ORIGINAL

No. 21-545

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IN THE

Supreme Court of the United States

October Term 2021

Michael B. Ellis and Robert A. McNeil

Petitioners,

On Petition for a Writ of Certiorari
to the D.C. Circuit Court of Appeals
to REMOVE Appeal No. 21-5132:
Ellis & McNeil v. USA,
Pursuant to Supreme Court Rule 11

PETITION FOR A WRIT OF CERTIORARI

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October 8, 2021

TWO QUESTIONS PRESENTED FOR REVIEW

Question 1:

Do courts of appeal nationwide exhibit a pattern and practice of refusing to adjudicate EVERY issue presented by the Class of disrespected, unrepresented litigants filing appeals arising from the underlying institutionalized IRS record falsification program, and from the open support thereof by involved U.S. district judges?

Question 2:

When U.S. district judges are credibly accused of committing explicit acts of misconduct via sworn §§455 and 144 motions filed by litigants, should the judges recuse from further participation in cases involving those victims/litigants?[1]

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[1] The extra-judicial misconduct of The Honorables Christopher Reid Cooper and Amy Berman Jackson on September 27, 2016 is detailed below, Question 2., Pg. 12.

PARTIES TO THE PROCEEDING

Michael B. Ellis & Robert A. McNeil

Petitioners In Propria Persona

The United States Court of Appeals for the District of Columbia Circuit

Respondent

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JURISDICTION

Under Supreme Court Rule 11, "when a case is of such imperative public importance as to justify deviation from normal appellate practice and to require immediate determination in this Court", it has power to remove a pending appeal for decision here. 28 U.S.C. §2101(e) and 28 U.S.C. §1254(1). When a petition involves extensive, explicit allegations of misconduct occurring in the Courts below, the Supreme Court's supervisory jurisdiction can be invoked per SC Rule 10.

STATEMENT OF THE CASE

This is a third Petition seeking to terminate the pattern and practice of courts of appeal nationwide destroying the due process rights of the Class of disrespected, unrepresented victims / litigants complaining of the underlying IRS record falsification program, and of the open support thereof by involved district court judges.[2]

Currently pending in the United States Court of Appeals for the District of Columbia Circuit is appeal, 21-5132, *Ellis v. USA*. When briefed, it will concern at least the two issues noted above.

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[2] Please see the recently filed Petition of Mr. Gregory A. Darst, filed on September 24, 2021, originating from his filing of a *Coram Nobis* Motion in the Middle District of Florida, (13-cr-181 and 21-cv-1292), and arising through the Eleventh Circuit (21-12485), and see the newly filed Petition of Mr. Ebenezer K. Howe, originating in an ongoing forfeiture in the U.S. District Court for the District of Idaho (2:19-cv-421) and arising through the Ninth Circuit, (21-35682).

Specifically, Petitioners seek termination of the practice of courts of appeal refusing to adjudicate EVERY issue raised by disrespected, unrepresented litigants complaining of the IRS record falsification program, and the open support thereof by involved district judges.[3]

The pattern practiced by courts of appeal nationwide is also destroying access by victims of the institutionalized IRS record falsification scheme *to this Court*, (by leaving "nothing to appeal"). Thus, **Question 1.** is of manifest "imperative public importance" justifying "deviation from normal appellate practice".

That said, although the usual practice of the U.S. Circuit Court of Appeals for the District of Columbia Circuit is to appear nominally "open for business" and the Clerk accepts filing fees, issues briefing schedules, etc., that Circuit, as the progenitor of the pattern and practice of which we complain, will ensure its practice is never addressed/adjudicated.

Hence, this Court is the ONLY forum that can adjudicate the issue, pursuant to S.C. Rules 11 and 10(a).

In **Question 2.**, we are seeking determination concerning the refusal of The Hon. Christopher R. Cooper to recuse in the face of our sworn §§144 and 455 Motions to Recuse, wherein we explicitly identified his extra-judicial collusion with The Hon. Amy Berman Jackson.

