No. 24-___

IN THE

Supreme Court of the United States

RYAN K. JONES AND TARAH F. JONES,

Petitioners,

v.

UNITED STATES OF AMERICA,

Respondent.

ON PETITION FOR WRIT OF CERTIORARI TO THE
UNITED STATES COURT OF APPEALS
FOR THE TENTH CIRCUIT

PETITION FOR A WRIT OF CERTIORARI

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QUESTIONS PRESENTED

The Internal Revenue Code of 1986, as amended ("IRC") grants the Internal Revenue Service ("IRS") collection powers for the income, and other, taxes **vastly** in excess of powers available to ordinary creditors.

The IRS has been so empowered by two different sources of law, **both** of which arise exclusively from this Court's rulings: (1) beginning with *United States v. Thompson*, 98 U.S. 486 (1878), this Court has been ruling that the IRS succeeded to the absolute, functionally-unlimited powers to collect taxes of the King of England, powers precluding all defenses otherwise available to debtors against creditors AND (2) federal courts have been applying this Court's jurisprudence arising out of its interpretation – as shown in *United States v. Carolene Products*, 304 U.S. 144 (1938), *Wickard v. Filburn*, 317 U.S. 111 (1942) etc. – of the Interstate Commerce clause of the Constitution's Article I § 8 as authority granting the IRS discretionary power over all questions in administering the tax laws against citizens if it claims to have any purported "rational basis" for any of its decisions.

The questions presented are:

1. Whether this Court should overrule *United States v. Thompson,* and all of the cases which followed it, which relied on its declaration of inherent (unstated in the Constitution), absolute, functionally-unlimited sovereign tax-collection power in the central, federal government vis-à-vis U.S. citizens,

and rule instead that the federal government has no such inherent powers to collect the income tax authorized by the 16th Amendment above and beyond those of an ordinary creditor.

2. Whether this Court should overrule *United States v. Carolene Prods. Co,* and *Wickard v. Filburn* – and all of the cases following them which ruled that the Interstate Commerce clause of the Constitution's Article I § 8 provides the central, federal government the power to police any and all "commercial" behavior of citizens and businesses, granting it functionally-unlimited, plenary power to issue orders to the citizens to do anything having any "commercial" aspect simply because it claims any such order has **any** "rational basis" – and rule that, instead, the Interstate Commerce clause does not grant the federal government such functionally-unlimited discretionary power to dictate/police actions by individual citizens or businesses.

3. Whether the Takings clause of the 5th Amendment, the 7th Amendment, and the Equal Protection clause of the 14th Amendment together, and each, separately, preclude Executive branch agencies of the central, federal government, including the IRS, from exercising discretionary power to impose (or withhold) penalties of any kind unilaterally, with no judicial due process, on individual citizens and businesses of the United States.

CORPORATE DISCLOSURE STATEMENT

Petitioners are individuals and have no parent corporation, and no stock for any shareholders to own 10% or more of.

RELATED PROCEEDINGS

UNITED STATES OF AMERICA,
Plaintiff
v.
RYAN K. JONES and TARAH F. JONES,
Defendants.
Case No. CIV-19-432-TDD-JFJ

UNITED STATES OF AMERICA,
Plaintiff – Appellee,
v.
RYAN K. JONES; TARAH F. JONES,
Defendants - Appellants.
No. 23-5112

TABLE OF CONTENTS

TABLE OF CITED AUTHORITIES

Cases

Constitutional Provisions

Statutes

Other Authorities

OPINIONS BELOW

The 10th Circuit's opinion is not published, but is available at 2024 WL 2890978, and is reproduced in the Appendix at App. 1a-14a. The Northern District of Oklahoma's opinion is also unpublished, but is available at 2023 WL 7044101, and is reproduced at App.17a-30a.

JURISDICTION

The 10th Circuit's judgment was entered on June 10, 2024. This Court has jurisdiction under 28 U.S.C. §1254(1).

PERTINENT CONSTITUTIONAL AND STATUTORY PROVISIONS

This case involves the United States Constitution's Preamble, Article I § 8, Article V, Article VI, Amendments IX, X, XIII § §1&2, XIV § § 1&2, XV § § 1&2 , XVI, XVIII § § 1&2, XIX, and 26 U.S.C. § § 6020(a) & (b), 6501(c)(3), 6502(a) & 6651(a)(1) & (2). Pet. App. 31a-38a.

STATEMENT OF THE CASE

As shown explicitly in the Declaration of Independence and in the Constitution's Preamble, Guarantee and Interstate Commerce (as shown below) clauses, this nation was – uniquely in the world – founded explicitly to provide for maximum individual liberty from intrusions by any government, state or federal, over the citizens and their property (with the states, through their courts, administering

due process, intended as the nearly-exclusive enforcers of citizen-policing laws, **pre-existing** policing laws provided for in the English-created Common Law to protect citizens from injury from other citizens) in our Revolution, a Revolution which was, in no small part, a tax revolt.

This case is the kind of important individual-rights dispute that this Court has not hesitated to hear, correcting, by overruling, clear errors this Court has previously made, errors whose adverse consequences to citizens' liberty will only grow, with greater and greater societal disruptions until this Court (inevitably) corrects them, errors of a magnitude comparable to those – as simply examples, among dozens, among significant prior errors self-corrected by this Court – in *Roe v. Wade*, 410 U.S. 113, 116, 93 S. Ct. 705, 708, 35 L. Ed. 2d 147 (1973), overruled by *Dobbs v. Jackson Women's Health Org.*, 597 U.S. 215, 142 S. Ct. 2228, 213 L. Ed. 2d 545 (2022), and *Chevron, U.S.A. v. Natural Resources Defense Counsel Inc.*, 467 US 837 (1984), overruled by *Loper Bright Enterprises v. Raimondo*, 144 S. Ct. 2244, 2247 (2024).

A. The Facts.

The facts here are simple: Respondent initiated this lawsuit in 2019, App. 27a , seeking payment from Petitioners of taxes, penalties and interest for 1999-2003 and for the years 2012-2014 and 2016, claiming no statute of limitations precluded it from doing so, and the fact that the Internal Revenue Code ("IRC") indeed – as Petitioners admit – authorizes it

(unconstitutionally) to do so under the facts of this case.

In 1999, Petitioner Ryan Jones had notified Respondent that he was (for personal reasons not at issue here) disassociating himself from the Social Security number assigned to him as a minor. App 2a,19a. Thereafter, he failed to file tax returns for 1999–2003, App. 19a, but, throughout that period and continuing thereafter, he offered to do so if the IRS would accept them without any Social Security number on them, and IRS personnel repeatedly insisted that its policies mandated he could not do so. App. 26a-28a.

