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No. \_\_\_\_\_

ORIGINAL

IN THE

SUPREME COURT OF THE UNITED STATES

Supreme Court, U.S.  
FILED

NOV - 8 2024

OFFICE OF THE CLERK

Richard-Edward: Boggs — PETITIONER  
(Your Name)

vs.

UNITED STATES OF AMERICA — RESPONDENT(S)

ON PETITION FOR A WRIT OF CERTIORARI TO

UNITED STATES COURT OF APPEALS FOR THE FOURTH CIRCUIT  
(NAME OF COURT THAT LAST RULED ON MERITS OF YOUR CASE)

PETITION FOR WRIT OF CERTIORARI

Richard-Edward: Boggs  
(Your Name)

7001 St. Andrews Rd. #124  
(Address)

Columbia, South Carolina [29212]  
(City, State, Zip Code)

803-237-4850  
(Phone Number)

### QUESTION(S) PRESENTED

- 1) The lower courts, the Plaintiff, and the Plaintiff attorneys disregarded and evaded establishing proof of the requisite territorial jurisdiction<sup>1</sup> on the record in order to sustain a conviction therefor<sup>2</sup> in this case.
- 2) The federal income tax is an indirect tax under authority of Article I, Section 8, Clause 1, and is not a non-apportioned direct tax under authority of the **Sixteenth Amendment** without limitation as operationally enforced by the IRS, DOJ, and courts in this case.<sup>3</sup> Thereby making this case VOID ab initio even if territorial jurisdiction had been properly established.

### LIST OF PARTIES

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

Cameron McGowen Currie (USDC); John C. Potterfield (DOJ); Jane Barrett Taylor (DOJ);  
Dean H. Secor (DOJ); Peter Rae (IRS); James Andrew Wynn (CA4); A. Marvin  
Quattlebaum, Jr. (CA4); Toby J. Heytens (CA4) ... and other similarly situated individuals.

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<sup>1</sup> See *Owen Equipment & Erection Co. v. Kroger*, 437 US 365, 98 S. Ct. 2396, 57 L. Ed. 2d 274, (1978) - "It is a fundamental precept that federal courts are courts of limited jurisdiction. The limits upon federal jurisdiction, whether imposed by the Constitution or Congress, must be neither disregarded nor evaded."

<sup>2</sup> See *U.S. v. Benson*, 495 F. 2d 475 - Court of Appeals, 5th Circuit, (1974) - "It is axiomatic that the prosecution must always prove territorial jurisdiction over a crime in order to sustain a conviction therefor."

<sup>3</sup> See *Moore v. United States*, 144 S. Ct. 1680 (2024) - "Held... (a) Article I of the Constitution affords Congress broad power to lay and collect taxes. That power includes direct taxes—those imposed on persons or property—and indirect taxes—those imposed on activities or transactions. Direct taxes must be apportioned among the States according to each State's population, while indirect taxes are permitted without apportionment but must "be uniform throughout the United States," § 8, cl. 1. **Taxes on income are indirect taxes**, and the **Sixteenth Amendment confirms that taxes on income need not be apportioned.**" (emphasis mine)

### **RELATED CASES**

- UNITED STATES OF AMERICA v. RICHARD BOGGS, No. 3:22-221, U.S. DISTRICT COURT FOR THE DISTRICT OF SOUTH CAROLINA. Judgement entered June 28, 2023.
- UNITED STATES OF AMERICA v. RICHARD BOGGS, No. 23-4445, U.S. COURT OF APPEALS FOR THE FOURTH CIRCUIT. Judgement entered March 18, 2024.

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**IN THE  
SUPREME COURT OF THE UNITED STATES  
PETITION FOR WRIT OF CERTIORARI**

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

**OPINIONS BELOW**

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

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

**JURISDICTION**

The date on which the United States Court of Appeals decided my case was March 18, 2024.

A timely petition for En Banc rehearing was denied by the United States Court of Appeals on the following date: August 5, 2024, and a copy of the order denying rehearing appears at Appendix C.

