-- Redacted for Publication --

Case Docket No._____

IN THE

SUPREME COURT OF THE UNITED STATES

DANIEL ALLEN VILLA ("Pro Se")

"Petitioner"

v.

COMMISSIONER OF THE

INTERNAL REVENUE SERVICE (IRS) ("et al")

"Respondent"

ON PETITION FOR WRIT OF CERTIORARI TO THE

"UNITED STATES COURT OF APPEALS FOR THE D.C. CIRCUIT"

PETITION FOR WRIT OF CERIORARI

Daniel Allen Villa

"Petitioner" ("Pro Se")

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"Petition for Writ of Certiorari" (P.W.C)

QUESTIONS PRESENTED

Section 704 of the Administrative Procedure Act subject's final agency actions to mandatory judicial review if no other adequate remedy exists in any court. When Congress enacts a specific remedy where previous remedies were tenuous, the remedy provided is generally regarded as exclusive. The Tax Relief and Health Care Act of 2006 provides jurisdiction for the U.S. Tax Court to review the denial of whistleblower mandatory award applications.

The questions presented are:

1. Whether Judicial Discretion dissolves in the presence of Direct Evidence, Statutory, and/or Procedural requirements, not otherwise defeated, among undesirably whipsaw postured sets of similar cases prejudice by delay, and that of which posing fully culpable of consolidation and reconsideration to economically correct and preserve judicial impartiality?

2. Whether negative award determinations and/or threshold rejections of whipsaw postured sets of similar whistleblower award requests, statutorily imprisoned onto separate Administrative Files, are immune from the judicial review process established through the Administrative Procedure Act when either case's administrative file contains Self- Authenticating Direct Evidence of Master Fraud, Secretary's Administrative - Judicial Actions, and collection of eligible proceeds?

3. Whether 26 USC § 7623 grants jurisdiction to the U.S. Tax Court ("USTC") to review award determinations and/or rejections made under § 7623(b) and/or § 7623(a)?

4. Whether governmental Agencie's;

(e.g., Arizona Department of Transportation Office of Inspector General, Securities Exchange Commission Office of Inspector General, Arizona Attorney General ("AZAG"), Consumer Financial Protection Bureau ("CFPB"), or other executive branch empowered Agencie's)"

Otherwise responsible for the overviews, enforcements, collections, savings, and administration of certain areas of taxation such as (e.g., Excise Tax, Fuel Tax, Motor Fuel Tax, Income Taxes, etc.) are considered "Employee's" and/or "Officers" designated under, *5 USC Section 2105*, as "Any investigator, agents, or other internal revenue officers by whatever term designated, whom the Secretary charges with duty of enforcing any of the criminal, seizure, or forfeiture provisions of Subtitle E or of any other law of the United States pertaining to the commodities subject to tax under such subtitle for the enforcement of which secretary is responsible?"

5. Whether designated 5 USC Section 2105 designated investigators, agents, or other internal revenue officers are constitutionally vested separations of powers statutorily responsible for the collaborative and individual departmental annual reporting requirements and fraud mitigation enforcement as designated, 26 USC §§ 7701,7803, Secretary's, other delegates of redelegated authority, or other officials under the U.S. Secretary of Treasury pursuant to Inspector General Act of 1978 and The Tax Relief and Health Care Act of 2006?

6. Whether Governmental Agencie's among defined Secretary's of redelegated authority's under the U.S. Secretary of Treasury tasked at reviewing, investigating, and awarding of mandatory whistleblower award claims under 26 USC 7623 (b) are inherently statutorily responsible at ensuring the proper departmental systems and procedures are implemented to abide impartially by the Federal Rules of Evidence when intaking, classification, consideration, handling, and storing of confidential Whistleblowers Physical and Electronically stored Self-Authenticating Direct Evidence provided in support of the Whistleblowers requests, certified Target Taxpayers ("T.T's") violations, and/or agency actions and collection of proceeds against "T.T's"?

7. Whether the Whistleblower's Office "WO" of the Internal Revenue Service ("IRS") may avoid its statutory and regulatory responsibilities by rejecting claims

for mandatory award claims requiring judicial review, and whilst in the presence of a timely filed Initial Form 211 signed as well as the subsequent supplemental filings attempting perfection of the original claim's equally possessive of Direct Evidence against the T.T's Master Fraud, excessive willful underpayments of misreported Taxes, and racketeering, and supportive of IRS and Secretary Agency Actions and Collections of Proceeds against the T.T's Certified Violations, and stare decisis; regardless of whether a new subsequent signed Form 211 "Supplemental Filings" accompanied said claim perfecting mailers? And, whether avoidances of such duty's would irreparably prejudice the U.S. Government, the American Public, Federal and State Laws, the integrity of judicial and administrative proceedings, and sharply defined Public Policy?

8. Whether irreparable prejudice against a party's Constitutional Rights underpinnings to fair and equal Justice, Liberty, Right to Property, or Due Process would exist amongst a Courts or Agencie's acts of failure to preserve and correct, where impartially required, any obvious Federal Rules of Evidence violations, negligence, and or abuses of discretion thereof, and that posture easily correctable otherwise thru judicially economic consolidation, collective reconsideration, and sound remand of a whipsaw postured cases full administrative record containing Direct Evidence.

9. Whether a mandatory whistleblower award request rejection letter provided in result from a whistleblower's claims for award is a "Negative Award Determination" as to an award under subsections 26 USC 7623 (b)(l)-(3) whatsoever?

10. Whether this Court agrees with the use of the word "including", Congress clearly intended the list of items deemed to be collected proceeds to be non-exhaustive, and that the phrase "collected proceeds" is sweeping in scope and is not limited to amounts assessed and collected under Title 26 USC?

11. Whether legal precedent postured to be overturned by way of forceful rule making and definition establishment pursuant issuances of judicial orders, writs of mandamus, and slip opinions rendered at the behest of a Justice[s] unconstitutional and non-impartial legislation from the bench without the proper approvals sets the grounds for a legal paradox, irreparable prejudice, and the undermining of judicial integrity of all petitioners, American Public, Federal and State Laws, Separations of Powers, and the Constitutional underpinnings of fairness and equality in the deliverance of justice, liberty, property, and due process?

12. Whether Petitioners mandatory award whistleblower claims collectively developed Assistance Files, Direct Evidence, Actions, and Collections of Proceeds ongoing amongst involved agencies are eligible for full oversight and monitoring under Writ of Certiorari *in forma Pauperis* with status report requirements, and regardless of whether remanded to the lower courts? Allowing for conformity in lawful application of Federal Law, uniformity in the rendering of sound impartial decisions regarding mandatory award, and remand eligibility onto the Lower Courts requiring review?

13. Whether Petitioners mandatory award requests and achieved successful administrative and judicial actions and collections against the Target Taxpayers ("TT's") are awardable under 26 USC 7623(b) as required pursuant to 26 CFR § 301.7623-1 claim perfection, burden of proof satisfaction, and award eligibility standards?

14. Whether this Court deems the United States Tax Court and the IRS Whistleblower Office's rulings and actions therein as they relate to the known facts among Petitioners Claims, and thereto regardless of their continued undesirable whipsaw posture to be capricious misapprehensions of the Law, Administrative Procedures, and Judicial Procedures collectively?

15. Whether individual States can avoid their collective statutory and administrative responsibilities to enforce Federal Laws and/or Acts amongst their own exhaustion of Authority among internal Governmental Agencie's known as Executive, Judicial, Legislative Branches of Separate Powers? And, would the States collective failure to act in unison to protect the United States of America and its Public cause irreparable prejudice the integrity of the United States Government, The United States Constitution, our delicate Judicial Systems Integrity, the American People, Federal and State Laws, and gravely aggravate sharply defined Public Policys?

RELATED CASES

• **PENDING USCA CASE NO. *23-1087* DOCKETED (03/31/2023)-** REVIEW ON APPEAL: *DANIEL ALLEN VILLA, Petitioner v. Commissioner of Internal Revenue Service, Respondent,* No. 2516-21W. U.S. Tax Court "USTC." Judgement entered: 01/09/2023. Denial of concurrently filed Motions for Consolidation and Rehearing entered: 02/09/2023.

