US Tax Court Chief Judge appoint an Administrative Law Judge, in this case Administrative Law Judge Arthur Welp was appointed in 2002 following a Widtfeldt appeal of an out of control audit [which threatened to embroil and possibly destroy, or so the US Tax Court Judge may have thought or been motivated to save, an IRS Agent in Omaha named Michelle Seger Moser formerly of Atkinson in a colorful case where a lawyer in private practice named Janet Krotter Chvala, now disbarred, was also the Atkinson City Attorney and was using the Atkinson City Police Chief Larby to hire a carpenter to break into James Widtfeldt office and sabotaging Widtfeldt law practice], where Welp was hired and spent the years 2002 to about 2012 to carefully analyze James Widtfeldt transactions with Widtfeldt parents to prevent the IRS from creating a situation where the US Tax Court Judge Diane Kroupa in any further appeal of ALJ Welp, might be faced with having to decide the case without any research Judge Kroupa would have time to do on a one day trial faced with about 25 cases other cases competing for her attention, as later developed on April 26, 2011 in the Omaha, Nebraska federal building, in a hearing on April 26, 2011 in the US Special Proceedings Courtroom in the federal Building in Omaha, where IRS Agent Polsky had 25 cases that Agent Polsky was trying to change away from the ALJ Welp or similar tax payer friendly studied decisions, and one day scheduled, approximately for Tax Court Judge Diane Kroupa to hear and decide in one day and but for Welp's previous work, Judge Kroupa would have had little knowledge of the case and would have probably decided on a large award to the IRS to protect herself from IRS retribution knowing that taxpayer retribution would be ineffective or short term. James Widtfeldt and his parents had agreed that following a serious heart attack of Albert Widtfeldt in February, 1973, probably caused by one or more of 300 worldwide subspecies of Lyme disease suspected in 1973 but first discovered in 1981 by Willi Burgdorfer in his US government germ research laboratory in Hamilton, Montana. (A Lyme spirochete is a microscopic worm so tiny that it was not discovered earlier for example by Robert Koch in or about 1850 with a microscope with mostly sunlight, or by Louis Pasteur about 1890 with the first electrical lights, because light goes right through the tiny nearly transparent worm and only the new dark field or back light and sometimes infra red microscopes being developed by 1981 and Willi Burgdorfer experience in a Swiss Tropical Institute Ph.D., coupled with Willi Burgdorfer doctoral thesis work with Professor Rudolf Geigy of the Swiss Tropical Institute in Switzerland see p 26-27 of Bitten by Newby, infra, enabled Burgdorfer to make the 1981 *Borrelia Burgdorferi* aka Bb discovery.)

QUESTION 45: Does the IRS unconstitutionally use Obamacare to detect whether James Widtfeldt is traveling to a hospital (such as UCLA in May 12-28, 2019) and then unlawfully uses the IRS job as administrator of the so-called Obamacare to set a hearing for the same time to disrupt the Widtfeldt medical care?

QUESTION 46: Does the IRS unconstitutionally use its position as Administrator of Obamacare to determine whether this taxpayer is obtaining medical or hospital care and then use the IRS and US Treasury position as administrator of Obamacare to try to sabotage Widtfeldt defense of IRS tax claims by filing litigation and demanding progress of the litigation while Widtfeldt would be better off getting medical treatment with later litigation or depositions during the time Widtfeldt is committed to medical care and cannot interrupt the medical care without rendering the medical care ineffective?

QUESTION 47: Is the Nebraska and US Attorney General effort to stop price fixing on meat supplies in the US, exhibited and proved because the price of farm or ranch meat animals is very low due in part to coronavirus COVID 19 infections in packing plants making workers sick, but on the other hand the packing plants should not be using the butcher shop closures or temporarily closures to sabotage cattle, hogs, sheep and other agricultural products to refuse to pay for any livestock?

QUESTION 48: Is the Nebraska Supreme Court wrongly refusing to test and treat all Criminal defendants for Lyme, a psychoactive disease, grounds for removing the said judges and requiring re-trial or free of any criminal defendants convicted without a pre trial test for Lyme and treatment before trial?

QUESTION 49: Did James Widtfeldt fully buy out his parents by 1994? The estate tax determination case in the estate of Albert Widtfeldt, United States vs James Widtfeldt began in an IRS audit out of the Omaha Office of the IRS, following James Widtfeldt filing of a Form 706 Estate Tax Return by mail about 9 months (November, 1996) after Albert Widtfeldt death in February, 1996. Albert and Gusteva Widtfeldt believed that James Widtfeldt had fully bought out Albert and Gusteva Widtfeldt by 1994, about 21 years after Albert Widtfeldt suffered a near fatal heart attack in 1973 while driving a tractor to Atkinson for repairs, and after four days of extreme discomfort, received a "put your affairs in order" letter from George John Carstens, MD in February, 1973. Much of the purchase by James Widtfeldt occurred following James Widtfeldt graduation from law school at the University of Nebraska in 1978 and a Ph.D. from Rensselaer Polytechnic Institute (RPI) in Troy New York in September, 1977. James Widtfeldt met many students at RPI who were suffering from the as yet in 1973 unidentified Lyme disease, later



Lyme was discovered to have about 300 variants or sub species all in the form of microscopic worms and a life cycle possible including all of of field mice, deer, ticks, and many other insects, which had many symptoms including heart attack. The method of payment included James Widtfeldt sacrificing alternative work with the Mathematics Ph.D. through the Office of Naval Research, generally valued at \$1 million per year with increases for inflation and incentives generally involving detection and use of sound and radar waves in locating other nations nuclear submarines and other weapons, and hiding similar weapons of the US from other nations. James Widtfeldt Ph.D. involved familiarity with Lyme disease through pre medical students at RPI generally career bound to Albany Medical College and other nearby medical colleges.

QUESTION 50: Did Lyme disease decrease real estate values even before the disease was fully understood?

QUESTION 51: The US 8<sup>th</sup> Circuit Court of Appeals on October 8, 2020, without reference to the Arthur Welp decision of May 5, 2002, reviewed the trial de novo of the US District Court in 8:18 cv 0453 and erroneously approved the order, the error being that no reference was made to the Arthur Welp decision in violation of the *Robinette v Commissioner of the IRS*, 439 F 3d 455 (8<sup>th</sup> Cir 2006) decision which limits the US 8<sup>th</sup> Circuit to review of the Administrative Law Decision of Arthur Welp, and does not permit the 8:18 CV 0453 de novo decision. Additionally the US Tax Court already reviewed in 15907-10 in the US Tax Court where Agent Polsky was trying to enter a de novo decision ignoring Welp, but failed to do so and thereby was the first and only allowed appeal of Welp, hence Welp was affirmed and no tax was or is due from Widtfeldt, either estate or gift. Was the US 8<sup>th</sup> Court of appeals decision of 10-08-20 in 19-3372 precluded by the US Tax Court decision in 15907-20, which was in turn precluded by the Arthur Welp decision of 2002-2012 which determined that no estate or gift tax was or is due, as James Widtfeldt had paid his parents in full in 1994 as approved in 2004, by ALJ Welp.