In 2003 or 2004, the IRS issued summonses to banks and others regarding Mr. Jones' finances and business activities between the years 1999 – 2003 and, as a result, obtained all his financial information necessary to prepare his tax returns (good for **all** purposes) – as is expressly statutorily provided-for the IRS to do in IRC §6020(a), (b)(1) & (2) – for the years 1999-2003 no later than 2004. App. 19a, 35a-36a.

Had the IRS either accepted the returns offered by Petitioner without a Social Security Number (which obviously has no connection to the computation of income or taxes – those being the **only** things textually-granted for Respondent to require disclosure of in the 16th Amendment) or simply prepared them pursuant to IRC §6020(a) & (b), the 10-year statute of limitations under IRC § 6502 would have expired years before Respondent filed this case in 2019.

However, the IRS unilaterally, and gratuitously, refused to do **either** of those two things. The IRS thereby unilaterally determined to **punish** Mr. Jones by **precluding** the IRC § 6502 10-year statute of limitations for collection of the taxes – taxes whose amount it was able to calculate easily from that information it had obtained from Mr. Jones, App.20a-22a – from running against it.

In the lower courts, Petitioners attempted to raise multiple, Constitutionally-based affirmative defenses to this IRS conduct harmful to them by Respondent, with the 10th Circuit refusing even to hear any such defenses, characterizing them as "frivolous," as follows:

> First, the Joneses claim an equal protection violation based on an inapplicable statute of limitations. The United States usually … has ten years from the date of the assessment to commence a court action, 26 U.S.C. § 6502(a)(1). If that provision applied, Mr. Jones argues it would time bar the claim for his 2001– 2003 taxes. But it does not apply. The IRS can assess taxes "at any time" for taxpayers who, like Mr. Jones, never filed returns. 26 U.S.C. § 6501(c)(3). Mr. Jones argues this raises an equal protection violation, claiming the constitution requires that he benefit from the same time limits as [similarly-situated] taxpayers who filed returns.

This argument fails. The statutory distinction between taxpayers who file tax returns and those who do not is not a suspect classification so rational-basis [i.e., this Court's Interstate Commerce clause jurisprudence] constitutional review applies, making it valid so long as there is some "rational relationship between the disparity of treatment and some legitimate governmental purpose." *Armour v. City of Indianapolis*, 566 U.S. 673, 680 (2012)….

Mr. Jones alleges he offered to file returns, but the IRS would not accept them without a social security number….we reject those arguments as **frivolous**.… Again, the Joneses do not argue they could prevail on such an argument under controlling precedent; instead, they argue that we and the Supreme Court have wrongly decided long-established [Interstate Commerce clause] constitutional jurisprudence.

The Joneses also argue the IRS could have prepared returns for Mr. Jones beginning in 2004, pursuant to 26 U.S.C. § 6020(a). But that statute provides only that "the Secretary [of the Treasury] **may** prepare [a] return", and therefore "operates only at the discretion of the Secretary," *In re Mallo,* 774 F.3d 1313, 1324 (10th Cir. 2014). The statute does not require the IRS to prepare a return for

> Mr. Jones… See *United States v. Stafford*, 983 F.2d 25, 27 (5th Cir. 1993)….
>
> The district court concluded "there is a rational basis for not applying the limitations period to non-filers.… We agree a rational basis exists for treating Mr. Jones differently from taxpayers who filed tax returns. The Joneses do not argue the statutory distinction lacks a rational basis, instead attacking the rational-basis standard of review in general and arguing the Supreme Court wrongly interprets the Interstate Commerce Clause. As above, their arguments ask us to overturn controlling precedent and therefore fail. See *Maloid*, 71 F.4th at 808.

App. 6a-8a (bold added, footnote in original included as additional text itself)

B. Petitioners 'Constitutionally-based affirmative defenses.

Based on the facts described above, Petitioners raised complete defenses of statutes of limitations and laches to all claims for the years 1999 through 2003 – the fact that it was Respondent's **choice,** expressed on several occasions, beginning in 2001, through 2004, to decline/refuse Mr. Jones' offers to file tax returns lacking only a social security number for the years 1999-2003 and that Mr. Jones had indeed provided the IRS with all his financial information for those years, App. 6a-8a,19a, from all his banks, and so it had more-than-sufficient financial information to

itself prepare his tax returns, under IRC §6020. It simply **chose** uniquely to **punish** him by not doing either of those things, either of which would have begun the running of the IRC § 6502 10-year statute of limitations.

In this circumstance, Petitioners argued, under IRC §6020, statute of limitations-commencing returns **could** have been – and in fact, their functional-equivalent, necessarily **were**, App. 19a-21a – which is why the IRS has been able to calculate its claims for those years! – prepared by Respondent, and the 10-year statute of limitations would and, accordingly, should be deemed to, have begun to run for those years no later than 2004 – far more than 10 years prior to this case being filed in 2019.

For those reasons, Petitioner Mr. Jones' factual situation for those years was **functionally-indistinguishable** from that of anyone who actually-furnished tax returns for them to the IRS, and so, as Petitioners argued, Equal Protection, *Yick Wo v. Hopkins*, 118 U.S. 356 (1886), ***Reaffirmed*** in *Students for Fair Admissions, Inc.* v. Harvard, 143 S.Ct. 2141 (2023), demands that he be provided the same 10-year statute of limitations for collection as any person who had done so – instead of **no** statute of limitations for the IRS at all! – and that the IRS also be barred by laches from pursuing this lawsuit, which began in 2019, for those years (Petitioners do not deny liability for the taxes for the years 2012-2016) – years after the statute of limitations would have expired for any similarly-situated citizen.

Additionally, the punitive **non**-statute of limitations, together with all the other penalties and interest which the lower courts' rulings – and the IRC – permit the IRS to impose on Petitioners in this case, require powers for Respondent unavailable to any ordinary creditor, powers which, Petitioners contend, are precluded to Respondent by the 16th Amendment's **not** authorizing them – and the plain text of the 9th and 10th Amendments thereby **forbidding** them. The 16th amendment gave the IRS **no** more power unilaterally to impose penalties and interest on citizens than this Court ruled were forbidden for the S.E.C. in *Sec. & Exch. Comm'n v. Jarkesy,* 144 S. Ct. 2117 (2024).

The fact that the 16th Amendment does **not** delegate to Respondent **any** extraordinary powers to collect the income tax which it permits – above and beyond those of an ordinary creditor – is shown by the **absence** of **any** enabling language in it, enabling language which was notably included in the Amendments which both preceded the 16th Amendment – the 13th, 14th and 15th – **and some** of those which followed it – the 18th (now-repealed) and 19th.