• **PENDING USCA CASE NO. *23-1088* DOCKETED (03/31/2023)-** *REVIEW ON APPEAL: DANIEL ALLEN VILLA, Petitioner v. Commissioner of Internal Revenue Service, Respondent,* No. 36146-21W. U.S. Tax Court "USTC." Judgement entered: 01/06/2023. Denial of concurrently filed Motions for Consolidation and Rehearing entered: 02/09/2023.

AMENDED LIST OF PARTIES

✓ 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:

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(Amended 05/03/2023 from Original 04/21/2023 Filing)

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Other Publications

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 United States (US) Tax Court Judgement's below pending District Court appeal review."

OPINIONS BELOW

• Issued onto US Tax Court ("USTC") Petition 1 Docket 2516-21W:

01/09/2023: (UNPUBLISHED) The decision of the ("USTC") - Order of Dismissal for Lack of Jurisdiction Entered, Chief Judge Kerrigan ("CJK") ; Stay is lifted. On the Court's own motion, case is dismissed of lack of jurisdiction; **02/09/2023:** (UNPUBLISHED) The decision of the ("USTC") - Motion for Reconsideration of Order DENIED; **02/09/2023:** (UNPUBLISHED) The decision of the ("USTC") - Motion to Consolidate DENIED as moot; and **03/29/2023:** (UNPUBLISHED) The ("USTC") Order - Motion to Stay Proceedings DENIED. **Pend. USCA No. 23-1087.**

• Issued onto "USTC" Petition 2 Docket 36146-21W:

01/06/2023: (UNPUBLISHED) The decision of the ("USTC") - Order of Dismissal for Lack of Jurisdiction Entered, Chief Judge Kerrigan ("CJK") ; Stay is lifted. Motion to dismiss is Granted; **02/09/2023:** (UNPUBLISHED) The decision of the ("USTC") - Motion for Reconsideration of Order DENIED; **02/09/2023:** (UNPUBLISHED) The decision of the ("USTC") - Motion to Consolidate DENIED as moot; and **02/22/2023:** (UNPUBLISHED) The ("USTC") Order - Motion to Stay Proceedings DENIED as moot. **Pending review under USCA Case No. 23-1088.**

JUDICIAL NOTICE

Petitioner respectfully asks the Court to take judicial notice of the fact that Petitioner is "Pro Se" without counsel, is not schooled in the law and legal procedures, and is not licensed to practice law. Therefore, Petitioners pleadings must be read and construed liberally and in "toto" to determine whether they "set out allegations sufficient to survive dismissal. See; *Haines v. Kerner, 404 US at 520 (1980); Birl v. Estelle,* 660 F.2d 592 (1981); See also: *Brown v Whole Foods Mkt Grp., Inc., 789 F.3d 146, 151, (D.C. Cir. 2015) (reversing the district court because it failed to consider allegations found in a pro se plaintiff's opposition to a motion to dismiss).*

JURISDICTION

[*] For Courts from **Federal Courts:**

The date on which the United States Tax Court ("USTC") decided Petitioner's Cases were 01/06/2023 and 01/09/2023.

[*]Timely Petition/Motion for consolidation and rehearing was denied by the "USTC" on the following date 02/09/2023 per both of Petitioners undesirably whipsaw postured cases.

[*]Timely Petition/Motion for Stay of Proceedings Pending "Petition for Writ of Certiorari/Appeal In Forma Pauperis" and "Motion for Leave to Proceed In Forma Pauperis" for Review of the ("USTC's") Decisions was filed onto each Docketed case, and was DENIED by the ("USTC") on the following dates,

02/22/2023, per Dockets 36146-21W and 03/29/2023, per No. 2516-21W

[*] Timely appeals Pending USCA 23-1087-USCA 23-1088 filed 03/31/23.

Petitioner's beliefs resonate that This Court has a responsibility and legal duty to protect any and all of Petitioners and other U.S. Citizens Constitutional and Statutory Rights. See; *United States v. Lee, 106 US 196,220 [1882].*

Whereby, the Judicial Powers of the Lower Courts erroneously and abusively exhibited herein are exercised in such an arbitrary or despotic manner by reason of passion, bias, prejudice or personal hostility' and such exercise is so patent and so grave as to amount to a positive duty, and is a virtual refusal to perform the duty enjoined, or to act at all in contemplation of the law. And furthermore, such non-impartial rendering of unlawful, capricious, and erroneous orders and malfeasances in office patently represent abuses of discretion so grave and patent to justify the issuance of writ allowing re-examination of action of an inferior officer or tribunal. Wherefore, the broader interest of justice so requires as pure questions of law are involved, and Public Welfare, sharply defined public policies, and the advancement of said public policies dictates. As patently required by law...

The jurisdiction of this Court is invoked under *28 USC § 1254(1) and Rule 11.*

Furthermore, where in the best interests of efficiency, judicial economy, prevention of irreparable prejudice to the Constitutional underpinnings of Fair and Equal Justice, Liberty, Due Process, and the Right to Property of the American Public, (US Const. Amendments 5, 11, 14; AZ Const. Article 2 Sect. 4, 5) and the impartial

rendering of sound conclusions effecting sharply defined Public Policy. Jurisdiction thereby rests solely invoked onto ("SCOTUS") pursuant to *Supreme Court Part VII - (Rule 39)* and Part III (Rules 10-16), Tax Court Rules (54) (345) (161) and (162), IRM 36.2.2, IRM 36.2.5, IRM 36.2.5.3 (1)(2)(3), 26 USC §§ 7481-7482, 28 USC § 1254, *Federal Rules of Civil Procedures Title V. Extraordinary Writs - (Rule 21)*, and *Federal Rules of Appellate Procedure (Rule 24-Proceedings in forma Pauperis).*

CONSTITUTIONAL PROVISIONS

"The following Voluminous Constitutions, Statutes and Regulations are involved in this case. Due to their length, the pertinent sections of their text shall be set forth in the appendix, and at the corresponding page numbers as economically feasible:"

Pages

STATUTORY PROVISIONS

STATEMENT OF THE CASE

A. Introduction: This case arises under Section 406 of the Tax Relief and Health Care Act of 2006, 26 USC § 7623(b), and presents grave issues of Public and Constitutional importance regarding judicial review of wrongful rejections of claims by federal agencies. Stare decisis and the separation of powers are indispensable elements of the American system of government. Before overruling precedent, the Court often requires that a party first request the overruling: See; *Barr v. Am. Ass'n of Pol. Consultants, Inc., 140 S. Ct. 2335, 2347 n.5 (2020).* An agency decision to reject a claim, prior to reaching a decision not to institute enforcement proceedings, is not an action committed to agency discretion and is not immune from judicial review where Congress has provided the Court with "law to apply." See; "*C.f. Dep't of Com. v. New York, 139 S. Ct. 2551, 2567-69 (2019); See also: United States v. Alvarez, 567 U.S. 709 (2012)*"

Wherein, "Whistleblower awards are preconditioned on the Secretary's proceeding with an administrative or judicial action," which did timely happen here. – *See; "EPSTEIN v. COMM'R T.C. Memo. 2019-81."* But, for one particular precedent and one particular agency, these ordinary judicial, and administrative principles apparently do not apply. Public citizens who volunteer to assist the IRS and the U.S. Secretary of Treasury collectively with recapturing missing tax dollars, but who are later rejected by offices responsible for considering their offers of help, instead face differing legal standards throughout the country regarding whether their rejections are eligible for and/or required of judicial review.

Some courts, like the Court of Appeals for the Eleventh and Federal Circuits and the pre-2021 Tax Court, follow the plain language of the governing statute, 26 USC § 7623. These courts vest exclusive jurisdiction in the Tax Court over all claims rejected under 26 USC § 7623. Other courts, such as the post 2020 Tax Court, take a narrower approach to judicial review. Those courts assert that judicial review is available only for determinations made under 26 USC § 7623(b).

In the opinion referenced herein, See; "Li v. Commissioner, 22 F.4th 1014 (D.C. Cir. 2022)", the District of Columbia Circuit transferred itself from the plain language group of courts to the narrower approach camp. The majority opinion concluded that the Tax Court lacked jurisdiction to hear appeals from threshold rejections of whistleblower award requests. But, in doing so, the D.C. Circuit overturned twelve-year-old precedent that neither party requested of the court. The text of the Tax Relief and Health Care Act of 2006 ("TRHCA") does not support this narrower interpretation of 26 USC § 7623. To the contrary, this recent version frustrates the command that courts set aside agency action that is an abuse of discretion.