QUESTION 52: Are Judges Robert F Rossiter, Jr, US District Judge of Nebraska, and the three Circuit Judges, Colloton, Benton, and Kobes of the US 8<sup>th</sup> Circuit Court of Appeals, allowed to change, without referencing the work of Administrative Law Judge Arthur C Welp, as appointed by the US Tax Court Chief Judge in 2002 to analyze James Widtfeldt purchase from his parents Albert and Gusteva Widtfeldt (Welp determined that James Widtfeldt had bought out his parents in full by 2004 before the death of Gusteva, tracking James Widtfeldt and Albert and Gusteva Widtfeldt computations that James had bought out Albert and Gusteva between 1973 when Albert suffered a near fatal heart attack and Gusteva was

suffering severe pneumonia attacks) because of the dangerous and fraudulent behavior of Janet Krotter Chvala, since disbarred, and her friend, Michelle Seger Moser, an IRS agent in Omaha, Nebraska, a lifetime friend of Krotter Chvala since grade school, where Krotter-Chvala and Seger – Moser were engaging in wrongful behavior to try to require James Widtfeldt to be engaged in a lawsuit by his parents with Krotter-Chvala claiming she had to be representing Gusteva Widtfeldt, and Ms KC demanding that James Widtfeldt be represented by lawyer Betterman of Omaha in a fictional case to enable Ms KC to assess and claim vast lawyer fees of millions of dollars much like the later case in which Krotter Chvala was disbarred by the Nebraska Supreme Court in 2019 by the Nebraska council for discipline, where Ms. KC was trying to charge the Kaup brothers of Stuart, Nebraska over \$3 million for paying off a \$600,000 loan between 2005 and 2013, where the actual payoff was roughly \$600,000 plus interest already paid.

**PARTIES TO THE PROCEEDING BELOW**

In addition to the parties named in the caption, no others are involved at this time.

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### STATUTES

Paragraph 1101 Civil Damages for Unauthorized Collection Actions, TBOR 2  
Taxpayer bill of rights PL 104-168 amended damages for up to \$1 million of civil damages if an IRS officer or employee recklessly or intentionally disregards the provisions of the IRC or of the Treasury regulations, as provided in Code Section 7432 and 7433, through a taxpayer assistance order. A TAO or taxpayer assistance order may order the IRS to release property levied upon, cease any action or take action as permitted by law, or refrain from taking action with respect to the taxpayer. See page 269 of 1998 Tax Legislation, IRS Restructuring and Reform, Law Explanation and Analysis.

The IRS has filed an unlawful tax lien in 2013 on James Widtfeldt violating the Arthur C. Welp determinations of 2002 through 2012, without any notice to Widtfeldt and with no possible notice, since the analysis of no possible tax was already completed and carried to the US Supreme Court and approved in Welp actions, and thence in 15907-10 in the US Tax Court, thence in the US Court of Appeals in case 11-2285 and thence affirmed in the US Supreme Court in 2012 on or about May 12, 2012..

### CASES

15907-10 in the US Tax Court, Judge Kroupa with Agent Polsky for the IRS, refused Welp record to be filed, and in fact Polsky filed a motion to dismiss a reference to Welp by Widtfeldt which destroyed Polsky's case.

US 8<sup>th</sup> Court of Appeals 11-2285, US Supreme Court (affirmed without number)

### BOOKS

1998 Tax Legislation, IRS Restructuring and Reform, Law, Explanation and Analysis by CCH ISBN 0-8080-0281-3, July 1998

ADMINISTRATIVE LAW AGENCY ACTION IN LEGAL CONTEXT, Robert L Glicksman and Richard E Levy, University Casebook Series, ISBN: 978-1-64020-627-4, January 2020

BITTEN The Secret History of Lyme Disease and Biological Weapons by Kris Newby, ISBN 978-0-06-289627-8, Harper Wave Publishing 2019

Cure Unknown – Inside the Lyme Epidemic by Pamela Weintraub ISBN 13-978-0-312-37812-7, 2008 St Martin's Press

HOW CAN I GET BETTER? An Action Plan for Treating Resistant Lyme & Chronic Disease, Richard I Horowitz, ISBN 978-1-250-97054-8, St Martin's Griffin, February 2017

Lab 257 Caution the Disturbing Story of the government's Secret Germ Laboratory, by Michael Christopher Carroll ISBN 978-0-06-078184-2, Harper Collins Books, 2004-5, Harper Collins

#### OTHER EVIDENCE:

Arthur Welp, Administrative Law Judge, Determined after his 2002 appointment by the US Tax Court Chief Judge, and after a thorough investigation with some 10,000 pages of material sitting on his desk at the IRS office in the federal building in Omaha on March 8, 2002 during an appointment with James Widtfeldt, that James Widtfeldt had fully paid off his parents and that by 2004 no gift, estate or inheritance tax was owed. All successive IRS agents in the same matter are required to cite and use Welp's paperwork, in order to make any appeal or changes, and neither IRS Agent Polsky in the US Tax Court 15907-10 case before Judge Kroupa, nor IRS Agents Shoemaker and Kelly before US District Court Judge Rossiter, Jr in the US District Court 8:18 cv 0453 allowed or introduced ALJ Arthur Welp's determinations, thereby returning the determinations in the US Tax Court and the US District Court of Nebraska, to Welp's determination of no estate or gift tax due from Widtfeldt from his buyout of parents Albert and Gusteva Widtfeldt. See pages 69-73 of Administrative Law by Glicksman and Levy, supra, in particular page 71. Because of their failing to reference Welp, both the Rossiter opinion and the Kroupa opinion in the us Tax Court are fatally flawed, and of course both Polsky and the Shoemaker-Kelly proponents of more taxes were afraid to reference Welp as Welp's determination of no Widtfeldt estate or gift tax due

would have been affirmed, and there was no argument that any tax could be assessed once Welp's opinion was considered.

In the April 26, 2011 US Tax Court hearing with Judge Kroupa presiding in the Omaha Federal Building, Judge Kroupa refused to honor Widtfeldt subpoena properly served on Welp, and refused to hear Widtfeldt or Welp who was present in the building. Judge Kroupa had about 25 cases waiting in the Omaha Federal Courtroom and had allowed time to hear only about one case, as stated on April 26, 2011. Probably because IRS Agent Polsky had objected to Welp's record and refused to have Welp testify, the matter already reverted to Welp's determination that Widtfeldt owed no estate or gift tax as of 2004 and thereafter, pursuant to *Robinette v CIR*, 439 F 3d 455 (8<sup>th</sup> Cir 2006), authored by Colloton on one of Judge Colloton's better days, and Judge Kroupa (a Republican Judge amidst a sea of Democrat IRS Agents) was allowing the default to Welp's determination with as little publicity to herself as possible, possibly intentionally letting IRS Agent Polsky down easy.

The 2011 US Tax Court 15907-10 before Judge Diane Kroupa decision that Widtfeldt owed per Arthur Welp determination, no estate or gift tax, precludes and prevents all of the activity in US District Court in 8:18 CV 0453 by Judge Rossiter, Jr. and Judges Colloton, Benton and Kobes on appeal in the 19-3372 in the US Court of Appeals.