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

**CONSTITUTIONAL AND STATUTORY PROVISIONS INVOLVED**

- **Constitution for/of the United States of America Article I, Section 8, Clause 17**
- **Constitution for/of the United States of America Article IV, Section 3, Clause 2**

- **Sixteenth Amendment**
- **18 USC § 7(3)**

### **STATEMENT OF THE CASE**

It has been well settled that:

1. The term “United States” as defined in **18 USC § 5**, in a territorial sense, is not referring to land within the several fifty (50) union states not ceded to the federal government by the state legislatures, but only includes land over which the “United States” (federal government) is sovereign.<sup>4</sup>
2. The territorial jurisdiction of the “United States” (federal government) is defined at **18 USC § 7**, and includes (3) “Any lands reserved or acquired for the use of the United States, and under the exclusive or concurrent jurisdiction thereof, or any place purchased or otherwise acquired by the United States by consent of the legislature of the State in which the same shall be, for the erection of a fort, magazine, arsenal, dockyard, or other needful building”. Cf. **Art. I, Sect. 8, Cl. 17, U.S. Constitution**.
3. The exclusive legislative jurisdiction of the federal government is defined at **Art. I, Sect. 8, Cl. 17, U.S. Constitution**. This is the extent of Congress’ criminal jurisdiction. Congress has no authority whatsoever to create and/or police nationwide criminal laws,

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<sup>4</sup> See ***Hooven & Allison Co. v. Evatt*, 324 US 652, 671, 65 SCt 870, 880, 89 LEd 1252 (1945)** – “The term “United States” may be used in any one of several senses. It may designate territory over which the sovereignty of the United States extends”. Also see **Black’s Law Dictionary, Sixth Ed. Pg. 1533**

save for those specifically enumerated in the Constitution. Congress cannot enlarge federal jurisdiction by creating laws (legislating).<sup>5</sup>

4. In principle, the exclusive legislative jurisdiction of the federal government is not addressed to subject-matter, but to geographical location.<sup>6</sup>
5. In criminal prosecutions, where the federal government is the moving party, it (federal government) must not only establish ownership of the property upon which the crime was allegedly committed, but it must also produce documentation that the state has ceded to it jurisdiction over that property.<sup>7</sup>
6. No jurisdiction exists in the United States to enforce federal criminal laws until consent to accept jurisdiction over acquired lands, after Feb. 1940, has been published and filed

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<sup>5</sup> See **Bowen v. Johnston, 306 US 19, 22, 83 Led 455, 59 SCt 442 (1939)** – “First. Jurisdiction is conferred upon the District Courts “of all crimes and offenses cognizable under the authority of the United States.” Jud. Code, § 24; 28 U.S.C. 41 (2). Crimes are thus cognizable – “When committed within or on any lands reserved or acquired for the exclusive use of the United States, and under the exclusive jurisdiction thereof, or any place purchased or otherwise acquired by the United States by consent of the legislature of the State in which the same shall be, for the erection of a fort, magazine, arsenal, dockyard, or other needful building.” Crim. Code, § 272; 18 U.S.C. 451, Third.”; **New Orleans v. United States, 35 US 662, 10 Pet 662, 736 – 737, 9 Led 573 (1836)** – “Congress cannot by legislation, enlarge the federal jurisdiction, nor can it be enlarged by the treaty-making power. Special provision is made in the Constitution for the cession of jurisdiction from the States over places where the federal government shall establish forts or other military works. And it is only in these places or in the territories of the United States, where it can exercise a general jurisdiction”; and **Logan v. United States, 144 US 263, 283, 36 Led 429 (1892)** – “[T]he Constitution contains no grant, general or specific, to Congress of the power to provide for the punishment of crimes, except piracies and felonies on the high seas, offenses against the law of nations, treason, and counterfeiting the securities and current coin of the United States”; Cf. also the **Tenth Amendment of the Constitution**.

<sup>6</sup> See **People v. Godfrey, 17 Johns 225 (NY 1819)** – “[Spencer, Ch. J.] ... The jurisdiction of the courts of the United States must be derived under the eighth section of the first article and seventeenth paragraph of the Constitution of the United States... In the case of the **United States v. Bevans, (3 Wheaton, 388.)** Chief Justice *Marshall* said, “the power of exclusive legislation under the 8th section of the first article of the constitution, which is jurisdiction, is united with cession of territory, which is to be the free act of the states... the right of exclusive legislation within the territorial limits of any state, can be acquired by the *United States* only in the mode pointed out in the constitution, ... In the case already cited, Chief Justice *Marshall* observed, that to bring the offence within the jurisdiction of the courts of the union, it must have been committed out of the jurisdiction of any state; it is not, (he says,) the offence committed, but the place in which it is committed, which must be out of the jurisdiction of the state.”

