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No. 23-7826

ORIGINAL

Supreme Court, U.S.
FILED
JUN 24 2024
OFFICE OF THE CLERK

IN THE

SUPREME COURT OF THE UNITED STATES

FESTUS O. OHAN — PETITIONER
(Your Name)

vs.

CHARLES P. RETTIG et al — RESPONDENT(S)

ON PETITION FOR A WRIT OF CERTIORARI TO

U.S. COURT OF APPEALS FOR THE NINTH CIRCUIT
(NAME OF COURT THAT LAST RULED ON MERITS OF YOUR CASE)

PETITION FOR WRIT OF CERTIORARI

FESTUS O. OHAN
(Your Name)

1280 E. 17th AVENUE, #121
(Address)

ANCHORAGE, AK 99501
(City, State, Zip Code)

(907)222-4929
(Phone Number)

QUESTION(S) PRESENTED

(1) Why wasn't Michelle Johnson punished personally on a real estate income property that I new nothing about and why will the IRS use fabricated estimate of my income estimated by the California Franchise Board to tax me?

(2) Why did all the judges follow bias judge Sharon L. Gleason who has been criminally following me around State to State, State ~~courts~~ to Federal Courts, Anchorage to Fairbanks and back to Anchorage (Her background is very questionable, And my case(s) are dismissed at screening levels. My request for her removal on my cases were denied)?

LIST OF PARTIES

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

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

RELATED CASES

- Festus O. Ohan v. Commissioner of Internal Revenue, Docket No. 7596-22L, United States Tax Court, judgement yet to be entered.
- Festus O. Ohan v. Armando B. Fontoura, Essex County Sheriff et al. U.S. Supreme Court No: 23-5481, Dismissed at screening level (Please activate).

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INDEX TO APPENDICES

TABLE OF AUTHORITIES CITED

CASES **PAGE NUMBER**

(1) Tax Payer Bill of Rights
Especially Right to a Fair and Just tax System and Rights to Confidentiality, plus Right to be informed.

(2) The Supreme Court struck down as Unconstitutional several early versions of federal income taxes because they were not apportioned among the States based on population.

(3) Moore v. United States, 2020 WL 6799022 (W.D. Washington, Nov. 19, 2020).

(4) You can sue the IRS for falsifying an audit

STATUTES AND RULES

(1) Federal Rule of Civil Procedure 4(b)

(2) Ex Parte Young

(3) Fed. R. Civ. P15 and local 15.1.

(4) Title 26 of the Code of Federal Regulations (26 CFR).

(5) Applicable Federal Rates (AFR's) rulings.

(6) Topic no. 161, Returning an erroneous refund.

(7) Section 7433 of the ~~IRS~~ internal Revenue Code authorizes me to sue.

OTHER

IRS agents have been sentenced for filing false reports. IRS v. Ndeye Amy Thioub March 20, 2024 (newsroom@ci.irs.gov). IRS Criminal Investigation (CI) is the law enforcement branch of the IRS and investigates itself/it's agents — Many Cases.

IN THE

SUPREME COURT OF THE UNITED STATES

PETITION FOR WRIT OF CERTIORARI

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

OPINIONS BELOW

[ ] For cases from **federal courts**:

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

[ ] reported at ______________________; or,
[ ] has been designated for publication but is not yet reported; or,
[X] is unpublished.

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

[ ] reported at ______________________; or,
[ ] has been designated for publication but is not yet reported; or,
[X] is unpublished.

[ ] For cases from **state courts**:

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

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

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

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

JURISDICTION

[ ] For cases from **federal courts:**

The date on which the United States Court of Appeals decided my case was JUN 4, 2024

[ ] No petition for rehearing was timely filed in my case.

[X] A timely petition for rehearing was denied by the United States Court of Appeals on the following date: 06/09/2024, and a copy of the order denying rehearing appears at Appendix A.

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

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

[ ] For cases from **state courts:**

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

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

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

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

CONSTITUTIONAL AND STATUTORY PROVISIONS INVOLVED

Anti-Tax Law Evasion Schemes - Law and Arguments (Section V). There is of constitutional and statutory authority establishing that the Internal Revenue Service is an agent of the United States. 9.5.11 Other investigations/Internal Revenue Service. Criminal Investigation has investigative responsibility over 26 USC 7212(a) corrupt interference allegations that involve substitutive ta...

→ No. 15-2224 (2d Cir. 2016)

Marinello v. United States/ Supreme Court Bulletin - Law Cornell. Edu. Dec. 5, 2017 - this heightened requirement of the "Corrupt" mens rea, the government contends, ensures that §7212's clause is not a trap of the ... Tax enforcement/by K. Kennedy - either corrupt or forcible interference with IRS officers and employees, and misconduct by the IRS. IRS ... 1.25.1 Rules Governing Practice Before the IRS Jan. 12, 2023. Among its investigative activities, TIGTA investigates "external attempts to corrupt or threaten IRS employees.

