

APPENDIX A

Doc 1. In the U. S. Court of Appeals, 11th Circuit, CIVIL APPEAL DOCKETED. Notice of appeal filed by Appellant George A. Teacherson on 05/15/2023. Fee Status: IFP Granted. 05/15/2023 Awaiting Appellant's Certificate of Interested Persons due on or before 06/01/2023 as to Appellant George A. Teacherson [Entered: 05/18/2023 01:01 PM], PACER Document (Doc) 1

In Forma Pauperis Granted, PACER Doc. 1, 05/18/2023

Doc. 22, Order, Motion to Expedite, Denied, [Entered: 08/03/2023 12:57 PM]

Doc. 26, Opinion issued by court, [Entered: 09/08/2023 03:07 PM]

Doc 27, Judgment entered as to Appellant George A. Teacherson. [Entered: 09/08/2023 03:08 PM],

Docs 28, 29, *****ERROR******Petition for rehearing en banc filed by George A. Teacherson. Opposition to Motion is Unknown.* [28]-[Edited 09/25/2023 by EBL to correct document from motion to petition] [28] [23-11647] [28]- (ECF: George Teacherson) [Entered: 09/14/2023 08:18 AM]

Doc 34, Mandate issued as to Appellant George A. Teacherson. [Entered: 11/15/2023 10:50 AM]

Doc 32, Judgment 09/08/2023 with Mandate on 11/15/2023. The Petition for Rehearing *En Banc* is DENIED [32] [Entered: 11/07/2023].

Doc 35, Response filed by George A. Teacherson pursuant to court order dated 11/07/2023. [23-11647] (ECF: George Teacherson) [Entered: 11/20/2023 04:25 PM]

Lower Court 9:23-cv-80722-RLR, PACER Doc 3 and granting *IFP*, Doc. 6

Activity in Case 9:23-cv-80722-RLR Teacherson v. Commissioner of Internal Revenue Order on Motion for Leave to Proceed in forma pauperis

[DO NOT PUBLISH]

In the
United States Court of Appeals
For the Eleventh Circuit

No. 23-11647

Non-Argument Calendar

GEORGE A. TEACHERSON,
A Natural Citizen of the Republic,

Plaintiff-Appellant,

versus

COMMISSIONER OF INTERNAL REVENUE,

Defendant-Appellee.

Appeal from the United States District Court
for the Southern District of Florida
D.C. Docket No. 9:23-cv-80722-RLR

Before JORDAN, NEWSOM, and GRANT, Circuit Judges.

PER CURIAM:

In May of 2023, George A. Teacherson filed a *pro se* complaint against the Commissioner of Internal Revenue, alleging that the federal income tax is unconstitutional and that requiring him to pay such a tax violates his First, Fourth, Fifth, Ninth, and Tenth Amendment rights. Mr. Teacherson also alleged that the income tax violates various clauses in the Constitution. He sought declaratory and injunctive relief. Because “the constitutionality of the [i]ncome [t]ax is well-settled,” the district court dismissed the claims with prejudice pursuant to its screening obligation under 28 U.S.C. § 1915(e)(2). *See* D.E. 9.

Mr. Teacherson, proceeding *pro se*, appeals the district court’s *sua sponte* dismissal of his complaint for failure to state a claim. The Commissioner has moved for summary affirmance of the district court’s order. Mr. Teacherson filed a response to the motion, and the Commissioner filed a reply. Mr. Teacherson then filed an additional “response and relief request” with respect to the Commissioner’s reply brief.

We review a district court’s dismissal under 28 U.S.C. § 1915 (e)(2)(B)(ii) *de novo*, viewing the factual allegations in the complaint as true. *See Hughes v. Lott*, 350 F. 3d 1157, 1159–60 (11th Cir. 2003). Summary disposition is appropriate in at least two circumstances—“those cases where time is truly of the essence” and “those in which

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Opinion of the Court

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the position of one of the parties is clearly right as a matter of law so that there can be no substantial question as to the outcome of the case, or where, as is more frequently the case, the appeal is frivolous.” *Groendyke Transp., Inc. v. Davis*, 406 F.2d 1158, 1162 (5th Cir. 1969).¹

Mr. Teacherson’s contentions—both in his complaint and in his response to the Commissioner’s motion for summary affirmance—rest on the assertion that the federal income tax is unconstitutional. For example, he states in his amended response to the Commissioner’s motion that wages are irrelevant and that the income tax violates the Constitution.