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[3] The pattern is proven by past denials of relief in TWELVE fully-paid appeals, as identified below.

Specifically, Plaintiffs have set forth sworn evidence The Honorables Cooper and Jackson colluded on September 27, 2016 to manipulate five Class cases off the dockets of other U.S. District judges in the District of Columbia, to consolidate the total of six Class cases on the docket of Mr. Cooper in preparation for dismissal, to falsify the records with respect to relief sought,[4] thus ensuring all cases were dismissed based on the fabrication of Ms. Jackson in dismissing 14-471, *Ellis v. Commissione*r, detailed below. Moreover, the ultimate goal of the involved judges was to justify sanctioning Petitioners in order to denigrate/destroy their cause and prevent them from assisting other unrepresented American victims of the underlying IRS record falsification program.[5]

Petitioners contend that, in the face of well-pled sworn, explicit allegations, filed pursuant to 28 U.S.C. §§455 and 144, district judges must recuse from all further litigation involving their alleged victims.

Introduction

As sketched below, IRS' institutionalized record falsification program is an ongoing assault on the due process rights of those Americans who have noted and rely on multiple public statements by various IRS Commissioners that "The income tax is voluntary".[6]

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[4] Thereby, the Hon. Judges drew the six cases simultaneously, by fraud, within the prohibitions of the Anti-Injunction Act, as shown below.

[5] See 19-421, Doc. 76 for full details, sketched briefly below, (at **Question 2.**, pg. 10, infra.)

[6] Here are just two of many examples: "We don't want to lose voluntary compliance... We don't want to lose this gem of

Sadly, during litigation to enjoin the institutionalized falsification of federal (IRS) records, the due process rights of disrespected, unrepresented Class litigants have been again gutted, this time by involved U.S. district court judges.

To add insult, after the filing of numerous fully-paid appeals seeking meaningful appellate relief from the underlying IRS record falsification program and from the open support thereof by involved district judges, a conscience-shocking pattern and practice has now emerged:

> **No issue raised in ANY appeal by the disrespected, unrepresented litigants has been adjudicated.**

That is, beginning during the leadership of Mr. Merrick Garland, then Chief Judge of the U.S. Circuit Court of Appeals for District of Columbia, courts of appeal started issuing denials of appellate relief while refusing to adjudicate EVERY issue raised, using the wrong standard of review, over the names of judges who LIKELY had no involvement in the appeal.

Current Pending Litigation

This is a case concerning procedural issues of unmatched significance and first impression. As noted above, since our D.C. COA appeal 21-5132, *Ellis v.*

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voluntary compliance." Fred Goldberg, IRS Commissioner, *Money* magazine, April, 1990. Goldberg confirmed the 1953 SWORN testimony of Dwight E. Avis, head of the Alcohol and Tobacco Tax Division of the Bureau of the Internal Revenue before the House Ways and Means Committee of the Eighty-Third Congress: "Let me point this out now: Your income tax is 100 percent voluntary tax, and your liquor tax is 100 percent enforced tax. Now, the situation is as different as night and day."

USA is currently pending, and the questions we would raise there (and here) remain undecided, removal is authorized by SCR 11. Confirming the existence of the practice and terminating it, is also effectively within the supervisory power of this Court via Supreme Court Rule 10(a).

Backstory: IRS' Record Falsification Program

The following FIVE facts are incontrovertible and confirmed in multiple sworn Declarations by Co-Petitioner/forensic accountant, Mr. Robert A. McNeil, which are incorporated fully by reference herein as support for this Petition.[7]

a. Multiple IRS Leaders/Commissioners have conceded that the income tax is "voluntary". [See Footnote 6 for two of many examples.]

b. IRS has repeatedly conceded that the core statute supposedly authorizing preparation of substitute tax returns, 26 U.S.C. §6020(b), does NOT apply to income tax.[8]

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[7] Please see the Declaration of Petitioner/forensic accountant McNeil concerning three American victims of the IRS program, 1.) U.S.D.C. Idaho, U.S. v. Howe, 19-421, Doc. 61-1, 2.) U.S. District Court for the Eastern District of California, U.S. v. Ford, and 3.) U.S. v. Darst, 13-cr-181 (Doc. 119-1) or 21-cv-1292, (Doc. 2-1). The fraud never varies, hence is invariable.

