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No.

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OFFICE OF THE CLERK
SUPREME COURT U.S.

IN THE
SUPREME COURT OF THE UNITED STATES

ORIGINAL

DEBORAH A. REDMAN,
Petitioner

V.

UNITED STATES OF AMERICA (IRS),
IRS COMMISSIONER CHARLES RETTIG,
MARJORIE GALLAGHER,
LUCINDA COMEGYS,
STEVEN MNUCHIN, and
JANET YELLEN,
Respondents

On Petition for a Writ of Certiorari
to the United States Court of Appeals
for the Third Circuit

PETITION FOR WRIT OF CERTIORARI

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QUESTIONS PRESENTED

May federal judges reframe and distort Petitioner's arguments so they can knock them down and dismiss her case?

May federal judges ensnare Petitioner in a fabricated procedural trap that allows them to dismiss her case, deprive her of justice, and set her up to die?

May federal judges refuse to save the life of a pro se litigant by providing prompt relief or partial relief that is relatively simple to provide and legally justifiable?

May federal judges deny Petitioner justice because they feel insulted that she sought prompt resolution and partial compensation in advance, as the IRS admitted it had mistreated/abused her and the advance payment would allow her to stay alive?

May federal judges deny Petitioner justice because they feel insulted that she argued that the District Court Judge's decisions constituted ethical lapses?

May federal judges purposefully violate the law by employing unsound reasoning to affirm the District Court decision and reinforce ethical lapses?

May federal judges ignore Petitioner's claims, not ruling on them, and allow the IRS to keep on defrauding the public and abusing/mistreating taxpayers?

May federal judges reinforce discrimination and other prejudices?

May federal judges freely violate the law, the Code of Conduct for United States Judges, the ABA Model Code of Judicial Conduct, and their oath of office?

LIST OF PARTIES

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

Parties at the U.S. District Court for the Western District of Pennsylvania (1:21-CV-124):

Plaintiff: Dr. Deborah Redman was the Plaintiff.

Defendants: the United States of America (IRS),
former IRS Commissioner Charles Rettig,
IRS agent Marjorie Gallagher,
IRS agent LuCinda Comegys,
Former Treasury Secretary Steven Mnuchin,
current Treasury Secretary Janet Yellen – *but from early April 2023, the Defendants were not represented by Attorney Atras, as he abandoned the case.*

Parties at the U.S. Court of Appeals for the Third Circuit (#23-1871):

Appellant: Dr. Deborah A. Redman

Appellees: the same as at the District Court level, *but only the IRS was represented by an attorney (Attorney Lyon). The individual Appellees had no lawyer and did not represent themselves.*

RELATED CASES

Petitioner knows of no cases in which the IRS attacked a taxpayer for overpaying her taxes and then continued to harass her for nearly a decade. (She does know of cases in which the IRS has harassed taxpayers. Most of them had done nothing wrong and a couple died from the stress, suffering heart attacks. Examples can be found in an article by Jeff Rindskopf, updated by Pat Shrader. 21 February 2024. “23 Tax Horror Stories That Will Make You Fear the IRS.” *cheapism.com.*)

TABLE OF CONTENTS

OPINIONS BELOW.....	viii
JURISDICTION.....	ix
CONSTITUTIONAL AND STATUTORY PROVISIONS INVOLVED.....	ix
PETITION FOR A WRIT OF CERTIORARI.....	1
STATEMENT OF THE CASE.....	1
The case in a nutshell.....	1
The reason for filing suit was IRS fraud and abuse of the taxpayer.....	3
The District Court did not hear the case.....	4
The Baxter Court: recusal.....	4
Judge Bissoon, feeling insulted, dismissed the case.....	6
The 3rd Circuit defended District Court Judge Bissoon.....	8
REASONS FOR GRANTING THE WRIT.....	11
1. Letting the 3rd Circuit's Opinion stand will bring great shame on the 3rd Circuit and federal courts in general because of its intentional bias, ethical breaches, and lack of sound reasoning.....	11
2. The 3rd Circuit's Opinion undermines established legal practice and norms.....	12
2.1 An automatic default judgment for Petitioner was required at both the District Court and the 3rd Circuit.....	12
2.2 An error in basic logic requires the case be heard.....	12

3.	The 3rd Circuit engaged in a variety of serious ethical lapses to prejudice Petitioner and deprive her of justice.....	13
3.1	The 3rd Circuit reasoned from a false premise, an unacceptable and reprehensible approach.....	13
3.2	The 3rd Circuit (and District Court) ensnared the pro se Petitioner in a fabricated procedural trap meant to silence her by causing her death: criminal behavior.....	14
3.3	Communicating the need for a prompt resolution of the matter is not abusive of a court.....	15
3.4	After distorting Petitioner's words and intentions, the Judges of the 3rd Circuit Panel conclude their Opinion with the assertion that this is simply a case of Redman regretting doing the wrong thing.....	15
3.5	The 3rd Circuit Judges refuse to save the life of a litigant by providing prompt relief or partial relief that is relatively simple to provide and is legally justifiable, a shameful stance.....	16
3.6	Judges may not retaliate against litigants because they feel insulted by them or dislike them.....	16
3.7	The 3rd Circuit Judges state in their Opinion (p. 6) that there are only two grounds that would have allowed the District Court Judge to reopen the case and assign a neutral judge – mistake and extraordinary circumstances – and Petitioner's case is rooted in both.....	17
3.8	All judges should have respect for human life, but clearly the 3rd Circuit and District Court Judges do not.....	18
3.9	Petitioner gave the District Court eight serious grounds for recusal and still the 3rd Circuit insists there was no basis to support the District Judge's recusal, giving as "proof" case law holding that judicial rulings alone rarely are a valid basis for impartiality motions, which	

