

ORIGINAL

No. 21-1528

In the  
Supreme Court of the United States

FILED  
JUN 01 2022

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SUPREME COURT, U.S.

Patrick Davy Combs,

*Petitioner,*

v.

COMMISSIONER OF THE IRS,

*Respondent.*

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

**PETITION FOR A WRIT OF CERTIORARI**

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**QUESTION PRESENTED**

Whether the Ninth Circuit Court committed treason to the Constitution and denied Petitioner his due process of Law by affirming the Tax Court's Order and Decision based upon a nullified presumption that a Private sector "church" is a tax avoidance scheme, allowing the Tax Court to fraudulently convert ownership of "church" funds to Petitioner, via the Anticipatory Assignment of Income Doctrine and Constructive Dividends, when Petitioner never earned, received or possessed a right to own the funds at any time.

## **PARTIES TO THE PROCEEDINGS**

Petitioner Patrick Davy Combs was the Petitioner in the United States Tax Court and the Plaintiff-Appellant in the United States Court of Appeals for the Ninth Circuit.

THE COMMISSIONER OF THE IRS was the Respondent in the United States Tax Court and the Respondent-Appellee in the United States Court of Appeals for the Ninth Circuit.

## **LIST OF PROCEEDINGS**

United States Court of Appeals for the Ninth Circuit  
No. 20-70262

Patrick Combs, Aka Patrick Davy Combs, *Petitioner-Appellant*, v. Commissioner of Internal Revenue, *Respondent-Appellee*

Date of Final Opinion: September 23, 2021  
Date of Rehearing Denial: January 3, 2022

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United States Tax Court

No. 22748-14

Patrick Combs, *Petitioner*, v.  
Commissioner of Internal Revenue, *Respondent*  
Date of Final Order: October 28, 2019

**TABLE OF CONTENTS**

	Page
QUESTION PRESENTED .....	i
PARTIES TO THE PROCEEDINGS .....	ii
LIST OF PROCEEDINGS.....	iii
TABLE OF AUTHORITIES .....	vi
OPINIONS BELOW .....	1
JURISDICTION.....	1
CONSTITUTIONAL AND STATUTORY PROVISIONS INVOLVED .....	2
STATEMENT OF THE CASE.....	6
REASONS FOR GRANTING THE PETITION.....	12
I. FIRST AMENDMENT.....	13
II. FIFTH AMENDMENT .....	13
III. THIRTEENTH AMENDMENT .....	15
IV. SIXTEENTH AMENDMENT .....	15
CONCLUSION.....	17

**TABLE OF CONTENTS – Continued****Page****APPENDIX TABLE OF CONTENTS****OPINIONS AND ORDERS**

Mémorandum Opinion of the United States Court of Appeals for the Ninth Circuit (September 23, 2021).....	1a
Order and Decision of the United States Tax Court (October 28, 2019).....	4a
Memorandum Findings of Fact and Opinion of the United States Tax Court (August 5, 2019).....	7a

**REHEARING ORDER**

Order of the United States Court of Appeals for the Ninth Circuit Denying Petition for Rehearing (January 3, 2022) .....	27a
--	-----

## TABLE OF AUTHORITIES

	Page
<b>CASES</b>	
<i>American Communications Association</i>	
<i>v. Douds</i> , 339 U.S. 382 (1950) .....	6
<i>Bathke v. Fluor Engineers &amp; Constructors</i> ,	
713 F.2d 1405 (9th Cir. 1983) .....	14
<i>Cohens v. Virginia</i> ,	
19 U.S. 264, 6 Wheat. 265, 5 L.Ed. 257 (1821) .....	10
<i>Elliott v. Peirsol</i> ,	
1 Pet. 328, 26 U.S. 328, 7 L.Ed. 164 (1828) .....	9
<i>Thompson v. Tolmie</i> ,	
2 Pet. 157, 7 L.Ed. 381 (1829) .....	9
<i>United States v. Will</i> ,	
449 U.S. 200 (1980) .....	10
<b>CONSTITUTIONAL PROVISIONS</b>	
U.S. Const. amend. I.....	2, 13
U.S. Const. amend. V.....	2, 13, 18
U.S. Const. amend. XIII, § 1.....	3, 15
U.S. Const. amend. XVI.....	3, 15, 16
<b>STATUTES</b>	
18 U.S.C. § 241.....	13, 15
18 U.S.C. § 242.....	5, 13, 15
28 U.S.C. § 1254(1) .....	1
42 U.S.C. § 1983.....	4, 13, 15

