No. 21-784

IN THE

Supreme Court of the United States

IN RE: MELBA L. FORD

Petitioner,

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

PETITION FOR A WRIT OF MANDAMUS

MELBA L. FORD
In propria persona
1403 ECHO LANE
HANFORD, CA. 93230
559-772-9366

November 17, 2021

FOUR QUESTIONS PRESENTED

Question I.

Do Justices owe a mandatory, non-discretionary, equitable, conscience-based moral duty to themselves, to all Federal Bar attorneys and to individual unrepresented victims to entertain petitions relating broad-based "deliberately planned, carefully executed schemes" by attorneys to defraud?

Question II.

Do courts of appeal nationwide, including the Ninth Circuit, 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 III.

Did the involved District and Circuit Judges "abuse their discretion" by refusing to adjudicate the validity of the falsified Form 4340 Certificate proffered by the Government and to determine whether a signed summary record of assessment exists? [1]

Question IV.

Does such refusal/abuse of discretion constitute fraud on the Court *by the Court?*

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[1] DoJ attorney Jonathan Hauck expressly conceded that IRS' Sun Microsystems computer generated ALL documents used to justify the forfeiture of my home. See Issue 3a below for details.

PARTIES TO THE PROCEEDING

Melba L. Ford

Petitioner In Propria Persona

The United States Court of Appeals for the Ninth Circuit

Respondent

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JURISDICTION

When "a United States court of appeals has so far departed from the accepted and usual course of judicial proceedings, or sanctioned such departure by a lower court", it "call(s) for an exercise of this Court's supervisory power" per S.C. Rule 10(a).

Ninth Circuit precedent requires litigants challenging the existence of summary records of assessment to provide evidence that an assessment never occurred.[2] But, the involved Judges refused to adjudicate the incontrovertible evidence supplied to me by IRS and DoJ in discovery that no summary record of assessment was signed by a duly authorized delegate of the Secretary on February 26, 2007. Thus, it appears the involved Judges committed arguable fraud on their Courts and on me.

Since (1.) fraud vitiates everything, including judgments, [3] since (2.) no judgment procured by attorney fraud is ever "final",[4] and since (3.) there is no possibility Ninth Circuit judges will meaningfully adjudicate a Rule 60(b)(6) motion presenting their misconduct in support of the institutionalized IRS record falsification program, (See Issue II.), I cannot be compelled to file this Motion in that Circuit. It will never be adjudicated.

Hence, this Court is the ONLY forum I have to secure relief, and accordingly, it should hear this case pursuant to S.C. Rule 10(a), FRCP Rule 60(b)(6), and

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[2] *Hughes v. United States*, 953 F.2d 531.

[3] See *U.S. v. Throckmorton*, 98 U.S. 61.

[4] See *Hazel-Atlas Glass Co. v. Hartford-Empire Co.*, 322 U.S. 238 (1944), wherein this Court devitalized a judgment procured by attorney fraud 12 YEARS later.

the mandatory conscience-based duty of Justices.[5]

STATEMENT OF THE CASE

As the penultimate goal, I seek to aid the appellate jurisdiction of this Court[6] by helping terminate the pattern and practice of courts of appeal nationwide refusing to adjudicate every issue raised on appeal by the Class of disrespected, unrepresented litigants complaining of the underlying IRS record falsification program, and of the open support thereof by involved district court judges.[7]

Ultimately, I seek FINALLY to "have my day in court", i.e., have an unbiased judge adjudicate evidence supplied to me by IRS/DoJ during discovery in my forfeiture case which proved a computer

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[5] See Question 1., Pg.9, essentially discovering and expanding the mandatory jurisdiction of this Court in cases arising from deliberately planned, carefully executed attorney fraud.

[6] Courts of appeal nationwide are destroying access *to this Court* by victims of the institutionalized IRS record falsification scheme. Since the COAs resolve nothing, they viciously leave "nothing to appeal".

[7] Please see (1.) the recently filed Petition of Mr. Gregory A. Darst, 21-5785, 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 (2.) the newly filed Petition of Mr. Ebenezer Howe, 21-628, originating in an ongoing forfeiture in the U.S. District Court of Idaho (2:19-cv-421) and arising through the Ninth Circuit, (21-35682), and see (3.) Petitioners' recently filed petition in 21-545 originating from D.C.D.C. (18-mc-00011) arising through the U.S. Circuit Court of Appeals for the D.C. Circuit, (21-5132).

automatically generated all documents used by the Government, and that no summary record of assessment concerning me and 2003 was ever signed by a duly authorized human delegate of the Secretary on February 26, 2007 or any other date.