## PETITION FOR WRIT OF CERTIORARI

Petitioner James Widtfeldt respectfully petitions for a Writ of Certiorari to review two WRONGFUL Orders of the United States District Court of Nebraska by Judge Robert Rossiter Jr, dated on or about September 17, 2019, appearing at Exhibit A of the Appendix, and appearing to violate the determinations of the United States Tax Court which are the ONE AND ONLY appeal allowed, done in the US Tax Court with an order 042611 affirming Welp decision of no taxes (the IRS agent Polsky never mentioned the Welp Order in is arguments which prevented Polsky from successfully or changing Welp determinations, and the court from changing the Welp evaluations) see p 71 of the textbook Administrative Law Agency Action in Legal Context by Glicksman and Levy, 2020, University Casebook Series LEG Inc dba West Academic, stating in paragraph three of said page, *"It is a basic principle of administrative law that review of administrative decisions is 'ordinarily limited to consideration of the decision of the agency . . . and of the evidence on which it is based.'"* and which prevent and preclude the Rossiter Orders herein, as well as those of Judge Kroupa, which never quoted or cited the Welp decisions.

- I. LOWER COURT: JUDGE ROSSITER SCHEDULED, NOTICED, AND THEN ON SEPTEMBER 17, 2020 DECIDED WITHOUT EVIDENCE, AND HENCE CANCELLED ALL EVIDENCE, NO PRE TRIAL DECEMBER 2019 HEARING OR TRIAL SET FOR JANUARY, 2020 BUT SHORT CIRCUITED BY SEPTEMBER 17 DECISIONS, AND WITH NO APPEAL STANDING (THE US TAX COURT DID THE APPEAL EXCLUDING ROSSITER AND THE US DISTRICT COURT) IS ATTEMPTING WRONGLY TO INDUCE VARIOUS IRS AGENTS TO EXECUTE ON WIDTFELDT PROPERTY IN DIRECT VIOLATION OF THE 1998 IRS REFORM ACT, AND IN DIRECT VIOLATION OF THE REQUIREMENTS OF A HEARING OR A COLLECTION DUE PROCESS HEARING, BEFORE COLLECTION. ROSSITER ORDERS SIMPLY LACK ANY STANDING OR MEANING AS ONLY ONE APPEAL IS ALLOWED AND THAT OCCURRED IN THE US TAX COURT 15907-10, EXCLUDING THE US DISTRICT COURT AND JUDGE ROSSITER AND FINDING IN FAVOR OF WIDTFELDT –ROSSITER HAS NO JURISDICTION AND ROSSITER'S 8:18 CV0453 ORDERS ARE ALL PRECLUDED BY US TAX COURT 15907-10.



Judge Rossiter, Jr of the US District Court of Nebraska in case 8:18CV0453 is attempting to ignore US Tax Court decisions in 15907-10 approving Welp Decisions that no estate or gift tax is owed, and additionally to violate the collection due process hearing and other requirements of the Taxpayer Rights Examination Activities, in particular the Section 1101 Civil Damages for Unauthorized Collection Activities, to wrongfully collect an invalid tax liability which Judge Rossiter, Jr, in contradiction to Judge Kroupa in the US Tax Court which US Tax Court precluded all Rossiter, Jr. Orders, but Rossiter has wrongly attempted to appeal the Welp determinations by hiding the Welp record, and the IRS appeal to the US Tax Court in case 15907-10 which during a hearing or trial April 26, 2011 Judge Kroupa affirmed Welp. Judge Kroupa had arrived in Omaha Federal Building with about 25 cases and time to decide only one, a standard time problem which is one reason of several for the Chief Judge of the US Tax Court in or about January 2002 to make appointment of ALJ Welp to go through all the records and determine a legitimate conclusion which Welp did and determined no tax due.

II. JUDGE ROSSITER DID NOT DO THE APPEAL WHICH WENT TO THE US TAX COURT 15907-10 UNDER JUDGE KROUPA -- JUDGE ROSSITER, JR IS TRYING TO CREATE THE APPEARANCE OF CREATING A NEW TAX COLLECTION IGNORING ALJ WELP AND THE RULES ON APPEALING THE WELP ADMINISTRATIVE LAW JUDGE DETERMINATIONS IN 2002-2011 ALREADY APPEALED AND DECIDED AGAINST THE IRS IN CASE 15907-10 IN THE US TAX COURT, AND NOW JUDGE ROSSITER JR IS NOT USING THE MANDATORY WELP RECORD AS THE SOLE VEHICLE FOR APPEAL OR USING THE WELP RECORD AT ALL ONCE AGAIN AFFIRMING ALJ WELP DECISIONS.

Judge Rossiter, JR is not in the appeal chain which went from the local IRS office in Omaha, appeal where a nasty scrap between lawyer Janet Krotter Chvala, now disbarred by the Nebraska Supreme Court, involving activity likely to embroil IRS agent Seger-Moser, a childhood friend of Krotter Chvala, through ALJ Welp, thence through the US Tax Court Case 15907-10 through Judge Kroupa in 2010-11-12 and thence the US 8<sup>th</sup> Court of Appeals Case 11-2285, finalized to the US Supreme Court in May 12, 2012 and other Widtfeldt Petitions for Certiorari including that herein, by Rossiter additionally refusing to use the mandatory and exclusive ALJ Welp record in the ALJ Welp decision preventing any pre-trial which Judge Rossiter, Jr. set for December, 2019, and by preventing any trial which Judge

Rossiter, Jr set for January, 2020, Judge Rossiter like Judge Kroups is precluded from assessing any tax and must instead follow only that decision of no tax by Arthur Welp, Administrative Law Judge, determination by appointment of Welp by the Chief Judge of the United States Tax Court about January 5, 2002 continuing to at least 2011.

III. ALJ ARTHUR WELP APPOINTED BY THE CHIEF JUDGE OF THE US TAX COURT ABOUT JANUARY 5, 2002 DID ALL THE NECESSARY INVESTIGATION TO DETERMINE THAT JAMES WIDTFELDT HAD FULLY PAID OFF HIS PARENTS BEFORE THEIR RESPECTIVE DEATH, FROM THE 1973 HEALTH LYME LIKE EMERGENCIES CAUSING A NEAR FATAL 1973 HEART ATTACK FOR ALBERT WIDTFELDT AND REPEATED PNEUMONIA FOR GUSTEVA WIDTFELDT IN 1973 AND UNTIL THE 1983 INVENTION OF A PNEUMONIA VACCINATION, AND NO TAX WAS DUE FROM THE WELP DETERMINATION WHICH AGENT POLSKY NEGLECTED TO REPORT AND HENCE POLSKY FAILED TO APPEAL. JUDGE ROSSITER MUST USE THAT WELP RECORD OF WELP FROM 2002-2011 REQUIRED BY ADMINISTRATIVE LAW JUDGE APPEALS, AND JUDGE ROSSITER WITH AGENTS SHOEMAKER AND OTHERS IS ALSO LIKE JUDGE KROUPA AND AGENT POLSKY, REFUSING TO USE THE WELP RECORD, WRONGLY TRYING TO GET IRS AGENTS TO ADVERTISE WIDTFELDT PROPERTY FOR SALE WHILE REFUSING TO RETURN OVER \$642 MILLION OF WIDTFELDT ASSETS WHICH ALJ WELP AND THE US TAX COURT DIRECTED THE US TREASURY TO RETURN TO WIDTFELDT IN APRIL 26, 2011, STILL DRAWING INTEREST AT 15 PERCENT AND INFLATION AT 85 PERCENT PER ANNUM.

