

In the Supreme Court of the United States

Gregory Scott Savoy

Case no.

v.

Peter Franchot, et al

(case no. 22-1112, USCA for the
4th Cir., final judgment issued
July 25, 2022)

On Petition to Make a Determination of
Imperative Public Importance and
to Stop Crimes Against the People

On Petition for Writ of Certiorari
to the
U.S. Court of Appeals for the Fourth Circuit

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and
Appendix A through Appendix J

September 9, 2022

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Appendix J– A Final Judgment of the U.S. Court of Appeals (4th Cir.) affirming a federal U.S. Tax Court decision affirming an unsolicited IRS Appeals judgment of “Currently Not Collectible” (Appendix C in the district court, Doc. 3) Unpublished Per Curiam decision, “Gregory Scott Savoy v. Commissioner of Internal Revenue,” case no. 14-1901, U.S. Court of Appeals for the Fourth Circuit. Judgment Date is January 20, 2015.

Appendix B

Appendix B– UNPUBLISHED PER CURIAM OPINION– Lower court decision
AFFIRMED on July 25, 2022 in case no. 22-1112 in the U.S. Court of Appeals for
the Fourth Circuit (1:20-cv-00788-LO-IDD)

UNPUBLISHED**UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT**

No. 22-1112

GREGORY SCOTT SAVOY,

Plaintiff - Appellant,

v.

PETER FRANCHOT, Maryland Comptroller; CRAIG M. BURNS, Tax Commissioner,

Defendants - Appellees.

Appeal from the United States District Court for the Eastern District of Virginia, at Alexandria. Liam O'Grady, Senior District Judge. (1:20-cv-00784-LO-IDD)

Submitted: July 21, 2022

Decided: July 25, 2022

Before MOTZ, HARRIS, and RUSHING, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Gregory Scott Savoy, Appellant Pro Se. Brian L. Oliner, OFFICE OF THE ATTORNEY GENERAL OF MARYLAND, Annapolis, Maryland, for Appellees.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Gregory Scott Savoy appeals the district court's amended order denying relief on his civil action in which he challenges actions by Maryland and Virginia taxing authorities to assess and collect income tax from him. We have reviewed the record and find no reversible error. Accordingly, we deny Savoy's motions to expedite, for suspension of rules, and to transfer physical exhibits, and we affirm for the reasons stated by the district court. *Savoy v. Franchot*, No. 1:20-cv-00784-LO-IDD (E.D. Va. Feb. 2, 2022). We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before this court and argument would not aid the decisional process.

AFFIRMED

Appendix E

Appendix E– FIRST FINAL ORDER- Granting Defendant’s Motion to Dismiss, entered March 4, 2021 (found as Document 42 in lower court, case no. 1:20-cv-00784-LO-IDD, U.S. District Court for the Eastern District of Virginia–Alexandria Division)

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
Alexandria Division**

GREGORY SCOTT SAVOY,
Plaintiff,
v.
PETER FRANCHOT, *Comptroller of
Maryland, and*
CRAIG M. BURNS, *Tax Commisioner
Virginia Department of Taxation*
Defendants.

Case No. 1:20-cv-00784
Hon. Liam O'Grady

ORDER

This matter comes before the Court on the Defendants' Motions to Dismiss. Dkt. 17, Dkt. 23. For the reasons provided herein, Defendants' Motions are hereby **GRANTED**. Plaintiff's Complaint against Defendants is hereby **DISMISSED**.

I. BACKGROUND

Plaintiff suffers from untreated schizophrenia. Dkt. 1 at 113. He describes himself as “quasi-homeless” and receives no government assistance on the basis of his disability, because any such assistance would be predicated on his taking antipsychotic medication to treat his schizophrenia. *Id.* at 118–19.

In the instant action, Plaintiff is suing the Comptroller of the State of Maryland and the Tax Commissioner of Virginia's Department of Taxation for "shaking [Plaintiff] down for [his] meager scraps that [he] had miraculously won there in that underground economy." *Id.* at 19. In other words, he requests relief from his state tax burdens due to the injury he claims to have

suffered when he was involuntarily committed for mental health concerns in the 1980s. *Id.* at 5. Plaintiff requests “funds in equity provided from the instigator of these cases” (the instigator being the federal government). *Id.* at 165.

II. LEGAL STANDARD

To survive a motion to dismiss predicated on Fed. R. Civ. P. 12(b)(6), a complaint must plead sufficient facts to raise a right to relief above the speculative level. *Bell Atl. Corp. v. Twombly*, 550 U.S. 544, 545 (2007). When considering a motion to dismiss under Rule 12(b)(6), the Court must take the plaintiff’s pleaded facts as true, but is not required to accept the plaintiff’s legal conclusions. *Ashcroft v. Iqbal*, 556 U.S. 662, 678 (2009).