is no proof at all.....	18
4. The Courts deprived Petitioner of due process.....	18
5. The 3rd Circuit Judges repeatedly intentionally used unsound reasoning, logical fallacies, and lies to reach their conclusions.....	19
6. By ignoring and not ruling on the claims that Redman brought against the IRS, the 3rd Circuit allows and encourages the agency to keep on defrauding the public and abusing/mistreating taxpayers.....	20
7. The 3rd Circuit leaves out essential information, in part to belittle Redman and make her seem like an incompetent, bumbling pro se litigant.....	20
8. The Opinion and the process are discriminatory.....	21
9. The 3rd Circuit Judges violate their oath to uphold the Constitution.....	22
10. The broad ramifications for the 3rd Circuit's decisions are not just a miscarriage of justice. They constitute a travesty of justice. The 3rd Circuit and the District Court imperil American democracy, when they should be champions of justice.....	22
CONCLUSION.....	22

INDEX TO APPENDICES

Appendix A	U.S. Court of Appeals for the 3rd Circuit, Opinion in matter No. 23-1871, dated 8 December 2023 (3rd Cir. #31).....	A1-A7
Appendix B	U.S. Court of Appeals for the 3rd Circuit, Order Denying Petitioner's Petition for en banc Review, dated 24 January 2024, (3rd Cir. #36)	A8

Appendix C	Order of Judge Bissoon, the U.S. District Court for the Western District of Pennsylvania, No. 1:21-CV-124, dated 25 April 2023 (Distr. Ct. #72).....	A9-A10
Appendix D	last two pages of Docket Sheet of the District Court in matter No. 1:21-CV-124.....	A11-A12

TABLE OF AUTHORITIES CITED

Constitutional Provisions and Related

Fifth Amendment Due Process Clause:

“No person”... “shall be deprived of life, liberty, or property, without due process of law.”	17
---	----

values underpinning the U.S. Constitution:

Enlightenment ideals of rationality, honesty, democracy, transparency, accountability, an emphasis on science.....	19-21
--	-------

Cases and Statutes

The Americans with Disabilities Act (1990).....	21
---	----

Rules, codes, ethical standards

IRS Tax Tip 2001-48 titled “Refunds – How Long Should They Take”.....	3
---	---

Gray, Cynthia.“Legal Error As Judicial Misconduct.” <i>Judicial Conduct Reporter</i> . vol. 36, no. 3 (fall 2014), p. 8:	
--	--

If a judge continues to commit a legal error after a mistake has been drawn to the judge’s attention, the judge commits judicial misconduct as well as legal error.....	18
---	----

Code of Conduct for United States Judges (2019), Canon 2(A):

A judge should respect and comply with the law and should act at all times in a manner that promotes public confidence in the integrity and impartiality of the judiciary.....	15, 22
--	--------

Code of Conduct for United States Judges (2019), Canon 3: A judge should perform the duties of the office fairly, impartially, and diligently.....	15, 22
Code of Conduct for United States Judges (2019), Canon 3(A)(5): A judge should dispose promptly of the business of the court.....	15, 22
American Bar Association Model Code of Judicial Conduct, Rule 2.2, Comment 4: It is not a violation of this Rule for a judge to make reasonable accommodations to ensure pro se litigants the opportunity to have their matters fairly heard.....	22n

**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 decisions
below.

OPINIONS BELOW

The two opinions central to this case are

- *Redman v. United States (IRS), et al.*, No. 23-1871 (3rd Cir., 8 Dec. 2023),
- *Redman v. United States (IRS), et al.*, No. 1:21-CV-124 (W.D. Pa., 2023).

The Opinion of the United States Court of Appeals for the 3rd Circuit appears at
Appendix A1-A7 of this Petition and is to date unpublished (in regular reporters), but can
be found online in the opinions archive on the 3rd Circuit website at www2.ca3.uscourts.gov/opinarch/231871np.pdf. The District Ct. 1:21-CV-124 Order is included in the

appendix (A9-A10) because the 3rd Circuit Opinion affirms and builds on it. As far as Petitioner knows, it is not published.

JURISDICTION

This Petition is timely filed. The date the United States Court of Appeals for the 3rd Circuit issued its Opinion in *Redman v. United States (IRS)* was 8 December 2023 (attached as Appendix A1-A7). The 3rd Circuit denied Redman's Motion/Petition for Rehearing en banc on 24 January 2024 (A8). Redman filed a Motion for Reconsideration and Clarification and the 3rd Circuit responded on 2 February 2024 that it will be taking no action (3rd Cir. #37, 38). Jurisdiction is invoked under 28 U.S.C. §1254(d).

CONSTITUTIONAL AND STATUTORY PROVISIONS INVOLVED

The Fifth Amendment Due Process Clause:

“No person”... “shall be deprived of life, liberty, or property, without due process of law.”

The spirit of the Constitution of the United States and the values underpinning it (Enlightenment ideals of rationality, honesty, democracy, transparency, accountability, an emphasis on science to draw conclusions, etc.