ALJ Welp fully audited both Albert and Gusteva Widtfeldt estates and determined that James Widtfeldt had fully bought out and paid for all assets of Albert and Gusteva Widtfeldt by November, 2004 (A separate gift to Norma Skjold in 1973 was never an issue.). Gusteva Widtfeldt survived until February 2006 and hence, with Albert, had consumed more than her estate and Albert Widtfeldt estate, and hence no estate or gift tax was due, according to the final determinations of Arthur Welp, ALJ, ultimately adopted by Judge Diane Kroupa in the US Tax Court 15907-10 in part because the IRS Agents Shoemaker, Kelly, and others refused to supply the controlling ALJ Welp record needed for appeal during the run up to the

appeal. The IRS or Commissioner of the IRS has to use the Welp record in its appeal to change anything on appeal, and the IRS failed to do so and hence the Welp determination of no tax remains in full force and effect.

- IV. EVEN THOUGH ARTHUR WELP, IRS AGENT AND ADMINISTRATIVE LAW JUDGE, SHADED ALL HIS COMPUTATIONS TO BENEFIT THE IRS AND US TREASURY, WELP FOUND THAT JAMES WIDTFELDT HAD FULLY PAID HIS PARENTS FOR ALL THEIR PROPERTY (834 ACRES WAS SEPARATELY GIFTED TO NORMA WIDTFELDT SKJOLD ABOUT 1973 AND HAS NOT BEEN AN ISSUE BEFORE THE IRS) AND NO TRANSACTION TAX COULD BE DUE IN THE FORM OF EITHER ESTATE OR GIFT FOR ANY TRANSACTION BETWEEN THE WIDTFELDTS. JUDGE ROSSITER, JR WAS NEVER PART OF THE ALJ WELP, US TAX COURT –KROUPA – US 8<sup>TH</sup> COURT OF APPEALS IN 11-2285 FIRST AND ONLY VALID APPEAL, BUT JUDGE ROSSITER ABUSIVE SECOND APPEAL HAS UNDER IRC 7433 ENABLED WIDTFELDT UNDER IRC 7433 \$1 MILLION DAMAGES FOR EACH DAY FOLLOWING THE WRONGFUL SECOND APPEAL TO AUTHORIZE IRS AGENTS TO SELL WIDTFELDT PROPERTY ANYWAY, IN VIOLATION OF AT LEAST THREE REQUIREMENTS A) JUDGE ROSSITER DID NOT USE WELP'S RECORD AS REQUIRED  
B) JUDGE ROSSITER IS OUT OF THE FIRST AND ONLY VALID CHAIN OF APPEAL WHICH WAS ALJ WELP, US TAX COURT, US COURT OF APPEALS, US SUPREME COURT  
C) ONLY ONE APPEAL IS ALLOWED FROM ALJ WELP ORDERS AND IN BOTH ATTEMPTED APPEALS THE IRS AGENTS COULD NOT BRING THEMSELVES TO USE WELP'S RECORDS, WRECKING THE IRS APPEALS AND AFFIRMING THE WELP DETERMINATIONS OF NO TAX DUE.

The Estate tax returns form 706 for both Albert (1996) and Gusteva Widtfeldt (2006) were audited by ALJ Welp, and he found no estate tax or gift tax due. For example, Gusteva Widtfeldt estate was determined by Welp to be zero by November, 2004, so that Gusteva would have had to have at least \$1.5 million more to pay her own bills to her death, and at least \$1 million more assets to exceed the unified credit, to have any estate tax at all. Hence Gusteva Widtfeldt would have had to own at least \$4.5 million more assets than she had, to have any estate tax

like that postulated, fantasized about, or hoped for by Judge Rossiter, Jr. or any liability at all. Likewise for Albert Widtfeldt.

V. REASONS TO GRANT WRIT OF CERTIORARI: ROSSITER IS CLEARLY VIOLATING HIS OATH OF OFFICE AND ROSSITER HAS TO ADOPT THE WELP DETERMINATIONS

These appeals are of Arthur Welp, and Welp computations are done by Welp acting as an IRS agent appointed to be an Administrative Law Judge for Gusteva, Albert and James Widtfeldt transactions, by the Chief Judge of the US Tax Court expressly to preclude any later incorrect actions of Judge Kroupa or Judge Rossiter under the IRS Reform Act of 1998, and Welp determinations are at least \$10 million more than any regular accountant would have shown, meaning that Gusteva and Albert Widtfeldt were short about \$15 million from having any estate tax or gift tax to pay. Arthur Welp was appointed by the US Tax Court Chief Judge to do ALJ Welp's audit work, meaning that the said US Tax Court Chief Judge in 2002 had every confidence that ALJ Welp was far above average in auditing and work habits, and further that ALJ Welp was not going to do anything that would reflect badly on the US Tax Court Chief Judge. The IRS agents in both the US Tax Court and in the US District Court did not file the mandatory ALJ Welp Record in the appeals courts, preventing in both cases any appeal determination except to uphold ALJ Welp's determinations. In a conversation with Agent Shoemaker on March 5, 2020 during the abortive COVID 19 plagued effort to wrongfully in violation of the US Supreme Court determinations, sell Widtfeldt property on March 5, 2020, Agent Shoemaker expressed the belief (over the telephone) that no Administrative Law Judge was allowed to do any work through the IRS, which would undermine at least one fifth of the Glicksman and Levy, SUPRA, text being used at U Kansas and Washington U in the District of Columbia and probably suggests a basic training deficiency in the IRS for their top agents. This failure by all IRS agents (except Welp) to have the ALJ Welp record filed before both Judge Kroupa (only one appeal allowed) in the US Tax Court in case 15907-10 and if the Tax Court appeal had not been done, repeating the error to fail to have the ALJ Welp record filed before Judge Rossiter, Jr. of the US District Court of Nebraska in 8:18 cv0453, both of which errors prevented any appeal and left the ALJ Welp determinations of no estate and no gift tax due, as the final standing order all the way to the US Supreme Court. Summarizing the above and giving answers to the Questions Presented, we have:

QUESTION 1: ANSWER yes, the failure to include testing and treatment for the Lyme spirochete also known as Bb, has to be done on all defendants before all criminal and many civil cases under 42 USC Section 1983 and subsections 2766, 2767, 1603 and 1604, failure of which testing and treatment will allow all criminal defendants after 1981 to be exonerated from all guilty convictions and go free. Violations of 42 USC 1983 the federal civil rights act could likewise result in reversals of many civil cases. It goes without saying that all judges and lawyers must also be tested and treated for all 300 subspecies of Lyme probably annually as part of the requirements to practice or judge law, and certainly all citizens should in the US be tested and treated for Lyme as a way to prevent the vast majority of cancer in the US most of which probably originates from untreated Lyme infections of decades duration and often passed from parent to child at birth.