By refusing to address the issue, both lower courts "abused their discretion," especially because this Court has excoriated and devitalized "deliberately planned, carefully executed schemes" by attorneys to defraud courts and litigants, [8] and because U.S. courts can give plaintiffs with unclean hands no relief.[9]

Since no case in the history of this Nation has sought adjudication of cases arising from fraud on a court, *BY THE COURT*, (Issue IV., Pg. 24), this is a case of first impression and nationwide significance.

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[8] See *Hazel-Atlas Glass Co. v. Hartford-Empire Co.*, 322 U.S. 238, 246. (1944),

[9] See *Keystone Driller Co., v. General Excavator Co.,* 290 U.S. 240, 1933: "The governing principle is 'that whenever a party who, as actor, seeks to set the judicial machinery in motion and obtain some remedy, has violated conscience, or good faith, or other equitable principle, in his prior conduct, then the doors of the court will be shut against him *in limine*; the court will refuse to interfere on his behalf, to acknowledge his right, or to award him any remedy," citing Pomeroy, Equity Jurisprudence (4th Ed.) 397. This court has also declared: "It is a principle in chancery, that he who asks relief must have acted in good faith. The equitable powers of this court can never be exerted in behalf of one who has acted fraudulently, or who by deceit or any unfair means has gained an advantage. To aid a party in such a case would make this court abettor of iniquity," *Bein v. Heath*, 6 How. 228, 247.

INTRODUCTION

As sketched below, Pg. 5, **Backstory,** IRS' institutionalized record falsification program is an ongoing assault on the due process rights of those Americans who have relied on multiple public statements by various IRS Commissioners that "the income tax is voluntary".[10]

Sadly, during litigation to enjoin the institutionalized falsification of federal (IRS) records, the due process rights of disrespected, unrepresented Class litigants have again been eviscerated, 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 litigants has been adjudicated.**

That is, beginning in 2015 during the leadership of Mr. Merrick Garland, then Chief Judge of the U.S. Circuit Court of Appeals for District of Columbia, courts of

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[10] Here are just two of many examples: "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."

appeal started issuing denials of appellate relief in Class cases while refusing to adjudicate EVERY issue raised. The "orders" of denial appear to use the wrong standard of review, (clear error rather than *de novo*) and were issued over the names of circuit judges who LIKELY had no involvement in the appeals.

Judges such as Merrick Garland KNOW there is statistically a zero chance their unrepresented victims can access this Court to remedy such misconduct.

Appellants contend that the pattern of issuing appellate orders which adjudicate no issue raised on appeal, is a tacit admission the involved lawyers cannot refute their victims' arguments, so they resort to boldly defrauding their courts and unrepresented victims.

BACKSTORY
IRS Record Falsification Program

The following FIVE facts are incontrovertible and confirmed in multiple sworn Declarations filed in support of various cases by the Class of disrespected, unrepresented litigant/victims of the attorney scheme. The Declarations noted below are incorporated fully by reference herein as support for this Petition.[11]

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[11] Please see the invariable systemic record falsification of IRS records shown in the Declarations of Forensic Accountant Robert A. 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.D.C. E. Dist. of Cal., U.S. v. Ford 17-00187, Doc. 71, Pgs. 51-54 3.) U.S. v. Darst, 13-cr-181 (Doc. 125-1). The systematic IRS record falsification program never varies, hence is "institutionalized."

a. Multiple IRS Leaders/Commissioners have conceded that the income tax is "voluntary". [See Footnote 10 for two of many examples.]

b. IRS has repeatedly conceded that the main statute supposedly authorizing preparation of substitute tax returns, 26 U.S.C. §6020(b), does NOT apply to income tax.[12]

c. IRS' core software ("IMF") is built to precisely support those twin concessions in a. and b. above, i.e., IRS' published procedural manuals reveal that the IMF software will 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 "non-filer" / victim.[13]

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[12] 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_05-01-011r-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.

[13] See, for example, the sworn Declaration in U.S. v. Howe, District of Idaho 2:19-cv-421-CWD, Doc. 61-1, presenting IRS' published manuals detailing precisely how IRS employees use computer fraud to bypass the security protections written into IRS' all-controlling Individual Master File software.

d. To justify attacking Americans via non-judicial liens/levies or via criminal prosecutions and civil litigation, IRS INVARIABLY, systematically and repeatedly falsifies in a certain manner its core, controlling annual digital records (known as the "Individual Master File") concerning victims/ "non-filers" for targeted years to falsely reflect

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

   2. Preparation by IRS of substitute tax returns ("assessments") for all targeted years on yet other claimed dates despite the fact no substitute income tax returns are ever signed/prepared by IRS concerning victims on any date, let alone those shown in IRS' falsified digital records concerning "non-filers", and paper "certifications"/ "transcripts" derived therefrom.

e. In forfeiture cases, IRS presents falsified paper Form 4340 Certificates showing multiple conflicting dates when summary records of assessment *may have been prepared*, allowing judges to claim the assessments exist, (since typical victims cannot provide contrary evidence).[14]

The existence of the invariable sequence of actions committed to falsify the annual records of IRS'

[14] In my case, the "impartial" judges simply ignored the ironclad case-dispositive IRS-provided "contrary evidence" that no assessments were created and signed on February 26, 2007.

controlling software concerning those IRS labels "non-filers," [15] provides irrefutable evidence supporting the Commissioners' multiple public claims the income tax is voluntary.[16]

As a necessary corollary to those facts, since Congress could never impose a duty upon Americans requiring a Government agency to enforce by committing crime (falsifying federal digital and paper records),[17] so-called "non-filers" owe nothing to the Treasury.