None of the courts below even pretended that such extraordinary collection powers claimed by Respondent are Constitutional as both "necessary and proper" – because, of course, if they were, they would need to be provided to **every** creditor as equally-"necessary" enforcement for their rights ("If the applicant makes out a proper case, the courts are bound to grant it.**"** *Marbury v. Madison*, 1 Cranch 13,

75 U.S. 137 (1803)) to collect debt – as they are plainly not for any other creditor.

Additionally, **nothing** in the 16th Amendment gives Respondent the power unilaterally, administratively, purely at its discretion, with **no** due process, to **punish** citizens for noncompliance with its demands – particularly with eliminating **all** statute of limitations protections for noncompliance with the IRS' gratuitous requirement to have a Social Security number on tax returns! – far more than any ordinary creditor can do.

Regarding the complete-absence of enabling language in the 16th Amendment, and its presence in those multiple **other** Amendments to the Constitution, this Court has been firm that

> [W]here Congress includes particular language in one section of a statute but omits it in another section of the same Act, it is generally presumed that Congress acts intentionally and purposely in the disparate inclusion or exclusion. *United States v. Wong Kim Bo,* 472 F.2d 720, 722 (CA5 1972). See *United States v. Wooten,* 688 F.2d 941, 950 (CA4 1982).

Russello v. United States, 464 U.S. 16, 23, 104 S. Ct. 296, 300, 78 L. Ed. 2d 17 (1983)

That rule governing textual interpretation obviously applies *a fortiori* in the case of comparing the text of Amendments to the Constitution created and ratified under the Constitution's Article V.

As shown in the Questions Presented above, two sources of law emanating from this Court have permitted such (undeniably-tyrannical) treatment of citizens by Respondent, through the IRS – (1) *US v. Thompson, supra,* and (2) this Court's Interstate Commerce clause jurisprudence. Both of those bodies of law are clearly-erroneous and must be overruled.

C. *U.S. v. Thompson* was clearly-erroneous.

The error in *U.S. v. Thompson*, supra – **the singular** authority (in addition to this Court's Interstate Commerce clause jurisprudence) ultimately relied on, directly or indirectly, by all of the cases relied on by the lower courts in claiming such exceptional, absolute, discretionary, powers for Respondent – is that that case's ruling itself rests not on any text, but rather on a completely-erroneous description of "History" – the claim that it was Respondent who succeeded to all the (tyrannical) powers (which we had fought a Revolution against!) of the British monarchy (including especially its hideous, **absolute** powers), in basing its ruling as follows:

> The common law fixed no time as to the bringing of actions. Limitations derive their authority from statutes. The king was held never to be included, unless expressly named. No laches was imputable to him. These exemptions were founded upon [pure] considerations of public policy. It was deemed important that, while the sovereign was engrossed

> by the cares and duties of his office, the public should not suffer by the negligence of his servants….
>
> When the colonies achieved their independence, each one took these prerogatives, which had belonged to the crown; and **when the national Constitution was adopted, they were imparted to the new government** [Sic: they expressly were not!] as incidents of the sovereignty thus created. It [i.e., inherent power] is an exception equally applicable to all governments.

U.S. v. Thompson, 98 U.S. 486, 489 (1878) [Emphasis added].

But, quite simply, as Hamilton authoritatively makes clear in *The Federalist* #81, that "History" is **wrong**: that is just not what happened.

In reality, Respondent was formed by the citizens and the states in the Contract – "We the people…" – **itself** governed by the then **pre-existing** Common Law, the law of free men, which is the Constitution, formed by them, in 1787, years **after** the British 1781 surrender at Yorktown; and the powers granted Respondent, which is itself created **in** that Constitution, each which power vis-à-vis the citizens is, as the 9th and 10th Amendments state, "delegated" to it by its signators – and is delineated and described explicitly **in** the Constitution – with that Constitution **itself** and the people who created it, rather than Respondent, being sovereign – ruler

over Respondent! – that being **precisely** what our great Founders' Revolution won for us – uniquely in world history – **precisely** what the Rule Of Law is! – the opposite of rule by bureaucrats, rule by any central government of men – including one whose officers have been elected democratically.

And, as mentioned, that facially-incorrect "historical" foundation for its grant of absolute, sovereign power, complete immunity from all defenses available to any creditor, to Respondent in *U.S. v. Thompson*, one of the two sources on which Respondent's – and the lower Courts' – **entire** claim for extraordinary, absolute collection powers for Respondent rests, is directly-**repudiated** by Hamilton describing the **actual** effect of the original, pre-Bill of Rights Constitution, as follows:

> It is inherent in the nature of sovereignty not to be amenable to the suit of an individual without its consent. This is the general sense, and the general practice of mankind; and the exemption, as one of the attributes of sovereignty, is now enjoyed by the government of **every State** in the Union. **Unless**, therefore, there is a surrender of this immunity in the plan of the convention, **it will remain with the States** [and not go to Respondent]… [Bold added]

The Federalist #81 (1788).

Yes, that undeniably-authoritative text is a complete **repudiation** of all Respondent's and the

lower courts' cases to the extent that they rely on *Thompson*.

Because no, there was/is no such "surrender" of that power by the states to Respondent in the Constitution (except to the limited-extent contained in the enabling language in Amendments 13, 14, 15, etc., language explicitly **not** included in the 16th Amendment) and, as the plain text of the Constitution – particularly the division of actual powers among the actual branches authorized **in** it, between those three, lawful and Constitutionally-permissible branches – and the **preclusion** of any others – and the preclusion of those branches' powers ever becoming combined in a single agency or person – as unconditionally-guaranteed to all citizens in The Federalist # 47 (1788) (with Madison explicitly-promising there that **that** – "the very definition of tyranny," as he (and Montesquieu, before him) unambiguously-characterized such combination of powers – could not Constitutionally happen – and including its 9th and 10th Amendments – all make clear, there are **no** such unstated, implicit powers in Respondent vis-à vis U.S. citizens; its powers, as against the citizens and the states, are only those expressly-described **in the text** of the Constitution itself; and those powers do **not** include anything King-like, any unlimited power over the citizens, nor of penalizing citizens in any way – except for the very-few crimes (Common Law Treason – as **limited** in Article III § 3 – Counterfeiting, and Piracy, but **only** "On The High Seas") specified in its Article I § 8, and in the enabling-language of various of its Amendments – enabling-language which is simply not included in the 16th Amendment.

D. This Court's Interstate Commerce clause jurisprudence also is clearly-erroneous.

This Court has, since the mid-1930s, perhaps most-extremely in *Wickard v. Filburn,* 317 US 111 (1942), been authorizing citizen-policing power for Respondent, by claiming (it's literally the one and only Constitutional clause it has been relying on to authorize *every single* federal citizen-policing bureaucracy!— and virtually all, purported federal crimes) that the Interstate Commerce clause of the Constitution purportedly permits all of that power even, as in *Heart Of Atlanta Motel v. United States*, 379 U.S. 241 (1964), power which arguably could have been permitted under the enabling language in the 13th, 14th or 15th Amendments.