Like the district court, we are unpersuaded by Mr. Teacherson’s arguments. Indeed, we have held similar claims made before us to be “patently frivolous.” See *Biermann v. C.I.R.*, 769 F.2d 707 (11th Cir. 1985) (explaining that the assertions that “wages are not ‘income’” and that “withholdings from . . . wages were illegal ‘taxes’” “have been rejected by courts at all levels of the judiciary, and, therefore, warrant no further discussion”). See also *Stubbs v. Comm’r*, 797 F.2d 936, 938 (11th Cir. 1986) (explaining that the argument that wages are not taxable income and that the appellant was not a person required to file a tax return to be like arguments “rejected by courts at all levels of the judiciary and . . . patently frivolous”); *Motes v. United States*, 785 F.2d 928, 928 (11th Cir. 1986)

¹ *Groendyke Transportation*, constitutes binding precedent in the Eleventh Circuit under *Bonner v. City of Prichard*, 661 F.2d 1206, 1207 (11th Cir. 1981) (en banc).

(holding as frivolous the “arsenal of arguments” that “wages are not income subject to tax but are a tax on property such as their labor; that only public servants are subject to tax liability; . . . that withholding taxes violates equal protection; that they should be allowed to exclude from the amount of wages they receive the cost of maintaining their well-being”).

In sum, Mr. Teacherson’s claims lack merit and have been repeatedly rejected. *See e.g., Swanson v. Comm’r of Internal Revenue*, 2021 WL 4551628, at *2 (11th Cir. Oct. 5, 2021) (explaining that the argument that “the federal income tax is unconstitutional because it is a direct tax without apportionment . . . is frivolous under our precedent”). And because the Commissioner’s position “is clearly right as a matter of law” and “there can be no substantial question as to the outcome of the case,” we find summary disposition to be appropriate. *Groendyke Transp., Inc.*, 406 F.2d at 1162. We therefore GRANT the government’s motion for summary affirmance.²

AFFIRMED.

² Mr. Teacherson’s motion for default and other relief for “failing to prosecute” is denied.

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Order of the Court

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ON PETITION(S) FOR REHEARING AND PETITION(S) FOR
REHEARING EN BANC

Before JORDAN, NEWSOM, and GRANT, Circuit Judges.

PER CURIAM:

The Petition for Rehearing En Banc is DENIED, no judge in regular active service on the Court having requested that the Court be polled on rehearing en banc. FRAP 35. The Petition for Rehearing En Banc is also treated as a Petition for Rehearing before the panel and is DENIED. FRAP 35, IOP 2.

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO. 23-CV-80722-ROSENBERG/REINHART

GEORGE A. TEACHERSON,

Plaintiff,

v.

COMMISSIONER OF INTERNAL REVENUE,

Defendant.

ORDER DISMISSING COMPLAINT


THIS MATTER comes before the Court *sua sponte* pursuant to its 28 U.S.C. § 1915(e)(2) screening obligation. Under § 1915(e)(2), a court must dismiss a complaint filed in *forma pauperis* if it fails to state a claim upon which relief can be granted or seeks monetary relief against a defendant who is immune from such relief. In this case, the Plaintiff filed his Complaint in *forma pauperis*. DE 3, 6. Therefore, in this Order, the Court screens the Complaint to determine whether the Plaintiff states a claim upon which relief can be granted and demands proper relief.

In the Complaint, the Plaintiff argues that the Federal Income Tax is unconstitutional. Since he is required to pay the Income Tax, which he alleges is unconstitutional, he suffers violations of his First, Fourth, Fifth, Ninth, and Tenth Amendment rights. DE 5, 9, 18, 20, 22. Further, he argues that the Income Tax violates the Taxing and Spending Clause, the Necessary and Proper Clause and the Commerce Clause. As a result of these constitutional violations, the Plaintiff requests that the Court declare the Income Tax to be unconstitutional, enjoin the IRS from harassing the Plaintiff, declare that the Plaintiff is no longer required to pay any taxes, and award the Plaintiff \$720 million. *Id.* at 40.

Every claim in the Plaintiff's Complaint rests upon his argument that the Income Tax is unconstitutional. However, the constitutionality of the Income Tax is well-settled. For example, in 1916, the Supreme Court held that the Income Tax is constitutional, and it does not violate the Due Process Clause. *See Brushaber v. Union Pac. R. Co.*, 240 U.S. 1, 24 (1916). Circuit courts have also held that it does not violate the First or Ninth Amendments. *See, e.g., Jenkins v. Comm'r*, 483 F.3d 90, 94 (2d Cir. 2007). Therefore, all of the claims in the Plaintiff's Complaint are hereby **DISMISSED** with prejudice. The Clerk of the Court is instructed to **CLOSE THIS CASE**.

DONE and ORDERED in Chambers, West Palm Beach, Florida, this 11th day of May, 2023.

Copies furnished to:
All counsel of record


ROBIN L. ROSENBERG
UNITED STATES DISTRICT JUDGE

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