ORIGINAL

21-5785

No._____

IN THE SUPREME COURT OF THE UNITED STATES

October Term, 2020

IN RE: Gregory Darst, *Applicant* and ELEVENTH CIRCUIT CAUSE 21-12485-J
With Declarations in Support

EMERGENCY

PETITION FOR WRIT of CERTIORARI TO THE
U.S. COURT OF APPEALS for the ELEVENTH CIRCUIT

1. To TERMINATE THE PATTERN & PRACTICE
Of APPELLATE COURTS NATIONWIDE
REFUSING TO ADJUDICATE **EVERY ISSUE** RAISED by
UNREPRESENTED VICTIMS of the
IRS RECORD FALSIFICATION PROGRAM & the
OPEN JUDICIAL SUPPORT THEREOF

And

2. To RE-ENTER MY *CORAM NOBIS* MOTION
in the CRIMINAL CASE TO WHICH IT BELONGS

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Three Questions Presented for Review

Question 1.

Does a pattern and practice exist whereby appellate courts refuse to adjudicate EVERY ISSUE presented by the Class of unrepresented litigants appealing issues arising from the underlying institutionalized IRS record falsification program, and from the open support thereof by involved U.S. district judges?

Question 2.

Since involved district judges know unrepresented victims have no access to substantive, *meaningful* appellate relief, does such setting itself constitute a separate violation of the due process rights of victims?

Question 3.

Should my *Coram Nobis* Motion be restored to the criminal case in which it belongs, and the Hon. Judge Scriven be recused?

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JURISDICTIONAL STATEMENT

By filing this Petition, I seek to A.) confirm the existence of, and to terminate the pattern and practice of courts of appeal nationwide refusing to adjudicate EVERY issue in EVERY appeal arising from the underlying IRS record falsification program, and from the open support thereof by involved U.S. district judges,[1] and to B.) secure the return of my *Coram Nobis* Motion to the criminal case from which it arose. Involved district judges, aware their victims have only physical access to appellate courts but not to meaningful relief, enter literal gibberish into the record of cases, fabricate facts to support the Government, and sometimes violate every applicable precedent (as has the Hon. Judge Scriven in regard to my *Coram Nobis* Motion).

On September 15, 2021, the Eleventh Circuit confirmed a briefing schedule in my appeal 21-12485, *USA v. Gregory Darst.* Since 12-12485 is in the Circuit, and since terminating the antinomian pattern and practice of appellate courts is of such imperative public importance, the circumstances I relate justify deviation from normal appellate practice and require immediate determination in this Court, per SCR 11.

Statement of the Case

As detailed below, IRS falsified its internal digital records concerning me for each year 2006-2009 in order to justify issuing a "notice of levy" against my property, and to initiate a criminal prosecution against me for willful failure to file.[2] That is, IRS' all-controlling digital records concerning me for those four years were made to falsely reflect that I supposedly filed 1040*A*

[1] The practice of courts of appeal was first noted in an appeal arising in the U.S. Circuit Court of Appeals for the District of Columbia Circuit D.C. Circuit: 15-5035 *Ellis v. Comm'r.* Merrick Garland, then Chief Judge of that Circuit, likely has a personal interest in the outcome of this Petition.

[2] Precise details of the IRS program, as it was applied to me, are presented in the sworn Declaration of Forensic Accountant Robert McNeil [See 13-cr-181, *Coram Nobis* Motion, Exh. A, Doc. 119-1.]

returns on claimed dates (I didn't), and that IRS supposedly prepared substitute income tax returns concerning each year on other claimed but false dates. No such returns exist; no such events occurred.

The IRS record falsification program, as used to attack me, has spawned four ongoing federal cases. This Petition is now a fifth. **8:21-cv-832** is a quiet title action concerning my property, which was removed by the DoJ from Florida State Courts. DoJ is claiming that the "notice of levy" based on IRS' falsified records concerning me 2006-2009 supposedly provides the U.S. standing to intervene in the Florida quiet title action, which concerns property I am selling to Mr. Yaron David. Restated, IRS used its falsified underlying digital records to justify issuing a Notice of Levy, which tortiously interfered in the 2009 sale of that property. In 8:21-cv-832, I am contending the DoJ has no standing or interest in the case, due to the Government's unclean hands.