However, in his *veto message to Congress* in 1817, James Madison, the Constitution's **principal author**, made clear that the Interstate Commerce clause did not even give the federal government the power to build roads or canals or to alter any rivers/waterways:

> The power to regulate **commerce among the several States cannot** include a power to construct roads and canals, and to improve the navigation of water courses in order to facilitate, promote, and secure such a commerce without a latitude of construction departing from the ordinary i**mport of the terms** strengthened by the known **inconveniences** which doubtless **led to**

> **the grant** of **this remedial** power to Congress. [Bold added]

And it is cases applying this Court's clearly-erroneous, as further shown below, "reading" of that clause which the lower courts and Respondent depend on for claiming that the IRS had the right to reject tax returns offered by Mr. Jones simply because they did not have his Social Security number on them, and that that is why no statute of limitations purportedly runs for their claims against him.

The Interstate commerce clause grants Congress power

> to regulate Commerce [i.e., trade] with foreign Nations, and **among** the several States, and with the Indian Tribes…[bold added]

Just as a textual/grammatical matter: does anyone reading that entire clause seriously think that those words permit Respondent to regulate/police Indian **tribes** and foreign **nations!**?, let alone individual Indians and citizens of foreign nations, **themselves** — along with American citizens and their businesses — with the regulation/policing of individual citizens and their businesses being **precisely** what this Court has been claiming that that clause permits since *United States v. Carolene Products*, 304 U.S. 144 (1938)? The question answers itself.

Even this Court itself has never pretended that that clause permits Respondent to regulate/police

foreign nations, or foreign individuals, or Indian tribes or individual Indians themselves – as would textually be **required** if it actually-permitted policing citizens and businesses — as this Court has been ruling it does since the 1930s.

As everyone in the country knew until the 20th century, and as the Founders made very clear in their own writings on the subject, The Federalist #42 (1788), the Interstate Commerce clause actually primarily authorizes Respondent to police the **states**, to prevent states from improperly harming trade involving interstate businesses, **not** to police citizens and their businesses **at all**.

Its purpose was *to protect Interstate business' property rights* and *Liberty of contract* (with Madison, himself the principal author of the Constitution, explicitly describing the purpose of that clause in The Federalist #42: "[bullying by states of other states' businesses under the Articles of Confederation revealed] The necessity of a superintending authority over the reciprocal trade of confederated states"), to protect Interstate businesses' rights guaranteed elsewhere in the Constitution, and not, as this Court has been claiming, authorizing Respondent to assault/**defeat** those rights permitting, under *Wickard,* the **complete,** discretionary defeat of those rights possessed by everyone, all citizens, all businesses, not even just interstate ones.

Yes, as shown in *The Federalist* #42, the purpose of that clause was to **preserve**, not to destroy for all citizens, interstate businesses' property rights and Freedom of Contract, Freedom of Contract which,

together with the right to Fee Simple Absolute ownership of property had been, since Magna Carta, the **singular** attributes, the **singular** freedoms differentiating Freemen from serfs!, with Freedom of Contract being the one and only individual liberty **so** important that it was the **only** such individual right – in that document explicitly dedicated, as confirmed in its Preamble "in order to… secure the blessings of liberty to ourselves and our posterity…" to institutionalizing and preserving individual liberty – explicitly preserved in the original text of the Constitution itself, **not** in the Bill Of Rights amendments.

Because, as this Court was still recognizing, no later than 1897, the right of all citizens to conduct their businesses and engage in all contracts, within the Common Law, freely was **precisely** the "pursuit of happiness" our Founders fought the incredibly-difficult Revolution against the British, the then-free-est and most-powerful nation on Earth! to secure, and which the 14th Amendment protects. *Allgeyer v. State of La.*, 165 U.S. 578, 591, 17 S. Ct. 427, 432, 41 L. Ed. 832 (1897).

And yes, we have multiple written documents by the Founders – Hamilton, Jefferson, opinions both discussed below, Monroe (*Veto Message*, May 4,1822), Madison – including the above-quoted *Veto Message* and The Federalist #42, who wrote, and wrote about, that clause and Respondent's powers, making clear that neither that clause, nor any other, in the Constitution was ever intended to permit Respondent to police private property, private transactions and private citizens and businesses at all.

And yes, that's exactly what this Court itself confirmed explicitly in one of the three cases in which it addressed any aspect of this issue, and discussed that very clause, during the 19th century, *Gibbons v. Ogden,* 22 U.S. 1 (1824).

Specifically, in *Gibbons*' *Syllabus*, Chief Justice Marshall, **himself** a Founder, explicitly confirms the complete **non-**existence in the Interstate Commerce clause of any delegation to Respondent of any policing powers over American citizens and their businesses, by ruling as follows:

> State **inspection** laws, **health** laws, **and** laws for **regulating the internal commerce** of a State [i.e., citizen-policing laws], and those which respect turnpike roads, ferries, &c. are **not** within the power granted to Congress [in the interstate commerce clause] [Bold added].

Gibbons v. Ogden, 22 U.S. 1 (1824) (*Syllabus)*

But even before *Gibbons* arose, three of our greatest Founders discussed the issue of the extent of federal policing or any other power over any aspect whatsoever of the economy, over any business, let alone any individual, in America, and they unanimously showed that there is absolutely **none** (other than prosecuting the two crimes – **commercial** crimes themselves, one and all – specified in Article I §8 of the Constitution itself – Counterfeiting and Piracy – but **only** "On The High Seas" (i.e., **not** inside the country)) – along with

Treason, as **limited** by Article III § **3** from its Common Law definition – and, of course, enforcing Common Law crimes – but **only** at forts and within what is now Washington D.C.).

Indeed, in considering the matter, they, our Founders, Washington, Jefferson and Hamilton, viewed it as an **extremely** close question whether Respondent was even allowed to issue a charter for a bank (the first Bank of the United States – which was **nothing** even remotely like the Fed, had **no** regulatory power whatsoever, and could issue no banknotes different from those of every other then-existing state-chartered bank) and to own 20% of its stock!

Yes, in 1791, President Washington had our Founders, Alexander Hamilton, Hamilton, https://avalon.law.yale.edu/18th_century/bank-ah.asp, his Secretary of the Treasury, and his Secretary of State Thomas Jefferson, Jefferson https://www.battlefields.org/learn/primary-sources/jeffersons-opinion-constitutionality-national-bank-1791 write memoranda to him on that precise, Constitutional issue, on the Constitutionality of Respondent simply chartering that bank and owning 20% of its stock and, among those Founders themselves, even **that** – which didn't come close to questioning whether Respondent could police individuals and/or their businesses – was itself a very, very close question.

Jefferson, principal author of the Declaration of Independence and the Bill of Rights, said that Respondent chartering that bank and owning 20% of

its stock was absolutely unconstitutional and **forbidden**, because **nothing** in the Constitution permitted it, and the 9th and 10th Amendments – which he had particularly authored and demanded – precluded **any** power that was not explicitly "delegated" to Respondent **in** the Constitution, reserving any such powers to the citizens and the states; *Hamilton* said it was permitted — but in no way relied on the Interstate Commerce clause as any supposed authority **by itself** for doing so.