A defendant may also submit a motion to dismiss based on Rule 12(b)(1) for lack of subject matter jurisdiction. *Adams v. Bain*, 697 F.2d 1213, 1219 (4th Cir. 1982). This type of motion may argue that the complaint fails to allege facts that establish subject matter jurisdiction, in which case the plaintiff’s pleaded facts will be taken as true; or it may argue that the plaintiff’s pleaded facts establishing subject matter jurisdiction are not true. *Id.*

III. ANALYSIS

Plaintiff’s Complaint fails to plead sufficient facts to raise a right to relief above the speculative level. He has sued individuals in their official capacities who are entirely unrelated to the harm he claims to have suffered, under laws that do not apply to his situation, and requests relief from a source other than the Defendants he has named. Most importantly, his Complaint is precluded on jurisdictional grounds by the Eleventh Amendment and the Tax Injunction Act.

The Eleventh Amendment reads: “The judicial power of the United States shall not be construed to extend to any suit in law or equity, commenced or prosecuted against one of the United States by citizens of another state, or by citizens or subjects of any foreign state.” By its

plain language, the amendment explicitly bars suits against a state by a citizen of another state. In addition, the Supreme Court has consistently held that “an unconsenting State is immune from suits brought in federal courts by her own citizens as well as by citizens of another State.” *Edelman v. Jordan*, 415 U.S. 651, 662–663 (1974).

Plaintiff is suing Defendants in their official capacities, not their individual capacities, as evidenced by the accusations he levies against “the taxation departments” of Virginia and Maryland, Dkt. 1 at 19; the claim that “the State of Maryland and the State of Virginia were proven to be intruding by force with their taxation state judgments,” *id.* at 29; and his demand that he be “left unmolested by government,” *id.* at 38. According to the Supreme Court, a suit against an officer in his official capacity is equal to a suit against the governmental entity he serves. *Kentucky v. Graham*, 473 U.S. 159, 166 (1985). The sovereign immunity granted by the Eleventh Amendment may thus be claimed by a defendant in an official-capacity action. *Id.* at 167.

The Tax Injunction Act also bars Plaintiff’s Complaint on jurisdictional grounds. This act bars federal district courts from enjoining, suspending, or restraining the assessment, levy, or collection of state taxes where remedy may be had in state court. 28 U.S.C. § 1341. Essentially, the Tax Injunction Act is meant to prevent federal courts from involving themselves in the local concern of state taxes. *Folio v. City of Clarksburg, W.Va.*, 134 F.3d 1211, 1214 (4th Cir. 1998). This jurisdictional bar is not subject to waiver. *Id.* Since Plaintiff’s claims for relief before this federal district court center on state tax liability, they must be dismissed because this Court lacks jurisdiction over them.

Even absent the jurisdictional bars of the Eleventh Amendment and the Tax Injunction Act, Plaintiff’s Complaint fails to state a claim on which relief can be granted. For example, Plaintiff cites Section 504 of the Rehabilitation Act of 1973, which states that:

No otherwise qualified individual with a disability in the United States, as defined in section 705(20) of this title, shall, solely by reason of her or his disability, be excluded from the participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance or under any program or activity conducted by any Executive agency or by the United States Postal Service.

29 U.S.C. § 794(a). Plaintiff argues that, by seeking payment of taxes, Virginia and Maryland have “ignored their Section 504 statutory responsibilities to allow ‘participation’ in the economy.” Dkt. 1 at 30. Yet Plaintiff does not identify how he was excluded from participation in any program beyond his vague reference to “the economy;” nor does he identify any assistance he requested that was withheld, due process that was denied, or discrimination that he suffered. Furthermore, the Office of the Comptroller of Maryland and the Virginia Department of Taxation are state programs that do not receive federal financial assistance, so this statute cannot apply to them.

IV. CONCLUSION

Plaintiff’s Complaint falls short of stating a claim upon which relief can be granted. His claims are barred by the Eleventh Amendment, although they could not succeed even if the jurisdictional deficiency were somehow cured. For these reasons, Defendants’ Motions to Dismiss are hereby **GRANTED**. Plaintiff’s Complaint is hereby **DISMISSED**.

It is **SO ORDERED**.

March 4, 2021
Alexandria, Virginia


Liam O’Grady
United States District Judge

Appendix C

Appendix C– FINAL AMENDED ORDER– Granting Defendant’s Motion to Dismiss, entered February 2, 2022 (found as Document 67 in lower court, case no. 1:20-cv-00784-LO-IDD, U.S. District Court for the Eastern District of Virginia–Alexandria Division)

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
Alexandria Division

GREGORY SCOTT SAVOY,)	
)	
Plaintiff,)	
)	
v.)	
)	
PETER FRANCHOT, <i>Comptroller of the State of</i>)	Case No. 1:20-cv-00784
<i>Maryland, and</i>)	Hon. Liam O'Grady
CRAIG M. BURNS, <i>Tax Commissioner of the</i>)	
<i>Virginia Department of Taxation</i>)	
)	
Defendants.)	
)	

AMENDED ORDER

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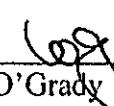
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It is **SO ORDERED**.

February 2, 2022
Alexandria, Virginia



Liam O’Grady
United States District Judge

**Additional material
from this filing is
available in the
Clerk's Office.**