A second federal case arose on May 5, 2021 when I filed my *Coram Nobis* Motion in **8:13-cr-181,** the Middle District of Florida case wherein I was convicted before The Hon. Mary Scriven. By filing my Motion, I seek to expunge that conviction, since IRS provided incontrovertible evidence the Service falsified its records concerning me. I further contend the existence of the program supports ***the Commissioners' claims*** the income tax is voluntary[3] since no government agent is authorized to commit crime to enforce a law.[4] Hence, I never owed any duty to file.

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

[4] In *Olmstead v. United States*, 277 U.S. 438, in Justice Brandeis' incomparable dissent, he explained that our Government cannot commit crime: "When these unlawful acts were

But, as detailed below, and in violation of every applicable precedent concerning such motions, Judge Scriven "terminated" my *Coram Nobis* Motion, then ordered the Clerk to open a new civil case, **8:21-cv-1292**. She entered my Coram Nobis into 8:21-cv-1292 as a §2255 petition, refused my two requests to return the Motion to the criminal case wherein I filed it, and claimed that "internal administrative procedures" of the Middle District of Florida justified her actions. No such "procedures" exist. Far worse, NO procedures control post-incarceration *coram nobis* motions converted into §2255 petitions (which is relief ONLY available to those in custody).[5] So I was forced to appeal her decisions to the Eleventh Circuit.

I am also aware of the disturbing, emerging pattern and practice of appellate courts refusing to adjudicate EVERY issue raised on appeal by unrepresented victims of the underlying institutionalized IRS record falsification program and the open, notorious support thereof by involved U.S. district judges. That pattern and practice was first evidenced in an appeal arising in 2015 during Mr. Merrick Garland's term as Chief Judge of the U.S. Court of Appeals for the D.C. Circuit. Hence, I am bringing my Eleventh Circuit appeal to this Court, to terminate that pattern and practice begun under Mr. Garland's leadership, and to restore the independence and impartiality of courts of appeal.[6]

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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*". [Emph. Added.]

[5] I served and completed the sentence Judge Scriven meted out 7 years ago. A §2255 petition is not a viable option for me.

[6] In their website the Courts of Appeal claim: "The appeals process is a defining feature of an independent and impartial judiciary. Litigants who are dissatisfied with the outcome at the trial court level can take their case to the appellate level where judges review the record for possible errors." See:
https://www.uscourts.gov/educational-resources/educational-activities/us-courts-appeals-and-their-impact-your-life#:~:text=The%20appeals%20process%20is%20a,the%20record%20.

Interleaved Factual Recitation and Litigation History

On September 12, 2013, I was convicted of willful failure to file and obstructing administration of the tax laws. Judge Mary S. Scriven presided.

On July 6, 2010, IRS used its falsified records to justify issuing a Notice of Levy, resulting in IRS' tortious interference with a contract for sale of my Florida property to Mr. Yaron David. During the period August 1, 2010 through July 1, 2012, pursuant to the Notice of Levy,[7] Mr. David forwarded to IRS $148,930.00 of payments owed to me. Thereafter, he ceased paying anything to IRS or to me, including the balloon payment due to me on August 1, 2014. That final payment is still due and, as of August 1, 2021, totals $2,600,678.60, including principal, interest and late fees.

On February 7, 2020, Mr. David filed a quiet title action in Florida State Courts concerning the property I sought to sell him under private contract in 2009.

On April 7, 2021, the quiet title case was removed by the DoJ from Florida State Courts to the federal court in the Middle District of Florida. That case is pending before the Hon. Kathryn Kimball Mizelle, cause number 21-cv-832-KKM-JSS[8] and is based upon the same falsified IRS records for 2006-2009, from which the Notice of Levy was derived and upon which my conviction was based.