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IRS COMMISSIONER CHARLES RETTIG,
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PETITION FOR A WRIT OF CERTIORARI

Petitioner respectfully seeks a writ of certiorari to review the Opinion of the United States Court of Appeals for the 3rd Circuit in Case No. 23-1871 (Appendix A1-A7), affirming the decision of the Distr. Ct. No. 1:21-CV-124 (attached as A9-A10), and the 3rd Circuit's decision to deny en banc review (A-8), which shows broader endorsement by the circuit court.¹

STATEMENT OF THE CASE

The Case in a Nutshell. This case involves ethical lapses of judges. As such it

¹ When citing District Court and 3rd Circuit documents, the designations Distr. Ct. #... and 3rd Cir. #.... are used. References to appendices are indicated by A plus the page, so, for example, A1-A7 is the 3rd Circuit Court's Opinion under consideration here. Citation practice has been slightly modified so it can be easily understood by laypersons.

should have been resolved by officials that deal with judicial misconduct, but they are the same judges who are responsible for the ethical breaches. A complaint of Judicial Misconduct goes to the chief judge of the appellate court. Petitioner Redman did submit a complaint about District Court Judge Bissoon to Chief Judge Chagares, but withdrew it in part because it would greatly prolong her lawsuit. Although she could not get a straight answer out of the staff who took the Judicial Misconduct complaints, it appeared it could take years to resolve a complaint, a ridiculous time frame. She was treated very abruptly even though she was just asking about the time frame. A final reason to abandon the Judicial Misconduct complaint: when she went to the 3rd Circuit's website, she learned that Chief Judge Chagares had not once found for a self-represented litigant.² This was part of the reason she noted that the case was being handled prejudicially in her Appellant's Reply Brief (3rd Cir. #24, point 2, pg. 2 et seq.).

The case was never heard because the District Court judge dismissed it, insulted because Redman had sought to move the case along so she would not die. To dismiss the case, the Judge distorted Redman's words and intentions, claiming Redman had voluntarily dismissed her case when in truth she had been noting for the record the high levels of prejudice she was encountering. Fully supporting Judge Bissoon and her distortions, the Court of Appeals for the 3rd Circuit affirmed her orders. The judges of

² The complaint form for complaining about a judge, information and instructions concerning the form, and a list of opinions can be found on the webpage "Judicial Conduct and Disability," www.ca3.uscourts.gov/judicial-conduct-and-disability.

both courts knew that the matter was urgent (and remains so), as the IRS has made it impossible for Redman to pursue her livelihood for over nine years now, rendering her so destitute that her life is in jeopardy.³ They also knew that the IRS had attacked and harassed Redman for overpaying taxes and had later admitted mistreating her, so that Redman would have to win if the case were heard.

The reason for filing suit was IRS fraud and abuse of the taxpayer.

Redman overpaid taxes for the years 2015 and 2016. Although overpaid taxes are to be refunded within 3 weeks,⁴ in Redman's case, no refund was issued – despite many promises from the IRS to do so. When the refund was several years overdue, Redman called and inquired about the status of her refund. Rather than apologize for the delay, the IRS agent (Marjorie Gallagher) became enraged with Redman for inquiring about her refund and started a campaign of harassment, ordering Redman to get copies of the filed tax returns in the mail that very day. When Redman replied that she was disabled, used a scooter, and probably couldn't get the documents ready and to the post office that same day, Gallagher responded that Redman was disabled all right – in need of psychiatric help. In a follow-up letter, she threatened Redman with felony prosecution, fines, and more. Redman complained to other supervisory agents at the IRS such as Defendant-Appellee Comegys, who admitted she had been mistreated. But instead of setting things

³ During that period she should have been earning at least \$500,000/annum.

⁴ IRS Tax Tip 2001-48 titled “Refunds – How Long Should They Take.”

right, confusion, empty promises, and at times more ridiculous demands followed. Appeals to the IRS Commissioner and Treasury Department Secretaries were essentially ignored. Obviously, ruining Redman's ability to earn an income (over 9 years now and ongoing) will cause her death. She is alive only because she had savings and both her parents died and bequeathed her a small inheritance. But that is gone. Since late 2022, Redman has been living solely on Social Security, roughly \$800-\$900/month. No one can survive on that. This matter is now extremely urgent.

Bewildered by the agency's treatment of her, Redman contacted personal finance expert Suze Orman for insight and was told (1) she had heard of such cases, (2) Redman would have to sue the IRS. In mid-April 2021, Redman took Orman's advice.

The District Court did not hear the case. *The Baxter Court: recusal.* On 19 April 2021, Redman filed a lawsuit against the IRS and multiple individuals, *Redman v. USA (IRS), et al*, 1:21-CV-124. The case was assigned to Judge Baxter in Erie. Redman is pro se and has IFP status (in forma pauperis) due to the financially crippling effects of the IRS, which have been threatening her life for years, and the failure of the Courts to provide any relief to date.

Most of the activity under Judge Baxter was focused on making sure the Court was satisfied that there could be no question that the Defendants were served. (See, for instance, Distr. Ct. #15-#21, #23, #27, #29, #34, #36-#41, #53, #56-#58.) Defendants were served by certified mail with return receipt. In accord with FRCP Rule 4(i), the U.S. Attorney in Pittsburgh and U.S. Attorney General Garland were also served.

Judge Baxter held several telephonic status conferences, but only after she ordered

Redman to file for a default judgment (Distr. Ct. #41) in February 2023 did the IRS Defendants enter an appearance in the matter (Distr. Ct. #44) with a Motion to Set Aside Default by Attorney Robert Atras for the IRS (Distr. Ct. #44). It was granted (Distr. Ct. #53) on February 24.