[8] The authority to perform substitutes for return is discussed in the published Internal Revenue Manual §5.1.11.6.7, which shows that such authority is limited to matters involving "**employment, excise and partnership taxes**", and does not include the income tax. [Link here: http://www.irs.gov/irm/part5/irm_05-001-011r-cont01.html, scroll down to 5.1.11.6.7 "IRC 6020(b) Authority".] The Privacy Impact Assessment IRS issues concerning 6020(b) precisely confirms that limitation. [Link here: http://www.irs.gov/pub/irs-

c. IRS' core software ("IMF") is built to precisely support those twin public concessions in a. and b. above, i.e., IRS' published procedural manuals reveal that the IMF software will "unseat"/reject any attempt to enter alleged deficiency amounts supposedly owed by a "non-filer", unless the IMF software for that given year is first falsified to reflect IRS' pretended receipt of a return from the targeted victim.[9]

d. To justify attacking Americans via non-judicial liens/levies or via criminal or civil forfeiture litigation, IRS INVARIABLY and repeatedly falsifies its core, controlling digital (Individual Master File) records concerning victims, for each targeted year, to cause that record to falsely reflect

   1. IRS' receipt from victims Government attorneys label "non-filers" of ***1040A*** returns supposedly filed for each year on claimed dates, and to falsely reflect

   2. The preparation by IRS of substitute tax returns for all targeted years on yet other claimed dates despite the fact no substitute income tax returns are ever

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pia/auto_6020b-pia.pdf] In the Revenue Officer's Training Manual, (Unit 1, Page 23-2) the Commissioner concedes: "The IRM restricts the broad delegation shown in figure 23-2 (6020(b))... to employment, excise and partnership tax returns ***because of constitutional issues***". Emphasis added.

[9] See, for example, the sworn Declaration of Robert A. McNeil, [See 2:19-cv-421-CWD, Doc. 61-1, Declaration of Forensic Accountant Robert A. McNeil.] presenting IRS' published manuals detailing precisely how IRS employees bypass the security protections written into IRS' all-controlling Individual Master File software.

> signed/prepared by IRS concerning "non-filers" on any date, let alone those shown in IRS' falsified digital records, and paper records derived therefrom.

In short sum, the systematic, invariable falsification of federal records concerning those IRS attacks and labels "non-filers" [10] supports the Commissioners' claims the income tax is voluntary.[11]

As a necessary corollary to those facts, since Congress could never impose a duty upon Americans requiring commission of crime (falsification of federal records) by a Government agency to enforce,[12] so-called "non-filers" owe nothing to the Treasury.

Ipso facto, the United States is not a creditor, "Notices of Lien" are fraudulent, and ALL litigation involving those who "fail to file", i.e., "non-filers" is voidable, since based on the unclean hands of the Government.

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[10] The sworn Declaration of forensic accountant Robert McNeil included in 21:19-cv-421 as Doc. 61-1 is proof the falsification of IRS records concerning me is not an isolated incident. In every case involving targeted "non-filers", it is IRS' invariable, institutionalized mode of attack.

[11] It is not Plaintiffs who claims the income tax is voluntary. It is the top administrators of the Internal Revenue Service. [See Footnote 6 above, for two examples.]

[12] In *Olmstead v. United States*, 277 U.S. 438, in Justice Brandeis' incomparable dissent, he explained: "When these unlawful acts were committed, they were crimes only of the officers individually. The Government was innocent, in legal contemplation, for *no federal official is authorized to commit a crime on its behalf*".

ARGUMENT

Question 1.