On May 5, 2021, I filed my motion in 21-cv-832 to remand the real estate case to Florida State Courts, since IRS had falsified its records concerning me for each year 2006-2009, and since

[7] The reverse side of a Notice of Levy reveals it is only applicable to federal employees.

[8] I am opposing the removal because I contend the U.S. tortiously interfered in the contract, by using falsified IRS records to justify issuing a "notice of lien" to the purchaser of my property, who was paying over time. Said differently, in the ongoing quiet title action, the United States has no standing, since IRS repeatedly falsified its internal records concerning me from 2006-2009, which were then used to convict me and to tortiously interfere with the private contract for sale of my property.

litigants with unclean hands can secure no relief from U.S. District Courts.

In 2019, I discovered that IRS had used its institutionalized record falsification program to justify initiating that prosecution resulting in the 2013 conviction (and the on-going disabilities I am suffering in regard to the sale of my property). More specifically, although the Government prosecuted me for willful **FAILURE to file**, each IRS annual record concerning the targeted four years 2006-2009 reflects that I supposedly filed a 1040*A* return on claimed dates, and, that IRS supposedly prepared substitute income tax returns on other claimed dates. No such returns exist and no such actions occurred.[9]

On May 5, 2021, I correctly filed my Coram Nobis Motion in the criminal case in which I was convicted in 2013, offering The Hon. Judge Scriven incontrovertible, IRS-supplied evidence proving that the Service had systematically falsified its records concerning me and each year 2006-2009, in order to institute the criminal case against me.

On May 26, 2021, The Hon. Judge Mary S. Scriven "terminated" my *Coram Nob*is Motion and converted it to a stand-alone §2255 civil petition.[10] Specifically, she

A. "Terminated" my *Coram Nobis* Motion, [See 13-cr-181, Order, Doc. 120],

B. Claimed that "internal administrative rules" of the Middle District of Florida supposedly required her to treat it as §2255 motion, (even though no such rules exist), [See 13-cr-181, Doc. 123],

[9] Since no government agent has authority to commit crimes to enforce laws, existence of the program proves I owed nothing to the Treasury absent IRS' falsified records concerning me.

[10] Judge Scriven denied two motions I filed in 13-cr-181 seeking return of my *Coram Nobis* Motion to the criminal case in which it belonged, since §2255 petitions can only be filed by those in custody. (My custody ended August 2014.) She claimed that internal administrative procedures of the Middle District of Florida authorized her conduct. No such procedure has ever been published by the U.S. District Court for the Middle District of Florida.

C. Opened a stand-alone civil case and inserted my Motion therein, despite the fact I long ago completed the sentence, and am no longer in custody (hence §2255 is not available to me as a form of relief),

D. Denied my two respectful motions [Doc. 118 and 121] to replace my *Coram Nobis* Motion in the criminal case from which it arose (as a "next step" therein), thus she

E. Violated every apposite precedent of this Court and the Eleventh Circuit controlling *coram nobis* motions. And then, Judge Scriven

F. Refused to recuse.

ARGUMENT

Introduction

Currently pending in the Eleventh Circuit is my appeal, 21-12485. I contend the actions of Judge Scriven, and those occurring in courts of appeal nationwide, prove this application concerns issues of such imperative public importance as to justify deviation from normal appellate practice and require immediate determination of the three Questions I am raising in this Court. Since district judges presiding in income tax-related cases involving unrepresented litigants appear to know of the pattern and practice of courts of appeal offering mere physical access to courts but refusing to adjudicate EVERY issue raised, the involved judges KNOW they can literally enter gibberish into their orders,[11] fabricate facts[12] and violate every applicable binding

[11] For three examples, 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 another example, during a hearing on October 8, 2020 in *U.S. v. Torrance*, a shocked, tongue-tied Magistrate (Peterson) stated:

> "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

precedent of this Nations' jurisprudence (as shown below). Judge Scriven's handling of my *Coram Nobis* Motion is but one more example.