And neither of them pretended that the Interstate "Commerce" clause **alone** could ever permit that, let alone **any** policing power over the citizenry and its businesses, under any circumstance.

Accordingly, the Founders themselves doubted the Constitutionality under any clause of the Constitution permitting even that mere chartering of a bank (80% owned by private citizens), coupled with 20% ownership of it by Respondent.

And none of that even came close in any way to creating a single federal agency, let alone endless numbers of them, all owned exclusively by Respondent and engaged in writing their own "laws"/"regulations" and policing the actions of, indeed **all** the actions, all the contracts, of businesses and citizens as individuals, in the country whatsoever – as the IRS and each and every one of those alphabet agencies do.

And if, as we know for a fact from both Jefferson and Hamilton, the Interstate Commerce clause could at-most **barely** provide Constitutional

support for that minimal activity by Respondent there is **zero** chance it could support the legitimacy of a single one of those federal citizen-policing agencies, or **any** of the citizen-policing Respondent does in the name of that clause – including prosecuting all crimes not specifically-authorized in the Constitution, which includes, of course, its amendments (the *13th*, *14th*, *15th*, and *19th* are the only ones which authorize **any** criminal enforcement, now that the 18th has been *repealed*).

And since it is that manifestly-erroneous reading of the interstate Commerce clause which **all** the cases Respondent and the lower courts rely on in claiming that Respondent had the power **both** to refuse Mr. Jones' tax returns – because they lacked Social Security numbers – **or** prepare ones under IRC § 6020, all its claims against him for the years 1999 through 2003 should indeed be barred by laches **and** the IRC § 6502 10-year statute of limitations.

Since, in all this time, no one else has brought these precise issues and arguments before this Court previously, this is the perfect case for this Court to resolve all these important legal issues for the sake of individual liberty and the rule of law in this nation.

REASONS FOR GRANTING THE WRIT

Here there is **no** split among the circuits. **All** circuits have been following this Court's clearly-erroneous rulings described above. It is this Court which has created the errors which have given rise to the issues here, and this Court alone which must repair the damage by reversing its prior rulings. This

case is the perfect vehicle for it to do so since it only involves addressing the powers of Congress and a single agency – the IRS – so that all the other agencies whose unconstitutionality could be implicated by reversing this Court's interstate Commerce jurisprudence would still remain to be adjudicated.

> Historically, moreover, some of the Court's most notable and consequential decisions have entailed overruling precedent.

Ramos v. Louisiana, 590 U.S. 83, 117, 140 S. Ct. 1390, 1411, 206 L. Ed. 2d 583 (2020) (Kavanaugh, J., Concurring in part)

When deciding whether to overrule a precedent, this Court considers "a number of factors." Those factors can be organized into "three broad considerations":

> First, Is the prior decision "not just wrong, but grievously or egregiously wrong"?… Second, Has the prior decision "caused significant negative jurisprudential or real-world consequences"?… Third, Would overruling the prior decision "unduly upset reliance interests"?

Ramos, 590 U.S. 122, 140 S.Ct. at 1414-15 (Kavanaugh, J., citations omitted, concurring in part).

These considerations all point in the same direction here: the grievousness of the error in the

decisions whose overruling is sought here is shown above, its consequences are manifest, and however upsetting it will be to existing reliance interests to reverse those cases, the longer the errors and their consequences persist, the more damage to Liberty and to the Republic will occur, and the upsetting will be least the sooner these clear errors are addressed and corrected, and the Rule of Law is reimposed.

Congress only has whatever power to legislate laws which it is permitted to legislate in the Constitution, **none** of which permit it to legislate any special power to Respondent to punish Mr. Jones with no statute of limitation in these circumstances, where one would be available – against any other creditor – to citizens who provided Respondent with **identical** tax information. The *U.S. v. Thompson* prong of the basis for Respondent's claimed authority is shown to be clearly-erroneous above, as is the Interstate Commerce clause jurisprudence prong.

As Hamilton stated:

> **No** legislative [nor judicial] act, therefore, contrary to the Constitution, can be **valid.** To deny this, would be to affirm, that the deputy is greater than his principal; that the servant is above his master; that the representatives of the people are superior to the people themselves; that men acting by virtue of powers, may do not only what their powers do not authorize, but what they **forbid**. [Bold added].

The Federalist #78 (1788).

The lower courts ruled that Petitioners are precluded as "frivolous" from even raising their Constitutional arguments. In fact, **no** other citizen has ever raised Petitioners' arguments in any reported case.

And we either have a Constitution, the "supreme law of the land," Article VI — or we don't.

This Court lacks any power to amend the Constitution. The Constitution's *Article V* provides the exclusive methods for amending it, and those methods do not include unconstitutional actions by anyone – nor even all three, actual, federal branches acting jointly; and no, "precedent" – prior actions **violating** its plain text, or ratifying such violations, by any federal officials from whatever branch, including Justices of this Court – can never be a method to amend it: if it were, the Constitution would be a legal nullity, the very opposite of what it is, *Utah Power & Light Company v. U. S.*, 243 U. S. 389, 37 S. Ct. 387, 61 L. E. 79 (1917) (illegal – unconstitutional – actions by federal officials are legal-nullities), reducing it literally to an invitation to, rather than, as it is, an absolute **prohibition against**, violating it, since its violation would become, completely-nonsensically, automatically-self-ratifying, self-validating!

Like the SEC in *Sec. & Exch. Comm'n v. Jarkes*y, 144 S. Ct. 2117 (2024), Respondent claims the power to impose penalties on citizens unilaterally with no court involved, purely by executive fiat – and

at the gratuitous **discretion** of Respondent, to impose or **withhold** those penalties. This Court refused that power to the S.E.C. in *Jarkesy*, because "'Actions by the Government to recover civil penalties under statutory provisions,'" we explained, 'historically ha[d] been viewed as [a] type of action in debt requiring trial by jury.'" [Citations omitted]. *Jarkesy,* 144 S. Ct. 2117, 2129 (2024) (Roberts, C.J., for the Court).