A telephonic status conference (for which a transcript was prepared) was held on 2-24-2023. It was notable because IRS Attorney Atras participated and Judge Baxter asserted an indefensible adherence to the rules. After Attorney Atras told Judge Baxter he needed the maximum amount of time to respond to the suit, Redman said she was not going to live to see the case through. Judge Baxter then responded that she was “sorry,” but she has “to go by the rules.” (2-24-2023 transcript (Distr. Ct. #54), p. 8, lines 7-8) Redman’s argument that observing rules is prudent as long as the spirit of the law is not contravened did not convince Judge Baxter even though following the letter of the law and not the spirit is generally associated with exploitation of technicalities, loopholes, ambiguous language, etc.

On 3-14-2023, a telephonic status conference (Distr. Ct. #58) was held primarily to discuss Court Reporter Janis Ferguson’s claim that Redman was cheating her. Ferguson apparently went to Judge Baxter and accused Redman of giving away a free transcript to IRS Attorney Atras, thus depriving Ferguson of her rightful income. It was revealed that Redman had not given copies of the transcript to anyone. This matter delayed the case and left the illusion that Redman was less than honest, damaging her reputation. Judge Baxter subsequently recused herself from the case (Distr. Ct. #59), nearly two years into the case – not at the request of Petitioner, who thought Judge Baxter should have

apologized, advised the court reporter to do the same, and then moved on with the case.

Judge Bissoon was reassigned the case on 3-21-2023. (no Distr. Ct. # assigned)

Judge Bissoon, feeling insulted, dismissed the case. Judge Bissoon denied all of Redman's motions, usually within 24 hours of filing,⁵ and wrongly dismissed the case so it was never heard, knowing that Redman was in dire need of relief and could die.

On 3-21-2023, Judge Bissoon denied Petitioner's Motion to Move the Case to the Court of Public Opinion (Distr. Ct. #61, #63; refer to App. D). The point of the motion was to move the case to a better forum – direct democracy. While ancient Greece is the most widely known example of direct democracy, letting the people decide exists today, for example, in Switzerland and to a lesser degree in some U.S. states. Because the matter here involves taxes, which U.S. citizens across the nation are subject to, handing this matter to the people to decide makes excellent sense.

Judge Bissoon then got involved in the matter with Court Reporter Ferguson and the payment for the 2-24-2023 transcript. Her Order of 3-31-2023 (Distr. Ct. #64) notes she tore up Redman's generous check for \$100 for the transcript. (Redman rounded up, paying more than the bill.) All this again made Redman look nefarious, when she did nothing wrong at all. Also, the fact that District Court Judges Baxter and Bissoon appeared to value the court reporter's pocketbook over Redman's life is very disturbing.

On 4-3-2023, Judge Bissoon denied Redman's Motion for Clarification (Distr. Ct. #65, #66; refer to App. D) in an Order in which she “noted” Redman's “dissatisfaction”

⁵ App. A11-A12 is the last two pages of the District Court docket sheet in this matter. They are attached to make it easy to see how fast the pace was. Redman could not keep up.

for having to die, as the judge sets the pace at her will.⁶ Judge Bissoon firmly states that “the case will proceed in an orderly fashion” (Distr. Ct. #66), but a request to move the case along or for an interim order is not disorderly. Judge Bissoon’s reaction was very clear: in her view, Redman was trying to control her court.

In April 2023, Redman appealed to Chief Judge Hornak (Distr. Ct. #68), who as chief judge has a duty to see his court is fair and efficient, but he merely had Redman’s letter put on the docket sheet (Distr. Ct. #68; refer to App. D).

While Redman would never abandon her case, financial ruin and destitution make meaningful participation in a court case almost impossible for anyone in this situation. On 4-19-2023, she filed a Notice of Inability to Continue to Participate in Any [Meaningful] Way in This Proceeding (Distr. Ct. #69), inadvertently leaving out the word *Meaningful*. The Notice is one sentence long and reads: “Due to the Court’s and Defendant IRS’s actions, Plaintiff Dr. Deborah A. Redman comes now and gives notice that she can no longer continue to participate in any way in this proceeding” (Distr. Ct. #69). Judge Bissoon responded by dismissing the case rather than calling a status conference, appointing her an attorney, or simply moving forward, as Redman had not failed to respond; it was the Defendants who were to answer the Complaint by 4-27-2023. In response, on 4-24-2023, Redman filed a Notice [which should have been titled

⁶ Surely, taxpayers who are targeted for killing by the IRS because they overpaid taxes would never refer to themselves as dissatisfied. They would be outraged and strenuously oppose it. The Judge’s indifference to Redman’s death is downright frightening.

Motion⁷] to Reopen Case & Assign to Neutral Judge (Distr. Ct. #71), which Judge Bissoon also denied, noting that Redman had not given grounds for her recusal. Redman quickly responded on 5-1-2023 with a Notice of Grounds for Judicial Misconduct (Distr. Ct. #73), which was full of reasons for recusal (many of which had been mentioned in the motion to reopen the case), but no response from Judge Bissoon followed. See A10-A12.

The 3rd Circuit Court of Appeals defended the District Court Judge. Redman's Notice of Appeal (Distr. Ct. #74) was filed on 5-10-2023. Two days later Appeals case #23-1871 was docketed in the Court of Appeals for the 3rd Circuit.