Accordingly, in this section, I start with a brief overview of SIX FACTS concerning the underlying IRS program. I then relate Judge Scriven's handling of my *Coram Nobis* Motion, and, finally, incorporate by reference TWELVE (12) circuit "orders" from across the Nation denying appellate relief without adjudicating ANY issue raised, a pattern and practice which MUST be terminated if the Rule of Law is to be restored.

So, although I could raise the issues in my pending Eleventh Circuit appeal, the odds are overwhelming that they will remain permanently unadjudicated unless this Court acts on it. Thus, the conscience-shocking circumstances I relate "justify deviation from normal appellate practice" per SCR 11, and immediate exercise of this Court's supervisory power, per SCR 10(a).

Notice Requested: Background - IRS' Record Falsification Program

The following SIX facts are incontrovertible.[13]

a. I was convicted for "willful failure to file" an income tax return, and for supposedly obstructing the collection of taxes, for the four years 2006-2009.

b. Multiple IRS Leaders/Commissioners have stated that the income tax is "voluntary".[14]

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me. You are alleging a large conspiracy falsification issue." [See Hearing Transcript, Doc. 69, Pg. 22, Line 13, et seq.]

For a third example, this arose in the Eighth Circuit, Kurz v. U.S., 19-2985. In dismissing Mr. John Kurz' case alleging IRS' institutionalized falsification of records concerning him, the 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. District judges involved in income tax cases against unrepresented litigants are aware their victims have no access to appellate relief.

[12] As did The Hon. Judge Scriven when she claimed "internal administrative procedures" of the Middle District of Florida authorized her "termination" of my *Coram Nobis*, her opening a new case subject to §2255 procedural requirements, despite the fact I have not been in custody for several years, (hence §2255 is not an option for me), etc. No such "procedures" exist.

[13] For further explicit detail, please see sworn Declaration of Mr. Robert A. McNeil, appended as support for *Coram Nobis* Motion, in 13-cr-181, Doc. 119-1.

c. IRS has repeatedly conceded that the core statute supposedly authorizing preparation of substitute tax returns, 28 U.S.C. §6020(b), does NOT apply to income tax.[15]

d. IRS' core IMF software precisely supports the two concessions in b. and c. above. That is, the IMF software will "unseat"/block entry of any alleged deficiency amount supposedly owed by a "non-filer," unless an entry is made reflecting IRS' receipt of a return from the targeted "non-filer." [See sworn Declaration of Forensic Accountant Robert A. McNeil in my *Coram Nobis* Motion, in 13-cr-181, Doc. 119-1, presenting evidence published by IRS via its operating manuals, all available to the general public.]

e. IRS repeatedly falsified its core, controlling digital (Individual Master File) records concerning me for each year 2006-2009 to make the record falsely reflect

   1. IRS' pretended receipt from me, (labeled by IRS as a so-called "non-filer"!), of ***1040A*** returns I supposedly filed for each year 2006-2009 on "January 21, 2014", when I filed no such documents in my life; and to falsely reflect

   2. The pretended preparation by IRS of substitute tax returns for all four years 2006-2009 by IRS on "Feb. 10, 2014" ("02-10-2014"), when IRS responses to FOIA requests prove that no substitute income tax returns were EVER prepared by IRS concerning me, let alone on any date shown in IRS records.

In short sum, the systematic, invariable falsification of federal records concerning me[16] for each year 2006-2009 supports the Commissioners' claims the income tax is voluntary.[17] Further, since Congress could never impose a duty upon Americans which requires the falsification of records

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[14] See Footnote 2 for two such public statements.

[15] The authority to perform substitutes for return is discussed in the 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-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.

[16] The attached Declaration of forensic accountant Robert McNeil 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.

[17] It is not ME who claims the income tax is voluntary. It is the top administrators of the Internal Revenue Service. [See Footnote 2 above, for two examples.]

by a Government agency to enforce,[18] I could not "fail to file." I owed no duty to the Treasury, absent falsified IRS records.

Notice Requested: Judge Scriven's Orders violate EVERY applicable precedent

As shown next, Ms. Scriven appears to have violated every applicable precedent controlling the processing of *coram nobis* motions.