Do courts of appeal exhibit a pattern and practice of refusing to adjudicate EVERY issue presented by the Class of disrespected, unrepresented litigants filing appeals arising from the underlying institutionalized IRS record falsification program, and from the open support thereof by involved U.S. district judges?

Notice Requested

Petitioners respectfully request Justices of this Court judicially notice, pursuant to FRE 210, the following public record facts, all confirmed by resort to records easily accessible to the Justices.

A. Notice Orders Dismissing Twelve Appeals without adjudicating ANY issue raised

Petitioners request the Justices notice orders dismissing TWELVE fully paid appeals by victims of the underlying IRS record falsification program, and of the open support thereof by involved district judges. Notice is also requested of the fact that not one issue raised in any of the appeals was adjudicated. These TWELVE orders are incorporated fully herein by reference:

- USCA, D.C. Circ. 15-5035 *Ellis v. Comm'r*,
- USCA, D.C. Circ. 16-5233 *McNeil v. Comm'r*,
- USCA, D.C. Circ. 16-5308 *DePolo v. Ciraolo*,
- USCA, D.C. Circ. 17-5054 *Crumpacker v. Ciraolo*,
- USCA, D.C. Circ. 17-5055 *McGarvin v. McMonagle*,
- USCA, D.C. Circ. 17-5056 *Podgorny v. Ciraolo*,
- USCA, D.C. Circ. 17-5057 *DeOrio v. Ciraolo*,

- USCA, D.C. Circ. 17-5058 *Dwaileebe v. Martineau,*
- USCA, 9th Circuit 18-17217 *Ford v. USA,*
- USCA, 8th Circuit 19-2985 *Kurz v. USA*, and
- USCA, 9th Circuit 21-35125 *Howe v. USA.*
- USCA, 9th Circuit 21-70662 *Howe v. The Hon. David C. Nye.*[13]

B. Notice Proceedings in U.S. v. Ford, 17-00187

Petitioners request the Justices notice that in the forfeiture case *U.S. v. Ford*, 17-00187, unrepresented[14] Defendant Melba Ford secured from IRS during discovery incontrovertible evidence proving that no assessment was prepared/signed by a duly authorized representative of the Secretary on any date concerning her and the year in question, (2003). Instead, IRS produced irrefutable evidence in discovery that IRS' Sun Microsystem computer automatically created every relevant document concerning her alleged liability, none of which were signed by a duly authorized delegate of the Secretary of the Treasury. [See Ford sworn Brief on Appeal, 18-17217, Dkt. Entry 17, pg. 24]

Moreover, IRS-provided evidence proved that no substitute income tax return was prepared on any date shown in IRS' falsified digital and paper documents concerning Ms. Ford.

The Justices are requested to also notice that in *Ford*, The Hon. District Judge Dale Drozd entered into the record his finding that "a duly authorized

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[13] It is impossible to discern from the "orders" what issues were raised in the appeals, since none were mentioned, let alone adjudicated.

[14] Her motions for appointment of counsel, both at the district level and on appeal, were denied.

delegate of the Secretary" "prepared an assessment" concerning Ford and 2003 on "Feb. 26th, 2007" (See Drozd holding, 17-00187, Doc. 70, Order Granting Summary Judgment, Pg. 5, line 9, et seq.), when no evidence supported his finding, [See Record, All], and overwhelming evidence provided by IRS in discovery controverted his "finding"/fabrication.

C. Notice Proceedings in Ninth Circuit Appeal, *Ford v. U.S.*, 18-17217

As requested above, Petitioners also request the Justices notice Ms. Ford's appeal to the Ninth Circuit, (18-17217), which was denied while ignoring EVERY issue she raised, i.e., the Panel ignored the extensive, incontrovertible evidence supplied by the IRS and presented by Ms. Ford proving the Service's Sun-microsystems computer auto-generated all documents supporting the Government's case.

D. Notice the outcome of Ninth Circuit appeals by Mr. Ebenezer Howe (21-35125 and 21-70662)

Petitioners request the Justices notice that the Ninth Circuit recently denied two appeals filed by Mr. Howe, (listed above), while offering incoherent, un-intelligible explanations in what appear to be deliberate violations of his due process right to meaningful access to courts.

