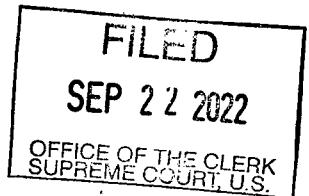


22-5709 ORIGINAL
No.



IN THE

SUPREME COURT OF THE UNITED STATES

ERIKA JACOBS PETITIONER
(Your Name)

vs.

OKLAHOMA TAX COMMISSION RESPONDENT(S)

ON PETITION FOR A WRIT OF CERTIORARI TO

United States Court of Appeals 10th Circuit

(NAME OF COURT THAT LAST RULED ON MERITS OF YOUR CASE)

Case 21-6170
PETITION FOR WRIT OF CERTIORARI

ERIKA JACOBS
(Your Name)

P O Box 2964
(Address)

Chicago, IL 60690
(City, State, Zip Code)

602-434-3107
(Phone Number)

QUESTION(S) PRESENTED

- ① United States Court of Appeals has entered a decision in conflict with the decision of another United States Court of Appeals on the same important matter; has decided an important federal question in a way that conflicts with a decision by a state court of last resort; or has so far departed from the accepted and usual course of judicial proceedings, or sanctioned such a departure, by a lower court, as to call for an exercise of this court's supervisory power?
- ② Is the case of state taxes the proper jurisdiction for Federal Court?

LIST OF PARTIES

All parties appear in the caption of the case on the cover page.

All parties **do not** appear in the caption of the case on the cover page. A list of all parties to the proceeding in the court whose judgment is the subject of this petition is as follows:

RELATED CASES

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IN THE
SUPREME COURT OF THE UNITED STATES
PETITION FOR WRIT OF CERTIORARI

Petitioner respectfully prays that a writ of certiorari issue to review the judgment below.

OPINIONS BELOW

For cases from **federal courts**:

The opinion of the United States court of appeals appears at Appendix A to the petition and is

reported at _____; or,
 has been designated for publication but is not yet reported; or,
 is unpublished.

The opinion of the United States district court appears at Appendix _____ to the petition and is

reported at _____; or,
 has been designated for publication but is not yet reported; or,
 is unpublished.

For cases from **state courts**:

The opinion of the highest state court to review the merits appears at Appendix _____ to the petition and is

reported at _____; or,
 has been designated for publication but is not yet reported; or,
 is unpublished.

The opinion of the _____ court appears at Appendix _____ to the petition and is

reported at _____; or,
 has been designated for publication but is not yet reported; or,
 is unpublished.

JURISDICTION

For cases from **federal courts**:

The date on which the United States Court of Appeals decided my case was July 6, 2022.

No petition for rehearing was timely filed in my case.

A timely petition for rehearing was denied by the United States Court of Appeals on the following date: _____, and a copy of the order denying rehearing appears at Appendix _____.

An extension of time to file the petition for a writ of certiorari was granted to and including _____ (date) on _____ (date) in Application No. A .

The jurisdiction of this Court is invoked under 28 U. S. C. § 1254(1).

For cases from **state courts**:

The date on which the highest state court decided my case was _____. A copy of that decision appears at Appendix _____.

A timely petition for rehearing was thereafter denied on the following date: _____, and a copy of the order denying rehearing appears at Appendix _____.

An extension of time to file the petition for a writ of certiorari was granted to and including _____ (date) on _____ (date) in Application No. A .

The jurisdiction of this Court is invoked under 28 U. S. C. § 1257(a).

TABLE OF AUTHORITIES CITED

CASES

PAGE NUMBER

6-7

① Engelken v. United States
Reported 823 F. Supp 845, 1993 U.S. Dist
Civil Action No. 92-F-1955

② Wall Industries, Inc. v. United States
May 28, 1986
86-1 U.S. Tax Case (CCH) P94381
58 A.F.T.R.2d (RIA) 5071

STATUTES AND RULES

5

① U.S. Code 9-42-440 (FCA)
False Claims Act, Lincoln law
② 31 U.S.C. § 3729-3733, False Claims Act
③ 28 U.S.C. 1331

OTHER

CONSTITUTIONAL AND STATUTORY PROVISIONS INVOLVED

- (1) U.S. Code q-42-440 (FCA)
False Claims Act, Lincoln kw
- (2) 31 U.S.C. § 3729-3733, False Claims Act
- (3) 28 U.S.C. 1331

STATEMENT OF THE CASE

- ① The case was denied for non jurisdiction for state tax case under Tax injunction (8 U.S.C § 1341)
- ② The state of Oklahoma Tax Commission would not address the tax issue. Thus, the Plaintiff was forced to file the case in federal court. The Tax Commission then responded to the Plaintiff 10 months after the filing of the lawsuit in federal court.
- ③ The Plaintiff is ill treated and is disregarded as a human being by the lower courts of Oklahoma. The Plaintiff being by the lower courts of Oklahoma. The Plaintiff had the option of filing her case in state or federal court. The Plaintiff filed her case in federal court due to constant discrimination and unethical practices of Oklahoma State Court.
- ④ 8 U.S.C. § 1341 does not divert this court of jurisdiction to consider the Plaintiff's claim because of the following law under 8 U.S.C. § 1341 Tax injunction:

Federal court actions seeking monetary relief from state or local taxes fall into two categories: damage actions and refund suits. Refund suits, which provide for the restitution of money paid to satisfy an illegally levied tax arise under state statute of common law 5. DAMAGE ACTIONS MAY BE BASED ON EITHER STATE OR FEDERAL OR STATE REMEDIAL STATUTES

- ⑤ The Appellant's case falls under both damage actions and refund suits. Thus, the Plaintiff's case can & has proper jurisdiction for federal court.
- ⑥ The Plaintiff case is brought under the following statutes:
(a) U.S. Code 9-42-440 (FCA) False claims Act, Lincoln Law
(b) 31 U.S.C. § 3729-3733, False claims Act
(c) 28 U.S.C. 1331 a case arising under the United States Constitution or federal laws or treaties is a Federal question (c) case.

STATEMENT OF THE CASE

7. The state employee, Aaron Saunders, adjusted Oklahoma state taxes for 2018. The State taxes for 2018 had already been paid and resolved in 2019 with a supervisor at the Oklahoma State Tax Commission. Aaron Saunders, state employee of Oklahoma Tax Commission, without authority went in and altered the Plaintiff's 2018 state taxes in-order to justify his unjust alteration of the Plaintiff 2019 state taxes of Oklahoma. The Oklahoma State Tax Commission sent the Plaintiff a notice stating that she now owes more taxes for the year of 2018 (in which she did not owe anything prior). Per Robin supervisor at the Oklahoma State Tax Commission. The Oklahoma tax auditor was only to review the Oklahoma taxes for 2019 (which were correctly done through HR Block by the Plaintiff). The state employee, Aaron Saunders, of Oklahoma fraudulently adjusted the 2019 state taxes to make a false claim that the Plaintiff owed the State of Oklahoma taxes. The Plaintiff did not owe the State of Oklahoma any state taxes. The Plaintiff asked Mr. Saunders to escalate the issue and he said he would. The Plaintiff never received a response back from the Oklahoma State Tax Commission until 10 months later after filing the federal law suit. **These actions of the Oklahoma Tax Commission violates statutes: U.S. Code 9-42-440, Lincoln Law and 31 U.S.C. [3729-3733, False claims act.**

8. The State of Oklahoma went and fraudulently adjusted the Plaintiff state taxes for 2018 and 2019 in-order to acquire unorthodox state taxes from the Plaintiff.

9. **Damages:** deprivation of the Appellant's 2019 state refund and the request for monies not owed for the 2018 and 2019 taxes.

10. A. Erika Jacobs was due a federal refund for 2019 from the Oklahoma Tax Commission of \$209 (done without taxes paid a refund \$180.00). B. Erika Jacobs had satisfied payment of her 2018 state taxes for the amount of \$12.00 (done without taxes paid an amount due of \$9.00) with a supervisor, via phone, of the Oklahoma Tax Commission with check# 1008. The 2018 taxes were confirmed paid in full by the Oklahoma Tax Commission Supervisor. **Please see attached brief in appendix B for explanation of Tax for 2018 and 2019 taxes.**

The following cases support the statement of facts:

Engelken v. United States, 823 F. Supp. 845
Outcome

The court denied the United States' motion for partial summary judgment in action seeking a refund of alleged overpaid taxes not applied to their offer in compromise.

Wall Industries, Inc. v. United States, 10 Cl. Ct. 82 :

Outcome

Income Tax Receivables" in specific amounts found on the balance sheet of each of plaintiff's 1977 (\$439,771.76), 1978 (\$518,076.45), and 1979 (\$440,997.00) income tax returns. Looking at the entry on the 1977 return alone for the moment, the significance of this language, when made known to the IRS on the date Wall's return was stamped "Accepted as Filed," January 11, 1979, was undoubtedly to acknowledge and concede Wall's expectancy relative to some form of federal tax refund [**49] emanating from the carryback of the NOL. The plain meaning of these words "Federal Income Tax Receivables," which we perceive to clearly denote the assertion of a right to receive monies made up of taxes previously paid, is indisputably a claim directed at the federal government -- the sole source of federal taxes paid. That this assertion appeared on the 1977 return, describing a future expectancy, we believe is most probative and supportive of the plaintiff's assertion of its claim

REASONS FOR GRANTING THE PETITION

The writ of certiorari should be granted for the following reasons:

- ① The Oklahoma tax commission violation of Lincoln law in the processing of Appellant taxes; US code 9-42-440 (FCA). To remedy the matter for justice
- ② The Plaintiff experienced damages to her finances due to the non issuance of refund and the request for more tax dollars from Oklahoma State tax Commission. Plaintiff Tax in question, 18 U.S.C. 1341: Damage Actions may be based on either state or federal or state remedial statutes
- ③ The Federal Court has jurisdiction due to the inability of the Plaintiff to file suit in state court because of discriminatory and unethical practice. As well as, by law as indicated in statement 2.

CONCLUSION

The Plaintiff asked that her writ of certiorari be granted based on new & cases inputed in support of issue.

The petition for a writ of certiorari should be granted.

Respectfully submitted,

Eunja Jacobs

Date: September 23, 2022