Petitioner contends that any Courts failure to properly acknowledge, respect, and adhere to the true statutory depth and parameters of the command that courts set aside agency among qualifying Title 26 USC Defined "Secretary's, Officers, and other delegates," and their respective eligible Government Agency's command, status, and role as a Separation of Power, and joint Reporting Authorities vested amongst them thereof. In part, as exampled herein, are statutorily defined as

inclusive of the varying Agency's e.g. Departments of Transportation, Attorney Generals, Consumer Financial Protection Bureau CFPB, Securities and Exchanges Commission (SEC), Fair Trade Commission (FTC), Internal Revenue Service (IRS), US Secretary of Treasury collectively, and more. As per the specified annually reporting agency's statutory reporting requirements pursuant under the Auspices of the U.S. Inspector General Act of 1978 and "TRHCA" governing annual reporting of activities including collaborative fraud remediation efforts directly to the U.S. Secretary of Treasury and Congress as "USC Title 26 § 7701 - Definitions" Defined "Secretary's, other "redelegated authority's," and Title 5 USC § 2105 – Employee's or Officers engaged in the performance of a Federal function under authority of law or an Executive act. *See; "United States v. Al Capone, October 17, 1931." See also; THE FEDERALIST NO. 78 (Alexander Hamilton), supra note 2, at 473 , NO. 48 (James Madison), at 300.*

In turn, this type of Judicial failure and undermining of Constitutional underpinnings on Rights and Separation of Powers amongst "Any Court" would inevitably set the grounds for a form of legal paradox of unethical, contradictive, and capricious legal precedence in the forms of erroneous judicial and economical disservice and grave prejudice to all Petitioners in their pursuit of Fair and Equal Constitutional Rights to Justice, Liberty, Due Process, and Rights to Property (e.g., US Const. Amendments 5, 11, 14; AZ Const. Article 2 Sect. 4, 5) among all Whistleblower Claims comparable to their respective and statutorily required

Qualifying Agency Actions and Collections of Proceeds successfully achieved, timely reported, and passively contended therein.

Conclusively, these results hamper any realm of possibility of eligibility for any and all Whistleblower's award redemption claims and Petitions, and otherwise renders Petitioners to be left to endure undesirable capricious, gravely delayed, and/or whipsaw postured disputes regarding 26 USC 7623(b)Whistleblower Claims Tax Courts Jurisdiction and endure the negligible misapprehension of laws by opposing Parties in relevance to the facts amongst varying Petitioners case[s] collectively. Versus, being dealt the correct Tax laws apprehension and application Constitutionally protected and afforded. And, additionally therein potentially to no avail despite any form of Self-Authenticating Direct Evidence of Actions and or Proceeds Collected against the Target Taxpayers ("T.T's") pursuant to timely filed and/or supplemented Claims with the Internal Revenue Service Whistleblower Office ("WO") in support of eligibility for mandatory whistleblower award as per 26 USC Title – 7623(b).

At issue are the Whistleblower Office's ("WO"") actions in rejecting valid claims because, "The Whistleblower Office has made a final decision to reject your claim for an award. The claim has been rejected because the IRS [Internal Revenue Service] decided not to pursue the information you provided" **(Dated 12/14/2020)**. And, in contradiction the later issued Whipsaw Postured "WO's" response "The Whistleblower Office has made a final decision to reject your claim for an award. The claim has been rejected because the information submitted was not completed

in its entirety and did not contain one or more of the following: •Taxpayer's Name, •the Taxpayers address and telephone number, •The Form 211 lists the Taxpayer and whistleblower the same individual" **(Dated 07/13/2021)**

Specifically, this Court must determine whether § 7623(b)(4) and the provisions of the Administrative Procedure Act ("APA") apply to appeals from threshold rejections of award determinations of whistleblower award requests. The disposition of this case will affect the legal rights of the Public, other whistleblowers with pending appeals, and will resolve a circuit split.

With courts applying inconsistent statutory interpretations, whistleblowers must navigate a labyrinth of conflicting jurisdictions to effectuate judicial review of their rejected wrongfully Whipsaw Postured Title 26 USC 7623(b) eligible "WO's" Award claims. And, especially within the duration whipsaw postured cases worthy and requested of due consolidation, a court may adopt one statutory interpretation upon initial review but find itself applying a second contradictive statutory interpretation negligent obvious statutory precedent and Direct Evidence held among the unconsolidated facts between similar 26 USC - 7623(b) cases, as is the case in this instant matter. (See;"FRE"902,402,104(a))

This Court should grant a writ of certiorari to provide impartial clarification and uniformity to this unsettled and irreparably prejudiced areas of law. Both are immediately necessary and jointly contend against the ongoing defrauding of the U.S. Government and its Public, its Public Policies, and its internal Programs and Controls.

B. Procedural Posture

These are Whistleblower Cases brought by Petitioner (Pro Se) - filed on 01/13/21 and served 03/26/21, and subsequently filed on 08/03/21 served 01/14/22 establishing docket 36146-21W pursuant to 26 USC § 7623(b)(4). Petitions, filed in the United States Tax Court, disputing specific IRS actions, "Notices of Determination Under 26 USC 7623(b) Concerning Whistleblower Actions."

The respondent is the Commissioner of the Internal Revenue Service ("IRS Comm'r")(et al). On November 20th 2020, the IRS "WO" issued a letter, and the letter states, "Dear Daniel Allen Villa, We received your information you furnished and have assigned the above claim number(s). We will evaluate the information you provided to determine if an investigation is warranted and an award is appropriate. Please retain this notice for future reference." ("MASTER CLAIM ID:[REDACTED], [REDACTED], [REDACTED], [REDACTED]," for Tax Years 2012-Current for amounts exceeding 2 million dollars pursuant 26 USC 7623(b))

On December 14th 2020, the IRS "WO" issued the first of two award determination letters, and that letter alleges that (1.) the "WO" "Internal Revenue Code section 7623 provides that an award may be paid only if the information provided results in the collection of tax, penalties, interest, additions to tax, or additional amounts. The Claim has been rejected because the IRS decided not to pursue the information you provided!" And, (2.) The "WO" considered the rejection of Petitioner's (Pro Se) claim as "a final determination for purposes of filing a petition with the United States Tax Court."

On July 13th 2021, the IRS "WO" issued its contradictive and whipsaw positioned subsequently issued negative award determination letters, and that letter alleges "The Whistleblower Office has made a final decision to reject your claim for an award. The claim has been rejected because the information submitted was not completed in its entirety and did not contain one or more of the following: •Taxpayer's Name, •the Taxpayers address and telephone number, •The Form 211 lists the Taxpayer and whistleblower the same individual." And, (2.) The "WO" considered the rejection of Petitioner's (Pro Se) claim as "a final determination for purposes of filing a petition with the United States Tax Court." (Resulting newly created 5th "WO's" Claim ID - [REDACTED])

Line 11 of Form 211 instructs an individual claimant to "attach a detailed explanation and include all supporting information in your possession and describe the availability and location of any additional supporting information not in your Possession." 26 CFR § 301.7623-1 (c)(4) Perfecting claim for award instructs the "WO's" to notify the whistleblower of the deficiencies and provide the whistleblower an opportunity to perfect the claim for award. Otherwise, if a whistleblower does not perfect the claim for award within the time period specified by the "WO" then the "WO" may reject the claim. And, if the "WO" rejects a claim for the reasons described in the specified paragraph, then the whistleblower may perfect and resubmit the claim.

As instructed, initially Petitioner sent the IRS "WO's" (Dated 09/16/2020) signed "Form 211 Application for Award for Original Information" and "Form 14242

Report Suspected Abusive Tax Promotions or Preparers" attached with detailed explanations of the confirmed violations of Income Tax; State, and Federal Laws, existing Administrative and Judicial enforcement Reviews and Actions actively ongoing against the Target Taxpayers ("T.T's") confirmed acts of Master Frauds, and Violations against Sharply Defined Public Policy; including 6 pages in Opening Letter Format inclusive of Petitioner's reported and initiated Agency Investigation Cases "Case Numbers" and a MicroSd Card copy of the Electronic Master File containing Certified Self-Authenticating Evidence supporting information in Petitioner's possession and the T.T's perjuriously filed income tax returns not available in Petitioner's possession for exhibition. (See;"FRE"902, 402, 104(a).)