<sup>7</sup> See **Fort Leavenworth Railway Co. v. Lowe, 114 US 525, 531 (1885)** – “Where lands are acquired without such consent, the possession of the United States, unless political jurisdiction be ceded to them in some other way, is simply that of an ordinary proprietor”.



in behalf of the United States, as provided by 40 USC § 255 (now § 3112) and the fact that the state authorized the government to take and exercise jurisdiction is immaterial.<sup>8</sup>

The DOJ provides written instruction to all U.S. Attorneys on defining, determining, and proving territorial jurisdiction in all criminal prosecutions in its “**Criminal Resource Manual**” (CRM), at Sections 663 - 666. See Appendix D. Ignored.

Territorial jurisdiction is an essential element in all criminal prosecutions and cannot be ignored nor waived and must be proven on the record.<sup>9</sup> The situs of the alleged criminal activity, that is to say, the exact geographical location wherein the criminal activity is alleged to have occurred, must come within the territorial jurisdiction of the sovereignty seeking to prosecute the accused.<sup>10</sup> Ignored.

The government in this case not only failed to provide any evidence of territorial jurisdiction on the record, but also failed to inform the grand jury. Being that the government lacked territorial jurisdiction ad initio, this act constitutes withholding exculpatory evidence

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<sup>8</sup> See Adams v. United States, 319 US 312, 87 Led 1421, 63 SCt 1122 (1943) – “district court is without jurisdiction to prosecute soldiers for rape committed on an army base prior to filing acceptance prescribed by statute”; DOJ CRM Section 664 (Appendix D).

<sup>9</sup> See United States v. Rogers, 23 F. 658 (W.D. Ark. 1885) – “Jurisdiction can be raised at any stage of a criminal proceeding. It is never presumed, but must always be proved; and it is never waived by a defendant.”;

<sup>10</sup> See U.S. v. Benson, supra; and Yenkichi Ito v. United States, 64 F2d 73, 75 (CA9, 1933) – “It is a general rule of law that the crime must be committed within the territorial jurisdiction of the sovereignty seeking to try the offense in order to give that sovereign jurisdiction. In United States v. Smiley et al., 27 Fed Cas page 1132, No. 16317, Justice Field stated the rule as follows: “The criminal jurisdiction of the government of the United States — that is, its jurisdiction to try parties for offenses committed against its laws — may in some instances extend to its citizens everywhere. Thus, it may punish for violation of treaty stipulations by its citizens abroad, for offenses committed in foreign countries where, by treaty, jurisdiction is conceded for that purpose, as in some cases in China and in the Barbary States; it may provide for offences committed on deserted islands, and on an uninhabited coast, by the officers and seamen of vessels sailing under its flag. It may also punish derelictions of duty by its ministers or consuls, and other representatives abroad. But in all such cases it will be found that the law of congress indicates clearly the extraterritorial character of the act at which punishment is aimed. Except in cases like these, the criminal jurisdiction of the United States is necessarily limited to their own territory, actual or constructive. Their actual territory is co-extensive with their possessions, ...”.

(violation of the Brady Rule).<sup>11</sup> ***Bowen v. Johnston***, supra, provides an excellent example of how territorial jurisdiction should be established –

“In the instant case, no question of fact was presented with respect to the place where the crime was committed. The indictment specified the place, that is, —

“a certain place and on certain lands reserved and acquired for the exclusive use of the United States and under exclusive jurisdiction thereof, and acquired by the United States by consent of the Legislature of the State \*23 of Georgia, ...””. ***Bowen v. Johnston*, 306 US 19, 22, 83 Led 455, 59 SCt 442 (1939)**

Since the government did not establish jurisdiction on the record, even if it is later proven, the judgement of conviction is erroneous and must be vacated.<sup>12</sup>