E. Notice the pattern and practice was initiated under the leadership of then-D.C. COA Chief Judge Merrick Garland in 2015

The Justices are requested to notice that the first Class appeal dismissed without addressing ANY issue raised, occurred 2015 in the United States Circuit Court of Appeals for the District of Columbia

Circuit, under leadership of Mr. Merrick Garland, then holding the Honorable position of Chief Judge.

Current-Chief Judge Srinivasan either himself wrote, or directed the Clerk to produce, the denial of relief in 15-5035, *Ellis v. Commissioner*, wherein he used the wrong standard of review, refused to address EVERY issue raised on appeal, and issued the "order" over the names of Circuit judges who likely had NOTHING to do with the "orders".[15]

F. Notice: The Outcome of Direct Appeal is Foregone

Finally, Petitioners request the Justices notice that the outcome of appeal 21-5132 to the Circuit Court of Appeals for the D.C. Circuit is ALREADY PRE-DETERMINED, as proven by the pattern of multiple denials of appellate relief in that Circuit cited above.

No issue Petitioners raise on appeal in 21-5132 will be adjudicated. That is, direct appeal will be denied without addressing the pattern and practice begun under the leadership of then-Circuit Chief Judge Merrick Garland and (now-Circuit Chief Judge) Padmanabhan "Sri" Srinivasan.

Question 1 Summary

It cannot be denied; the public record evidence is irrefutable. Courts of appeal nationwide refuse to adjudicate EVERY issue raised on appeal by the Class of disrespected, unrepresented litigants

[15] In denying appellate relief in 15-5035, Mr. Srinivasan included the name of The Hon. Janice Rogers Brown, an outstanding jurist and excellent author, who excoriated IRS misconduct in other appeals. [See 15-5035, Doc. 1584555] She VERY likely had NOTHING to do with the "order" issued over/in her name, which used the wrong standard of review.

suffering from the underlying IRS record falsification program, and from the open support thereof by involved district court judges.

Moreover, since that pattern does not exist in cases involving represented litigants, the practice demonstrates a vicious class-based animus and assault on the rights of unrepresented Americans.

Question 2.

When U.S. district judges are credibly accused of explicit acts of misconduct, via sworn §§455 and 144 motions, (of colluding extra-judicially to (a) manipulate the dockets of five U.S. judges in order to (b) conceal/prolong an underlying government record falsification program, to (c) falsify the record of six cases simultaneously with respect to relief requested, in order to (d) protect their appellate records and to (e) justify terminating access to courts by their litigant/ victims, etc.), should the judges recuse from further participation in cases involving those litigants?

A. Relevant SWORN Allegations justifying recusal

Pursuant to FRE 201, Petitioners request the Justices notice they moved for recusal of the Hon. Christopher Reid Cooper pursuant to 28 U.S.C. §§455 and 144 while presenting the following explicit, non-conclusory SWORN allegations, under penalty of perjury:[16]

[16] For details, please see D.C. COA 21-5132, Doc.1913465, Sept. 9, 2021 Appellants (sworn) Response to Motion for Summary Affirmance, Pg. 4, et seq.

"Christopher Reid Cooper committed the following SIX acts in support of his apparent collusion to obstruct the jurisdiction of his Court and to conceal/prolong the underlying IRS record falsification program:

- On September 27, 2016, he met extra-judicially with Amy Berman Jackson and he agreed to manipulate the dockets of five U.S.D.C. judges in the District of Columbia, to consolidate on his docket a total of six then-current cases arising from the IRS record falsification program;
- He agreed with Ms. Jackson to falsify the record of each of the six cases in precisely similar manner, with respect to the relief sought;[17]
- He consolidated all six cases on his docket per his extra-judicial agreement with Ms. Jackson;
- He improperly denied motions by his six victims to consolidate the cases as a Class and to appoint counsel to represent the Class;