In *Jarkesy*, this Court noted that, since early in the Republic, a few, unique zones of what could actually be called "extra-constitutional, inherent power" – "Public rights" – were reserved for Respondent permitting, in certain-narrowly described circumstances, purely executive branch action/punishment against citizens:

> The decision that first recognized the public rights exception was *Murray's Lessee*. In that case, a federal **customs collector** failed to deliver public funds to the Treasury, so the Government issued a "warrant of distress" to compel him to produce the withheld sum. 18 How. at 274–275. Pursuant to the warrant, the Government eventually seized and sold a plot of the **collector**'s land [without judicial involvement]. *Id.*, at 274 [Bold added]

Jarkesy, 144 S. Ct. 2117, 2132 (2024)

Although *Murray's Lessee* has been taken, as it is described as doing in *Jarkesy*, as permitting cases involving "revenue" as being among those permitting such extra-Constitutional powers for the executive, that case is not cited in *Thompson* and did not involve Respondent pursuing someone, like Petitioners, in the position of a citizen taxpayer by unilateral, executive action, but rather pursuing Respondent's **agent**, an IRS employee/contractor who had illegally withheld/embezzled funds **taken** from citizens as a tax-**collector** and which were properly the property of Respondent.

> The public rights exception is, after all, an *exception*. It has no textual basis in the Constitution and must therefore derive instead from background legal principles. *Murray's Lessee* itself, for example, took pains to justify the application of the exception in that particular instance by explaining that it flowed from centuries-old rules concerning revenue collection by a sovereign. See 18 How. at 281–285. Without such close attention to the basis for each asserted application of the doctrine, the exception would swallow the rule. [Footnote omitted, italics in original]

Jarkesy, 144 S. Ct. 2117, 2133–34 (2024) (Roberts, C.J., for the Court).

However, it is clear that that exception, under the very facts of that case, would be limited to the extra-constitutional imposition of power by Respondent against only its **agents**, IRS

employees/tax collectors, and is clearly **inapplicable** against citizens, like Petitioners, **from** whom its agents collect such taxes. As to whether Respondent can ever collect penalties through its executive branch alone, with **no** due process:

> The Seventh Amendment extends to a particular statutory claim if the claim is "legal in nature." *Granfinanciera*, 492 U.S. at 53, 109 S.Ct. 2782. As we made clear in *Tull,* whether that claim is statutory is immaterial to this analysis. See 481 U.S. at 414–415, 417–425, 107 S.Ct. 1831.,,,. "Actions by the Government to recover civil penalties under statutory provisions," we explained, "historically ha[d] been viewed as [a] type of action in debt requiring trial by jury." *Id.*, at 418–419, 107 S.Ct. 1831. …. As we have previously explained, "a civil sanction that cannot fairly be said solely to serve a remedial purpose, but rather can only be explained as also serving either retributive or deterrent purposes, is punishment." *Austin v. United States*, 509 U.S. 602, 610, 113 S.Ct. 2801, 125 L.Ed.2d 488 (1993) (internal quotation marks omitted).,,,

Jarkesy, 144 S. Ct. 2117, 2129-30 (2024) (Roberts, C.J., for the Court)

That language obviously applies equally to **all** Respondent-imposed penalties of all kinds, including the punitive, **non**-statute of limitations the IRC

empowers the IRS with and whose constitutionality under multiple Constitutional provisions Petitioners challenge in this case.

> Yes, a limited category of public rights were originally and even long before understood to be susceptible to resolution without a court, jury, or the other usual protections an Article III court affords. But outside of those limited areas, **we have no license to deprive the American people of their constitutional right** to an independent judge, to a jury of their peers, or to the procedural protections at trial that due process normally demands. Let alone do so **whenever the government wishes** to dispense with them.

Jarkesy, 144 S. Ct. 2117, 2149 (2024) (*bold added*, Gorsuch, J., concurring)

And that is, of course, exactly the case with **all** civil penalties of all kinds, including the punitive non-statute of limitations here – and interest imposed on citizens/taxpayers under the IRC, **none** of which can be done by an ordinary creditor without first asking a court to impose such on a debtor.

The Patriots who formed this country famously rebelled against George III because he "erected…New Offices and sent hither swarms of Officers to harass" them "and eat out their substance." *See:* The Declaration of Independence ¶12 (1776). Respondent

has revived cause for similar grievance by Congress' and the IRS' actions at issue in this case.

The approach taken by the courts regarding the power of the Respondent since this Court's erroneous Interstate Commerce clause decisions in the 1930s, and even previously in *U.S. v. Thompson,* endangers liberty for every citizen. The profligate use of claims of sovereignty by Respondent over the citizens strips citizens – and the Constitution itself – of their right to control Respondent, their central federal government, at every stage of all its actions – as the Constitution and our Revolution over the previous sovereignty-claiming British crown **require**. By granting Cert. this Court could remedy this – and address its legality for the first time.

This attribution of power to Respondent unauthorized in the Constitution challenged by Petitioners goes **far** beyond even the recently-overruled *Chevron*-deference which, before its reversal, had been correctly described as "nothing less than a massive "judicially orchestrated shift of power[.]" Brett M. Kavanaugh, *Fixing Statutory Interpretation*,129 Harv. L. Rev. 2118 2015 (2016). Neither Congress nor the courts themselves have authority to transfer judicial power to the Executive. That approach is unjustified by the Constitution's text or structure, and unsupported by history: the central federal government, Respondent here, did not simply appear magically after the Crown's surrender at Yorktown, but rather was created exclusively **in the text** of the contract between the citizens and the states – enacted **years** later – named the Constitution.

The very approach employed by this Court in interpreting 28 U.S.C. §2401(a) in *Corner Post, Inc. v. Bd. of Governors of Fed. Rsrv. Sys.*, 144 S. Ct. 2440 (2024), must be applied *a fortiorari* here: in interpreting the plain language of the 16th Amendment – with its necessarily-deliberate choice **not** to include in its text the enabling language provided in other Constitutional Amendments, three of which immediately preceded its enactment – Amendments 13, 14 and 15 – followed by 18 and 19, shows that the extraordinary enforcement powers provided by that enabling language is necessarily **absent** for enforcing this income tax which that Amendment permitted: "it is "particularly inappropriate" to read language into a statute of limitations:

> We must presume that Congress "says in a statute what it means and means in a statute what it says there." *Connecticut Nat. Bank*, 503 U.S. at 254, 112 S.Ct. 1146.…In effect, Rotkiske asks the Court to read in a provision stating that § 1692k(d)'s limitations period begins to run on the date an alleged FDCPA violation is discovered.
>
> It is a fundamental principle of statutory interpretation that "absent provision[s] cannot be supplied by the courts." A. Scalia & B. Garner, Reading Law: The Interpretation of Legal Texts 94 (2012).

Rotkiske v. Klemm, 589 U.S. 8, 13–14, 140 S. Ct. 355, 360–61, 205 L. Ed. 2d 291 (2019)

> As this Court has repeatedly stated, the text of a law [or Constitution] controls over purported legislative intentions unmoored from any statutory text"; the Court "may not 'replace the actual text with speculation as to Congress' intent.'

Oklahoma v. Castro-Huerta, 597 U. S. 629, 642 (2022) (quoting *Magwood v. Patterson*, 561 U. S. 320, 334 (2010)).