Ipso facto, the United States is not a creditor, "Notices of Lien" targeting "non-filers" are fraudulent, and ALL forfeiture litigation involving non-filers **is perpetually voidable/non-final**, since based on deliberately planned, carefully executed attorney schemes to defraud, i.e., the unclean hands of government employees and officers.

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[15] 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.

[16] I am not claiming the income tax is voluntary; I am merely repeating the claims of top administrators of the Internal Revenue Service. [See Footnote 10 above, for two examples.]

[17] 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 Justices owe a <u>mandatory</u>, non-discretionary, equitable, conscience-based moral duty to themselves, to all Federal Bar attorneys and to individual unrepresented victims to entertain petitions relating broad-based "deliberately planned, carefully executed schemes" by attorneys to defraud?

<u>Duty to Entertain, Generally</u>

In pertinent part, Article III of the Constitution bestows on this Court judicial Power that "shall extend to all Cases, in Law and Equity, arising under this Constitution, the Laws of the United States," etc.

The desired outcome of the exercise of the equitable power has been explained thusly: "[A] court of equity has unquestionable authority to apply its flexible and comprehensive jurisdiction in such manner as might be necessary to the **right administration of justice between the parties**."); *Hecht Co.* v. *Bowles,* 321 U. S. 321, 329 (1944) [Emph. add.]

Further, this Court has taught that exercise of equitable power is justified only "when and **as conscience commands**. If the conduct of the plaintiff be offensive to the dictates of natural justice, then, whatever may be the rights he possesses, and whatever use he may make of them in a court of law, he will be held remediless in a court of equity." *Deweese v. Reinhard*, 165 U.S. 386, 390. [Emp. add.]

The governing principle is that "whenever a party who, as actor, seeks to set the judicial machinery in motion and obtain some remedy, **has violated**

conscience, or good faith, or other equitable principle, in his prior conduct, then the doors of the court will be shut against him *in limine*." *Keystone Driller Co., v. General Excavator Co.*, 290 U.S. 240, (1933) citing Pomeroy, Equity Jurisprudence (4th Ed.) 397. [Emph. add.] Further, courts

> "do not close their doors because of plaintiff's misconduct, whatever its character, that has no relation to anything involved in the suit, but only for such violations of conscience as in some measure affect the equitable relations between the parties in respect of something brought before the court for adjudication. 100. Pomeroy, Id., 399. They apply the maxim, not by way of punishment for extraneous transgressions, but **upon considerations that make for the advancement of right and justice**. *Keystone*, at 246. [Emp. Add.]

In *Olmstead v. United States*, [18] Justice Brandeis applied the principles of equity to the criminal law, thus developing a doctrine of "judicial integrity":

> "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. When the government, having full knowledge, sought, through the Department of Justice, to avail itself of the fruits of these acts in order to accomplish its own ends, ***it assumed moral responsibility*** for the officers' crimes...Will

[18] 277 U.S. 438, (1928)

> this Court by sustaining the judgment below sanction such conduct [by] the Executive?"

In sum, "equitable" power is grounded on conscience. Its use is to produce the "right administration of justice between parties," and by refusing to exercise the equitable power of this Court when Government agents are falsifying records to enforce the law, Justices assume moral responsibility for such misconduct.

Moreover, besides owing themselves and others an absolute moral responsibility grounded on conscience, Justices of this Court, just like any citizen who fails to bring felonious activity to the attention of courts, are also arguably guilty of "misprision of felony."[19] No exception is made for Supreme Court Justices. So, Justice Brandeis' challenging words in his *Olmstead* dissent ring true:

> "Decency, security and liberty alike demand that government officials shall be subjected to the same rules of conduct that are commands to the citizen. In a government of laws, existence of the government will be imperiled if it fails to observe the law scrupulously. Our Government is the potent, the omnipresent teacher. For good or for ill, it teaches the whole people by its example."

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[19] "Whoever, having knowledge of the actual commission of a felony cognizable by a court of the United States, conceals and does not as soon as possible make known the same to some judge or other person in civil or military authority under the United States, shall be fined under this title or imprisoned..." 18 U.S.C. §4.