**TABLE OF AUTHORITIES – Continued**

	Page
<b>JUDICIAL RULES</b>	
Fed. R. Civ. P. 12(b)(6).....	9
<b>REGULATIONS</b>	
26 C.F.R. § 501(c)(3).....	12



## OPINIONS BELOW

The Opinion of the United States Court of Appeals for the Ninth Circuit was issued on September 23, 2021. (App.1a). The Order and Decision of the United States Tax Court was issued on October 28, 2019. (App.4a). The Tax Court Memorandum Findings of Facts, dated August 5, 2019, is included at App.7a. These opinions were not designated for publication.



## JURISDICTION

The judgment of the Court of Appeals was entered on September 23, 2021 (App.1a). Petitioner timely filed for a Panel Rehearing, which was denied on January 3, 2022 (App.27a). On March 10, 2022, Justice Kagan extended the time to file a Petition for Writ of Certiorari to June 2, 2022. (Sup. Ct. No. 21A486). This Petition was timely sent to this Court on June 1, 2022. Petitioner invokes this Court's jurisdiction under 28 U.S.C. § 1254(1).



## CONSTITUTIONAL AND STATUTORY PROVISIONS INVOLVED

### CONSTITUTIONAL PROVISIONS

#### U.S. Const. amend. I

Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof; or abridging the freedom of speech, or of the press; or the right of the people peaceably to assemble, and to petition the Government for a redress of grievances.

Thus, Congress, and therefore the Executive and Judicial branches of the United States government, shall make no Law respecting an "establishment of religion" *i.e.* a "church", a "synagogue", a "mosque", etc., nor shall Congress or any other branch of the United States government prohibit the free exercise of one's "religion".

#### U.S. Const., amend. V

No person shall be held to answer for a capital, or otherwise infamous crime, unless on a presentment or indictment of a Grand Jury, except in cases arising in the land or naval forces, or in the Militia, when in actual service in time of War or public danger; nor shall any person be subject for the same offence to be twice put in jeopardy of life or limb; nor shall be compelled in any criminal case to be a witness against himself, nor be deprived of life, liberty, or property, without due process of law; nor shall private property be taken for public use, without just compensation.

Thus, the Fifth Amendment provides that Life, Liberty or Property shall not be deprived without due process of Law. This means, if any action against anyone by the United States government is unlawful, and the United States Courts fail to remedy that unlawful action, said Courts would have denied one's "due process of Law".

#### **U.S. Const. amend. XIII, § 1**

Neither slavery nor involuntary servitude, except as a punishment for crime whereof the party shall have been duly convicted, shall exist within the United States, or any place subject to their jurisdiction.

Thus, Thirteenth Amendment provides that no one shall suffer "involuntary servitude", including commercial "involuntary servitude" except as punishment for a convicted crime.

#### **U.S. Const. amend XVI**

The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration.

Thus, the Sixteenth Amendment grants the United States government the authority to tax "income" from whatever source derived, under the rules of "indirect". This means prior to becoming liable for an income tax one must be engaged in a taxable activity or event and receive "income" from that activity or event; otherwise, there is no income tax liability.

## STATUTORY PROVISIONS

### 42 U.S.C. § 1983

Every person who, under color of any statute, ordinance, regulation, custom, or usage, of any State or Territory or the District of Columbia, subjects, or causes to be subjected, any citizen of the United States or other person within the jurisdiction thereof to the deprivation of any rights, privileges, or immunities secured by the Constitution and laws, shall be liable to the party injured in an action at law, suit in equity, or other proper proceeding for redress, except that in any action brought against a judicial officer for an act or omission taken in such officer's judicial capacity, injunctive relief shall not be granted unless a declaratory decree was violated or declaratory relief was unavailable. For the purposes of this section, any Act of Congress applicable exclusively to the District of Columbia shall be considered to be a statute of the District of Columbia.

Briefly synopsized, Section 1983 of Title 42 provides that anyone who deprives anyone or causes anyone to be deprived of the United States government's requirement to comply with all Law it is compelled to adhere to shall be liable to the party injured in either an action at law, suit in equity, or other proper proceeding for redress.