A. Supreme Court Precedent

In *U.S. v. Denedo*, 556 US 904, (2009) the Supreme Court affirmed its determination in *United States v. Morgan* that *coram nobis* motions are considered as a next step in the underlying criminal case, and NOT as a stand-alone §2255 petition or §2241 habeas corpus:

> "The writ of *coram nobis* is an ancient common-law remedy designed "to correct errors of fact." *United States v. Morgan*, 346 U.S. 502, 507, 74 S.Ct. 247, 98 L.Ed. 248 (1954)',

and

> "Because *coram nobis* is but an extraordinary tool to correct a legal or factual error, an application for the writ is properly viewed as a belated extension of the original proceeding during which the error allegedly transpired. See *Morgan, supra*, at 505, n. 4, 74 S.Ct. 247 (*coram nobis* is "a step in the criminal case and not, like habeas corpus where relief is sought in a separate case and record, the beginning of a separate civil proceeding"). *U.S. v. Denedo*, 556 US 904, 2009.

There is no need to multiply authorities. Judge Scriven's decision to treat my *Coram Nobis* Motion as a stand-alone §2255 petition violates binding Supreme Court precedent.

B. Eleventh Circuit Precedent

The Eleventh Circuit has confirmed that a *coram nobis* motion is a continuation of the underlying criminal case.

> "In *United States v. Morgan*, 346 U.S. 502, (1954) (5-4 decision), the sharply-divided Supreme Court determined that the broad all-writs section of the judicial code bestows on

[18] In *Olmstead v. United States*, 277 U.S. 438, in Justice Brandeis' incomparable dissent, he explained that our Government cannot commit crime: "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*". [Emph. Added.]

federal courts the authority to issue writs in the nature of *coram nobis*. *Id.* at 511, 74 S.Ct. at 252... The *Morgan* majority, after examining those errors for which the writ was issued at common law, wrote: "**Continuation of litigation after final judgment and exhaustion or waiver of any statutory right of review should be allowed** through this extraordinary remedy only under circumstances compelling such action to achieve justice." 346 U.S. at 507-11. Such compelling circumstances exist only when the error involves a matter of fact of the most fundamental character which has not been put in issue or passed upon and which renders the proceeding itself irregular and invalid. *Morgan*, 346 U.S. at 512, 74 S.Ct. at 253." See *Moody v. US*, 874 F. 2d 1575 - Court of Appeals, 11th Circuit 1989.[Emp. Added.]

Even precedent from the Middle District of Florida contravenes Judge Scriven's decision to convert my *Coram Nobis* Motion into a stand-alone civil case. For example, in *United States v. Tyler*, 413 F. Supp. 1403 - Dist. Court, MD Florida 1976, The Hon. Charles R. Scott persuasively confirmed:

"[A] petition for writ of error *coram nobis* 'is a step in the criminal case and not, like habeas corpus where relief is sought in a separate case and record, the beginning of a separate civil proceeding.' *United States v. Morgan*, 346 U.S. at 505 n.4; *United States v. Bursey*, 515 F.2d 1228, 1233 (5th Cir. 1975); *United States v. Keogh*; *United States v. Flanagan*, 305 F.Supp. 325, 327 (E.D.Va.1969); *United States v. Marcello*, 202 F.Supp. 694, 696 (E.D.La.1962). The reason for this is that under Fed.R.Civ.P. 60(b), *coram nobis* has been abolished for original civil actions; and the Court's authority to issue writs of error *coram nobis* stems from the 'all writs' provision of 28 U.S.C. Sec. 1651(a)."

In sum, in regard to my *Coram Nobis* Motion, Judge Scriven has violated every applicable precedent of the Supreme Court and Eleventh Circuit, even contravening long-established persuasive precedent of the Middle District of Florida, of which she knows or should have known.

