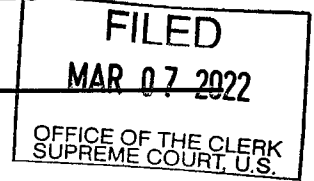


21A486

In The

SUPREME COURT OF THE UNITED STATES

ORIGINAL



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**Patrick Davy Combs**

*Applicant/Petitioner*

v.

**Commissioner of the IRS**

*Respondent*

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**APPLICATION FOR AN EXTENSION OF TIME TO FILE A  
PETITION FOR A WRIT OF CERTIORARI**

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*Pro Se Petitioner*

Patrick Davy Combs

2240 Encinitas Blvd., D#140

Encinitas, CA 92024

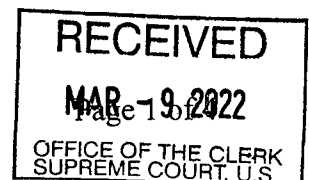
1 (619) 368-5900

E-mail: [patrick@blisschamps.com](mailto:patrick@blisschamps.com)

**To the Honorable Elena Kagan, Associate Justice for the United States  
Supreme Court and Circuit Justice for the Ninth Circuit**

Pursuant to this Court's rules 13.5, 21, 22, 30 and 33.2, Pro Se Petitioner, Patrick Davy Combs, respectfully requests a 60-day extension up to and including June 2, 2022, to file his Petition for a Writ of Certiorari re *Patrick Davy Combs v.*

Application for an Extension of Time To File a Petition for a Writ of Certiorari  
Patrick Davy Combs - March 7, 2022



*Commissioner of the IRS*, United States Court of Appeals for the Ninth Circuit case No. 20-70262. Petitioner has attached the Ninth Circuit's judgment in the case issued on September 23, 2021 as Exhibit "A". Petitioner has also attached the Ninth Circuit's denial of Petitioner's Petition for a Panel Rehearing, dated January 3, 2022 as Exhibit "B". Petitioner is invoking this Court's jurisdiction under 28 U.S.C. §1254(1) and the time to file a writ of certiorari, without an extension, will expire on April 3, 2022. Petitioner's application is timely because Petitioner has filed his application for extension of time more than ten (10) days prior to the expiration date for filing.

### **QUESTIONS OF FEDERAL LAW**

This case raises substantial and important societal questions of federal law.

- 1) What substantive Law authorizes the IRS to audit an "*integrated auxiliary*" of an unincorporated, unregistered, non-organization Private Sector "*church*" when "*churches, their integrated auxiliaries*", as a matter of Congressional Mandate, lie outside the jurisdiction and beyond the scope of IRS scrutiny or inquiry?
  
- 2) What substantive Law authorizes the IRS to apply its Anticipatory Assignment of Income Doctrine and its Constructive Dividends Policy to funds earned and received by "*integrated auxiliaries*" of an unincorporated, unregistered non-organization

Private Sector “*church*” and assign those non-taxable funds to “*church*” members as a taxable benefit?

3) This case commenced May 29, 2012, when IRS revenue officer, Dorothy Nordby, now Dorothy Nelson, first issued her appointment letter to audit The Good Thinking Company Inc.’s records (attached as Exhibit “C”). The Good Thinking Company Inc. was an “*integrated auxiliary*” of a Private Sector “*church*”, over which the IRS Commissioner has no jurisdiction. Therefore, since Dorothy Nelson’s first action usurped her congressionally granted jurisdiction, does this Court’s opinion regarding lack of jurisdiction in *Thompson v. Tolmie*, 2 Pet. 157, 7 L. Ed. 381, (1829) and *Elliott v Peirsol*, 1 Pet. 328, 340, 26 U.S. 328, 340, 7L.Ed. 164 (1828), which applies to all United States Departments, Agencies, Officers and Employees, render all subsequent actions taken by the IRS attorneys and the United States Courts after May 29, 2012, void?

4) Since the United States Courts, via numerous case adjudications, have established IRS presentments and presumptions as prima facie fact, unless and until nullified under other Law, are the United States Courts operating under the Uniform Commercial Code in IRS civil cases, such as Petitioner’s instant case?

## REASONS FOR REQUESTING AN EXTENSION OF TIME

1) Petitioner tested positive for COVID 19 on January 4, 2022 and sequestered himself for two weeks during which Petitioner had no access to legal support. In addition, Petitioner's work, in order to sustain himself throughout this ordeal, took him out of town for 9 days and will require another 3 days out of town in March. Petitioner is also responsible for part-time parenting of Petitioner's son.

2) In addition, the Public Law Libraries in Petitioner's immediate area of California, Encinitas, are permanently closed until further notice and the closest Public Law Library is in San Diego an hour away and is open only by appointment and for a maximum time of only 2.5 hours per day.

3) Based upon the reasons above, which have severely interfered with Petitioner's ability to provide a succinct and clearly expressed Petition for a Writ of Certiorari by April 3, 2022, Petitioner is respectfully requesting this Court to grant a 60-day extension up to and including June 2, 2022, to file his Petition for a Writ of Certiorari.

Respectfully submitted,

By: Patrick Davy Combs

Date: March 7, 2022

Patrick Davy Combs