At roughly the time Redman appealed, she filed a Complaint of Judicial Misconduct against Judge Bissoon, which goes to the Chief Judge of the 3rd Circuit, Judge Chagares. After getting the runaround and learning that the Complaint could take years, she withdrew it.

On 5-30-2023, due to dire circumstances, Redman filed an Emergency Motion Requesting the Court Issue an Interim Order Requiring That the IRS Pay an Initial Compensatory Amount to Appellant (hereinafter shortened to Emergency Motion for Interim Order (3rd Cir. #7) . A Supplement to the Emergency Motion for Interim Order was filed on 6-5-2023 (3rd Cir. #9), which reported that Defendants through their attorney, Mr. Atras, had abandoned the case in April, as copies of filings Redman sent to him were returned to her marked as undeliverable. Redman followed up with a Motion

⁷ There were a number of errors caused by illness, exhaustion, and a malfunctioning computer. Redman was not appointed an attorney (although the Americans with Disability Act required it) and throughout the process was greatly rushed to produce filings as her situation is urgent.

for Default Judgment (3rd Cir. #12).⁸

Redman moved a second time for default judgment in her Brief (Cir. Ct. #16), this time against the individual Defendant-Appellees, because they were not represented at the appellate level. (Attorney Lyon represented the IRS only.) Both motions for default judgment were ignored.

On 27 June 2023, 3rd Circuit Judges Restrepo and Hardiman denied Redman's Emergency Motion for an Interim Order (3rd Cir. #11), following the faulty and prejudiced reasoning of the IRS Attorney in her Opposition to the motion (3rd Cir. #8). The argument was dishonest: that Redman had little chance of succeeding, not true since the IRS admitted mistreating Redman (in writing), and that Redman would not suffer irreparable harm, ignoring the fact that, barring a miracle, Redman will not survive due to financial ruin caused by the IRS and the courts, which to date have offered no relief.

In a just court, Redman would succeed because there are incontrovertible facts: (1) the IRS admitted wrongdoing and (2) the IRS broke its rules when it did not refund overpaid taxes in 3 weeks (taking almost eight years to do so). It is outrageous not to acknowledge that the time frame and death are irreparable harm. The fact that IRS Attorney Lyon used the strawman fallacy also supports Redman, for such fallacies are often employed by lawyers when their opponent is in the right. But the 3rd Circuit was not just: it allowed opposing counsel to conduct herself unprofessionally and joined the

⁸ Because Redman discovered that Attorney Atras had abandoned the District Court case after an appeal was filed, her motion for default judgment was made at the appellate level.

District Court in engaging in Judicial Misconduct.

Redman filed Appellant's Brief and, after Appellees filed their Brief, a Reply Brief (3rd Cir. #16, #22 and #23, #24). Redman's Briefs complain that Judge Bissoon invented a reason to dismiss her case and ignored all the evidence that points to very serious Judicial Misconduct.

On 8 December 2023, the 3rd Circuit issued its Opinion (#31), adopting the "reasoning" of the Appellees' Brief, strongly defending Judge Bissoon and affirming her orders, knowing she had dismissed Redman's case in retaliation, depriving Redman of justice and likely her life.

Redman filed for en banc review on 12 January 2024 (#35). The 3rd Circuit denied it on 24 January (#36; A8). Wanting to be sure that the entire appellate court was aware of the gravity of the situation, Redman filed a Motion for Reconsideration and Clarification on January 29 (#37). A few days later, the Clerk of the Court for the 3rd Circuit issued a letter stating: "No action will be taken...." (#38). Redman knows there are no motions for reconsideration. She wished to be certain that the judges were willing to kill a litigant and undermine the judicial system in order to defend a fellow judge and she hoped they would reveal a breakdown in the vote. The full court voted on it, 13 judges.⁹ Five of the judges should have recused themselves, as there were serious complaints of ethical lapses against them (Chief Judge Chagares and Circuit Court Judges Hardiman, Shwartz, Restrepo, and Freeman). Obviously, it would be of interest to know

⁹ There are 14 judges names on the judges' biographies on the 4rd Circuit website, but one of them, Judge Greenaway, retired in mid-2023, leaving 13 judges.

how the remaining eight judges voted, but there is little transparency in this court. As there was no dissent, it is clear that the decision to deprive Redman of justice and set her up to die was not seen by the 3rd Circuit as particularly worrisome.

REASONS FOR GRANTING THE WRIT

There are a plethora of reasons a writ should be granted, but most important is the destruction that ignoring this case will do to the U.S. court system. If allowed to stand, it means federal judges may freely undermine the law, lie and distort, and retaliate against any litigant they do not like to the point of killing them.

1. Letting the 3rd Circuit's Opinion stand will bring great shame on the 3rd Circuit and federal courts in general because of its intentional bias, ethical breaches, and lack of sound reasoning.

The 3rd Circuit's Opinion is a patently illegal decision: retaliatory and devoid of moral principle and the sense of duty, responsibility, and obligation of a judge. The makeup of the deciding judges is biased, as panel member Judge Restrepo refused to recuse himself, giving no reason because there was no justification for his refusal. (See Redman's Motion for Recusal, 3rd Cir. #28.) In general, the 3rd Circuit's Opinion reinforces and defends the District Court's ethical lapses and in so doing creates its own, retaliating so drastically that the Opinion becomes criminal: the Judges purposefully set up Redman's death. The 3rd Circuit's Opinion ignores the law and many facts; manipulates facts; knowingly employs logical fallacies to draw unjustifiable, illegal conclusions; abuses its powers. The 3rd Circuit Judges know the Decision is wrong and that it will almost surely result in Redman's death. They spurn the accepted forms of behavior observed by society and enshrined in its laws. An en banc Court should have

convened and done more than declare the Opinion void: It should have condemned the Opinion and checked the corruption – in the District Court and 3rd Circuit and at the IRS.