Applied here, Justices ignoring broad-scale attorney fraud and their duty of conscience to engage it, are exampling unprincipled lawlessness for Americans.

Importantly, and more recently, this Court has found that the "judicial integrity rationale" justifies interposition in some causes.

> "The (exclusionary) rule also serves another vital function: **'the imperative of judicial integrity.'** *Elkins v. United States,* 364 U. S. 206, 364 U. S. 222 (1960). Courts which sit under our Constitution cannot and will not be made party to lawless invasions of the constitutional rights of citizens by permitting unhindered governmental use of the fruits of such invasions." [Emph. added.] *United States v. Calandra*, 414 U.S. 338 (1974), Brennan, J., dissent.

Applied here, when Justices are apprised that a government agency is falsifying records to enforce law, but refuse to entertain cases arising from that fraud, they not only violate their consciences and the criminal law (misprision), but also the "imperative of judicial integrity."

> "Supervisory Power" vindicates Judicial Integrity and the Consciences of Justices

Not long after *Olmstead*, this Court discovered its "supervisory power" over inferior courts, in *McNabb v. United States*, 318 U.S. 332 (1943). That power is a pure creation of the Court.

McNabb involved the conviction of defendants for murder on the basis of statements procured after their arrest, but before they were brought before a

magistrate. The Supreme Court reversed the convictions by invoking supervisory power. Subsequent development of the supervisory power doctrine relating to criminal cases has turned on one paragraph of Justice Frankfurter's opinion:

> "[T]he scope of our reviewing power over convictions brought here from the federal courts is not confined to ascertainment of Constitutional validity. Judicial supervision of the administration of criminal justice in the federal courts implies the duty of establishing and maintaining civilized standards of procedure and evidence. Such standards are not satisfied merely by observance of those minimal historic safeguards for securing trial by reason which are summarized as 'due process of law' and below which we reach what is really trial by force."[20]

Although *McNabb* does not cite *Olmstead*, the spirit of Justice Brandeis' dissent is pervasive. Since the Government has been exposed to be secretly falsifying digital and paper records concerning Americans to justify incarcerating them and stealing their property *in plain view of involved judicial officers in the lower courts*, "justice" in income tax litigation involving "non-filers" has literally devolved into "show trials" by force/farce, not by law.[21]

> Duty in THIS case: absolute moral compulsion to exercise supervisory power.

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[20] Ibid, 318 U.S. at 340.

[21] See for exasperating example, the currently pending Petition in this Court of Mr. Ebenezer Howe, 21-628, arising from the District of Idaho, and through the Ninth Circuit.

The protection of the integrity of the judicial system has now become the sole rationale for the exercise of the supervisory power expressly mentioned in S.C. Rule 10(a).[22] Although this Court reminds litigants its power to grant certiorari is discretionary,[23] the conduct of judicial officers at the district and intermediate appellate levels, in open support of the underlying, institutionalized IRS record falsification program, is raising a countervailing principle.

Justices of *this* Court have a mandatory, non-discretionary moral duty, imposed by conscience and empowered by law, to either exercise that supervisory power in cases involving "deliberately planned, carefully executed" attorney schemes to defraud, or take personal moral responsibility for those crimes and for their own violation of 18 U.S.C. §4, thereby exampling a lawlessness presaging this Nation's end.

Restated, the supervisory authority Justices acquire upon appointment implicates a *mandatory* exercise of the moral duty of conscience trumping claimed discretion in cases such as this, requiring them to address and terminate broadly practiced attorney fraud/misconduct violating "the integrity of the judiciary", if only to avoid personal moral responsibility for the misconduct. That mandatory moral duty of conscience should be discovered today, just as "supervisory power" was discovered in 1944.

To whom is owed the duty?

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[22] Noted in Supervisory Power in the United States Courts of Appeal, L. Douglas Harris, Cornell Law Review, Volume 63, Issue 4, April 1978, Article 3, pg. 659.

[23] See Rule 10(a).

The moral duty of conscience, its exercise made mandatory by equitable principles, is owed by Justices first *to themselves*, then to members of the Bar and to individual Americans.

In the small hours of the night, the conscience of a Justice will excuse or accuse her depending on the fulfillment of the duty justice imposes. Hence, Justices owe the duty to exercise supervisory authority in cases of "deliberately planned, carefully executed schemes" of attorneys to defraud, first, to themselves, *id est*, to their own consciences.[24]

Second, Justices owe a moral duty to Bar members, behind the bench and before, to help them apprehend that the Rule of Law restrains ANY conduct subverting justice. Sadly, attorneys behind the bench and before are currently left by this Court "twisting in the wind," in the zealous, tacit, but misguided belief that discussing the systemic fraud I have presented underpinning enforcement of the income tax on "non-filers", is somehow taboo. After years of litigation, no attorney can mention the scheme, let alone controvert evidence of its existence. Thus, Federal Bar attorneys behind the bench and before are literally sacrificing their integrity and searing their consciences on the altar of the income tax, while Justices here watch in sepulchral silence.