Similarly, with respect to policy this Court in *Corner Post* ruled as follows:

> [P]leas of administrative inconvenience ... never 'justify departing from the statute's [or the Constitution's] clear text.' *Niz-Chavez v. Garland*, 593 U.S. 155, 169, 141 S.Ct. 1474, 209 L.Ed.2d 433 (2021) (quoting *Pereira v. Sessions*, 585 U.S 198, 217, 138 S.Ct. 2105, 201 L.Ed.2d 433 (2018)). Congress [/the amenders, pursuant to the Constitution's Article V] could have chosen different language.… It did not.

Corner Post, Inc. v. Bd. of Governors of Fed. Rsrv. Sys., 144 S. Ct. 2440, 2458 (2024) (Barrett, J., for the Court)

This Court has recognized that judging the Constitutionality of a federal statute "is the gravest

and most delicate duty that th[e] Court is called on to perform." *Rust v. Sullivan*, 500 U.S. 173, 191 (1991) (quoting *Blodgett v. Holden,* 275 U.S. 142, 148 (1927) (opinion of Holmes, J.)

In committing its prior errors this Petition asks this Court to reconsider and to reverse, this Court has been ignoring the Constitution's plain text, the contemporaneous explications of it in *The Federalist*, common sense and the centuries-old, and clearly-controlling, for the Constitution's interpretation **and** enforcement, Law of Contracts.

Because the Constitution is, in addition to being the Supreme Law of the land, a Contract between the citizens and the states, as its Preamble, App.31a, explicitly announces – "We the people…."

And it is under the then pre-existing Common Law of Contracts that it has always been required to be read, interpreted and enforced; **that** is why it contains **no** enforcement provisions: the Common Law of Contracts **already existed** when it was written, making any additional enforcement provisions in it superfluous. And it is the courts which are **required** (not simply empowered with discretion) to enforce the Constitution, never leaving it simply a dead letter:

> One of the **first duties** of government is to afford that **protection**.

*Marbury v. Madison,*1 Cranch 13, 75 U.S. 137, 138, 1803 WL 893, 2 L.Ed.. 60 (1803) [Emphases added]

As Hamilton stated:

> Government implies the power of making laws. It is essential to the idea of a law, that it be attended with a sanction; or, in other words, a penalty or punishment for disobedience. If there be no penalty annexed to disobedience, the resolutions or commands which pretend to be laws will, in fact, amount to nothing more than advice or recommendation. This penalty, whatever it may be, can only be inflicted in two ways: by the agency of the courts and ministers of justice, or by military force; by the COERCION of the magistracy, or by the COERCION of arms.

The Federalist #15 (1787)

Hamilton insisted on the absolute necessity of the courts intervening to impose the Constitution on public officials in all branches of the government:

> By a **limited** Constitution, I understand one which contains certain specified exceptions to the legislative authority; such, for instance, as that it shall pass no bills of attainder, no ex post facto laws, and the like. Limitations of this kind can be preserved in practice no other way than through the medium of **courts of justice,** whose **duty** it must be to declare **all acts contrary to the manifest tenor of the Constitution void.**

> Without this, all the reservations of particular rights or privileges would amount to nothing.... It is far more rational to suppose, that the courts were designed to be an intermediate body between the people and the legislature, in order, among other things, to keep the latter within the limits assigned to their authority. The interpretation of the laws is the proper and peculiar province of the courts. **A constitution is, in fact, and must be regarded by the judges, as a fundamental law**.... If there should happen to be an irreconcilable variance between the two, that which has the superior obligation and validity ought, of course, to be preferred; or, in other words, t**he Constitution ought to be preferred to the statute,** the intention of the people to the intention of their agents.... Nor does this conclusion by any means suppose a superiority of the judicial to the legislative power. It only supposes that **the power of the people is superior to both**; and that **where the will of the legislature, declared in its statutes, stands in opposition to that of the people, declared in the Constitution, the judges ought to be governed by the latter rather than the former.** [Bold added]

The Federalist #78 (1788):

And similarly, in *The Federalist* #15 (1787), Hamilton described the absolute need for the courts to impose the enforcement of the Constitution, as follows: "The majesty of the national authority must be manifested through the medium of the courts of justice." And in *The Federalist* #22 (1787) "Laws are a dead letter without courts to expound and define their true meaning and operation."

Instead of applying the Common Law of Contracts in interpreting the plain language of the Constitution, this Court has, since the 1930s, with respect to the Interstate Commerce clause, and earlier in *U.S. v. Thompson*, been completely-violating its duty to impose the Constitution as the supreme law governing **everything**, all officials and their actions, in the country and, until recently, even pretending that the Constitution is a "living" document whose clear, plain, explicit language it can simply ignore, whose terms they, the justices on the Court, and not the Founders who wrote it and the then-centuries-old Common Law of Contracts – the Common Law of Contracts which, as stated above, the Founders unambiguously intended that the courts apply as its exclusive Constitutional interpretation-**and**-enforcement-mechanism – pretending unconstitutionally, just like unconstitutional statutes they are required to strike, that they – judges alone, and not the **text** of the Constitution itself – were the supreme law of the land!, that they were empowered to impose a rule of **lawyers**, and not of law, that they were authorized to ignore its plain text, and its obvious meaning, as described in *The Federalist* #42, and so weaponized their "interpretation" of the (otherwise relatively-minor) Interstate Commerce

clause to literally turn the entire rest of the Constitution on its head, deploying it to supposedly authorize (in a zero-sum **power** game of Respondent versus the citizen) massive impairment of individual liberty by Respondent, instead of instituting individual liberty, as the Constitution's Preamble states is its very purpose, the purpose which was and is always to be born in mind by the courts in interpreting each of its provisions, illegally claiming that they, judges on this Court, could repudiate the Law of Contracts they have always been required to apply in interpreting it, that they could repudiate the Constitution's plain text itself, and unconstitutionally effectively strike Freedom Of Contract, the 9th, 10th and 14th Amendments, and the actual meaning and purpose of the interstate Commerce clause – and the language of the 16th Amendment, which authorizes **no** penalties for noncompliance, **no** collection powers beyond those of any creditor – from the Constitution!

In short, this Court should hear this case for multiple reasons.

> When it comes to correcting errors of constitutional interpretation, the Court has stressed the importance of doing so, for they can be corrected otherwise only through the amendment process. See, *e.g.*, *Franchise Tax Bd. of Cal. v. Hyatt*, 587 U.S. 230. 248, 139 S.Ct. 1485, 203 L.Ed.2d 768 (2019).

Loper Bright Enterprises v. Raimondo, 144 S. Ct. 2244, 2279 (2024) (Gorsuch, J. Concurring)

> James Madison, for example, proclaimed that it would be a "fallacy" to suggest that judges or their precedents could "repeal or alter" the Constitution or the laws of the United States. Letter to N. Trist (Dec. 1831), in 9 The Writings of James Madison 477 (G. Hunt ed. 1910).

