No. 17-1362

IN THE

Supreme Court of the United States

CHARLES V. SCHNEIDER,
Petitioner

v.

COMMISSIONER OF INTERNAL REVENUE,
Respondent

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

PETITION FOR REHEARING

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PETITION FOR REHEARING

Pursuant to Supreme Court Rule 44, petitioner respectfully petitions this Court for rehearing of its April 30, 2018, order denying the petition for a writ of certiorari in this case.

REASONS FOR VACATING THIS COURT'S ORDER OF APRIL 30, 2018, AND GRANTING THE PETITION FOR CERTIORARI

The "Questions Presented" in this case are too important to leave unsettled since they involve major, profound, nationwide importance concerning conflicts with relevant decisions of this High Court. These questions remain unanswered and unsettled. There is no Supreme Court precedent to validate the specious claims of myriad inferior courts. Most notably, is the fact that the Supreme Court has never overturned the *Brushaber* decision.

INTERVENING CIRCUMSTANCE

Subsequent to the original filing of the petition in this case (Feb. 26, 2018), the IRS updated its online document, "THE TRUTH ABOUT FRIVOLOUS TAX ARGUMENTS" to March, 2018.

Section D-7 of that document is unchanged and continues to read: "Contention: The Sixteenth Amendment does not authorize a direct non-apportioned federal income tax on United States citizens."

GROUNDS NOT PREVIOUSLY PRESENTED

The following citations of "relevant case law" in the previously mentioned document are listed in the original petition with additional grounds presented here:

Young v. Commissioner — [cannot be found online as cited; however,] the statement: "rejecting as 'meritless' and 'frivolous' Young's arguments that the income tax is an unconstitutional direct tax . . ." is valid. The income tax is not an unconstitutional direct tax – it is indirect (excise, duty or impost) and, therefore, cannot be imposed directly without apportionment. ANY direct, non-apportioned tax is unconstitutional – See *Pollack*, *Brushaber*, etc.

Taliaferro v. Freemtran [sic] — [the Sixteenth Amendment does authorize the imposition of excise taxes and income taxes], but the court ***falsely*** states: "[for nearly a century], the Supreme Court has recognized that the sixteenth amendment authorizes a direct nonapportioned tax . . ." [citing *Collins*, infra]

United States v. Collins — [ruled in ***direct conflict*** with the Supreme Court by stating that the defendant's argument was] "***devoid of any arguable basis in law.***"

In re Becraft — [rejected the taxpayer's position based ***solely upon rulings of the Supreme Court*** and cited, as precedent, the ***absolute falsehood*** stated in *Parker*. (See original petition.)]

Lovell v. United States — "Plaintiffs also contend that the Constitution prohibits imposition of a direct tax without apportionment. [f*alsely* stating] ***They are wrong; it does not***. [***equivocally*** citing] U.S. Const. amend. XVI; [and ***deceitfully perpetuating*** the ***obvious falsehood*** of] *Parker* . . ."

United States v. Jones — [***purposely inexplicit by obviously omitting the word "direct"***.]

"Broughton v. United States — [again, the court surreptitiously avoided the word "**direct**" and purposefully chose to omit the fact that the tax is actually an "excise" and can only be imposed as such.]

CONCLUSION

Petitioner has been continually denied the opportunity for his "day in court" — being summarily dismissed and/or judged — and has, thereby, been denied due process in preventing oral argument and his right to confront his accuser in cross-examination.

A decision or judgment on the merits (matters of law and legislative facts) of petitioner's case has never been rendered by a judge, panel, or court after a full presentation of evidence and oral argument.

Any inferior court ruling that the Sixteenth Amendment authorizes a non-apportioned direct tax (on any subject, income or otherwise) rules ***in direct conflict with the Constitution and the Supreme Court*** and, thereby, rules in ***egregious error***.

This court effectively nullifies itself if it does not rule on the questions presented and, thereby, directly undermines its own supremacy — it effectively condones the blatant disregard of its supervisory power by inferior courts that choose to arrogantly and fraudulently ignore its decisions.

Should this court deny the petition for a writ of certiorari, it demonstrates that it condones the misapplication of statutory law and the disregard of rulings of the Supreme Court by inferior courts, et alia; and further, that it accepts and validates the false and specious claims proffered by the IRS in its publication of "THE TRUTH ABOUT FRIVOLOUS TAX ARGUMENTS".

WHEREAS obvious malfeasance and fraud upon the court have been unambiguously documented in the original petition.

WHEREAS respondent's choice (submitted by the Solicitor General on April 3, 2018) to not file a brief in opposition is his admission that he finds no error in petitioner's petition for a writ of certiorari.

WHEREAS in the interest of clarity and disclosure (pursuant to Rule 15.1) this court may choose to order the Solicitor General to file a brief in opposition — allowing further judicial discourse and transparency resulting from consideration of petitioner's reply brief.

WHEREAS there is obviously unsettled law as inferior courts consistently rule in direct contradiction to rulings of this high court.

WHEREAS petitioner does not oppose, but rather ***demands***, compliance with federal tax laws.

WHEREAS the exercise of this high court's supervisory power is too long overdue and petitioner prays that this court objectively considers, anew, these and the grounds presented in the original petition for certiorari.

WHEREFORE, after due consideration of the foregoing, the examination of the questions presented, and the pleading in the original petition, with no deference to conflicting rulings of inferior courts and/or unlawful, bogus claims (mere presumptions) of government agencies, this honorable court, in the interest of doing what is the lawful, right, and just thing to do, must grant this petition for its writ of certiorari; vacate the ruling of the Court of Appeals for the Eighth Circuit; and remand this case to that lower court for reconsideration.

Respectfully submitted,

May 25, 2018

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CERTIFICATE OF PETITIONER

Petitioner genuinely believes this petition for rehearing to be meritorious and hereby certifies that this petition is presented in good faith and not for any purpose of delay.

May 25, 2018

/s/ Charles V. Schneider
In propria persona