At that time the Federal Judicial and Administrative Actions contended by Petitioner as ongoingly reviewed and enforced against the TT's were then summarized as; "The Consumer Financial Protection Bureau ("CFPB") an interim agency under Department of Treasury's Complaint ID [REDACTED], "(Dated 08/31/2020) • • • "AZ Department of Transportation's Office of Inspector General Dealer Investigation Unit ("DOT-OIG") - Complaint Incident Number [REDACTED] (Notarized, filed, and Dated September 5th 2020)," • • • "Securities and Exchanges Commission ("SEC") Whistleblower Review Initial Tips ID - [REDACTED] "(Dated 08/31/2020) • • • "The Better Business Bureau" Consumer Advocate and Business Behavioral Oversight Committee's Complaint ID[REDACTED] Dated(08/31/2020)."

The claims issued by the IRS "WO" under appeal review by the "USTC" surface from Petitioners independent investigation, discovery, and timely reporting

of original information regarding the enforced against Target Taxpayers ("T.T's") confirmed interstate fraud violations as summarized;

"Organized Crime - Racketeering activity - RICO Act of 1970 (18 USC §§ 1952,1957, 1959, 1962, ARS 44-1403) • • • Master Fraud (e.g., Major Fraud Act of 1988, IRM 25.1.6.1.7, IRM 25.1.6.4, 18 USC § 286, 287, 1031, 1040, 1341,1343 1344) • • • Mass vehicle Title and Registration Fraud – Curbing or Curbstoning of illegally non-emission certified - vehicle sales (e.g. Clean Air Act; 42 USC § 7541, 18 USC § 1952, ARS §§ 49-542, 49-542.03) • • • Mass Tax Fraud Scheme and Knowledgeable Evasions - (e.g., 26 USC §§ 162, 4611, 4481, 7201, 7203, IRM 25.1.2.8, IRM 25.1.2.8.5, 26 CFR § 1.165-1 – Losses) • • • Mass underpayments of income tax on misreported illegally earned income (18 USC §§ 1621, 1957, 1959, 1961) • • • Illegal Bribes and Kickbacks (e.g., 26 CFR § 1.162-18, 26 USC §§ 4999, 280G, 41 USC §§ 8702, 8706) • • • False Claims, Statements, Deductions, Credits, Allowances - (e.g., Losses, Healthcare Plan Costs, Business Expenses (e.g., 26 CFR § 1.165-1, 31 USC § 3802, 26 USC §§ 7206, 275, and 18 USC §§ 287, 286, 1001) • • • Fair Trade and Consumer Protection Laws (e.g., Consumer Financial Protection Act, Federal Trade Commission Act ("FTCA", Dodd-Frank Act, 15 USC § 45, 12 CFR - Part 1026 Truth in Lending Act ("TILA"), Unfair, Deceptive, or Abusive Acts, or Practices Act (UDAAP) or (UDAP), 12 CFR – Pt. 1002 (ECOA), ARS Title §§ 28 4410.01, 28-4412, 28-4409) • • • Mass Bank Fraud, Money Laundering, Embezzlement, and Robbery (e.g., 18 USC §§ 656, 665,

1956, 1957, 2113, 2314, ARS §§ 44-1217, 44-1211) • • • False Bank Entries, reports, and transactions (e.g.,18 USC §§ 665, 1005, 1002, 2314, 26 USC §§ 7232, 7206, 162, ARS § 44-1223) • • • Sharply Defined Public Policy (e.g., Clean Air Act "CAA", Dodd-Frank Act, , Clayton Act, UDAAP, and Judicial Public Policy Doctrine, Anti-Corruption and Public Integrity Act, The Sherman Antitrust Act) • • • Mass Insurance Plan and Program Fraud (e.g., 18 USC § §1033, 1040, 5 CFR § 185.101, ARS § § 28-4412 (2020), 47-2314, 44-1263, 44-1264, 44-1267, 44-1220) • • • Conspiracy to defraud the U.S. Government, United States of America, and to impede or injure officer. (e.g., 18 USC §§ 286, 371, 372,1002,1349, ARS 44-1402 (2020)) • • • Federal Program Fraud (e.g., 31 USC §§ 3801-3812, 26 USC § 7212, 18 USC §§ 1511, 1517, Program Fraud Civil Remedies Act ("PFCRA")) • • • Securities and Insider Trading Fraud (e.g.,15 USC 78u-6 Securities Exchange Act of 1934, Insider Trading Act, 26 USC § 7232, 18 USC § 1348)"

Pursuant 26 CFR § 301.7623-1 (c)(4) and the "WO's" own explicit instructions in its initial letter instructing, "if you move or change the address to which you want correspondence directed you **must** inform this office in writing of the change of address." (Dated 11/20/2020). And, subsequently pursuant 26 CFR § 301.7623-1 (c)(4) and the "WO's" own 03/29/2021 letter requesting for more information alleging "Dear Daniel Allen Villa, We received your correspondence dated 12/19/2020. Your correspondence indicates you wish to be considered for an award under section 7623 for the information you submitted to the IRS. In order for our office to process a

claim for an award under section 7623, you must complete Form 211, Application for Award for Original Information, in its entirety. Please return a completed Form 211 within 30 days of this letter. A copy of Form 211 is enclosed with this letter. To be considered for an award, a Form 211 must include specific and credible information concerning the person(s) that you believe have failed to comply with tax laws and which lead to the collection of unpaid taxes. This information should include a description of the amount(s) and tax year(s) of federal tax claimed to be owed, and facts supporting the basis for the amount(s) claimed to be owed."

Petitioner mailed the "WO" the Supplemental Information Mailer 1 ("SIM1") (Dated 12/19/2020) to update Petitioners Mailing Address and Perfect the 09/16/2020 original Claims Administrative Record File. Petitioner, despite having previously followed the "WO's" instructions and 26 CFR § 301.7623-1 (c)(4) procedures timely, and with proper issuance of the initial Signed Form 211 mailer (Dated 09/17/2020) inclusive of the required information transferred Petitioners claims into the perfection eligible camp. Following "WO's" explicit instructions, Petitioner, sent the following subsequent claim perfecting supplemental files intended to perfect the Original Claim Numbers provided "MASTER CLAIM ID: [REDACTED], [REDACTED], [REDACTED], [REDACTED]," as summarized; "Supplemental Info. Mailer 1 ("SIM1") No included Form 211 (Dated 12/19/2020) • • • ("SIM2") Form 211 Supplemental Info. (Dated 04/04/2021) • • • ("SIM3") Form 211 Supplemental Info. (Dated 07/21/2021)." Proceeding the supplemental mailers trackable receipt by "WO" agents the only perfection granted

to Petitioner pursuant 26 CFR § 301.7623-1 (c)(4) procedures is the requested address update which poses conflict to outcomes the procedures that govern IRS "WO" Petitioners claim perfection requires.

Petitioner's subsequent mailers to the "WO" since 12/19/2020 were additionally inclusive of Certified MicroSd Card copies of the full Electronic Master File containing Certified Self-Authenticating Evidence See;"FRE"902, 402, 104(a). Expanding on other successfully achieved 26 USC 7623(b) eligible Agency Actions and collections of proceeds among Petitioners ongoing investigations and whistleblowing efforts against the T.T's in use of the same certified evidence. Petitioner's successful ongoing 26 USC Secretary Agency's actions and collections of proceeds against our "T.T's" summarized as; "Cease and Desist Orders and Citations (Issued to T.T.'s 11/10/2020) yielding Collections of Proceeds via Arizona ("DOT-OIG")- Complaint Incident Number [REDACTED], etc" • • • ("CFPB") Secondary Complaint ID [REDACTED]," (Dated 09/19/2020), • • • "The Office of the Arizona Attorney General Civil Litigation Division Consumer Protection & Advocacy Section Case ID: CIC: [REDACTED]" (Dated 10/05/2020) Administrative review and overwatch • • • "SEC" Inspector General Whistleblower Tips Series of 11 Tips remanding original Tip ID: [REDACTED] "(Dated 08/31/2020) • • •

These very actions and Self- Authenticating evidence have since resulted and developed into the subsequent T.T's public filing of admission of guilt for negligently violating State Laws as pursuant to State of Illinois Secretary of Treasury's Settlement with the T.T's. And these actions thus far have occurred without the

"IRS or WO's" full collective assistance as statutorily required since Petitioner submitted his request and claims for award thereof. (IRM - 30.9.1.4.4 - Assistance Files) Neither has the IRS or "WO" provided proper assistance to any interim Agencie's under the US Secretary of Treasury involved since the varying State's separately initiated further administrative and judicial actions of License Revocations, Suspensions, Citations, and Collections of Proceeds (e.g., Arizona Penalties, California $850,000+ Penalty, Illinois $250,000+ Bond Revocation, Michigan, Florida, etc.) against our T.T's have begun to develop and advance independently.