**18 U.S.C. § 242**

Whoever, under color of any law, statute, ordinance, regulation, or custom, willfully subjects any person in any State, Territory, Commonwealth, Possession, or District to the deprivation of any rights, privileges, or immunities secured or protected by the Constitution or laws of the United States, or to different punishments, pains, or penalties, on account of such person being an alien, or by reason of his color, or race, than are prescribed for the punishment of citizens, shall be fined under this title or imprisoned not more than one year, or both; and if bodily injury results from the acts committed in violation of this section or if such acts include the use, attempted use, or threatened use of a dangerous weapon, explosives, or fire, shall be fined under this title or imprisoned not more than ten years, or both; and if death results from the acts committed in violation of this section or if such acts include kidnapping or an attempt to kidnap, aggravated sexual abuse, or an attempt to commit aggravated sexual abuse, or an attempt to kill, shall be fined under this title, or imprisoned for any term of years or for life, or both, or may be sentenced to death.

Briefly synopsized, Section 242 of Title 18 provides that anyone who willfully deprives anyone or causes anyone to be deprived of the United States government's requirement to comply with all Law it is compelled to adhere to shall be fined under this title or imprisoned not more than one year, or both.



## STATEMENT OF THE CASE

In the words of Justice Vinson in *American Communications Association v. Douds*, 339 U.S. 382, 442 (1950), "It is not the function of our Government to keep the citizen from falling into error, it is the function of the citizen to keep the Government from falling into error." The words of Justice Vinson could not ring more true. The Justice was reminding the People that they are the Sovereigns in charge of their Government and when their Government falls into error, or worse, acts outside its expressly granted authority, it is the People's function/responsibility to correct that error and/or curtail their government's illicit behavior and bring it back in line with its fundamental purpose for being. This fundamental purpose is to function as the People's Fiduciary, responsible to secure the People's "Liberty", as stated in the Preamble of the People's Constitution, established and ordained for their Union's (The United States of America) government to abide by.

How does Justice Vinson's reminder apply in this case? It applies because of the unlawful behavior of the Appellee, the U.S. Tax Court, and the U.S. Court of Appeals for the Ninth Circuit regarding the matter Petitioner is bringing before this Court. To be clear, this matter is not about whether the Petitioner is or is not a taxpayer. In addition, it is not about whether the Appellee and the U.S. Tax Court made a material fact error arriving at the amount on the presentments issued to the Petitioner. It is about whether the Petitioner has a tax liability for funds that he never earned, received or possessed a right to own at any time,

especially when the tax liability assigned to him rests upon an evidentially nullified presumption of a tax avoidance scheme.

If the Appellee and the Tax Court's presumption of a tax evasion scheme was evidentially nullified and no documentary or other evidence showing the Petitioner earned, received or possessed a right to own the funds in question at any time was introduced, in accordance with the Reasonable Man Doctrine, the cornerstone of American Jurisprudence, no tax liability would exist. The Tax Court's own Memorandum Findings of Fact and Opinion, on page three (3), states that The Good Thinking Company Inc., one of the "integrated auxiliaries" of the Private sector "church", Brother's Keeper Ministries, earned and received a fair portion of the funds in question (App. 9a). Great Thinking, LLC or Western Hill Valley Inc., dba Stillwater, the other two (2) "integrated auxiliaries" involved in this case, earned and received the remainder of the funds and the records the Tax Court used as evidence to the Ninth Circuit Court reflects that. Therefore, the Appellate Court's statement that the Tax Court provided evidence allowing it to affirm the Tax Court's Order and Decision is false and it reconfirms that the Tax Court's basis for its Order and Decision and the Appellate Court's affirmation rests upon a presumption the Private sector "church" is a tax avoidance scheme, which fact and evidence has nullified. If checks written to the Good Thinking Company Inc. and the other two (2) aforementioned "integrated auxiliaries" are not documentary evidence that those entities earned and received the funds then all revenue generated by employees, in the name of

the organization they work for, would become the employees' "income", which is an absurdity.

On page four (4) of that same document the Tax Court admitted that their presumption of a tax evasion scheme was the basis of its Order and Decision (App. 10a). This admission was made knowing full well that the U.S. Attorney General dropped its tax evasion charges against Robert Holcomb (the prior authorized representative for the Private sector "church"). In addition, the U.S. Ninth Circuit Court also knew the U.S. Attorney General dropped its tax evasion charges prior to affirming the Tax Court's Order and Decision because Petitioner informed the Court of that fact in his Opening Brief. Further, the U.S. Court of Appeals also knew the evidence the Tax Court provided did not include evidence showing the Petitioner earned, received, or possessed a right to own the funds in question at any time. In fact, it showed the opposite, which the Appellate Court, based on its Order, ignored. Therefore, it is clear that the Appellate Court issued its affirmation based upon its own belief that the Private sector "church" is a tax avoidance scheme, which the evidence the Court had in its possession had clearly nullified.