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[17] Specifically, the evidence proves the penultimate goal of the collusion was to make the record of each case reflect that victims were supposedly seeking to enjoin IRS from preparing substitute income tax returns, although that fabrication directly contravenes each victims' complaint allegation that IRS never prepares substitute income tax returns for those IRS labels "non-filers". Hence, the involved judges brought six cases simultaneously within the prohibitions of the Anti-Injunction Act to obstruct the jurisdiction of their courts and prevent their victims from terminating the falsification of IRS digital and paper records making it appear IRS prepares substitute income tax returns concerning "non-filers" when it doesn't.

- He adopted and quoted verbatim the fabrication of Amy Berman Jackson who dismissed the original Class case, *Ellis v. Commissioner* after falsifying the record with respect to relief sought, [18] in his Opinion and Order [16-cv-2089, Doc. 5, pg. 4], dated December 31, 2016, and

- Christopher Reid Cooper was aware that no Class victim in the SIX cases before his bench sought to enjoin IRS from preparing substitute income tax returns, since they discovered instead that no such thing occurs, and that IRS merely falsifies its records concerning victims to make it appear IRS prepares them.

- On April 19, 2017, as the ultimate goal of his collusion with Ms. Jackson, he sanctioned Petitioners Ellis and McNeil, based on HIS fabrication of the relief they

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[18] To quote the Honorable Judge Jackson:

> "At bottom, the goal of this action is to enjoin the IRS from creating SFRs without the permission of the taxpayer and to enjoin DOJ from using those SFRs and their self-authenticating certifications in tax prosecutions. So plaintiff is seeking to stop the IRS from engaging in conduct that aids in the assessment and collection of taxes. The use of the [substitute] return directly relates to the tax assessment and is certainly an activity that resulted in the imposition of the tax liability." *Ellis v. Comm'r*, 67 F. Supp. 3d 325, 332–33 (D.D.C. 2014) (internal quotations omitted), aff'd, *Ellis v. CIR*, 622 Fed. Appx. 2 (D.C. Cir. 2015).

Contrary to that fabrication, Ellis sought only to enjoin IRS from falsifying records concerning him to reflect IRS' pretended preparation of substitute income tax returns, when no such thing exists.

> sought, to conceal his misconduct with Amy Berman Jackson and obstruct Petitioners' efforts to assist rights-raped victims of the IRS program.

Restated, Petitioners have credibly alleged, under penalty of perjury, that The Hon. Christopher Reid Cooper committed multiple apparent felonies while issuing fraudulent orders in support of his collusion with The Hon. Amy Berman Jackson to obstruct the jurisdiction of their courts and their victims' rights to adjudicate the underlying institutionalized IRS record falsification program used to destroy their lives.

Yet, Mr. Cooper refuses to recuse.

THREE Reasons for Granting Petition

These three reasons justify granting this Petition:

1. The pattern and practice of involved Court Of Appeals judges violates the Evarts/Judiciary Acts and the rights of litigants to meaningful access to courts.

2. The practice is producing utter chaos in district courts.

3. Judges who are credibly accused via sworn, explicit §§455 and 144 motions of committing arguable misconduct in support of a litigant MUST recuse from litigation involving their victims.

Reason 1. The pattern and practice of involved COA judges violates the Evarts/Judiciary Acts and the rights of litigants to meaningful access to courts.

The independence and impartiality of the judiciary is under open assault. In 1891, Congress enacted the Evarts Act, establishing courts of appeal to ensure litigants received justice, if they feel aggrieved by actions of district judges. Even today, the courts of appeal proclaim their existence ensures the independence and impartiality of the judiciary.[19] A stated goal of the creation of appellate courts was to make the judiciary self-policing. They have failed.