Petitioner "filed two petitions with the US Tax Court" ("P1" Docket 2516-21W Dated filed on 01/13/21 and served 03/26/21, and subsequently on "P2" Docket 36146-21W dated filed 08/03/21 served 01/14/22 because Petitioner "disagree[d] with the "WO's" misapprehensions, mishandlings, and erroneous determinations." Resulting from the overturn of 12-year-old Precedent in Li v. Commissioner, 22 F.4th 1014 (D.C. Cir. 2022) at the whim of non-impartial unbenign Code of Conduct for US Judges acts in legislation from the bench, on 03/14/2022, the IRS Commissioner moved for "Motion for Dismissal for Lack of Jurisdiction" contradictive of the Self Authenticating Facts among the Administrative Record, to which Petitioner objected in Petitioners Motion to Strike accompanied with *"memorandum of law in support of..."*(Dated 03/21/2021), "Motions for Reconsiderations..." (Dated 07/25/2022 and 02/02/2023), and "Motions to Consolidation Cases Dockets 25126-21W and 36146-21W" (Dated 02/02/2023)

because the Respondent, the Tax Court, and "WO" "did not give adequate consideration to Petitioners full length of Administrative Files inclusive of all allegations, confirmed violations, Certified Self Authenticating Evidence, Actions, and or Collections of Proceeds eligible of Mandatory Whistleblower Award under 26 USC 7623(b)." See; *"Marbury v. Madison, 5 U.S. (1 Cranch) 137 (1803)"*

Despite Petitioners objections and beyond the grave effects of extensive prejudicial delay among Petitioner cases being held under stay and in abeyance caused by the then pending, appealed, and later Writ of Certiorari reviewed Li v Comm'r case, the Tax Court concluded pursuant opinion and mandate issued January 11, 2022, in the case of *Li v. Commissioner, 22 F.4th 1014 (D.C. Cir. 2022),* the U.S. Court of Appeals for the District of Columbia Circuit (to which all whistleblower cases under section 7623 are appealable pursuant to section 7482(b)(1) except as provided in 28 USC § 1254) held that the Tax Court lacks subject matter jurisdiction of whistleblower cases, such as this one, in which the IRS rejects the whistleblower claim and therefore does not commence any administrative or judicial proceeding based on the whistleblower's information.

On 03/14/2022, respondent filed a Motion to Dismiss for Lack of Jurisdiction. Based on the holding in Li v Comm'r, by "Order and Order of Dismissal for Lack of Jurisdiction (order of dismissal), issued 07/11/2022," "USTC" granted IRS Comm'r Respondents motion and dismissed this case for lack of jurisdiction." Subsequently, despite Petitioners objections and requests for Consolidation and Reconsideration dated filed onto each case 02/02/2023 as aforementioned, the Tax Court, concluded

"Motion for Reconsiderations of Order DENIED, and Motion to Consolidates DENIED as moot."

In finality the Tax Court granted onto both Whipsaw Postured cases "The IRS Commr's" Motion for Dismissal for Lack of Jurisdiction and sustained the WO's final determinations rejecting the set of Petitioners "WO's" claims.

In Li v. Commissioner, 22 F.4th 1014 (D.C. Cir. 2022); "Li appealed the Tax Court's decision to the United States Court of Appeals for the District of Columbia Circuit. Both the Commissioner and Li confirmed, and did not dispute, the Tax Court's authority over the earlier proceeding in their opening briefs. Li Br. 5, Comm'r Br. 2. Nevertheless, the D.C., Circuit appointed amicus curiae "to assist the court by addressing this court's jurisdiction." . Order (June 15, 2021). Court-appointed amicus alleged that "[although the parties have not challenged this Court's or the Tax Court's jurisdiction, this Court has jurisdiction to determine both given its 'jurisdiction to review the decisions of the Tax Court." 26 USC § 7482(a)(1)(b)." "Amicus Br. 1. The D.C. Circuit subsequently dismissed Li's appeal after concluding that "the Tax Court had no jurisdiction to review [the WO's rejection of] Li's Form 211" and that "Cooper and Lacey were wrongly decided." Li v. Comm'r, 22 F.4th 1014, 1017 (D.C. Cir. 2022) (citing Cooper v. Comm'r, 135 T.C. 70 (2010), Lacey v. Comm'r, 153 T.C. 146 (2019))"

Unequivocally, resulting in the rendering of Petitioner's undesirably whipsaw postured Claims and Cases here, and without any form of appeal eligibility, or eligibility of any other plain, speedy, and adequate remedy in the ordinary course of

law. Petitioner filed a "Motion to Stay Proceedings..." ("MSPW") (Dated 02/13/2023) onto each case docketed, and subsequently the Tax Court rendered Orders *Denying* as Moot on Dates 02/22/2023 (36146-21W) and 03/29/2023 (Docket 2516-21W).

Whereby, Pursuant to 28 USC § 1254(1), Petitioner filed the Petition for Writ of Certiorari *in forma pauperis* and Motion for Leave to Proceed *in forma pauperis* with the United States Supreme Court Dated 03/17/2023.

C. Relevant Factual Background

In 1867, Congress first enacted a whistleblower program, which authorized the IRS to pay rewards to informants who reported tax law violations. *Dacosta v. United States, 82 Fed. Cl. 549, 552 (2008).* Prior to December 20, 2006, the U.S. Tax Court had no jurisdiction to review the IRS Commissioner's discretion in giving or denying rewards under 26 USC § 7623. *Wolf v. Comm'r, 93 T.C.M. (CCH) 1273 (T.C. 2007).*

In 1946, Congress provided a general authorization for review of agency action in the district courts, pursuant to the APA 5 USC § 704.

At the time the APA was enacted, a number of statutes creating administrative agencies defined the specific procedures to be followed in reviewing a particular agency's action. *Bowen v. Massachusetts, 487 U.S. 879, 903 (1988).*

In 2006, Congress provided specific authorization for review of reward claim denials in the U.S. Tax Court, pursuant to the TRHCA. *Wolf v. Comm'r, 93 T.C.M. (CCH) 1273 (T.C. 2007).* The Tax Court's jurisdiction is "dependent upon a finding that a 'determination' has been made by the Commissioner." *Lewis v. Comm'r,*

T.C.M. (RIA) 2022-047 (T.C. 2022) (citing McCrory v. Comm'r, 156 T.C. 90, 94 (2021)).

The TRHCA also amended 26 U.S.C. § 7623 in two additional ways: (1) the former section 7623 became what is now subsection 7623(a), and (2) new subsections were added, providing for nondiscretionary awards in certain circumstances. *Pub.L. No. 109-432, Div. A, Title IV, § 406(a), 120 Stat. 2958 (2006).*

D. Abuse of Discretion

Assuming arguendo that the "WO" abused its discretion among the initial issuance of letters and determinations, mishandling of initial and supplementally filed information and documents therein, misapprehension of tax laws and facts relevant to the Claims, and the subsequent reissuance of the conflicting supplemental information requests and conflicting final determination letters to Petitioner, "the likely remedy would be remand to the Whistleblower Office for reconsideration." See; *Epstein v. Comm'r T.C. Docket No. 28731-15W and Docket No. 2965-18W (case consolidation granted);* Ref'd therein: See; *Whistleblower 769-16W v. Comm'r, 152 T.C.__, __ (slip op. At 14) (Apr. 11, 2010)*

In Short, as thoroughly supported amongst each case presented by the Petitioner. The "WO" responded to Petitioners Claims Supplemental Filings and Change of Address, Petitioner, sent to the "WO" dated December 19th 2020. The "WO's" response to this mailer requested Petitioner to resubmit the Supp'll filings accompanied with Form 211 Supp. Information allowing for the "WO" to remand the original 4 Claim ID's est. Sept. 17th 2020, and therein properly establishing the

"Full Administrative Record" for review as governing statutes, procedures, and precedent dictates. For the benefit of review amongst their Office and/or for review under a filed Petition with the "USTC" as per statutory law and notice of appeal rights listed among the first issuance of a Negative Award Determination also known as a Threshold Rejection as was sent to Petitioner from the "WO" dated December 14th 2020.