The 3rd Circuit's Opinion, which is 6 pages and 3 lines long, ignores all of the pertinent questions in the case, focusing completely on the District Court's reason for dismissing the case. It does so because, like Judge Bissoon, the Judges want to dismiss the case and prejudice Redman to the greatest extent. But if the Judges are to be fair, they have to address Redman's arguments. In what follows, Petitioner lists the major reasons the 3rd Circuit should have condemned the Opinion and declared it void.

2. The 3rd Circuit's Opinion undermines established legal practice and norms.

2.1. An automatic default judgment for Petitioner was required at both the District Court and the 3rd Circuit.

First, at the District Court level, IRS attorney Robert Atras abandoned the case. Nonparticipation requires default judgment in Redman's favor, but that did not occur. Second, at the appellate level, the individual Defendants-Appellees were not represented (Attorney Lyon represented only the IRS), so a partial default judgment against the individuals and for Redman should have been entered. It, too, was not. (See, e.g., Reply Brief, 3rd Cir. #24, p. 7). In the final footnote of its Opinion (note 4 on p. 7) – not an appropriate place to rule on a motion – the 3rd Circuit denies Redman's motion (or perhaps motions) for default judgment. No reason was given although this deviation from the law cries out for clarification.

2.2 An error in basic logic requires the case be heard.

Courts have a duty to hear and decide cases, but this case has not been heard or decided. To dismiss the case, the District and appellate courts employed circular

reasoning, which means the very questions to be answered were eluded. But that is an error in basic logic, which invalidates the ruling. See point 4 below on due process deprivation.

3. The 3rd Circuit engaged in a variety of serious ethical lapses to prejudice Petitioner and deprive her of justice

3.1 The 3rd Circuit reasoned from a false premise, an unacceptable and reprehensible approach.

In the first paragraph of its Opinion, the appellate court roots its decision in the false view that pro se Redman dismissed her case under Federal Rules of Civil Procedure (FRAP) Rule 66 (Opinion, #31, par. 1 and pp. 6-7) when Redman did not dismiss her case – and certainly not under Rule 66, for she had no knowledge of it. She never cited it in her filings, most importantly in her Brief and Reply Brief (Cir. Ct. #16, #24). Since the Opinion is premised on a falsehood, the entire ruling is invalid.

The truth is, when she filed her Notice of Inability to Continue to Participate in Any [Meaningful] Way in This Proceeding (Distr. Ct. #69), she did so to alert the opposing party and District Court to the fact that she was being seriously prejudiced. Judge Bissoon failed to provide equal access to the court – no appointment of counsel, no accommodation due to disability, expecting more from her as a pro se party than from the lawyers, no access to case law, etc. Redman was overwhelmed even before Judge Bissoon got the case – and so she made mistakes (as the word *meaningful* should have been in the notice). There were other typographical errors such as her Notice to Reopen Case and Assign to a Neutral Judge, which should have read Motion to Reopen Case and Assign to a Neutral Judge (Distr. Ct. #71). There were also words left out or misspelled,

filings that never got done, and more.

By claiming Redman purposefully dismissed her case under FRAP Rule 60, the 3rd Circuit completely twisted the purpose and point of her filing the Notice, just as Judge Bissoon had done. The 3rd Circuit's Opinion twists and reformulates Redman's purpose so the reader will wrongly believe she was moving to voluntarily dismiss her case, when nothing could be further from the truth. Redman filed no such motion. Again, her intention was to inform the District Court and IRS that the process was unacceptably biased. And she states Defendant IRS and the courts are responsible for prejudicing her. Judges and the parties to a lawsuit may not fabricate facts, motives, explanations. The District and appellate Courts' distortions are bias; and bias invalidates the Opinion.

3.2 *The 3rd Circuit (and District Court) ensnared the pro se Petitioner in a fabricated procedural trap meant to silence her by causing her death: criminal behavior.*

Redman did not dismiss her case or file a motion to do so. This fabrication is monumentally incongruous as the IRS Attorney at the District Court Level (Robert Atras) abandoned the case and instead of granting a default judgment in Redman's favor, the 3rd Circuit ignored it and insisted Redman had dismissed her case. As underscored above, Redman was trying to make a record that she could not adequately represent herself and was seriously prejudiced, most notably due to extreme financial distress caused by the IRS and failure of the Courts to provide relief.

That Judges in both courts would set her up to die shows how prejudiced Redman really was; the Judges were gaming the system in the extreme. Setting Redman up to die to punish her for requesting a prompt and fair resolution and for noting ethical lapses is a

criminal act. The Judges of both courts may not reframe Petitioner's arguments so they can knock them down and make it look like she lost her case (the strawman fallacy). They certainly may not set her up to die. Yet that is exactly what has happened here.

3.3 *Communicating the need for a prompt resolution of the matter is not abusive of a court.*

Redman asked the District Court for prompt resolution of the matter because she wanted to stay alive, not because she was being impudent. Lawyers frequently ask courts for prompt resolution to matters. In the Donald Trump litigation that is currently and persistently in the news, Special Counsel Jack Smith argued to the court that former President Trump's case needs to be prosecuted promptly because it is of imperative public importance. His urgency is political: there are presidential primary elections in March 2024. In this case, Redman just wanted to live and stop the IRS from defrauding and abusing citizens. She was not asking for anything that is not her right: The Code of Conduct for United States Judges, Canon 3A(5), requires that judges "dispose promptly of the business of the court."

