

No. 18-_____

IN THE
Supreme Court of the United States

IN RE: MELBA L. FORD

Petitioner,

On Petition for a Writ of Mandamus/Prohibition
to the United States District Court
for the Eastern District of California

**PETITION FOR A WRIT OF
MANDAMUS/PROHIBITION**

MELBA L. FORD
In propria persona
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May 10, 2018

QUESTION PRESENTED FOR REVIEW

Since the United States failed to contest Petitioner's discovery and presentation of DoJ-supplied evidence that IRS repeatedly falsified digital and paper records to justify a forfeiture action against her, can a federal judge delay dismissing such action forthwith?

PARTIES TO THE PROCEEDING

Melba Ford,

Petitioner In Propria Persona

The Hon. Dale A. Drozd

Respondent

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JURISDICTION

The Supreme Court has jurisdiction under 28 U.S.C. §1651(a) to issue Writs of Mandamus/Prohibition to protect its appellate jurisdiction over the largest government record falsification program in the history of the United States.

STATEMENT OF THE CASE

Petitioner has suffered from the fraud by which victims of IRS' record falsification program have been blocked from securing judicial relief for many years. For details, see *In Re: Stanley, ... Ford, et al*, (a Petition with exhibits incorporated fully herein by reference), filed contemporaneously with this Petition, setting forth TEN fully paid cases and EIGHT fully paid appeals where government-paid attorneys defrauded Petitioner and other litigants, while destroying the appellate jurisdiction of the Supreme Court over the underlying IRS record falsification program.

As discussed further below, adequate, effective and meaningful relief from government-attorney fraud is NOT available to Petitioner through either U.S. District courts or through the "normal" appellate channel. Hence, her Petition is justly directed to this Court.

Because "justice delayed is justice denied",¹ Petitioner seeks, herein, to protect this Court's appellate jurisdiction over an issue of national significance, (IRS' concealed, institutionalized record falsification program), by issuing its mandamus to compel The Hon. Dale A. Drozd to either dismiss the underlying forfeiture case involving Petitioner, or, issue a show cause to the Government why such case should not be dismissed, as explained below.

¹ *Arnett v. Kennedy*, 416 U.S. 134.

Introduction – Back Story

Petitioner, and others, discovered that the Internal Revenue Service (IRS) systematically and invariably falsifies federal records to enforce the income tax on those IRS labels “non-filers”. Irrefragable evidence provided by IRS, (through FOIA disclosures, published manuals, documents mailed to victims and discovery in the underlying forfeiture case), proves IRS prepares neither substitute income tax returns, nor “summary records of assessments”, on any date shown in IRS’ falsified digital and documentary records concerning targeted “non-filers”.

IRS uses its systematically falsified records to provide colorable justification for unlawful property seizures, forfeitures, and criminal prosecutions of targeted “non-filers”.

Current Pending Litigation

Petitioner has been patiently withstanding the relentless assault upon her by government servants for literally decades. They claim she “owes” the Government back income taxes. In 2016, the IRS seized funds from her bank, so the current attempt to justify theft of her property is nothing new.

But, what is new is that during the pending litigation before Mr. Drozd, 17-0187, *U.S. v. Melba L. Ford*, Petitioner received documentation in response to her discovery requests which destroys forever the mirage of income tax/IRS legitimacy. When decoded and analyzed, IRS records concerning Petitioner, and all “non-filers”, prove to have been repeatedly, systematically falsified.

For example, IRS’ all controlling “Individual Master File” (IMF) record concerning Petitioner and 2003 reflects that

1.) IRS supposedly received a return from Petitioner on July 11, 2006, (although IRS simultaneously claims Petitioner is a “non-filer”!), when no such thing happened; that

2.) IRS supposedly prepared a substitute income tax return concerning Petitioner and 2003 on the same date, July 11th, when no such thing happened, and no such document exists, and that

3.) IRS supposedly prepared a summary record of assessment concerning Petitioner and 2003 on August 14, 2006, when no such thing happened.

[Incredibly, the DoJ revealed, via discovery, the precise computer inputs to its Sun Microsystems Computer platform whereby IRS created the false appearance in the 2003 IMF annual module that each pretended “event” mentioned above supposedly happened. The scheme is based on computer fraud]²

IRS then created a falsified paper “Form 4340 Certificates of Assessments”, which DoJ offered to the Court, reflecting those pretended “events”, not one of which occurred.