These "USTC" Appeals Cases Respondents ("IRS Comr.'s") concur as is proven via ("IRS Comr.'s") own filed case exhibits detailing Etrack records (*App. G*) of the "WO's" original four claims ID's case memos among the Motion to Dismiss for Lack of Jurisdiction dated 03/14/22 (Docket 36146-21W). Of which, detailed the "WO" receipt of Petitioners mailer and then notates the "WO's" unfounded acts of losing and thereafter failing to recover Petitioners "SIM1"mailer sent to the "WO" April 5th 2021 as part of Petitioners response to the "WO's" very own request for information to remand Petitioners December 21st 2020 Mailer and in turn remanding the original filing dated Sept. 17th 2020 as Due Process, Federal Statutes, Tax Court Rules, and IRM Rules governing "Submissions perfecting a claim for award" would normally dictate.

Furthermore, once the "WO" was notified of Petitioners filing of Petition 1 - 2516-21W the "WO" further abused their discretion in negligently failing and refusing to reallocate, properly handle the storing of protected and classified/confidential information, and the remand of such information contained in

the mailer onto the original claim ID'S thereby directly impacting Petitioners Constitutional Fair and Equal Due Process and Rights to Property Claims.

Despite the "WO" being sent additional Claim Perfecting supplemental filings (Dated 07/21/2021). Fully containing not only replicas of the first three series of evidenced documents and information, but also contained additional self-authenticating supplemental physical and electronic information resulting from Petitioners successful and ongoing additional Whistleblower Award Eligible Title 26 USC Secretary Agency Actions and Collections of Proceed for further remand of the Administrative Record under the original claim numbers. *See;"FRE"902,402,104(a).*

Rather, instead of following protected Legal Precedent among Constitutionally afforded equal Due Process and Property Claim Rights in accordance to remanding and perfecting a Claimants original claim[s] thereby correcting the "WO's documented error of losing Petitioners April 2021 mailer to the "WO." Whereby the "WO" also persisted to provide a conflicting, inconsistent, and contradictive negative award determination letter[s] thereby establishing the Fifth Claim ID[REDACTED] "est. 07/13/2021." The Fifth "WO's" Claim Number directly contributing to the establishment of an Undesirable Erroneous, Non-Impartial, and Whipsaw Position being in that it required Petitioner to file for a Secondary Petition Docket 36146-21W gravely laying waste to The Courts, Respondent's, Petitioner's, and "WO's" own resources, time, and further delaying deliberation efforts to collectively have both cases impartially and soundly decisioned as one.

In result, Statutorily the Courts, Respondent, and Petitioner have been baselessly imprisoned to the confines of two separate partially established Administrative Records both consisting of common and vitally expanded-upon Self-Authenticating Physical and Electronic Evidence supportive of direct evidence of Tax, Other Major Fraud, and thereby Whistleblower Eligible Actions/Collections of Proceeds, and also were statutorily incapable of association to one another as separately petitioned and established Administrative Files. Thus, inevitably causing unnecessary prejudicial delay, cost, and confusion, and in conclusion an Undesirable Erroneous, Non-Impartial, and Whipsaw Position, Review, and Deliberation amongst The Courts. (26 CFR 301.7623.1(c)(4)

Therefore, in assuming arguendo that the "WO" abused its discretion then given Petitioners cases clearly similar circumstances and lengths of disregarded yet timely supplemented qualifying information. The "WO's" negligible actions, misapprehension of Tax Law, and disregard towards the proper applicability of Constitutional Fair and Equal Due Process and Property Rights Laws, Federal Laws, and Tax Fraud Laws would and has inevitably, directly, and negatively contributed to the prevention of accurate consideration of Petitioners Whistleblower Award Eligible Administrative and Judicial Actions and Collections of Proceeds as has since been poised to clearly amount well beyond the statutory 2 million dollar minimum of collected proceeds and required actions for mandatory award thereof, and well before the "WO" had rendered an "initial" determination letter. A rendered "WO" determination under such reality would be thereby considered a, as

statutorily defined, "Negative Award Determination" also known as "A Threshold Rejection."

As well, such rejection of duty poses further preventative of the proper and timely submission onto and the resolve thereof of the proper internal and other external investigative units' collaborative presentment of the Self-Authenticating Direct Evidence of Fraud Physically and Electronically filed onto the "WO" and other Title 26 USC Secretary Agency's for proper and thorough review, action, collection of tax, and filing as IRM defined "Assistance Files." (IRM 30.9.1.4.4)

Of which, in Petitioners cases are inclusive of early and ongoing successfully "WO" award eligible Administrative and Judicial Actions and Collections of Proceeds against our Target Taxpayers. Such as e.g. November 2020 AZ Dept. Of Transportation Office of Inspector General Dealer Investigation Unit (Per Petitioners Complaint Incident Number [REDACTED] notarized, filed, and established September 5th 2020) ongoing investigation and the successful administering of Administrative/Judicial Action via issuances of Cease-and-Desist Orders, "SEC" Whistleblower Tips Series of 11 Tips remanding original Tip ID: [REDACTED] "(Dated 08/31/2020), and extensive collections of proceeds against our Target Taxpayers Acts of Master Fraud. (Ref'd; Inspector General Act of 1978 Reporting Secretary's and Agency under U.S. Secretary of Treasury)

E. Judicial Economy and Prejudicial Delay[s]

"FRCP" Rule 42(a) provides that "When actions involving a common question or law or fact are pending before the court, it may order a joint hearing or trial of any or all

the matters in issue in the actions; it may order the actions consolidated; and it may make such orders concerning proceedings therein as may tend to avoid unnecessary costs or delay.

The purpose of Rule 42(a) "is to give the court broad discretion to decide how cases on its docket are to be tried so that the business of the court may be dispatched with expedition and economy while providing justice to the parties." *Wright & A. Miller, Federal Practice and Procedure, § 2381 (1971).* Even if there are some questions that are not common, consolidation is not precluded. See; *Batazzi v. Petroleum Helicopters, Inc. 664 F.2d 49,50 (5th Cir. 1981); See Central Motor Co. v. United States, 583 F.2d 470 (10th Cir. 1978).*

The Question of Consolidation and Reconsideration rests in the sound discretion of the Tax Court. See; *Cohen v Comm'r, 176 F.2d 394 (10th Cir. 1949)* See Also; *Investors Research Co. V. U.S. Dist. Court for Cent Dist. of California, 877 F.2d 777 (9th Cir. 1989).* Moreover, this Court may, on its own motion, consolidate for trial, briefing, and opinion when warranted by circumstances. See; *McLain v. Commissioner, 67 T.C. 775 (1977)*

Odend'hal v. Commissioner, 75 T.C. 400 (1980) In this Case the Judge[s] Grant the Motions to Consolidate Cases, and among the varying numbered justifications supporting the Judge's decision the granting of the motion relies heavily in part on reiterated references to the formerly annotated case Petitioner referenced in Paragraph E (1.) herein. See; *McLain v. Commissioner, 67 T.C. 775 (1977).*

Whereby, in the case See; *McLain v. Commissioner, 67 T.C. 775 (1977)* this Court, on its own Motion, consolidated two Fraud cases for trial over the objections of the parties. In exercising this discretion, a court should weigh the time and effort consolidation would save with any inconvenience or delay it would cause. *Hendrix v. Raybestos-Manhattan, Inc. 776 F.2d 1492, 1495 (11th Cir 1985).*

Moreover, the burden to the parties, and the Courts would be significant if separate reviews, conferences, and/or trials were postured to be conducted further. This would be especially so given each review, conference, and/or trial would be conducted in close proximity to each other. See; *Todd A. White v. Baxter Healthcare Corp. Case No. 05-71201 and Case No. 08-13636. (Ref; Judge Granting Consolidation)*

In determining whether to consolidate and/or reconsider cases, the Court should "weigh the interest of judicial convenience against the potential for delay, confusion, and prejudice." See; *Zhe v. UCBH Holdings Inc., 682 F. Supp. 2d 1049,1052 (N.D. Cal. 2010) See also; Huene v. United States, 743 F.2d 703, 704 on reh'g 753 F.2d 1081(9th Cir. 1984) See also; Hendrix v. Raybestos-Manhattan, Inc., 776 F.2d 1492, 1495 (11th Cir. 1985).*

Wherefore, consolidation will not Prejudice the Parties as both matters are in similar procedural postures, involving the same supplemented factual allegations and evidence, present no conflicts of interest, and because resolution of the cases together will ensure consistency in the findings and conclusions of the Court. See;

Baugher v. Kadlec Health Sys. No. 4:14-CV-5118-TOR and No. 4:15-CV-5043-TOR (Judge Granted Consolidation Surviving Case No. 4:14-CV-5118-TOR).