The USDC relied exclusively on **18 USC § 3231, Article I, Section 8 of the Constitution**, and the **Sixteenth Amendment** as the source of its authority<sup>13</sup>. **3231** relates to “original jurisdiction” which refers to a court’s authority to hear and decide cases “exclusive of the courts of the States”. **3231** refers to subject-matter jurisdiction and is dependent upon territorial jurisdiction being affirmatively shown and proven, and subject-matter being properly conferred,

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<sup>11</sup> See ***United States v. Harris, Criminal No. 06-0001.24(ESH)(USDC DC, (2006)*** – “Under Brady, the government is required to disclose all exculpatory evidence “material either to guilt or to punishment”; ***McNally v. United States, 483 US 350, 371 – 372, (1987)*** – ““Fraud in its elementary common law sense of deceit — and this is one of the meanings that fraud bears \*372 in the statute, see ***United States v. Dial, 757 F. 2d 163, 168 (7th Cir. 1985)*** — includes the deliberate concealment of material information in a setting of fiduciary obligation. A public official is a fiduciary toward the public, including, in the case of a judge, the litigants who appear before him, and if he deliberately conceals material information from them he is guilty of fraud.”

<sup>12</sup> See ***Chicot Co. Drainage Dist. V. Baxter State Bank, 308 US 371, 84 Led 329 (1940)*** – “If the jurisdiction be not alleged in the proceedings, their judgements and decrees are erroneous, and may, upon a writ of error, or appeal, be reversed for that cause”; ***JONES v. UNITED STATES, 137 US 202, 11 SCt 80 (1890)*** – “All courts of justice are bound to take judicial notice of the territorial extent of the jurisdiction exercised by the government whose laws they administer, or of its recognition or denial of the sovereignty of a foreign power, as appearing from the public acts of the legislature and executive, although those acts are not formally put in evidence, nor in accord with the pleadings.”

<sup>13</sup> See **USDC ORDER (EN 173 pgs. 3 & 4)** - “Further, this court has jurisdiction over this matter. As set forth in statute, and recognized by courts, “the district courts of the United States shall have original jurisdiction, exclusive of the courts of the States, of all offenses against the laws of the United States.” 18 U.S.C. § 3231 ... Article I, Section 8 of the Constitution and the Sixteenth Amendment grant Congress power to create and enforce an income tax, and Congress, pursuant to that power, created federal crimes of certain actions aimed at avoiding payment of income tax.”

which the government failed to do in this case. The reliance on “**Article I, Section 8 of the Constitution** and the **Sixteenth Amendment**” as providing authority is patently frivolous and also fails considering the recent *Moore* decision<sup>14</sup> which reaffirms previous court rulings that the income tax is NOT a direct non-apportioned tax under the **Sixteenth Amendment** without limitation, but an indirect tax under authority of **Article I, Section 8, Clause 1 of the Constitution**.

The CA4, in its decision, evaded the jurisdictional question all together by citing where the Petitioner is domiciled and not where the alleged crime supposedly occurred as challenged:

“Boggs first argues that the district court lacked jurisdiction over him because, as a South Carolina “native,” he is not within the territorial jurisdiction of the United States.”

This is a gross misrepresentation of the facts as presented in Petitioner’s brief before that court.

### **REASONS FOR GRANTING THE PETITION**

It has become obvious that the U.S. courts have made a habit of evading and disregarding the limits imposed on their jurisdiction *ultra vires* in order to indict, convict, and imprison Americans not only for alleged tax crimes but other alleged crimes as well. The federal government jurisdiction over alleged criminal activity is clearly limited by their laws and the Constitution. It is not only this court’s responsibility, but its duty to reel in not only these inferior courts, but the entire federal government in its out-of-control abuses of authority and power.

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<sup>14</sup> See ***Moore v. United States*, 144 S. Ct. 1680 (2024)** – “Held... (a) Article I of the Constitution affords Congress broad power to lay and collect taxes. That power includes direct taxes—those imposed on persons or property—and indirect taxes—those imposed on activities or transactions. Direct taxes must be apportioned among the States according to each State’s population, while indirect taxes are permitted without apportionment but must “be uniform throughout the United States,” § 8, cl. 1. **Taxes on income are indirect taxes**, and the **Sixteenth Amendment confirms that taxes on income need not be apportioned.**” (emphasis mine)

## CONCLUSION

The record in this case is clear that the inferior courts, DOJ, and IRS failed to establish territorial jurisdiction or subject-matter jurisdiction against the Petitioner.