Setting aside the well-known fact that DoJ attorneys will literally say anything to win cases, lower court judges are fabricating facts, misrepresenting arguments of victims and falsifying the record of litigation to conceal and prolong the program to

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[24] "By the open statement of the truth we would commend ourselves to everyone's conscience *in the sight of God*", 2. Cor. 4:2, not in the sight of the Chancellor's proverbial small foot.

enforce the income tax on "non-filers" using falsified IRS digital and paper records. [See multiple examples of such bizarre behavior by judges, infra, Seven Reasons Justifying Grant, Pg. 29.]

Finally, I contend the Justices also owe a mandatory duty to invoke the Court's equitable, conscience-based supervisory authority, to *individual unrepresented American victims of the program*, who alone have the courage to raise the issues, unlike attorneys. Petitions or applications similar to this one, relating broad misconduct of involved attorneys supporting the use of computer and document fraud to circumvent the due process rights of Americans, should no longer be ignored.

In short sum, the unquestioned power of Supreme Court Justices to supervise the righteous exercise of lower court conduct, implicates a moral imperative duty (based on equitable rules of conscience and personal responsibility) to entertain petitions such as mine. Explicit non-conclusory allegations of broad-scale, "deliberately planned, carefully executed schemes" of attorneys tending to destroy the integrity of the judiciary MUST be entertained here.[25]

Dereliction of Duty

To condition any longer the consciences of lower court judges to accept the violation of moral principles and their integrity, in support of the income tax, is to concede the destruction of the Rule of Law and America's imminent implosion.

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[25] ***Nothing*** vitiates that moral and civic responsibility, including supposed, secret national bankruptcies, etc.

Fifteen times disrespected, unrepresented American victims of the executive branch record falsification program and open support thereof by involved judicial officers, have filed applications or petitions here. Fifteen times they have been denied *without comment.* The Court is requested to notice the following filings:

16-1311	*Robert A. McNeil v. C.I.R, et al.*
Unassignd	*Michael B. Ellis – Pet. for Writ of Mand.*
17-1561	*In Re Michael B. Ellis, et al.*
17-1562	*In Re Harold R. Stanley*
17-1563	*In Re Melba L. Ford*
17-1715	*In Re Robert A. McNeil and M. B. Ellis*
Unassignd	*Robert A. McNeil -Pet. Writ of Mand.*
18A1104	*Melba L. Ford v. United States*
18-1402	*Harold R. Stanley, et al. v. USDC, DC*
Unassignd	*Melba L. Ford – Emerg. Appl for Stay*
19-206	*In Re Melba L. Ford*
Unassignd	*Melba L. Ford – Motion to Auth. or strike*
19A297	*Robert A. McNeil, et al. v. Harvey, et al.*
Unassignd	*Melba L. Ford – Appl for Appoint of Cnsl.*
21-5785	*Gregory Albert Darst v. United States*

Only Laudable Outcomes Can Result

When their mandatory, moral, conscience-based duty is exercised by Justices, [26] it will simultaneously renew trust in our Government, in the separation of powers, and in our mutual commitment to ensure access by all to forums rendering judgments that

[26] Who at least comment in objection to the majority refusing to hear this case.

make for peace, [27] which is the only alternative Americans have ever had to force.[28]

It is long past time Justices exercise their moral authority and supervisory power to address the outrageous misconduct arising from enforcement of the income tax on "non-filers" by IRS' repeated falsification of federal records. No principal, no justification and no power on earth vitiates that mandatory duty owed by and to the consciences of Justices.

Again, the non-discretionary, mandatory exercise of a "moral duty of conscience" in support of judicial integrity when explicit allegations of deliberately planned, carefully executed schemes by attorneys to defraud are presented, which duty I have identified herein, should be "discovered" now, just as "supervisory power" was discovered in 1944.

Question 2.
Do courts of appeal nationwide, including the Ninth Circuit, 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

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[27] Zechariah 8:16: "Render in your gates [courts] judgments that are true and make for peace."

[28] "The right to sue and defend in the courts is the alternative of force. In an organized society, it is the right conservative of all other rights, and lies at the foundation of orderly government. It is one of the highest, most essential privileges of citizenship." *Chambers v. Baltimore & Ohio R.R.Co.*, 207 U.S. 142.

support thereof by involved U.S. district judges?