Here, because of the Courts previously issued orders ordering stay of proceedings to be held in abeyance (Dated 04/01/2022, 04/22/2022, 09/02/2022), Petitioners, Respondents, This Court, and other intervenors are irreparably prejudiced by any delay, as this Court's policies recognize. -Internal Revenue Service Manual (IRM) 35.9.1.2.4 and (IRM) 35.11.1-72 (*recognizing that expedition via consolidation and reconsideration may be important "to minimize possible harm" where a Whipsaw Position is issued*).

Likewise, in *Portland Cement Ass'n, 665 F.3d at 189, 194*, this Court consolidated the reconsideration case with the main case before the conclusion of briefing and on a schedule that would not necessitate delaying the argument. No. 10-1358 (July 25, 2011) (granting motion to sever and consolidate, and for supplemental briefs and maintaining the preexisting oral argument date).

Consolidation and Reconsideration would have reduced confusion, particularly by allowing Petitioner, who acts Pro Se, to focus all of Petitioners arguments and factual allegations into a single case instead of attempting to split them between two cases. Consolidation will not delay the disposition of this case. In fact, it will minimize delays, and further prevent Whipsaw, erroneous, and thereby frivolous responses currently experienced resulting from the distortion of the cases split Administrative Records. Both containing the same correlated self-authenticating Initial and Supplemental information regarding the same case as

per (FRE) Rule 103, 401, and "902 – Evidence That Is Self-Authenticating." Provided with Petitioners advance notice, documented knowledge, and evidence in support thereof, This Court, failed to exhaust the same fundamental application of legal precedent in posturing itself in favor of Judicial Economy to avoid costly burdens, untimely delays, and among that whipsaw filing positions held needlessly amongst both cases filed simultaneously in close proximity of one another ongoing for approximately 2-3 years now.

Controversially at the heart of these and other similar matters the United States Government and We the People suffer the most prejudice when "Courts lose legitimacy when they stop acting like Courts!" ("See Ref'd Quotes per Supreme Court Justice Elena Kagan on *Roe v Wade*") Kagan said, "a court is legitimate "when it's acting like a court." "A court does not have any warrant, does not have any rightful authority, to do anything else than act like a court"

Wherefore, in contrary to the aforementioned judicial principles and legal precedents filed on both the "USTC's" Order of dismissal for lack of jurisdiction" filed onto dockets dated 01/06/23 and 01/09/23 "using explicit language from different Dockets and their separated Administrative Record Files and Form 211 - "WO" Negative Award Determination Response Letters is statutorily incapable of being used comingled in conjunction to one another prior to an order or granted motion for consolidation. Establishes grounds for bias prejudice, is severely erroneous, diminishes the integrity of the Court, and is a blatant irreparable violation of all Petitioners equal rights to Justice, Liberty, Property, and Due

Process (US Const. Amendments 5, 11, 14; AZ Const. Article 2 Sect. 4, 5) regarding varying Petitioners claims. The Courts Actions in deciding to render erroneous Orders as described herein were postured farthest from being dispatched with expedition and economy while providing justice to the parties." Wright & A. Miller, Federal Practice and Procedure, § 2381 (1971).

REASONS FOR GRANTING THE WRIT

A. Whether § 7623(b) Rejections Are Reviewable Has Divided Federal Appellate Courts

Federal appellate courts issue conflicting opinions concerning the review authority granted to the U.S. Tax Court, pursuant to 26 USC § 7623. Some courts follow the plain language of § 7623(b)(4), while other courts infer statutory limitations that restrict judicial review to a subset of final determinations. As a result, whistleblowers, whose claims are rejected by the WO, face differing legal standards throughout the country regarding whether their rejections are eligible for judicial review.

For example, the Eleventh Circuit states, "if the whistleblower disputes the determination regarding an award, the whistleblower may appeal the determination to the Tax Court." See; *Ware v. Comm'r, 499 F. App'x 957, 959 (11th Cir. 2012).* Until 2006, the Court of Federal Claims decided such appeals. *Meidinger v. United States, 989 F.3d 1353, 1356 (Fed. Cir. 2021).* But the Commissioner himself agreed in the previous forum that jurisdiction over the denial of an award determination lies with the Tax Court. *Dacosta v. United States, 82*

Fed. Cl. 549, 554 (2008) (citing Staff of the Joint Comm. On Taxation, 109th Cong., Technical Explanation of H.R. 6408, p. 89 ("The provision [§ 7623(b)(4)] permits an individual to appeal the amount or denial of an award determination to the United States Tax Court")). The Federal Circuit'. Court agrees with the Eleventh Circuit. "The Tax Court has exclusive jurisdiction over claims based on § 7623." The Eleventh Circuit further clarifies, "appeals from the denial of a Form 211 application are to be filed with the Tax. Court." *Meidinger v. Comm'r, 662 F. App'x 774, 776 (11th Cir. 2016).* "26 USC § 7623(b)(4) makes [that] clear."

> Prior to the D.C. Circuit issuing the opinion below, the Tax Court also followed the plain language of § 7623(b)(4). "Having been given jurisdiction over "[a]ny determination regarding an award", sec. 7623(b)(4), and having been charged with the review of the WBO's exercise of its discretion, we do have authority to review its abuse of discretion in a decision to reject a claim for failure to meet threshold requirements without referring it to an / IRS operating division."

Lacey v. Comm'r, 153 T.C. 146, 166-67 (2019). "We find that our jurisdiction ... includes any determination to deny an award." *Cooper v. Comm'r, 135 T.C. 70, 75(2010).*

But after the D.C. Circuit, sua sponte, overruled both *Cooper and Lacey* earlier this year, the Tax Court inferring statutory limitations that restrict judicial review to a subset of final determinations. For example, in *Kennedy v. Comm'r,* the Tax Court now announces, "a whistleblower may appeal a determination made

under sec. 7623(a) to this Court, but our review in that instance is limited to determining whether the "WO" erred in classifying claims as not meeting the threshold limitations." *121 T.C.M. (CCH) 1008 (T.C. 2021) (pending appeal to D.C. Cir.).* Judicial review "is available only for determinations made under sec. 7623(b)." The D.C. Circuit has so far departed from the accepted and usual course of judicial proceedings.

Thus, the Court should exercise supervisory power to resolve whether judicial review is available for all final determinations, including those made under §§ 7623(b) and/or 7623(a).

B. The Administrative Procedure Act Prohibits Threshold Rejections of Whistleblower Award Requests from Being Immune to Judicial Review

In *Li v. Comm'r, 22 F.4th 1014, 1017 (D.C. Cir. 2022).* The D.C. Circuit held that the Tax Court lacks jurisdiction to hear appeals from threshold rejections of whistleblower award requests. But the fact that the Tax Court is precluded from hearing this instant appeal does not remove the statutory obligation to provide some form of judicial review of the "WO's" final decisions. If threshold rejections of whistleblower award requests are not reviewable by the Tax Court, then another court must have the judicial review authority. Take away judicial review entirely, and threshold rejections of whistleblower award requests are immune from judicial review.