QUESTION 2: ANSWER: Yes, it does appear that the election victory of Donald Trump in 2016 has now allowed and required testing and treatment of and for all 300 subspecies of Lyme disease to be carried out to the best of the medical profession's ability, although the strict prevention of Lyme testing and treating in about 80% of the United States until 2016 under the strong suppression of Obama and Clinton, and the failure of President Bush who was himself infected, to respond as hoped by the ILADS organization, could keep medical professionals from openly testing and treating for some time yet, with no decisive nationwide rules clearly stated by Congress or the President. The US Supreme Court should now order all criminal defendants and all judges and lawyers to be tested annually for all 300 versions of Lyme Disease, and require that the effects of brain infections with Bb or Lyme be clearly understood as causing behavior otherwise thought to be criminal.

QUESTION 3: ANSWER: Hopefully this court will order testing and treatment of Lyme in all criminal defendants assuming that all prosecutors and judges and police, sheriffs and deputies are routinely tested and treated, and encourage testing and treatment in all civil cases, and require all judges and lawyers and military members, and elected officials in the United States to be tested and treated at least annually for all 300 variants of Lyme disease.

QUESTION 4: ANSWER: Hopefully this court will require the Stevia ajuvant with antibiotics in treatment for Lyme, with a strong research program to discover additional ajuvants to assist in treatment of the 300 worldwide variants of Lyme some of which may be now somewhat resistant to Stevia as an ajuvant.

QUESTION 5: ANSWER: Yes the old trials back to at least 1981 discovery of the Bb or Lyme spirochete will have to be redone for all criminal defendants still living and new trials given, and defendants deceased should be given automatic pardons.

QUESTION 6: ANSWER: Yes, stevia as an ajuvant with antibiotics should be given plus any additional ajuvant discoveries made, for every person in the US at least once annually to prevent Lyme infections.

QUESTION 7: ANSWER: Yes, stevia and any additional adjuvants should be given to eliminate or limit “uncontrollable fits of rage” associated with Lyme disease or Bb.

QUESTION 8: ANSWER: Yes, the IRS should be given more training in the 1998 IRS Restructuring and Reform Act so that all contests where supposed transfers that might be gifts or buyouts for full consideration, are strongly evaluated with ALJ Judges with time and resources to do a good job, so that no taxpayers are faced with either a US Tax Court Judge who has 25 cases waiting and time for only one as with Judge Kroupa, or as with Judge Rossiter, Jr. who cancels all pre trials and trials and orders massive taxes due when not in the chain of appeals, without any ALJ Welp required record, evidence, or trial or pre-trial as in the case of US District Court Judge Rossiter, Jr.

QUESTION 9: ANSWER: No, the IRS cannot make a second appeal through Judge Kroupa and followed by Judge Rossiter, for reasons already given.

QUESTION 10: ANSWER: Yes, the IRS has twice failed to provide the ALJ Welp record to the US Tax Court Judge Kroupa, and to the US District Court Judge Rossiter, Jr., and the March 5, 2020 conversation with Agent Shoemaker suggests that many agents have been poorly trained about the 1998 IRS Restructuring and Reform Act, and have an unworkable, defective lack of training and knowledge about Administrative Law Judges appointed by the US Tax Court Chief Judge and many would benefit from an energetic teaching of Administrative Law by Professor Glicksman or Professor Levy, from their text Administrative Law, supra.

QUESTION 11: ANSWER: No. Judge Rossiter, Jr. cannot lawfully over ride and ignore the ALJ Welp record which is supposed to be the only evidence on appeal of an Administrative Law Judge, and the IRS agents must be trained to produce that ALJ record in every case to avoid losing all cases.

QUESTION 12: ANSWER: District Court Judge Rossiter, JR. in US District Court 8:18 cv 0453 possibly had no knowledge of the earlier US Tax Court case 15907-10, by Judge Kroupa, but if Judge Rossiter did have such knowledge, then Judge Rossiter, JR should have been able to locate a copy of the ALJ Welp record and instruct the IRS agents they had to use the ALJ Welp record or have their appeal nullified and the Welp decisions upheld.

QUESTION 13: ANSWER: Yes, Judge Rossiter, JR is wrong in attempting to prosecute more than the one appeal through Judge Kroupa of the US Tax Court in case 15907-10, and US 8<sup>th</sup> Court of Appeals 11-2285, and run the risk of the taxpayer being awarded the \$1 million damages under IRC 7433, Civil Damages for Certain Unauthorized Collection Actions.

QUESTION 14: ANSWER: The ALJ Welp auditor should have been able to analyze the Widtfeldt records and determine that the correct buy out completion date was in 1994 rather than in November, 2004, more than ten years later.

QUESTION 15: ANSWER: ALJ Welp was not correct in the 2004 buy out completion date which should have been in 1994, as the Widtfeldts calculated. Gusteva and Albert already gave themselves the benefit of the doubt even in the 1994 completion date, and another ten years of IRS errors is hardly tolerable in these circumstances.

QUESTION 16: ANSWER: The misbehavior of Agents Douglas Polsky, James Daugherty, Shoemaker, Kelly, Avetta, Wollitzer, Wroble, William Wilkins, Bruce Ellisen, GS Rothenberg, and Anthony Sheehan and others justify payments of \$1 million damages per agent per year from 1994 to 2000 to James Widtfeldt, or in excess of \$1.6 billion damages

QUESTION 17: ANSWER: The wrongful actions by agents of the City of Atkinson, an agent of the Nebraska government, and hence controllable by the Nebraska Supreme Court, and never repaid estimated tax payments of \$193,363.36 used to shortchange James Widtfeldt and used to sabotage Widtfeldt buy out of his parents Albert and Gusteva Widtfeldt and used to cause fictitious claims against Widtfeldt for suspension of his law license by the Nebraska Supreme Court, justify damages of \$1 million per year per judge of the Nebraska Supreme Court from 2005 to 2020 or whenever James Widtfeldt law license is restored.

QUESTION 18: ANSWER: Rickettsia Helvetica is a coinfection with Lyme which must also be tested for and treated prior to any criminal defendant being put on trial, and ideally before the defendant commits any alleged crime meaning that the public must be tested and treated for Lyme and the Swiss Agent Rickettsia Helvetica, probably twice per year until the infection is controlled and to prevent misbehavior causing civil or criminal charges long before any action or behavior is alleged to be criminal.

QUESTION 19: ANSWER: The James Daugherty "Notice of Federal Tax Lien" is a wrongful violation of the requirement that the Arthur Welp, ALJ audit of Albert, Gusteva and Albert Widtfeldt 2002-2012 must be the record of which all appeals are based and prosecuted, nullifying all other appeals, and justifying \$1 million fine per day in favor of James Widtfeldt from the date of the lien in 2013.