CONVICTIONS UPHELD FOR FILING BOGUS LIENS AGAINST ... IRS agents and other government officers... Statutory or constitutional right... IRS agents constitutes a corrupt endeavor if the taxpayer measure... Criminal Tax Manual - OMNIBUS CLAUSE (a) Corrupt or forcible interference. - Whoever corruptly or by force or threats of force (including any threatening letter or communication). U.S. Supreme Court Decision May Pave Way for ... In a rare U.S. Supreme Court decision on tax, the justices held the Anti-injuction Act (AIA) did not block the taxpayer's lawsuit against the IRS. 18 -- 7897 have allowed for corrupt actors to proliferate and abuse the law to willfully deprive citizens of their constitutional right under color of law for financial-gains.

The Government Unsheathes an Old Weapon to Target Practitioners... by D. Marrazzo - cited by 3 - force against IRS employees was not involved was infrequent and its expansion ...tion) could be deemed as "Corrupt"!... P. 14! --- agents participated in the Service's public information program by appear... Corrupt activities. During the year five pleaded guilty. 20 are ... IRS Abuse, Welfare Reform, and Other Issues Apr 19, 2016 - violations of Federal law and U.S. Constitution. First, "I believe that the IRS is so corrupt and so rotten to the ...". U.S. Attorney General, "Micheal Avenati was a corrupt lawyer who claimed he was fighting for the little guy --- Tax fraud, Penalties and Real Life Examples.

STATEMENT OF THE CASE

There was no proceeding that took place in lower Courts for this case was dismissed at screening level because of what I said about Judge Sharon L. Gleason (Questions presented – 2). IRS Criminal investigation Unit and TIGTA were supposed to investigate Michelle Johnson (IRS agent) after I reported her but they did not. Extorting money from taxpayers, soliciting bribes to reduce or eliminate tax debts, stealing tax payments, abuse tax payers rights, accessing or disclosing information without proper authorization and fraud or misconduct by contractors acting on behalf of the IRS as seen in this case of Michelle Johnson/Rettig et al are criminal and needed to be investigated after I reported the first time. I lost my promotion to a $150,000 per year, ~~and~~ my job and my home was foreclosed. I was homeless for >10 years. (Executive Officer of the Probation Dept).

I requested the removal of judge Sharon L Gleason from my case but instead they had her supervising all my cases and motions for leave to proceed in Forma Pauperis. I made a motion for both Courts to appoint a lawyer on my behalf but they refused and dismissed my case. I have not received a refund from the IRS since then even though I file tax regularly but rather IRS garnishes my funds after using false documents from the California FTB to estimate my income (See appendix C).

REASONS FOR GRANTING THE PETITION

The major reason that I lost in the 9th Circuit Court of Appeals was (a) because a lawyer was not provided to me as requested by a motion (Appendix A). (b) case did not arise on Cert or Cert not granted (c) Federal Court Conflict especially about District Judge Sharon L. Gleason involvement (d) Federal Court Conflict and to resolve important or significant... There is a "reasonable probability" that four justices will grant Ceritoori, or agree to review the merits of my case. (b) That there is a "fair prospect" that a majority of the Court will conclude upon review that the decision below on the merits was erroneous;... For the paid cases unlike this case that was unpaid, the Court grants positions for Certiorari is less than 5%. Given that a grant of Certiorari is such a statistical long-shot, is there any way to predict which cases have the best chance at making the cut? The answer is yes and up to the justices.

Rule 10. Considerations Governing Review on Writ of Certiorari: A petition for a writ of Certiorari will be granted only for compelling reasons... Court's discretion, indicate the character of the reasons the Court considers: (a) The decisions of lower Courts (b) Conflicts as seen that I had no legal representation in the lower Court and that District Judge Sharon L. Gleason has a very questionable background/implanted. (c) a State or has decided an important federal question in a way that conflicts with relevant decisions of the Supreme Court.
Rule 11. Certiorari to a U.S. Court of Appeals before judgement in this case should be granted because it shows that the case is imperative public importance as to justify deviation from normal appellate practice and to require immediate determination in this Court.
Rule 9. I was denied to have a counsel eventhough I petitioned for one by motion way ahead of time. For the interest of justice, Certiorari should be granted in this case and as proven, rules were violated by lower Courts.

CONCLUSION

The petition for a writ of certiorari should be granted.

Respectfully submitted,

Date: June 24th, 2024