Agency actions, including claim denials and rejections, are not immune from judicial review. *Cambridge v. United States, 558 F.3d 1331,1340 (Fed. Cir. 2009) (J.*

Newman, dissenting) ("discretion accorded to the IRS ... is reviewable within that framework"). This Court has found jurisdiction in the Tax Court over the denial of similar claims. See; *Hinck v. United States, 550 U.S. 501 (2007) ("the Tax Court provides the exclusive forum for judicial review of a refusal to abate interest").*

Furthermore, the D.C. Circuit acting out among non-impartial grave violations of USC Title 28 USC 2072 - Rules of procedure and evidence; power to prescribe, 26 USC § 7482, Rules Enabling Act of 1934 (28 USC § 2071- 2077).- (The Act authorized the Supreme Court to promulgate rules of procedure, which have the force and effect of law), The Judiciary Act of 1789, The "APA", and last but not least The Department of Justice's - Code of Conduct for US Judges Canons (1)(2)(3)(3A)(3B)(5). Whereby, the D.C. Circuit opinion issued January 11, 2022, in *Li v. Comm'r, 22 F.4th 1014 (D.C. Cir. 2022)* succeeded to establish and make narrow via illegal rule making leading the attempt of prescribing the creation, establishment, and obstructive use of Statutory Legal Definition around words and phrases such as "Negative Award Determination" and "Threshold Rejection."

Both phrasings of which bare no legal binding Statutory Definition legally referrable to outside the phrases/words ordinary meanings being that of regards to "Negative" "Determinations" regarding "Claims of Specific, Credible, and Non-Vague or Non-Speculative Information" provided by a IRS Whistleblower Award Claimant supported by Judicial and Administrative Action and Collection of Proceeds against our Target Taxpayers by 26 USC § 7701 Secretary of Redelegated Authority's under the Secretary of Treasury.

Whereas, not to the contrary as the reviewing District Court of Appeals Justices attempt to define while attempting to assume the role of a Supreme Court Justice and trying to give the same force and effect of a binding statutory definition by means of contractively narrowing the specified phrases ordinary definition and effect of a natural threshold rejection or negative award determination to be only that of "non-speculative" information. Wherein, the District Court of Appeals attempt and succeed at conclusively defining as a requisite to deeming a Claimants Claim for Award as Eligible and Reviewable by the US Tax Courts Jurisdiction. Which in fact holds majorly, erroneous, arbitrarily, capriciously, and statutorily inconsistent to the true statutory requirements and definitions of Statutory IRS Whistleblower Eligibility Requirements as per "26 USC 26 Section 7623(b)(5) and USC Title 26 CFR 301.7623-1 Eligibility Requirements," and as well the past and present legal precedents that the unlawful actions run heavily in conflict with. Thus, subjecting all 7623(a)(b) "WO" Petitioners, the American Public, the United States Government, and sharply defined public policy's to Irreparable Harm, Bias Prejudice of sorts by way of legal paradox, and the continuing deprivation of Judicial Review and Constitutional Equal Rights to Justice, Appeal, and Due Process among the command of the reviewing and approving Justices of opinion issued January 11, 2022, in the case of *Li v. Commissioner, 22 31 F.4th 1014 (D.C. Cir. 2022).*

In this instant matter, the issue is not whether the Tax Court has jurisdiction, but whether the appeal of the WO's final decision here received

sufficient judicial review to satisfy statutory requirements. It did not receive such 7623(b) review, based on the Tax Court's grant of the "Orders of Dismissal for Lack of Jurisdiction Entered, Chief Judge Kerrigan; Stay is lifted. Motion to dismiss is Granted" judgments' "Motion for Reconsideration of Order DENIED," and "Motion to Consolidate DENIED as moot" thus the Court should exercise its Certiorari Jurisdiction to review the "USTC's" whipsaw postured decisions under the "Opinions Below," the "Question(s) Presented," and the question: whether the APA's judicial review provisions apply to threshold rejections of 26 USC 7623(b) whistleblower award claims?

C. Congress and the Collection of Proceeds

If Congress had wanted to limit collected proceeds to USC Title 26 collections, it could, and would, have done so. Moreover, Petitioner disagrees that internal revenue laws are limited to laws codified in USC Title 26. To the contrary, none of the provisions cited by US Tax Court or "IRS Comm.'r" Respondent states, or even implies, that internal revenue laws are limited to those laws codified in title 26.

There are numerous instances where internal revenue laws are found outside title 26. One instance relates to relief from employment tax obligations. So called "section 530 relief" from employment tax does not refer to section 530 of the Code (which governs Coverdell 32 education savings accounts), but rather to section 530 of the Revenue Act of 1978. Another instance; Although section 6212 is the Code provision relating to notices of deficiency, it is section 3463(a) of the Internal

Revenue Service Restructuring and Reform Act of 1998, Pub. L. No. 105-206, 112 Stat. at 767, which provides that "[t]he Secretary * * * shall include on each notice of deficiency under section 6212 * * * the date determined * * * as the last day on which the taxpayer may file a petition with the Tax Court." And perhaps the most telling instance: The very provisions establishing the Whistleblower Office are found outside the Code. *See; Tax Relief and Health Care Act of 2006, Pub. L. No. 109- 432, div. A, sec. 406(b), 120 Stat. at 2959-2960; See also, 34 USC § 20101)*

Finally, the phrase "internal revenue laws" dates from the earliest version of the whistleblower statute enacted in 1867. At that time, the modern title 26 did not exist; internal revenue laws meant all revenue laws. Petitioner thinks it erroneous to impose a post facto restriction on the meaning of the phrase not intended by Congress when it enacted the legislation. In sum, the phrase "internal revenue laws" is not limited to those laws codified in Title 26 USC. "IRS Comm.r" Respondent argues; "Neither section 7623 nor its legislative history [respondent refers to the legislative history of sec. 7623(a)] provides a basis to conclude that Congress intended the terms penalties, additions to tax, and additional amounts in section 7623 to have meaning different than that set forth in section 6665. Penalties, additions to tax, and additional amounts under section 7623(b) pertain to amounts assessed under Title 26 that increase the total amount of tax liability. More broadly, these terms have a well-established meaning under Subtitle F of the Code--they are, in fact, the title of Chapter 68 and refer to those penalties, additions to tax, and additional amounts."

In making this argument, respondents ignore the fact that the first word in the parenthetical listing those items deemed to be collected proceeds is "including". And the Code itself provides that "the terms 'includes' and 'including' when used in a definition contained in this title shall not be deemed to exclude other things otherwise within the meaning of the term defined." Sec. 7701(c); see also *Wnuck v. Commissioner, 136 T.C. 498, 506 (2011) ("Anyone fluent in English knows that the word 'includes' cannot be assumed to mean 'includes only'."); Dunaway v. Commissioner, 124 T.C. 80, 91-92 (2005) (quoting Cannon v. Nicholas, 80 F.2d 934, 936 (10th Cir. 1935)).* By using the word "including", Congress clearly intended the list of items deemed to be collected proceeds to be non-exhaustive. Moreover, the list of items deemed to be collected proceeds includes the word "penalties". In several places the Code interposes the word "fine" with the word "penalties". See, e.g., sec. 7201 ("Any person who willfully attempts in any manner to evade or defeat any tax * * * shall, in addition to other penalties provided by law * * * be fined not more than $100,000 [.]"); sec. 162(f) ("No deduction shall be allowed under subsection (a) for any fine or similar penalty paid to a government for the violation of any law.").

In sum, we herein hold that the phrase "collected proceeds" is sweeping in scope and is not limited to amounts assessed and collected under title 26. To paraphrase the Court of Appeals: Congress' not supplementing the comprehensive phrase "collected proceeds" with an exclamatory "and we mean all proceeds collected" does not lessen the force of the statute's plain language. B. Section

7623(b)(1) Uses Collected Proceeds to Calculate the Amount of the Award.(See; 26 USC 7623(b); See also, *12 U.S. Code § 5565; See also, Section 21F(b)-Exchange Act)*

D. This Case Squarely Presents the Questions Presented, And Is an Ideal Vehicle for Resolving the Recent Circuit Split

Petitioner contends exposing misconduct is a matter of considerable importance. *Garcetti v. Ceballos, 547 U.S. 410, 425 (2006).* Obligations arising from applicable whistleblower statutes provide checks on agencies who may otherwise order inappropriate actions. The Court should exercise its Certiorari Jurisdiction to rebalance our delicate system, for the benefits of assisting the US Tax Court in making sound and impartial conclusions, and to refortify the underpinnings of Fair and Equal Constitutional Rights irreparably prejudiced in this matter.

CONCLUSION

WHEREFORE, In the interests of efficiency, impartiality, and judicial economy, "Petitioner," Prays, for the foregoing reasons, the Court should grant Certiorari.

Respectfully submitted,

Date: 06, 23 ,2023 Signature: _____,

[REDACTED VERSION FOR PUBLIC PUBLISHING]

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