Notice Requested

I 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 FOURTEEN Appeals without adjudicating ANY issue raised

I request the Justices notice orders dismissing FOURTEEN consecutive 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. No one can tell from the orders even what issues were raised on appeal. These FOURTEEN 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*
- USCA, 9th Circuit 21-35125 *Howe v. USA.*
- USCA, 9th Circuit 21-70662 *Howe v. The Hon. Nye.*

■USCA, D.C.Circ. 20-5033 & 5034, *Ellis v. Jackson* [29]

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

I request the Justices notice that in the forfeiture case against me, *U.S. v. Ford*, 17-00187, I was denied representation [30] but secured incontrovertible evidence from the IRS during discovery proving that no assessment was prepared/signed by a duly authorized representative of the Secretary on any date concerning me and the year in question, 2003.

Incredibly, IRS produced evidence confirming that the Service's Sun Microsystems computer automatically created every relevant document concerning my alleged liability. No summary record of assessment exists, nor was 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, explaining the IRS computer manipulations used to defraud helpless victims.]

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

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

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

[30] My motions for appointment of counsel, both at the district level and on appeal, were viciously denied.

evidence supported his finding, [See Record, All], and despite overwhelming, case-dispositive contravening evidence supplied by IRS that no such assessment exists.

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

I also request the Justices notice my appeal to the Ninth Circuit, (18-17217), which was denied while ignoring EVERY issue I raised, e.g., the Panel ignored the extensive, incontrovertible evidence supplied by the IRS which I presented proving the Service's Sun Microsystems computer auto-generated all documents supporting the Government's case, and that no summary record of assessment was signed by any human on any date.

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

I further request the Justices notice that the Ninth Circuit 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, just as the Ninth did to me.

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

I request the Justices also notice that the first Class appeal dismissed without addressing ANY issue raised, occurred in 2015 in the United States Circuit Court of Appeals for the District of Columbia Circuit,

which was at that time under the leadership of Mr. Merrick Garland, then Chief Judge.

Current-Chief Judge Srinivasan either himself wrote, or directed the Clerk to produce, the denial of relief over his name in 15-5035, *Ellis v. Commissioner*. Mr. Srinivasan is supposedly a tax expert, but he apparently used the wrong standard of review, refused to adjudicate EVERY issue raised on appeal, and issued the "order" over the names of Circuit judges who likely had NOTHING to do with it.[31] The Hon. Srinivasan appears to be personally involved in the pattern and practice of defrauding his Court and the Class of disrespected, unrepresented litigants victimized first by the IRS record falsification program, then by involved district judges.

F. Notice requested of "orders" dismissing D.C. COA cases 20-5033, 5034 without addressing any issue raised.

The Justices are requested to notice the reprehensible pattern of refusing to adjudicate EVERY issued raised on appeal, has occurred once again in the recent dismissal orders in consolidated D.C. COA causes 20-5033 and 20-5034, *Ellis & McNeil v. Jackson, Cooper, Srinivasan, et al,* which is now on direct appeal here in Supreme Court Petition 21-601.

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[31] In denying appellate relief in 15-5035, Mr. Srinivasan claimed The Hon. Janice Rogers Brown was a panel member. Ms. Brown, an outstanding jurist and excellent author, excoriated IRS misconduct in other appeals, [See *In Re: Long-Distance Telephone Service Federal Excise Tax Refund Litigation*, USCA 12-5380(2014). It is VERY likely she had NOTHING to do with the "order" issued over her name, since it used the wrong standard of review. She retired shortly thereafter.

Question 2. Summary

The public record evidence is irrefutable. In FOURTEEN consecutive appeals, courts of appeal nationwide have refused to adjudicate EVERY issue raised on appeal by the Class of disrespected, unrepresented litigants 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 occur in cases involving represented litigants, the practice demonstrates a vicious *class-based animus and assault* on the rights of unrepresented Americans. It must be terminated.

Question 3:
Did the involved District and Circuit Judges "abuse their discretion" by refusing to adjudicate the validity of the falsified Form 4340 Certificate proffered by the Government and determine whether a signed summary record of assessment exists?

In *Hughes v. United States*, 953 F.2d 531, the Ninth Circuit devolved upon litigants the nearly impossible duty to prove a negative, i.e., to prove that summary records of assessment did not exist, despite claims of the IRS on falsified paper Certificates. Knowing of that nearly insuperable barrier imposed by the Ninth Circuit, I procured evidence during discovery that IRS' Sun Microsystems computer had automatically created every document used to support the forfeiture, and that no summary record of assessment was ever signed by an authorized human on any date shown in the Certificate or underlying IRS records.

In the District Court and then in the Ninth Circuit, I presented the IRS/DoJ documentation proving that no summary record of assessment concerning me was ever signed by any duly authorized delegate of the Secretary, contrary to the Complaint allegations and the falsified Form 4340 Certificate.