The Appellee and the U.S. Tax Court were cautious to avoid attacking Brother's Keeper Ministries or its "integrated auxiliaries", The Good Thinking Company Inc., Great Thinking, LLC and Western Hill Valley, Inc., dba Stillwater directly because "churches, their integrated auxiliaries", as a matter of substantive Law, lie outside the Appellee's jurisdiction and beyond the scope of its scrutiny and inquiry. Therefore, the Appellee and the Tax Court targeted the Petitioner by converting ownership of the funds from the

“church” to Petitioner via the Anticipatory Assignment of Income Doctrine and Constructive Dividends. Once the Tax Court was informed by the Petitioner that the Attorney General dropped its tax evasion charges against Robert Holcomb the Tax Court should have dismissed the Appellee’s Motions for Summary Judgment under FRCP 12(b)(6); however, it did not. Consequently, by continuing, the U.S. Tax Court usurped its jurisdiction, committed treason to the Constitution, and knowingly or unknowingly supported the Appellee in its quest to receive unjust enrichment. The U.S Court of Appeals followed suit and committed treason to the Constitution by affirming the Tax Court’s Order and Decision instead of voiding it, based upon the Tax Court’s nullified presumption of a tax avoidance scheme combined with no documentary evidence showing the Petitioner earned, received or possessed a right to own the funds at any time. An act of Treason to the Constitution occurs, as per this Court, when a Court usurps or declines to exercise its duly granted jurisdiction. Further, according to this Court, usurpation of jurisdiction and/or treason to the Constitution voids all judgments. Therefore, the Tax Court’s “Order and Decision” and the U.S Court of Appeals’ “affirmation” are void.

*Thompson v. Tolmie*, 2 Pet. 157, 7 L.Ed. 381, (1829) and *Elliott v. Peirsol*, 1 Pet. 328, 340, 26 U.S. 328, 340, 7 L.Ed. 164 (1828). “When a court has jurisdiction, it has a right to decide every question that occurs in the cause; . . . But if it acts without authority, its judgments and orders are regarded as nullities. They are not voidable, but simply void . . . and all persons concerned in executing such judgments or sentences are considered in law as trespassers.” and,

*Cohens v. Virginia*, 19 U.S. 264, 6 Wheat. 265, 5 L.Ed. 257 (1821), which the Fifth Circuit reiterated in *United States v. Will*, 449 U.S. 200 (1980). “We have no more right to decline the exercise of jurisdiction which is given than to usurp that which is not given. The one or the other would be treason to the constitution.”

The U.S. Court of Appeals for the Ninth Circuit could not lawfully affirm the Tax Court’s Order and Decision because it knew the basis of the Tax Court’s Order and Decision was nulled because, as stated above, Petitioner informed the Court of this in his Opening Brief. Further, all the documentary evidence submitted by the Tax Court shows that all the funds in question, generated on behalf of the Private sector “church”, were earned and received by its “integrated auxiliaries”, The Good Thinking Company, Inc., Great Thinking, LLC and Western Hill Valley, Inc., dba Stillwater. In addition, the Petitioner, in his Opening Brief to the Ninth Circuit, included the U.S. District Court presiding Judge’s statement regarding the issue of taxes, made during Robert Holcomb’s sentencing hearing in February 2018. At that sentencing hearing the U.S. District Court’s presiding Judge said,

“I note the Government has made some arguments concerning the fact that the defendant hadn’t paid taxes and he had firearms. I don’t really take those—I don’t take those arguments into account. Whether he paid taxes or not, I don’t know if he owed taxes or not. So I understand the the Government’s position, but there is no-there hasn’t been any computation that he owes taxes, so I am not going to assume that he owed taxes that he didn’t pay. With respect to the firearms, I

don't have anything before me that indicates that he didn't have a lawful right to own the firearms".

