

IN THE  
SUPREME COURT OF THE UNITED STATES

Bernard D. Holland \_\_\_\_\_ Petitioner

VS.

Commissioner of Internal Revenue \_\_\_\_\_ Respondent

**MOTION FOR REHEARING**

On Petition for Writ of Certiorari Denial

By The Supreme Court of The United States

On Petition for Writ of Certiorari from

The United States Court of Appeals for the Fourth Circuit

On Petition for Writ of Certiorari from

The United States Tax Court

Motioned by: Bernard D. Holland

Proceeding Pro Se

202 Clearwater Drive

Morganton, NC 28655

## REASONS FOR GRANTING THE MOTION

1. The Tax Court and The Fourth Circuit Court erred by denying the Petitioner due Process of law guaranteed to him by the United States Constitution Amendment 5.

*“The due process clause of the Fifth Amendment guarantees to each citizen the equal protection of the laws and prohibits a denial thereof by any Federal official.” Boiling v Sharpe, 327 U.S. 497*

2. Jurisdiction over the person was questioned in both the Tax Court and The Fourth Circuit Of Appeals. It was never answered just ignored without explanation or recognition. (Pages 8 – 12 of original Petition)

*“Once jurisdiction is challenged, it must be proven.” Hagens v. Lavine, 415 U.S. 533, note 3.*

3. The Petitioner challenged Title 26 U.S. Code sections were not being lawfully applied to this case by and through his Motioning the Court to take judicial notice of Title 26 which was recognized but not addressed by the Court. (Page 8. of original Petition)

*“The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers, and not to nontaxpayers. The latter are without their scope.” United States Court of Claims, Economy Plumbing and Heating v. United States, 470 F.2d 585, at 589 ( 1972)*

The Tax Court, taking a position of “Because I said so” and the 4<sup>th</sup> Circuit Court f Appeals upholding that position, does not, in my opinion, quite fulfill the obligation which “Due Process” requires.

For the stated reasons and the arguments in the original appeal the Petitioner Motions the Court to Grant Certiorari, consider the merits of this case and reverse the decisions of the Fourth Circuit Court of Appeals and the Tax Court and find for the Petitioner.

**Certification of Limitations**

I, Bernard D. Holland, hereby certify the grounds of this Motion for Rehearing are limited to the intervening circumstances of substantial or controlling effect or to other substantial grounds not previously presented.

A handwritten signature in black ink, appearing to read "Bernard D. Holland". The signature is written in a cursive style with a horizontal line underneath it.

Bernard D. Holland

## Certificate of Intent

I, Bernard D. Holland, hereby certify the Motion for Rehearing is presented in good faith and not for delay. The case contains major federal questions that need answered.

Bernard D. Holland

Bernard D. Holland

## ENTRY OF APPEARANCE

## UNITED STATES SUPREME COURT

Bernard D. Holland  
Petitioner

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[ Docket  
[ No. 22-2232

v.

[  
[ Filed: Certified  
[ Mail

COMMISSIONER OF  
INTERNAL REVENUE  
Respondent

[

The undersigned, appearing Pro SE, hereby enters  
an appearance in the above Entitled Motion.

Dated: 8 November 2023

Bernard D. Holland  
Signature

Bernard D. Holland  
Printed Name

202 Clearwater Drive

6.

Morganton, NC 28655  
City, State, Zip Code  
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