3.4 *After distorting Petitioner's words and intentions, the Judges of the 3rd Circuit Panel conclude their Opinion with the assertion that this is simply a case of Petitioner regretting doing the wrong thing.*

Redman regrets nothing: She filed her Notice to bring bias to the attention of the Court, naively believing it would strive to deliver unbiased decisions. As she repeatedly explained, the Notice was not a motion to dismiss. The IRS and Courts have gutted Redman financially, ruined her ability to earn a livelihood, destroyed her career, and will soon kill her, a scenario that is beyond imagination. It clearly shows that courts

are incapable of policing themselves. Paralleling cops’ “blue wall of silence,” this situation shows how far judges will go to defend their own when a judge engages in Judicial Misconduct. Redman’s only hope now rests in the highest court of the land. How this Petition is handled will show whether the Supreme Court believes in judges’ judicial obligations and responsibilities or adheres to a single-minded loyalty.

3.5 *The 3rd Circuit Judges refuse to save the life of a litigant by providing prompt relief or partial relief that is relatively simple to provide and is legally justifiable, a shameful stance.*

In this case, there is incontrovertible evidence: the IRS admitted it was wrong and had mistreated Redman. It was unjust to deny Redman (\$500,000) partial relief in advance (3rd Cir. #7, #8, #11). Without at least partial relief very soon, she dies and is never able to obtain relief – ostensibly the goal of the IRS.

3.6 *Judges may not retaliate against litigants because they feel insulted by them or dislike them.*

The District Court and 3rd Circuit Judges deny Redman justice because they were insulted that she sought prompt relief so she would not die and she had argued that the District Court Judge’s decisions constituted ethical lapses. It is beyond any reasonable person’s imagination that a U.S. judge would abuse its power by harming or killing a litigant or intentionally denying a litigant the right to justice. How could anyone be angered that Redman wanted to stay alive? What will taxpayers (everywhere in the world) think? It appears the Judges involved in this case have no consciences, only hunger for retribution. Again, using the power of the bench to ruin and kill litigants is a crime.

3.7 *The 3rd Circuit Judges state in their Opinion (p. 6) that there are only two*

grounds that would have allowed the District Court Judge to reopen the case and assign a neutral judge – mistake and extraordinary circumstances – and Petitioner’s case is rooted in both.

Leaving out the word *meaningful* in her Notice of Inability to Continue to Participate in Any [Meaningful] Way was a mistake: Redman made a typographical error.¹⁰ The District Court and 3rd Circuit Judges refuse to accept this because they are intent on dismissing her case. If she had wanted to have her case dismissed, she would have filed a notice of withdrawal of suit. And there clearly are very extraordinary circumstances in this case – death if Redman is not given prompt relief. Refusing to admit this is intellectual dishonesty and Judicial Misconduct.

3.8 *All judges should have respect for human life, but clearly the 3rd Circuit and District Court Judges do not.*

The Judges of the 3rd Circuit know the Opinion is wrong and that Redman will likely die due to its decision. They try to conceal the fact that the Opinion sets Redman up for death, never mentioning that the IRS’s actions and the Courts’ failure to provide relief guarantee that Redman will die (barring some unanticipated intervention from outside). Any reasonable person can see that ruining Redman’s ability to earn an income for over 9 years will lead to death. Since late 2022, Redman has been living solely on Social Security, \$800-900/month. No one can survive on that. She survived this long because both her parents died and bequeathed her a small inheritance.¹¹ But the 3rd Circuit’s Opinion does not mention she is destitute and will soon die from poverty –

¹⁰ Very probably caused because her word processing software does not always save changes to text.

¹¹ She also got partial health insurance that pays each year for thousands of dollars worth of medications she needs to survive. A prompt property tax rebate also helped.

due to the actions/inactions of both the IRS and Courts. The Judges actions are so extreme that the Code of Conduct for United States Judges does not foresee this kind of violation, one that involves criminal actions.

3.9 Petitioner gave the District Court eight serious grounds for recusal and still the 3rd Circuit insists there was no basis to support the District Judge's recusal, giving as "proof" case law holding that judicial rulings alone rarely are a valid basis for impartiality motions, which is no proof at all.

To prove there was no bias, the Judges must evaluate each of the objections raised by Redman (ethical lapses, unsound reasoning, etc.) and show how she erred, something they cannot do. Continuing to contend that there were no grounds for recusal is intellectual dishonesty. "If a judge continues to commit a legal error after a mistake has been drawn to the judge's attention, the judge commits judicial misconduct as well as legal error." Cynthia Gray. "Legal Error As Judicial Misconduct." *Judicial Conduct Reporter*. 36, no. 3 (fall 2014), p. 8.

4. The Courts deprived Petitioner of due process.

The case was never heard or decided, as the judges employed *circular reasoning*, which means the very questions to be answered are eluded. But Redman has the right to have her case fairly heard and decided. The U.S. Constitution's Due Process Clause (the Fifth Amendment) requires that judges recuse themselves in cases where there is a strong possibility that the judges' decisions will be biased. The Due Process Clause is of monumental importance to the nation, as guaranteeing fundamental fairness is the heart of a free society. Without it, there is no rule of law. It essentially ensures that legal disputes are resolved according to established principles that ensure fairness. Minimum due

hear the case fairly. But instead, District Court Judge Bissoon blocked Redman's access and the 3rd Circuit focused on defending Judge Bissoon and thus disposing of the case promptly.