Therefore, not only from the mouth of the Petitioner but also from the mouth of a U.S. District Court Judge, the Court of Appeals for the Ninth Circuit knew that the U.S. Tax Court's real and only basis for issuing its Order and Decision was nulled. With the tax avoidance scheme negated, the Ninth Circuit Court had no Lawful basis to issue its Order affirming the Tax Court's Order and Decision because the evidence the Tax Court used to create its Order and Decision shows that the "integrated auxiliaries" of the Private sector "church" and not the Petitioner earned and received the funds in question. Therefore, the Appellate Court could not have lawfully affirmed the Tax Court's fraudulent Judgment, and by doing so, committed treason to the Constitution, thereby rendering its Order void.



### **REASONS FOR GRANTING THE PETITION**

Petitioner has been unable to find any Appellate or other Court cases that involve the U.S. Tax Court and an Appellate Court supporting an IRS attempt to steal Private sector “church” funds by fraudulently converting their ownership from the Private sector “church” to a member and then attempting to tax those converted funds via a fabricated tax avoidance scheme. The only Private sector “church” comparable to Brother’s Keeper Ministries that the Petitioner is aware of is the Catholic Church, which operates in commerce tax-exempted through its network of integrated auxiliaries in the same manner as Brother’s Keeper Ministries. The overwhelming majority of today’s churches are not Private sector “churches”. They are Section 501(c)(3) religious organizations operating as churches over which the IRS has jurisdiction. In addition, the lion’s share of these religious organizations operating as churches dovetail onto some version of Christianity’s historical belief system, which Brother’s Keeper Ministries does not.

In order to enhance this Court’s propensity to grant Petitioner a Writ of Certiorari, Petitioner will show how the Appellee, the Tax Court and Appellate Court violated several Constitutional Amendments, which they are compelled to abide by.

**I. FIRST AMENDMENT**

The First Amendment in addition to making no Law respecting "an establishment of religion" i.e. a "church", a "synagogue", a "mosque", etc., it includes a mandate to the United States government prohibiting interference with one's free exercise of his religion. Part of Petitioner's free exercise of his religion includes his Liberty to give up his Right to ownership of property, which Petitioner has done, including revenue-generating property that Petitioner once owned. Another part of Petitioner's free exercise of his religion includes Petitioner's expenditure of his energy in order to help Brother's Keeper Ministries grow its religion and support itself through its "integrated auxiliaries", The Good Thinking Company Inc., Great Thinking, LLC and Western Hill Valley, Inc., dba Stillwater. Since the Appellee, the Tax Court and the Appellate Court have no power to control in what manner Petitioner does this, the U.S. Tax Court and the Ninth Circuit Court's decisions have thwarted Petitioner's innate Liberty to exercise his Religion in the manner he chooses. This deprivation violates the First Amendment requirement the United States government is compelled to obey. This deprivation is a usurpation of jurisdiction and the consequence(s) for such deprivation is/are codified at 42 U.S.C. § 1983, 18 U.S.C. § 242 and if determined to be a conspiracy at 18 U.S.C. § 241.

**II. FIFTH AMENDMENT**

Over the course of the five (5) plus years, the Petitioner has been dealing with the U.S. Tax Court it was only during the last year (2018-19) that Petitioner uncovered the reason his issues of Law were being ignored by the Tax Court and why each and

every action in that Court revolved around an issue pertaining to "material facts". The U.S Tax Court is not a Court of Law. In 1984, the U.S. Tax Court abandoned its position as a Court to interpret the Law; therefore, due process of Law was not available for Petitioner in that Court and Petitioner's remedy lies in Law.

Petitioner expected the Ninth Circuit Court to do its de novo review knowing that the basis of the Tax Court's Order and Decision was nulled, and because of that, the Tax Court's ability to use Anticipatory Assignment and Constructive Dividends as its method of converting ownership of the "church" funds to Petitioner. Petitioner expected the Appellate Court to rely strictly upon the documentary evidence relating to whether the Petitioner earned and received the funds in question; however, there was no documentary evidence showing the Petitioner earned or received the funds at any time. All the evidence showed that Petitioner did not earn or receive the funds at any time. Consequently, Petitioner felt that the Appellate Court had no choice but to void the Tax Court's Order and Decision but it did not. Instead, the Court acted in conflict with its own ruling in *Bathke v. Fluor Engineers & Constructors*, 713 F.2d 1405, 1414 (9th Cir), where the Court said, "... Tax liability is a condition precedent to the demand. Merely demanding payment, even repeatedly, does not cause liability". Therefore, the Court declined to exercise its duly granted jurisdiction and deprived Petitioner of his constitutionally secured due process of Law; thereby, committing treason to the Constitution and violating its Fifth Amendment requirements. The consequence(s) of this deprivation

is/are codified at 42 U.S.C. § 1983, 18 U.S.C. § 242 and if determined to be a conspiracy at 18 U.S.C. § 241.