The pattern and practice of courts of appeal nationwide, as proven by review of the orders incorporated and cited above, matches the antinomian practice established in 2015 by the U.S. Court of Appeals for the D.C. Circuit under the aegis of Mr. Merrick Garland, with the direct involvement of now-Chief Judge "Sri" Srinivasan.[20]

That pattern and practice of courts of appeal is destroying the reason appellate courts were created. It is also eviscerating the due process rights of the Class of unrepresented victims complaining of the

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[19] See website of U.S. Courts, Courts of Appeal: https://www.uscourts.gov/educational-resources/educational-activities/us-courts-appeals-and-their-impact-your-life#:~:text=The%20appeals%20process%20

[20] As noted above, Mr. Srinivasan denied appellate relief in 15-5035 by issuing an 'order' using the wrong standard of review, which addressed no issue raised on appeal, and which listed as signatories two Judges who likely had nothing to do with his 'order' (such as the talented Hon. Janice Rogers Brown, she of exquisite integrity and unexcelled writing skill!).

underlying IRS record falsification program, and of the open support thereof by involved district judges.

Importantly, such pattern and practice does NOT occur in cases involving represented litigants, hence the scheme by Circuit judges such as Mr. Merrick Garland and Mr. Padmanabhan Srinivasan is an invidious, class-based assault on the due process rights of unrepresented Americans who can't afford counsel at the exorbitant going rate.

Reason 2. Pattern and Practice of COAs is causing Unimaginable Chaos in District Courts.

The pattern and practice is empowering district court judges to violate the due process rights of litigants in nearly unthinkable, outrageous manners. Because district judges know unrepresented litigants have no access to meaningful appellate relief, the judges are writing and speaking gibberish,[21] fabricating facts,[22]

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[21] Three examples prove the point. In a Ninth Circuit case, the Hon. Judge Brennan held: "Lastly, respondent argument that purported falsified his tax records is unavailing." [See *U.S. v. Torrance*, 18-1631, Doc. 54, pg. 2, 2nd ¶, errors in orig.]
For a second example, during a hearing on October 8, 2020 in *U.S. v. Torrance* [Case 18-1631], a shocked, tongue-tied Magistrate (Peterson) blurted:

> "The issue you are – your points are about the answer to the question. Whether they are – the IRS is indeed correct that you owe money. Whether they are indeed correct whether they have – the specific amounts at issue, and I don't know if any of those are – are correct. You know, who knows? I don't know. That information certainly isn't before me. You are alleging a large conspiracy falsification issue." [See Hearing Transcript, Doc. 69, Pg. 22, Line 13, et seq.]

For a third example, please see Eighth Circuit case Kurz v. U.S., 19-310. In dismissing Mr. John Kurz' case wherein he alleged IRS' institutionalized falsification of records damaged him, the

and violating every applicable precedent, *with assistance of involved Circuit judges.*[23]

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late Hon. District Judge Shaw fabricated: "Mr. Kurz's Rule 60 motion alleges that the government ... perpetrated a fraud upon the Court by reducing Mr. Kurz to a 'standard tax-defier'." [19-310, Doc. 61, Pg. 4, 2nd Full ¶, 1st sent.] Kurz filed no such gibberish. In income tax cases against unrepresented litigants district judges are becoming aware their victims have only physical access appellate courts, but NOT to adequate, effective, MEANINGFUL appellate relief.

[22] Three examples will prove the point. First, as noted above, the Honorables Jackson and Cooper fabricated a false version of relief sought by Class victims, to bring their cases within the prohibitions of the Anti-Injunction Act, in order to obstruct the jurisdiction of their courts over the underlying IRS record falsification program damaging their victims.

Second, in the ongoing litigation concerning a Coram Nobis Motion filed by Mr. Gregory Darst in the Middle District of Florida, The Honorable Mary S. Scriven justified her "termination" of his motion and her conversion of it into a §2255 petition by claiming as justification "internal administrative procedures of the Middle District of Florida". No such procedures exist. §2255 petitions can only be filed by those in custody, which ended for Mr. Darst nearly seven years ago.