Loper Bright Enterprises v. Raimondo, 144 S. Ct. 2244, 2277–78 (2024) (Gorsuch, J., Concurring)

Review here of its previous, massively-important and erroneous decisions in this case by this Court is critical to safeguarding individual liberty from the administrative state, an (unconstitutional) fourth branch which "wields vast power and touches almost every aspect of life." *Free Enter. Fund v. Pub. Co. Acct. Oversight Bd.,* 561 U.S. 477, 499 (2010).

This Court has repeatedly rejected agencies' machinations to evade judicial scrutiny of their regulations. *See*, e.g., *CIC Servs., LLC v. IRS*, 141 S.Ct. 1582, 1588-92 (2021) (rejecting agency's reliance on the Anti-Injunction Act to avoid judicial review); *Dep't of Homeland Sec. v. Regents of the Univ. of Cal.*, 140 S.Ct. 1891, 1906 (2020) (prosecutorial discretion); *Trump v. Hawaii,* 138 S.Ct. 2392, 2407 (2018) (consular non-reviewability).

Granting *certiorari* here would enable this Court to review whether all lower courts' servile devotion to the broadest possible application of *Wickard* is warranted. Such interpretations amount to bias against all citizens, not just Petitioners. *See Buffington v. McDonough,* 143 S. Ct. 14, 18-19 (2022)

(Gorsuch, J., dissenting from the denial of cert., citing P. Hamburger, *Chevron* Bias, 84 Geo. Wash. L. Rev. 1187, 1212 (2016).

In fact, this Court has "insisted" that the availability of judicial review of executive action constitutes part of "'[t]he very essence of civil liberty.'" *Bowen v. Mich. Academy of Fam. Physicians*, 476 U.S. 667, 670 (1986).

Overruling precedent is always serious, "[b]ut *stare decisis* is not an inexorable command." *Franchise Tax Bd. of Calif. v. Hyatt*, 139 S.Ct. 1485, 1499 (2019) (cleaned up).

> This Court considers overruling a precedent virtually every Term, many of this Court's "most notable and consequential decisions" overruled precedent, and almost "every current Member of this Court" voted to overrule "multiple constitutional precedents" in "just the last few Terms."

Ramos v. Louisiana, 140 S.Ct. 1390, 1411 (2020) (Kavanaugh, J., concurring in part) (collecting cases).

> Questions "particularly high in the scale of our national interest" are "a uniquely compelling justification for prompt judicial resolution of [a] controversy."

McCulloch v. Sociedad Nacional, 372 U.S. 10, 17 (1963).

It would be difficult to contemplate issues higher on the "scale of our national interest" then those presented in this case. No better vehicle for addressing the Constitutionality of the issues raised herein concerning provisions in the IRC and of this Court's previous rulings implicated in this case is likely to emerge – as proven by the very fact that no such vehicle has **ever** previously emerged in all the decades when those rulings challenged here have been in existence.

Those rulings by this Court have stood notwithstanding their clear-erroneousness for many decades, and no serious challenge to them has arisen in that entire time, no challenge raising the arguments shown by Petitioners in this case to the lower courts, and which will be shown to this Court.

This case also presents an opportunity for this Court to resolve a question that it left open in *Jarkesy*, and, indeed, in *Murray's Lessee*, to wit, the actual limits on the "Public rights" (areas where the central, federal government, itself created exclusively in the Constitution itself, is endowed with power undelegated to it in the Constitution, in violation of the 9th and 10th Amendments' explicit guarantee that **no** such power would exist) exception regarding "revenue," to wit, whether *Murray's Lessee* "revenue" Public right applies only to Respondent's tax-collecting **agents**, or have courts been correct in (implicitly) ruling it extends to Respondent collecting revenue from the citizens **themselves**, as well.

As a result, granting review will allow the Court to rule on important legal issues which are not fact-bound and that will necessarily control how the IRS exercises its statutory authority in all future proceedings. The citizens, and IRS itself, need answers to these threshold questions. This is the right time and the right case to give them.

The Court should also grant the Petition because the lower courts, as is the case with all lower courts unless this Court reverses its prior errors in the cases whose reversal is sought by Petitioners, got the important issues in this case wrong, and grievously so.

It is a "principle universally recognized as vital to the integrity and maintenance" of our constitutional system that Congress "cannot delegate legislative power." *Marshall Field & Co. v. Clark,* 143 U.S. 649, 692 (1982); see also *Gundy v. United States*, 139 S.Ct. 2116, 2133 (2019) (Gorsuch, J., dissenting).

> When firearm regulation is challenged under the Second Amendment, the Government must show that the restriction "is consistent with the Nation's historical tradition of firearm regulation. *Bruen,* 597 U.S., at 24, 142 S.Ct. 2111.

United States v. Rahimi, 144 S. Ct. 1889, 1891 (2024) (Syllabus).

Consistent with this nation's origin in our Revolution against the then-free-est nation on earth, the British, in the case of the imposition of penalties

on citizens for noncompliance with tax laws, history is clear: prior to the inclusion of the penalties contained in the IRC today, **all** of which were enacted beginning in 1913 after the ratification of the 16th Amendment, **no** penalties or interest for noncompliance with taxes were imposed on citizens as taxpayers, including even against those who participated in violent, armed opposition to taxes during the Whiskey Rebellion in 1794: yes, not a **single** person who so violently-rebelled had penalties, or even interest, imposed on him of any kind. Hogeland, "The Whiskey Rebellion: Frontier Epilogue to the American Revolution," 2006, Da Capo Press.

> The Court has jettisoned many precedents that Congress likewise could have legislatively overruled. See, *e.g.*, *Patterson v. McLean Credit Union*, 485 U.S. 617, 618, 108 S.Ct. 1419, 99 L.Ed.2d 879 (1988) (*per curiam*) (collecting cases). And part of "judicial humility," *post*, at 2294 – 2295, 2307 (opinion of KAGAN, J.,), is admitting and in certain cases correcting our own mistakes, especially when those mistakes are serious, see *post*, at 2279 – 2280 (opinion of GORSUCH, J.).
>
> This is one of those cases. *Chevron* was a judicial invention that required judges to disregard their statutory duties. And the only way to "ensure that the law will not merely change erratically, but will develop in a principled and intelligible fashion," *Vasquez v. Hillery*, 474 U.S.

> 254, 265, 106 S.Ct. 617, 88 L.Ed.2d 598 (1986), is for us to leave *Chevron* behind.

Loper Bright Enterprises v. Raimondo, 144 S. Ct. 2244, 2272–73 (2024) (Roberts, C.J., for the Court)

The errors whose correction is sought here are even more-egregious, with even more far-reaching harm to liberty, than those in *Chevron*.

CONCLUSION

The Petition for a *Writ* of *Certiorari* should be granted.

Respectfully submitted,

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