The *strawman fallacy* occurs when someone distorts or exaggerates another person's argument and then attacks the distorted argument. Judge Bissoon and the 3rd Circuit used it when they reformulated the point of Redman's Notice and then dismissed the case, falsely arguing that Redman voluntarily dismissed her case under FRAP Rule 60. But as already explained, Redman did not dismiss her case or even know what Rule 60 was. She is so in the right that the Judges had to twist her words and distort her intentions in order to dismiss the case. Distorting arguments constitutes deception, obviously invalidating the ruling.

6. By ignoring and not ruling on the claims that Redman brought against the IRS, the 3rd Circuit allows and encourages the agency to keep on defrauding the public and abusing/mistreating taxpayers.

When the IRS keeps overpaid taxes, it commits fraud; when it harasses taxpayers, it abuses them and violates its Bill of Rights, which states that taxpayers must be treated with respect. An IRS manager screaming at Redman and insisting she is mentally ill for inquiring about her refund, threatening her with felony prosecution, fines, etc. is undisputedly abusive. It goes without saying that judges may not engage in and encourage fraud or give support to mistreatment of taxpayers.

7. The 3rd Circuit leaves out essential information, in part to belittle Redman and make her seem like an incompetent, bumbling pro se litigant.

The Judges never refer to her as Dr. Redman or mention her exquisite education, her experience as an expert witness in high courts and the FTC and DOJ. She is an expert

on the economics, history, and philosophy of discrimination. She is unquestionably an authority on the values underlying the Constitution. She is trained in analyzing language and arguments (recognizing sound and unsound argument). If a court needed an expert witness on sound and unsound arguments, democratic values, the values that shaped the Constitution, Redman would be an ideal choice.

8. The Opinion and the process are discriminatory.

The 3rd Circuit decisions reinforce discrimination, as they ignored Redman's disability claims. She clearly argues that the District Court discriminated due to disability, that it failed to provide relief or to check discrimination. (Reply Brief, 3rd Cir. #24, pp. 4-6, 15) And the discrimination is blatant. Defendant-Appellee Marjorie Gallagher, a high official in the Philadelphia, PA, tax office, told Redman she was mentally ill and in need of psychiatric help when asking about the status of her refund. In a follow-up letter, Gallagher threatened to initiate proceedings for felony prosecution, fine her, and more. And so while the government – the Courts and the IRS – may not under the law discriminate, the 3rd Circuit squarely endorses and encourages it.

In addition, while Redman needed assistance due to her disability, she was not accommodated by the Courts involved here because they do not have an ADA Officer. Redman is not healthy enough to represent herself well due to disability, but there was no one to submit a request for accommodation to.¹²

¹² The website page for the District Court simply notes that the court buildings are physically accessible. The 3rd Circuit's website does not mention the ADA or accommodation. Courts are required to have an ADA Coordinator. Under Title II of the Americans with Disabilities Act of 1990, she should have been accommodated.

Finally, the 3rd Circuit reinforces the prejudice against pro se parties that exists at almost all U.S. courts. The appellate and District Court often held Redman up to higher standards than lawyers, eminently unfair to her. While Redman's case was wrongly being dismissed, IRS Attorney Atras abandoned the case and there were no consequences for him and no default judgment for Redman.¹³

9. The 3rd Circuit Judges violate their oath to uphold the Constitution.

All judges take an oath to uphold the Constitution. The Constitution is a document heavily influenced by Enlightenment ideals – rationality, honesty, democracy, scientific process, to name a few. But the concerns Redman lists here are diametrically opposed to those ideals.

10. The broad ramifications for the 3rd Circuit's decisions are not just a miscarriage of justice. They constitute a travesty of justice. The 3rd Circuit and District Court Judges imperil American democracy, when they should be champions of justice.

These Judges forsake the law and betray democracy. Setting someone up for death and trying to make it look lawful, furthering fraud, and the rest is beyond reprehensible.

CONCLUSION

WHEREFORE, the Petition for Writ of Certiorari should be granted. Beyond that, this Court should declare the 3rd Circuit's Opinion void and promptly provide the relief cited in Redman's Briefs or, alternatively, hand the matter to the U.S. public to decide. The Court should not remand. Remanding will just produce more games with no

¹³ Consider the standard for judges as set forth by the American Bar Association Model Code of Judicial Conduct, Rule 2.2, Comment 4: Judges should "make reasonable accommodations to ensure pro se litigants the opportunity to have their matters fairly heard."

possibility that she will ever get justice.

Respectfully submitted,

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CERTIFICATE OF SERVICE

I, Deborah A. Redman, do swear or declare that on Monday, 26 February 2024, as required by Supreme Court Rule 29, I deposited a copy of Petition for Writ of Certiorari and Motion for Leave to Proceed in forma pauperis in the U.S. mail, first class postage prepaid, for this Court and for counsel for Respondent IRS at these addresses:

The Clerk's Office
U.S. Supreme Court
Washington, D.C. 20543

Kathleen E. Lyon, Esq.
DOJ Tax Division Appellate Section
P.O. Box 502
Washington, D.C. 20044

Under penalty of perjury I declare the foregoing is true and correct.

Executed on February 26, 2024

Deborah A. Redman
Dr. Deborah A. Redman