Third, in an ongoing forfeiture case in the U.S. District Court for the District of Idaho, 19-421, *U.S. v. Howe*, The Hon. Magistrate Candy Dale literally fabricated, then entered her 'finding' into the record, that IRS supposedly prepared assessments concerning Mr. Howe on September 12, 2016, despite the fact that no such assessments appear in the record before her bench, (See Record, All). The lawlessness engendered by the pattern and practice of COAs nationwide is nearly unimaginable.

[23] See for example, Mr. Howe's appeal [9th Cir., 21-35125] of The Hon. Judge David C. Nye's repeated, point-blank refusals of Howe's motions seeking to compel production, pursuant to FRCP Rule 12(b)(1) of the summary record of assessments supposedly prepared by IRS on September 12, 2016. In that appeal, the Ninth Circuit allowed Judge Nye to ignore and violate Ninth Circuit precedent authorizing Rule 12(b)(1) factual attacks on false complaint allegations per *Safe Air for*

Reason 3. District judges have no authority to deny sworn recusal motions explicitly alleging arguably felonious acts committed in support of the Government.

Finally, the Court should grant this petition to ensure district judges are aware that disrespected, unrepresented litigants have the right to impartial adjudication by judges with respect for the separation of powers and the Rule of Law.

When litigants properly seek the recusal of judges, pursuant to authorized procedures, alleging under penalties of perjury acts of misconduct by adjudicators, the judges must recuse.

Petitioners have not been vague in their allegations, all presented under penalty of perjury. Accordingly, when district judges collude extrajudicially to manipulate dockets, to falsify the record of cases with regard to relief sought in order to bring the cases by fraud within the prohibitions of the Anti-Injunction Act, and then sanction their victims to denigrate/destroy their cause and prevent them from assisting other rights-raped victims, the judges should recuse.

Relief Requested

Petitioners request the Court use its unquestioned power pursuant to Rules 10 and 11 to

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Everyone v. Meyer, 373 F. 3d 1035 - Court of Appeals, 9th Circuit 2004.

[23] *Olmstead v. United States*, 277 U.S. 438.

1. Remove appeal 21-5132 from the U.S. Circuit Court of Appeals for the District of Columbia to this Court; to

2. Confirm the pattern and practice of courts of appeal nationwide refusing to adjudicate EVERY issue raised by the Class of disrespected, unrepresented litigants complaining of the IRS record falsification program, and the open support thereof by involved district judges; to

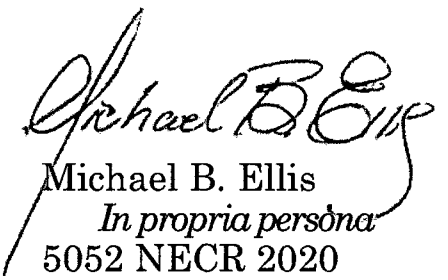
3. Confirm the pattern began in 2015 in the United States Circuit Court of Appeals for the District of Columbia Circuit during the leadership of Merrick Garland with direct involvement of Padmanabhan Srinivasan; to

4. Terminate that pattern and practice nationwide, pursuant to the Court's unquestioned supervisory power authorized in SCR 10(a); and to

5. Hold that district judges MUST recuse in the face of well-pled motions presenting SWORN non-conclusory, explicit allegations of arguably felonious misconduct.

Finally, Petitioners request the Court order any further relief it finds just and equitable, under these most difficult and absolutely extraordinary circumstances.

Respectfully submitted,



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Verification/Declaration

Comes now Michael B. Ellis and Robert A. McNeil, declaring under penalty of perjury, pursuant to 28 U.S.C. §1746, that "All the facts stated in the foregoing **"PETITION FOR WRIT OF CERTIORARI....."** are absolutely true and correct to the very best of my knowledge and belief, that I have personal knowledge of almost every fact alleged, that they are material, admissible and that I am competent to testify thereto. Hence, every fact stated above, and every inference derived therefrom, is absolutely true and correct, and that I am presenting this Declaration under penalty of perjury.

So HELP ME GOD.

Executed on October 8, 2021

Michael B. Ellis

Robert A. McNeil