Since the Hon. District Judge Drozd and the Ninth Circuit panel led by Judge Friedland could not refute the evidence, they simply defrauded their courts and me by refusing to address the IRS-supplied evidence and its impact on the (falsified) Form 4340 Certificate presented by the Government.

I contend that judges have no discretion to ignore case-dispositive evidence contradicting their desired outcomes, and that by so doing, both Judges knowingly defrauded their courts and me. Specifically, involved Judges abused their discretion by refusing to adjudicate case-dispositive evidence that a Form 4340 Certificate had been falsified, and that no summary record of assessment existed as required of litigants in *Hughes v. United States*, 953 F.2d 531.

Restated, contrary to the helpless Hugheses, and pursuant to the Ninth Circuit precedent established in their case, I PROVED that no summary record of assessment exists in my case, and that the Form 4340 Certificate presented by the Government was repeatedly falsified. But the involved Hon. Judges refused to address the issue.

Question IV.
Does such refusal/abuse of discretion constitute fraud on the Court *by the Court?*

No cases have ever been adjudicated concerning *fraud on the court* BY THE COURTS, which now occurs with regularity. [See Petitions 21-5785 *Darst v. Eleventh Circuit*, 21-545 *Ellis v. Cooper*, 21-601 *McNeil v Kelly*, 21-628 *Howe v. Ninth Circuit*, etc.]

I contend that the refusal of the lower court Judges to adjudicate the impact of the IRS-supplied documentation I presented to the Courts below, directly contradicting their claims a properly signed summary record of assessment existed concerning me and 2003, was an example of fraud on the Court BY THE COURT. That evidence should now, FINALLY, be adjudicated.

SEVEN REASONS TO GRANT PETITION

Seven reasons justify granting this Petition:

1. It will aid the Court's appellate jurisdiction.

2. Exceptional circumstances warrant exercise of the Court's discretionary powers.

3. Adequate relief cannot be obtained in any other form or from any other court.

4. My right to relief is clear and indisputable.

5. The theft of my property under color of law is producing ongoing outrageous misconduct.

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

7. The practice of involved COA judges is producing utter chaos in district courts.

We address each reason in the order shown.

Reason 1. Entertaining this Petition will aid the Court's appellate jurisdiction.

Courts of appeal refuse to adjudicate every issue presented to them arising from the underlying IRS record falsification program, which is expressly done to defeat the appellate power of this Court. Such vicious misconduct leaves "nothing to appeal."

Granting this petition will aid the Court's appellate jurisdiction over issues arising from the IRS program, and the open, notorious support thereof by involved judges in courts below.

Reason 2. Exceptional circumstances warrant exercise of the Court's discretionary powers.

Although, in ordinary circumstances, Justices have discretion to hear ordinary petitions, the cirumstance I have related of deliberately planned, carefully executed attorney fraud by involved officers of the courts below are truly "exceptional," implicating the mandatory exercise of this Court's supervisory power. [See Issue 1. for analysis.]

Reason 3. Adequate relief cannot be obtained in any other form or from any other court.

I am in this Court via Rule 60(b)(6) BECAUSE no relief can be had from fraud occuring in the courts below. No other forum exists which can address the impact of broadly practiced attorney fraud on cases such as mine.

Reason 4. My right to relief is clear and indisputable.

As discussed above, my right to have had adjudicated the evidence supplied by IRS/DoJ during discovery was clear and indisputable. It is only necessary to file this petition because the courts below IGNORED the case dispositive evidence that no duly-authorized human signed a summary record of assessment on any date shown in IRS' falsified records concerning me and 2003. Hence, this Court's supervisory authority and Rule 60(b)(6) provides me a clear, indisputable right to the relief I seek here.

Reason 5. Ongoing assault on me by the IRS.

The lawless assault by the IRS is continuing. After Judges Drozd and Friedland authorized the forfeiture of my home by ignoring the evidence IRS supplied in the case that no summary record of assessment was ever properly signed or prepared by IRS staff, here's what has happened.

As of July 16, 2021, the IRS enforced a lien against my property and took $214,046.20 from escrow order 8058662100027 Chicago Title, Rockwall, Texas.

I was never given a day in court and only found out afterward that there was a judgment signed by Federal Judge Hon. Drodz, (who had refused to address my case dispositive evidence no summary record of asessment was signed on February 26, 2007, and that an IRS computer produced all the documents in my case).

As of this date, the IRS has continued to garnish my Social Security benefits, leaving me, an 83 year-old

widow, $858.30 per month to live on. I have called this to the IRS' attention and was told they would take care of the debit from SSI. As of this date, November 12, 2021, four months after the money was stolen, based on falsified IRS records and the open notorious support of IRS by judicial officers, IRS is still garnishing my Social Security benefits.