QUESTION 20: ANSWER: The 1998 IRS Restructuring and Reform Act required many new taxpayer protections including the Administrative Law Judge Welp audit which is required to be the record on which all appeals are prosecuted. Arthur Welp, ALJ, determined that James Widtfeldt had fully bought out his parents Albert and Gusteva Widtfeldt by November, 2004, meaning that the claims of estate or gift tax being made by the IRS are eliminated, and the February 24, 2020 US 8<sup>th</sup> Court of Appeals Order denying access to any ALJ Welp record -- the very record on which Judge Rossiter, Jr. and the US 8<sup>th</sup> Court of Appeals are supposed to be basing all of their appeal deliberations -- is being kept secret from this taxpayer, suggesting misbehavior not only of Judge Rossiter, Jr but of the US 8<sup>th</sup> Court of Appeals, in refusing to conduct the appeal on the ALJ Welp record as required.

QUESTION 21: ANSWER: The unlawful packing by former governor Ben Nelson of the Nebraska Supreme Court with all Democrat Judges, many not from Nebraska, in or about 1998, after harassing existing 1998 Republican Judges to quit in a very secretive manner with secret accusations never published and apparently of the most vicious type, has been a disaster for the people of Nebraska because the all Democrat Nebraska Supreme Court, which about 2012 had a Republican Chief Judge appointed, has been ignoring the Federal Civil Rights Act protections of criminal defendants in 42 USC 1983 subsections 1603-1604 and 2766-2767 regarding medical care of the accused who in many cases are infected with brain diseases caused by some variant of the 300 worldwide subspecies of Lyme disease, requiring the reconsideration of all Supreme Court cases since 1981.



QUESTION 22: ANSWER: Hiding evidence is a federal crime, and the February 24, 2020 order to conceal the Welp ALJ record, though entered at the direction of the court with no named judges, is a probable violation of 18 USC 2071, making hiding evidence a crime. The ALJ Welp record is mandatory result of the 1998 IRS Restructuring and Reform Act, an effort to stop the IRS from sabotaging individual taxpayers with massive tax claims. In this case, Arthur Welp, the ALJ, has determined that James Widtfeldt owes no federal estate or gift taxes and that record is required to be the record and probably the only record available to the 8<sup>th</sup> Circuit Court of Appeals, and yet misbehaving Judge Rossiter, JR and unnamed US 8<sup>th</sup> Circuit Court of Appeals Judges are ordering that Welp record hidden and have not been following or studying the Welp ALJ record, making the appeal void and restoring the Welp determination of no federal estate or gift tax.

QUESTION 23: ANSWER: The hiding of evidence by Judge Rossiter, Jr and the US 8<sup>th</sup> Circuit Court of Appeals is being used to conceal the Arthur Welp ALJ record which should be the centerpiece of the appeal and the centerpiece of both Judge Kroupa and Judge Rossiter, Jr. decisions, but it is not, and this is misbehavior by Judge Rossiter, Jr and the as yet unnamed 8<sup>th</sup> Circuit Court of Appeals Judges who have instructed Clerk Gans to hide the Welp record, and is grounds for and should be used to remove them under 18 USC 2071 which defines the hiding of evidence as a crime.

QUESTION 24: ANSWER: By hiding the Welp record, and hiding the determination by Welp that James Widtfeldt owes no federal estate or gift tax, Judge Rossiter and others have for more than 20 years deprived James Widtfeldt of refund of payments in 1999-2000 totaling \$193,362.36 to the US Treasury, which with 35 percent inflation per annum and 15 percent interest per annum has a present value of over \$642 million. Not only is Judge Rossiter and the US 8<sup>th</sup> Court of Appeals hiding Welp ALJ determination that no tax is due, but Judge Rossiter has compounded the wrongdoing by trying to force a federal marshal sale of Widtfeldt real estate, all of which was determined by ALJ Welp to be purchased and not inherited by James Widtfeldt about half from Widtfeldt parents and about half from others, following Albert Widtfeldt 1973 near fatal heart attack and a "Get your affairs in order" letter from the family doctor George John Carstens.

QUESTION 25: ANSWER: Judge Robert Rossiter, Jr. failed to follow the Welp ALJ record from 2002-2012 and accordingly Judge Rossiter Jr decisions are

nullified and Welp determination of no Widtfeldt federal estate or gift tax due is now final.

QUESTION 26: ANSWER: The use of a Pitney Bowes postage machine enables the operator to alter postmark dates and greatly delay delivery to use up appeal times, before the supposed addressee is given notice. Something like this is being used by at least one judge in the US 1<sup>st</sup> Circuit District Court, and is obstructing Widtfeldt ability to protect himself in court by obstructing timely delivery of court notices.

QUESTION 27: ANSWER: James Widtfeldt did all the work and received the Ph.D. for underwater sound transmission in 1977, and the salary for Ph.D. research at the Office of Naval Research for which James Widtfeldt qualified is now \$1 million per year. James Widtfeldt should be receiving social security based on the \$1 million per year salary, even though the IRS has obstructed and sabotaged all of Widtfeldt activities since the Administrative Law Judge Welp 2004 determination that James Widtfeldt owes no federal estate or gift tax, preventing Widtfeldt from participating in or getting the ONR job.

QUESTION 28: ANSWER: The wrongful tax lien at book 14 page 10646 of the Holt County Tax Liens entitles James Widtfeldt to damages under IRC sections 7432 and 7433 of \$1 million per day from filing until the lien is removed.

QUESTION 29: ANSWER: The wrongful attempt to have a tax sale of Widtfeldt property on March 5, 2020 with no tax due hearing, and with credit of \$642,979,488.93 from the 1999-2000 payments of \$36,000 on 11-19-1999 and \$156,955.92 and \$406.44 on 2-15-2000 plus 85 percent inflation and 15 percent interest owed by the US Treasury to James Widtfeldt, and a determination by ALJ Welp in 2004 that Widtfeldt owed no estate or gift tax, precluding all the fictional Rossiter, Jr Orders and Judgments and the fictional US Tax Court orders, excepting the April 26, 2011 Orders denying Widtfldt motions which when denied restored the Welp determinations of zero federal estate and gift tax due.

QUESTION 30: ANSWER: The Rossiter, Jr fraudulently ordered tax sale of March 5, 2020 while the US was in lockdown over the COVID 19 Virus alert, was a wrongful exercise of Judicial authority since Judge Rossiter had been removed from office and disqualified in the orders of Judge Kroupa from April 26, 2011 and Section 1101 of the Chapter 11 Taxpayer Rights and Examination Activities of the said 1998 IRS Restructuring and Reform Act, authorizing \$1 million damages to

James Widtfeldt by the federal government for each dollar of the attempted fraudulent ordered tax sale of March 5, 2020.

QUESTION 31: ANSWER: The Lyme epidemic from 1981 through the present with no good treatment until the 2013 discovery that the sugar stevia could be used to give several ordinary antibiotics the ability to kill the Lyme or Borrelia Burgdorferi, hereinafter Bb, spirochete, greatly decreased the value of Widtfeldt property by approximately a factor of 100 thereby reducing the supposed estate and gift taxes to zero.

QUESTION 32: ANSWER: Real estate values on private property have been wrongly inflated by the United States hiding or ignoring the Bb infections among property owners. The recent ICE raid on the O'Neill area on or about August 7, 2018 resulted in about 170 illegal aliens being deported who had been working for about \$5 per hour or half the minimum wage, with various fees paid of about \$1 per hour per illegal laborer to Juan Pablo Sanchez Delgado, which artificially and unlawfully inflated real estate since the labor scheme was illegal and tended to prop up and increase property values.