As a side bar, typically, when falsified Forms 4340 are presented to Courts, victims and their attorneys have no idea how the dates and documents reflected therein were entered into such Form. Since they, thus, have no direct evidence to contradict the Forms 4340, a “presumption of regularity” controls:

“The presumption of regularity supports the official acts of public officers and, in the absence of clear evidence to the contrary, courts presume that they have properly discharged

² IRS uses either the Sun Microsystems computer or the “Audit Information Management System” software, (AIMS), to falsify IMF annual records concerning targeted “non-filers”.

their official duties.” U.S. v. Dixon 627 F.Supp 503, citing *United States v. Chemical Foundation, Inc.*, 272 U.S. 1 and *United States v. Ahrens*, 530 F.2d 781, (8th Cir. 1976).

So, although federal judges have in the past presumed IRS prepared the documents on the dates claimed in falsified Forms 4340, such presumption can never be lawfully made again. That is, with the evidence supplied to Petitioner, via discovery, she was able to destroy the “presumption of regularity” typically accorded such Forms by government-employed attorneys sitting as impartial adjudicators.

On or about March 14, 2018, Petitioner filed her “Addendum to Opposition to the Government’s Motion for Summary Judgment” [17-0187, Doc. 47, **Appendix 1**], and attached thereto nine exhibits, (incorporated herein by reference) as “Motion Exhibits A-J”.

On or about March 27, 2018, Petitioner filed two more documents: A Motion to Clarify Fact Issues Precluding Summary Judgment, [See **Appendix 2**] and a Brief In Support. [See **Appendix 3**]

In the Brief, she explained the legal significance of a Summary Record of Assessment; what a Certificate of Assessment is; how to rebut the presumption of validity as to assessments supposedly made; what requirement is imposed upon the Government in 26 U.S.C. §6212, (i.e., who can sign a summary record of assessment, certainly not a computer!); and, how the Clean Hands doctrine prevents any judgment favoring the Government in the forfeiture action.

In the Motion, Petitioner displayed the evidence, supplied by the DoJ, destroying its case-dispositive fable that:

“a duly authorized delegate of the Secretary of the Treasury made timely assessments

against Petitioner for individual income taxes,” (concerning) “2003, on February 26, 2007”, in the “amount of \$59,485.00.”³

The DoJ/IRS-supplied evidence proves “the computer done it.” That is, IRS used its Sun MicroSystems platform to compute the “deficiency” amount claimed by the Government. That Computer then automatically created multiple unsigned documents, dating them falsely, and automatically created an entry in the IMF record concerning Petitioner and 2003 that IRS supposedly received a return from Petitioner on July 11, 2006, when it didn’t. The Computer also automatically falsified the IMF record concerning Petitioner and 2003 to show that IRS supposedly prepared a “dummy return” on Aug. 4, 2006, (which the Government expressly conceded doesn’t exist).

The Sun MicroSystem Computer also automatically falsified the IMF to reflect that IRS supposedly prepared a summary record of assessment on February 26, 2007, when evidence proves that the only thing occurring on that date was the entry into

³ DoJ Attorney Jonathan Hauck made that false fact claim at Paragraph 48 of his so-called “Statement of Undisputed Facts in Support of United States’ Motion for Summary Judgment” [17-0187, Doc 35-2]. He also caused Revenue Officer X to swear to the same claim in the Declaration Hauck prepared [17-087, Doc. 35-4], at Paragraph 30. In addition, Mr. Hauck also states in his “United States’ Memorandum of Points and Authorities in Support of Its Motion for Summary Judgment”, [17-0187, Doc. 35-1, Pg. 6, line 4]: “the IRS lawfully assessed the tax shown on the notice on February 26, 2007.” He knows no such thing occurred, yet, refuses to withdraw his case against Petitioner.

the 2003 IMF by an IRS data entry clerk of the alleged “deficiency” amount tabulated by the Computer on July 11, 2006.

Thus, for weeks, Mr. Drozd has had the evidence in his hands of the monstrous fraud being perpetrated by IRS on Petitioner over the past decades, yet, he has neither dismissed the forfeiture action, nor required IRS/DoJ to contest the incontrovertible evidence it supplied Petitioner, which proves the action is grounded upon epic computer and document fraud, destroying presumptions of regularity typically accorded falsified IRS Forms 4340 Certificates.

ARGUMENT

Question: Since the United States failed to contest Petitioner’s discovery and presentation of incontrovertible DoJ-supplied evidence that IRS repeatedly falsified digital and paper records to justify a forfeiture action against her, can a federal judge delay dismissing such action forthwith?