Notice Requested: Judge Scriven's Orders are both "Final" AND subject to interlocutory appeal

On August 26, 2021, in 21-12485, my appeal in the Eleventh Circuit, the Clerk of that Court asked the parties to confirm the Circuit's jurisdiction of the appeal. I request this Court judicially notice my respectful filing on September 9, 2021 in 21-12485 of my Response to Jurisdictional

Question, wherein I explained that Judge Scriven's orders of June 21, 2021, [Doc. 123] and July 14, 2021 [Doc. 128], (wherein she terminated my Coram Nobis Motion, refused to return it to the criminal case to which it properly belongs, improperly converted it to a §2255 petition (which I can't file since not in custody), fabricated the existence of "internal administrative procedures" to justify her actions, violated binding precedence of THIS Court and the Eleventh Circuit., etc.), are both "final" appealable orders, AND subject to interlocutory appeal, pursuant to this Court's holding in *Digital Equipment Corp. v. Desktop Direct, Inc.*, 511 US 863, 867 (1994).[19] The Government disagreed with me.

Apparently the Eleventh Circuit agreed with me, issuing a briefing schedule on September 15, 2021. In short sum, Judges Scriven's orders are conscience-shocking, and I properly appealed them to the Eleventh Circuit. And now I have properly removed them here.

Notice Requested: "ORDERS" denying appellate relief without adjudicating ANY issues

Finally, the Court is requested to notice that in appeals arising from the underlying IRS record falsification program and from the open support thereof by involved district court judges, not one issue raised has ever been adjudicated. That is, the Court is requested to judicially notice the refusal of appellate judges to adjudicate EVERY ISSUE raised in the following TWELVE appeals, (most fully-paid), all of which 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-Klepper*,
- USCA, D.C. Circ. 17-5054 C*rumpacker v. Ciraolo-Klepper*,

[19] In *Digital Equipment*, this Court held that interlocutory orders are appealable if they are
1. "Conclusive",
2. "Resolve important questions completely separate from the merits"; and
3. "Would render such important questions effectively unreviewable" if an appeal is delayed until after a final trial.

Judge Scriven's orders terminating my *Coram Nobis* Motion, etc., fit the three required indicia perfectly, as I explained in my Response to Jurisdictional Question, filed on September14, 2021.

- USCA, D.C. Circ. 17-5055 *McGarvin v. Ryan O. McMonagle*,
- USCA, D.C. Circ. 17-5056 *Podgorny v. Ciraolo-Klepper*,
- USCA, D.C. Circ. 17-5057 *DeOrio v. Ciraolo-Klepper*,
- 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.*

The Court is further requested to notice that since no issues were adjudicated, the authors simultaneously destroyed the jurisdiction of this, the Supreme Court, over the issues raised. The circuit judges "left nothing to be appealed." The Court is also requested to notice that the pattern was first evidenced in 15-5035, *Ellis v. Comm'r* arising in the U.S. Court of Appeals for the District of Columbia, under the leadership of Mr. Merrick Garland, then Chief Judge.

I contend that the obstruction of justice, now meted out by appellate courts nationwide, which ONLY occurs in appeals raised by ***unrepresented*** litigants, is neither adequate, effective or meaningful, as required by law.[20] It is an invidious class-based assault on the due process rights of unrepresented Americans.

As a final note, since "Fraud vitiates everything, judgments as well as contracts,"[21] each of the Circuit orders listed above and incorporated herein by reference can never be 'final', hence are *appealable to the end of time.* Thus, the Rule of Law should be vindicated here… now.

Relief Requested

I request that this Court

A. Confirms the existence of the pattern and practice of courts of appeal to refuse adjudicating every issue raised on appeal by unrepresented victims of both the IRS record falsification program and the open support thereof by district judges;

[20] See *Bounds v. Smith*, 430 US 817 (1977).
[21] *United States v. Throckmorton*, 98 U.S. 61, 1878.

Verification/Declaration

Comes now Gregory A. Darst, with personal knowledge of the admissible facts related above and competent to testify thereto, pursuant under penalty of perjury pursuant to 28 USC §1746, that 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, So HELP ME GOD.

Executed on September 20, 2021

By:

Gregory Darst