QUESTION 33: ANSWER: James Widtfeldt is owed the present value plus interest of 15 percent per annum plus inflation of 85 percent per annum from 1999-2000 when three payments were made to the US Treasury, and later Arthur Welp, ALJ determined the payments were not due as of November 2004 and had to be returned to James Widtfeldt, in the present value exceeding \$642 million.

QUESTION 34: ANSWER: Wrongful Judge Rossiter is out of the chain of appeal in the ALJ Arthur Welp determination that James Widtfeldt as of 2004 and thereafter owes no federal estate or gift tax and that the ALJ Welp record must be used on any appeals for the appeals to be valid and not nullified. Both the supposed US Tax Court 15907-10 appeal and the Rossiter US District Court 8:18 cv 0453 appeals failed to use the Welp record and hence are nullified to return to the Welp determinations of no estate and no gift tax due. The first and only allowed appeal was to the US Tax Court in 15907-10, thence to the 8<sup>th</sup> Circuit in case 11- 2285 where a Petition for Re Hearing en banc was denied on March 26, 2012, and thence to the US Supreme Court where at least two petitions for certiorari were not granted. Judge Rossiter case 8:18 cv 0453 in the US District Court was precluded by the earlier US Tax Court 15907-10 chain of appeals, and again precluded as a wrongful second appeal already precluded by the first appeal.

QUESTION 35: Answer: Yes, Schiff, Pelosi and Schumer and Ben Nelson appointed judges wrongfully by harassing existing Republican Judges to hide Lyme and Covid19 epidemics.

QUESTION 36: ANSWER: Yes the alleged discrimination cases in federal court and Nebraska against Widtfeldt from 2006-2009 in Lancaster County, Nebraska justify award of \$1 million per day under Chapter 26 Section 7433 to James Widtfeldt from 2006 to and through payment in 2020.

QUESTION 37: Answer: Yes Widtfeldt real estate values were and are wrongly inflated by a factor of ten since 2006 due to wrongful interest rate reductions to try to conceal anti-business Obama tax laws and other factors and entitle James Widtfeldt to refund of 90 percent of real estate values from 2005 through 2020.

QUESTION 38: Answer: The COVID 19 virus has increased inflation rates in the US from 35 percent per annum to 85 percent per annum entitling James Widtfeldt to reimbursement at those rates plus interest for taxes wrongly retained from 1999-2000.

QUESTION 39: Answer: Annual treatment of Lyme disease by ajuvant Stevia and antibiotic once per year of each citizen in the US would greatly reduce crime and imprisonment in the US as the 300 subspecies of Lyme greatly exaggerate the US Prison Population and costs to the US Government for prisons and imprisonment.

QUESTION 40: Answer: Imprisonment and incarceration in the US would be reduced by about 95 percent by annual treatment of all citizens and residents with stevia as ajuvant and antibiotic Ceftin or Doxycycline.

QUESTION 41: Answer: Lyme treatment as described in Question 40 and above of all world leaders would greatly reduce destructive behavior among world leaders so treated.

QUESTION 42: Answer: The benefit of requiring all world leaders and those near to power in each nation to have annual treatment for the 300 subspecies of Lyme would be to avoid the illnesses of leaders largely demonstrated in pages 507 through 523 of the 1983 book *Justice at Nuremberg—The first comprehensive dramatic account of the trial of the Nazi Leaders* by Robert E. Conot, ISBN 0-06-015117-X, 1983 Harper and Row, a book describing the trials following WWII of the German leaders captured and held for crimes and the description of the diseases seeming to afflict the said leaders and causing various wrongful perceptions of the world,

diseases which would and should be treated now to prevent development of the said diseases among world leaders and those near to power.

QUESTION 43: Answer: Wrongful tax executions with no validity being concocted out of the far left Democrat appointments to the IRS are causing significant impairment and prevention of just outcomes of political races.

QUESTION 44: Answer: The law called Obamacare is unconstitutional for the reason that it is being used to obstruct medical care and to bypass the lengthy exhausting and exacting evaluations of tax liability in turn for outrageous corrupt tax exactions and silencing of Republican candidates and fundraising for Republicans.

QUESTION 45: Answer: Obamacare is being used to detect medical travel of James Widtfeldt and probably other taxpayers to sabotage the medical care and prevent reasonable participation in political races, and to try to set up tax litigation to conflict with political activity.

QUESTION 46: Answer: Yes the IRS uses its position as Administrator of Obamacare to unlawfully interfere with the political and tax ramifications of James Widtfeldt activities.

QUESTION 47: Answer: Meat packing plants are being used to interfere with the price of agricultural animals being raised in the US by communicating COVID 19 to the workers in the packing plants and panicking workers into obstructing crucial jobs in the US economy.

QUESTION 48: Answer: The Nebraska Supreme Court, until recently all Democrat wrongly pushed through by Democrat Ben Nelson after harassing all Republican Judges in the State Bar and Courts, is wrongly refusing to test for Lyme in citizens resulting in violations of their Federal Civil Rights in 42 USC 1983 for failure to give testing and treatment of Lyme.

QUESTION 49: Answer: James Widtfeldt fully bought out his parents during 1973 and Albert Widtfeldt heart attack and Gusteva Widtfeldt repeat pneumonitis infections, and 1994. The IRS agent Welp approved the buy out but only by 2004 and now the IRS is trying to hide the buy out in violation of 1998 IRS Restructuring and Reform Act entitling James Widtfeldt to damages of \$1 million per day from 1994 to US Treasury refund of 1999-2000 payments to the IRS plus interest and penalties of 15 percent interest and 85 percent inflation.

QUESTION 50: Answer: Yes Lyme disease greatly decreased real estate values by a factor of ten or more before Lyme was greatly advanced in treatment by the 2013 discover of Adjuvant Stevia role in treatment of Lyme.

QUESTION 51: Answer: Yes, this case is of such imperative public importance as to justify deviation from normal appellate practice and to require immediate determination in this Court. 28 USC 2101(e) For the reason that this case has been wrongly re-started by Judge Rossiter, Jr. who has skipped both the pre-trial in December, 2019 and trial dates in January, 2020, that Judge Rossiter set, after it was fully decided in Widtfeldt favor by Judge Kroupa in the US Tax Court on April 26, 2011. All of Judge Rossiter, Jr orders have been precluded by the Orders of Judge Kroupa in the US Tax Court in case 15907-10 on April 26, 2011. Because the IRS in both the Judge Kroupa case in the US Tax Court and the Judge Rossiter, Jr. case in the US District Court of Nebraska failed to put the decision of Administrative Law Judge Welp in the court file as evidence, Welp's findings and orders of no estate or gift tax due from Widtfeldt, and refund of all payments made by Widtfeldt to the IRS in 1999-2000 are now mandatory. The Kroupa US Tax Court case and the Rossiter, Jr. US District Court cases both required putting the ALJ Welp record in evidence, discussion of what the IRS thought was wrong with the Welp decision, and a time for the Appellate Court to decide. In both cases the IRS ignored or tried to hide the ALJ Welp record and hence the US District Court for Rossiter and the US Tax Court for Judge Kroupa had no choice but to affirm the ALJ Welp order refunding Widtfeldt payments plus inflation and interest and deciding as did Welp that no estate or gift tax is due.