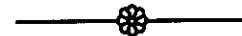
### **III. THIRTEENTH AMENDMENT**

The Thirteenth Amendment prohibits not only slavery but also prohibits involuntary servitude, including commercial involuntary servitude. In this case, the Appellee fabricated a fraudulent tax liability based upon a nullified presumption the Private sector “church” was a tax avoidance scheme and both the Tax Court and the Appellate Court agreed. This tri-lateral consensus, via “acts of raw judicial power”, to impose a debt upon the Petitioner via fraudulent conversion of funds belonging to a Private sector “church” is a deprivation of Petitioner’s Liberty to not be subjected to involuntary commercial servitude except as punishment for a crime. This deprivation is a violation of the Thirteenth Amendment and therefore a usurpation of jurisdiction and the consequence(s) for such deprivation is/are codified at 42 U.S.C. § 1983, 18 U.S.C. § 242, and if determined to be a conspiracy at 18 U.S.C. § 241.

### **IV. SIXTEENTH AMENDMENT**

The Sixteenth Amendment authorizes the United States government to tax “income” from whatever source derived in accordance with the rules of “indirect”, which require a taxable activity or event. Expending energy to support a tax-exempted Private sector “church” by assisting its “integrated auxiliaries” earn and receive funds on its behalf is not a taxable activity or event for the Petitioner. This is especially true when the Petitioner never earned, received or possessed a right to own the funds in question at any time. Therefore, Petitioner received no “income” and without “income”, a condition precedent, there is no tax.

Therefore, by fraudulently applying the Anticipatory Assignment of Income Doctrine and Constructive Dividends to impose a tax liability upon the Petitioner, the Appellee and the U.S. Tax Court have not only usurped the authority granted by the Sixteenth Amendment but have also committed malfeasance. The U.S. Court of Appeals, by affirming that malfeasance, has declined its duly granted authority to remedy said malfeasance, and therefore, has committed treason to the Constitution, which voids its Order affirming the Tax Court's Order and Decision.



## CONCLUSION

### **Facts pertaining to this Petition for Writ of Certiorari**

- Brother's Keeper Ministries is a Private sector "church".
- Petitioner is a member of Brother's Keeper Ministries.
- The Good Thinking Company Inc., Great Thinking, LLC, and Western Hill Valley, Inc., dba Stillwater are "integrated auxiliaries" of Brother's Keeper Ministries.
- The Petitioner neither earned, received nor possessed a right to own the funds in question at any time.
- The aforementioned "integrates auxiliaries" earned and received all the funds in question on behalf of the beneficiary, the Private sector "church", Brother's Keeper Ministries.
- Fact and evidence has nullified the Appellee, the Tax Court and the Court of Appeals' presumption the Private sector "church" is a tax avoidance scheme.
- The Appellee is guilty of usurpation of jurisdiction, fraudulent conversion to receive unjust enrichment, attempted extortion, libel, fraud upon the Court and deprivation of several constitutionally secured obligations of the United States government.

- The U.S. Tax Court is, knowingly or unknowingly, guilty of aiding and abetting the Appellee in carrying out the Appellee's fraudulent behavior described above.
- The U.S. Court of Appeals for the Ninth Circuit is guilty of treason to the Constitution by declining to exercise its duly granted jurisdiction authorizing it to void the Tax Court's fraudulent Order and Decision. By not doing so, the Appellate Court has also deprived Petitioner of his constitutionally secured Fifth Amendment due process of Law clause.

It would be an injustice for this Court to allow this clearly established fraudulent behavior by the Appellee and the U.S Tax Court as well as and the U.S. Court of Appeals for the Ninth Circuit's treason to the Constitution and deprivation of due process of Law to go unaddressed. If this Court did, it would not only be allowing injustice to prevail, it would be undermining its position as overseer of the Federal Judicial System. For these reasons and for the reasons stated by the Petitioner within this Petition, this Court should grant Petitioner's request for a Writ of Certiorari.

Respectfully submitted,

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