I received the lien releases crediting approximately one hundred and eighty-six thousand dollars ($186,000.00) and requested an accounting of the $28,046.00 difference in funds. I have been told there were some funds that had been "misappropriated" and that they were looking into that. As of this writing, I have not heard back from the IRS concerning that problem.

Over several years, the IRS garnished my SSI by approximately $28,000.00, plus the bogus lien of $186,000.00, with penalties added for years that even the Government concedes I was not required to file.

In sum, the IRS can break the law using computer fraud, has never been held responsible and the beat(ing) goes on, thanks to the assistance of ALL involved judicial officers.

Reason 6. 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 court judges. Even today, the

courts of appeal proclaim their existence ensures the independence and impartiality of the judiciary.[32] A stated goal of the creation of appellate courts was to make the judiciary self-policing. It is not, at least in relation to income tax cases involving "non-filers".

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.[33]

Said differently, certain involved judges appointed to appellate benches are destroying the reason appellate courts exist. They are also eviscerating the due process rights of the Class of unrepresented victims complaining of the 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 Garland, Srinivasan, et al, is an invidious, ***class-based assault*** on the due

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[32] 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

[33] As noted above, Mr. Srinivasan denied appellate relief in Ellis v. Commissioner, 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'. (One was the talented Hon. Janice Rogers Brown, who has exquisite integrity and unexcelled writing skill).

process rights of unrepresented Americans who can't afford counsel at the exorbitant going rate.

Reason 7. The Pattern and Practice of COAs is causing Unimaginable Chaos in District Courts.

The pattern and practice of Courts of Appeal is empowering district judges to violate the due process rights of litigants in previously unthinkable manners. Because district court judges know unrepresented litigants have no access to meaningful appellate relief, the judges are writing and speaking gibberish,[34] fabricating facts,[35] and violating every

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[34] Three examples prove the point.

First, 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) held:

> "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 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

applicable precedent, *with assistance of involved Circuit judges.*[36]

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physical access to appellate courts, but NOT to adequate, effective, MEANINGFUL appellate relief.

[35] Three examples prove the point. First, the Honorable Judges 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. See Petition 21-545 in this Court.

Second, in Petition 21-5785 pending in this court, concerning a Coram Nobis Motion filed by Mr. Greg Darst in the Middle District of Florida, The Honorable Mary S. Scriven justified her "termination" of his motion and conversion of it into a §2255 petition by fabricating the existence of "internal administrative procedures of the Middle District of Florida". No such procedures exist. Besides, §2255 petitions can only be filed by those in custody, which ended for Mr. Darst over seven years ago.

Third, in Petition 21-628 before this Court, concerning 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 fabricated a 'finding', then entered it into the record, that the 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 almost unimaginable.

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

RELIEF REQUESTED

I request the Court use its unquestioned power pursuant to SC Rule 10(a) and FRCP Rule 60(b)(6) to:

1. Discover that Justices of this Court have a non-discretionary, mandatory conscience-based, moral duty/responsibility to their own consciences, to Federal Bar attorneys and to individual American litigants to adjudicate petitions containing well-pled non-conclusory allegations of "deliberately planned, carefully executed" schemes by attorneys to defraud; 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 that said pattern began in 2015 in the United States Circuit Court of Appeals for the District of Columbia Circuit under the leadership of Judge Merrick Garland; to

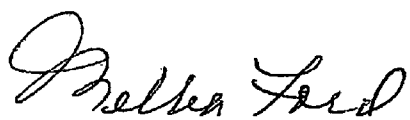
4. Confirm that the Ninth Circuit Panel addressed no issue raised in my appeal 18-17217, including my appeal-dispositive contention no summary record of assessment was signed by a human concerning me and 2003 on February 26, 2007; to

5. Terminate that pattern and practice of courts of appeal nationwide, pursuant to the Court's unquestioned supervisory power described in SCR 10(a); and to

6. Remand my appeal to the District Court to adjudicate whether (a.) IRS repeatedly falsified digital and paper records concerning me to justify attacking me and my property via forfeiture litigation, and (b). whether any duly authorized human signed a summary record of assessment on February 26, 2007 concerning me and 2003.

Finally, Petitioner requests the Court order any further relief it finds just and equitable, under these absolutely extraordinary circumstances.[37]

Respectfully submitted,



Melba L. Ford
1403 Echo Lane
Hanford, CA. 93230

[37] I don't pretend to know the correct procedure for presenting petitions. I will amend this filing under the direction of the Court, as necessary.

Verification/Declaration

Comes now Melba Ford, with personal knowledge of the admissible, material facts related above and competent to testify thereto, under penalty of perjury pursuant to 28 USC §1746, and claiming that the facts stated in the foregoing **"Petition for a Writ of Mandamus"** are absolutely true and correct to the very best of my knowledge and belief, So HELP ME GOD.

Melba Ford