QUESTION 52: Answer: Because Arthur Welp, ALJ was appointed to audit Widtfeldt purchase from his parents by the Chief Judge of the US Tax Court, the Welp analysis must be produced in any effective appeal of Welp's decision, which neither Agent Polsky in US Tax Court case 15907-10, presided over by Judge Kroupa, nor agents Kelly and Shoemaker in US District Court case 8:18 CV 0453 in the Nebraska District Court before Judge Rossiter, Jr. did, this reduces all the appeals of Welp back to the findings and determination of appeal Judge Welp, that James Widtfeldt had in fact paid off his parents in full between 1973 heart attack of Albert and pneumonia of Gusteva, and the 1994 culmination of purchase by James from his parents, all as affirmed in 2004 by Arthur Welp, ALJ. The efforts of Rossiter, Jr. in 8:18 CV 0453 in the US District Court of Nebraska and in the US Court of Appeals 19-3372 by Colloton, Benton, and Kobes, are hence all nullified by their failure to introduce the decision of specially appointed agent Welp as an

Administrative Law Judge in 2002 through 2012, and Welp determinations of no estate or gift tax due from Widtfeldt remain final.

## CONCLUSION

Two basic separate de novo judgments without reference to the Arthur Welp ALJ decisions of 2002 through 2012 were made. Failure to reference the Welp decision in the US Tax Court, nullified the US Tax Court decision which reverted to the Welp determination of no tax due from Widtfeldt, and failure to reference the Welp decision in the US District Court case 8:18 CV 0453 again reverted that case and its appeal to the Arthur Welp determination that no estate, gift or inheritance tax is due to the US Government or State of Nebraska.

**CONCLUSION 1: TEN VIOLATIONS PER YEAR PER AGENT CAUSE \$1.6 BILLION IN PENALTIES NOW OWED TO JAMES WIDTFELDT UNDER CHAPTER 11 SECTION 1101 OF THE CIVIL DAMAGES FOR UNAUTHORIZED GOVERNMENT COLLECTIONS PROVISION, LATER INCLUDED IN THE INTERNAL REVENUE CODE SECTIONS 7432 AND 7433.**

Judge Rossiter, JR. has violated the Taxpayer Rights and Examination Duties owed to both Albert and Gusteva Widtfeldt and James Widtfeldt, and with at least 10 different IRS agents, there are at least ten violations per year per agent since at least 2004, resulting in at least 16 years times 10 violations times 10 agents times the \$1 million damages to Widtfeldt allowed in Chapter 11, section 1101 of the Civil Damages for Unauthorized Collection Action, or \$1.6 billion now owed to James Widtfeldt.

**CONCLUSION 2: VIOLATIONS OF THE FEDERAL CIVIL RIGHTS ACT IN FAILURE TO TEST FOR LYME**

On top of the IRS wrongdoing, there are about 3 million persons in prison in the US and another 3 million convicted without prison, which the Nebraska Supreme Court and probably most other state Supreme Courts has or have repeatedly tried to hide by bringing wrongful punitive actions against James Widtfeldt and probably any other person who might be intelligent enough to discern the wrongdoing—all convicted persons have failed to receive necessary pre-trial timely testing for Lyme infections required by the 42 USC Section 1983 Federal Civil Rights Act, to successfully defend against their accusers, and examination for the 300 world wide

Lyme diseases which have been hidden ever since the first Clinton presidency in or about 1992 under wrongful national secret laws which were wrongly interpreted by President Clinton to justify hiding infections of Lyme Disease as an offensive germ warfare agent developed or studied by the United States (See Lab 257 – Caution the Disturbing Story of the Government's Secret Germ Laboratory, by Michael Christopher Carroll ISBN978-0-06-078184-2, Harper Press 2004-5), many of which can cause psychoactive alterations or make an infected person unwittingly perform criminal actions which proper medical treatment of Lyme disease would prevent. See also Bitten, the Secret History of Lyme Disease and Biological Weapons by Kris Newby, ISBN978-0-06-289627-8, Harper Collins Publishers

**CONCLUSION 3: WIDTFELDT LEGAL FEES PREVENTED BY ALL DEMOCRAT WRONGFUL NEBRASKA SUPREME COURT APPOINTED BY BEN NELSON TO ENCOURAGE BRAIN DISEASE TO CAUSE CRIMINAL ACTIONS AND INFLATE DEMOCRAT LAWYERS FEES**

For these transgressions, James Widtfeldt should have earned a lawyer fee of one third of \$1 million each times 6 million people or \$2 trillion dollars in damages, tax free, even if hiring other lawyers to do part of the work. See 42 USC 1983 Section 2766-2767 serious medical need of pre trial detainees.

All of the above do nothing to repay the \$193,362.36 paid in 1999-2000 to the US Treasury by Gusteva Widtfeldt now increased to over 1 billion dollars WITH INTEREST AND INFLATION ADJUSTMENT more or less paid in, in 1999-2000 to the US Treasury, and never owed and never returned, with 15 percent interest and 35 percent inflation.

All of the said wrongful charges and assessments claimed from but never repaid to Widtfeldt ever since 1999 while the IRS was supposedly or pretending to be calculating whether Widtfeldt had fully paid his parents were wrongfully designed to distract and cause financial or disciplinary wrongdoing and hence were a wrongful action by the all Democrat Ben Nelson packed Nebraska Supreme Court to financially destabilize James Widtfeldt justifying removal of the members of the Nebraska Supreme Court or at least those appointed by Ben Nelson and participating in that wrongdoing thereafter.

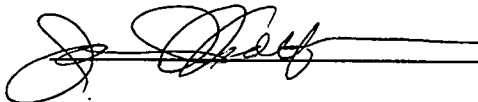
**CONCLUSION 4: Judges Rossiter, Jr., District Judge, and Colloton, Benton, and Kobes, Court of Appeals Judges, are wrongfully trying to bypass the US Tax Court Order that Arthur C Welp, evaluate the Widtfeldt tax situation and that all Judges**




thereafter must follow or analyze Welp's decision. Said judges Rossiter, Jr. and Colloton, Benton and Kobes are ripe for removal or other discipline.

 James Widtfeldt 120320

**CERTIFICATE OF SERVICE:** Comes now James Widtfeldt and certifies that a true copy of the above and foregoing is being served within three days of filing with the US Supreme Court on each of the parties herein and the Courts from which the matter is appealed. A copy of the address label sheet is being appended to assist mailing, and the reader in getting correct addresses.

 James Widtfeldt

**CERTIFICATE OF QUALIFICATION WITH PAGE LIMITS AND WORD LIMITS**  
Comes now James Widtfeldt and certifies that this brief is in compliance with page numbers (18 pages) and word counts (7,133 words approximately) including certificates with which James Widtfeldt is familiar. The brief is so much smaller than most samples that little counting is being done due to the certainty of compliance. The letter size format is directed by the US Supreme Court Order of September 11, 2020.

 James Widtfeldt