The courts and government were put on notice by the Petitioner on multiple occasions by making direct challenges to their authority and jurisdiction, which they systematically, willfully, and knowingly evaded and disregarded.<sup>15</sup>

The **Organic Laws**<sup>16</sup> of the **United States of America** are presented in Volume 1 of the United States Code as the foundation of “the general and permanent laws of the United States.” This presentation of the four Organic Laws and all the Titles of the United States Code tells us unequivocally that the United States of America and the United States are separate and distinct entities connected almost exclusively to the two pairs of Organic Laws written about the same time.

The first two Organic Laws, the **Declaration of Independence of July 4, 1776** and **Articles of Confederation of November 15, 1777** are the first pair of Organic Laws which are connected to the United States of America, the Confederacy and the first and perpetual Union.

The last two Organic Laws are the **Northwest Ordinance of July 13, 1787** and the **Constitution of September 17, 1787**, the second pair of Organic Laws which are connected to the United States, “this Union,” the United States, which include the governments of the 50

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<sup>15</sup> See USDC EN 176, 178 & 187.

<sup>16</sup> 1) The Declaration of Independence of July 4, 1776; 2) the Articles of Confederation of November 15, 1777; 3) the Northwest Ordinance of July 13, 1787; and 4) the Constitution of September 17, 1787.

States, the federal territory within those States and Washington D.C., Puerto Rico, Virgin Islands, America Samoa, Guam, and the Northern Mariana Islands.

The Declaration of Independence describes an America where men and women are free to be governed exclusively by their Creator and the English common law. Article IV of the Articles of Confederation secures individual freedoms by restraining the assertion of power by the States of the first Union.

The United States Supreme Court requires proof of authority in assertions of power by anyone dealing with a person claiming government authority.<sup>17</sup>

In every situation where there is a claim of government authority, that authority will be limited to the territory described in **Article I, Section 8, Clause 17** and **Article IV, Section 3, Clause 2** of the Constitution of September 17, 1787.

This court has ruled<sup>18</sup> the acts presented in this case on the part of the judges and government officers involved constitute treason.


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<sup>17</sup> See ***Federal Crop Insurance Corporation v. Merrill*, 332 U.S. 380 (1947)** – “Whatever the form in which the Government functions, anyone entering into an arrangement with the Government takes the risk of having accurately ascertained that he who purports to act for the Government stays within the bounds of his authority. The scope of this authority may be explicitly defined by Congress or be limited by delegated legislation, properly exercised through the rule-making power. And this is so even though, as here, the agent himself may have been unaware of the limitations upon his authority.”

<sup>18</sup> See ***U.S. v. Lee*, 106 US 196, 220 1 SCt. 240 261 27 Led 171 (1882)** – “No man in this country is so high that he is above the law. No officer of the law may set that law at defiance with impunity. All the officers of the government, from the highest to the lowest, are creatures of the law and are bound to obey it.” “It is the only supreme power in our system of government, and every man who, by accepting office participates in its functions, is only the more strongly bound to submit to that supremacy, and to observe the limitations which it imposes on the exercise of the authority which it gives.” ***Cooper v. Aaron*, 358 US 1, 78 SCt. 1401 (1958)** – “Any judge who does not comply with his oath to the Constitution for the United States wars against that Constitution and engages in acts in violation of the supreme law of the land. The judge is engaged in acts of treason.”; ***Cohen v. Virginia*, 6 Wheat. 264 (1821)** and ***U.S. v. Will*, 449 US 200 (1980)** – “We (judges) have no more right to decline the exercise of jurisdiction which is given, than to usurp that which is not given. The one or the other would be treason to the Constitution.”

The petition for a writ of certiorari should be granted.

Respectfully submitted,

 , Beneficiary

Richard-Edward: Boggs, Beneficiary

*Sui Juris, In Pro Per*

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Date: 29 Oct 2024