The truism “Justice delayed is justice denied” is a well-known legal maxim. Further, as Chief Justice of the United States Warren E. Burger noted in an address to the American Bar Association in 1970:

"A sense of confidence in the courts is essential to maintain the fabric of ordered liberty for a free people and three things could destroy that confidence and do incalculable damage to society: that people come to believe that inefficiency and delay will drain even a just judgment of its value; that people who have long been exploited in the smaller transactions of daily life come to believe that courts cannot vindicate their legal rights from fraud and

over-reaching; that people come to believe the law – in the larger sense – cannot fulfill its primary function to protect them and their families in their homes, at their work, and on the public streets." ["What's Wrong With the Courts: The Chief Justice Speaks Out", *U.S. News & World Report* (vol. 69, No. 8, Aug. 24, 1970) 68, 71 (Burger address to ABA meeting, Aug. 10, 1970)]

DoJ and IRS cannot refute, and have not contested, the evidence they provided proving IRS repeatedly falsified federal records to justify attacking Petitioner.

The delay in concluding the Government's baseless forfeiture case against Petitioner has drained a candid world's belief, and Petitioner's own, that U.S. district courts are independent arbiters between the IRS and Petitioner. Since the evidence is overwhelming that IRS has no lawful authority to prosecute "non-filers", Mr. Drozd is confirming, by his delay, that district courts cannot fulfill their primary function: to protect Petitioner from government overreaching.

Of course, judges have discretion to control their dockets, but, Petitioner is over 80 years old, and wants to live to see justice done in her case. She has suffered long enough.

Mr. Drozd has no reason to doubt the evidence IRS provided Petitioner and him proving IRS never prepares summary records of assessment in cases involving "non-filers", and that IRS uses computer fraud to create the mirage that IRS supposedly did prepare them.

Four Reasons for Granting Petition

Supreme Court Rule 20.1 states the three showings necessary to grant a petition for writ of mandamus: 1.) It must be in aid of the Court's appellate jurisdiction, 2.) exceptional circumstances must be present, and 3.) adequate relief is not obtainable in any other form or from any other court. Additionally, Petitioner must demonstrate the right to issuance of the writ is "clear and indisputable," per *Kerr v. United States District Court*, 426 U.S. 394, (1976). Petitioner addresses each requirement next.

A. Will Aid the Courts' Appellate Jurisdiction

The Supreme Court's appellate jurisdiction to review the layered IRS record falsification program has been subverted for many years by densely layered, government-attorney fraud perpetrated against the Supreme Court and petitioners in the courts below.

Now, when the evidence of the IRS fraud has been spread before the Court of Mr. Dale A. Drozd, he has failed to either timely dismiss the action, or order the Government to support its case.

Compelling that Judge to move, in support of the maxim "justice delayed is justice denied", is a perfect reason to engage the Supreme Court's supervisory authority, which will aid and ensure its eventual appellate review of the underlying IRS record falsification program.

B. Exceptional Circumstances

There is no precedent to which reference can be made concerning the densely layered fraud by which government-paid attorneys enforce the income tax on those IRS labels "non-filers."

Never in the history of this Nation has a Government agency been credibly proven to be systematically using computer and document fraud to justify seizures, levies, liens, forfeitures and criminal prosecutions. Never before have federal judges been sued personally for colluding extrajudicially to falsify, in similar manner, the record of TEN Class cases to destroy the jurisdiction of their courts over the merits of those cases. Never before have appellate judges been sued for allowing clerks to deny appellate relief in EIGHT cases, while refusing to mention or adjudicate any issue raised on appeal, etc. And, never has the Supreme Court's jurisdiction over such an extraordinary, dense, layered fraud been terminated by acts of judicial officers and clerks in the lower courts.

Petitioner's right to be free from baseless, fraudulent forfeiture actions and thefts of her property, by public servants, is being constantly, daily violated by the ongoing failure of Mr. Drozd to dismiss the case against her, since abundant overwhelming evidence provided by the DoJ(!), has justified dismissal, since March. These are truly "extraordinary circumstances".

C. No other adequate means to attain the Relief desired

Petitioner is aware that no appellate relief is available when unrepresented litigants allege existence of government-paid attorney fraud, especially of the gigantic type being concealed from Supreme Court review by various fraudulent stratagems. The evidence from EIGHT fully-paid appeals destroys any pretense that *pro per* litigants have ACTUAL access to meaningful appellate relief in courts of appeal.

That is, were Petitioner to attempt appeal to the 9th Circuit of Mr. Drozd's failure to terminate the

fraudulent forfeiture action she is enduring, the Circuit clerk will issue an unsigned, unpublished “order” on Circuit letterhead denying relief without stating any standard of review, without applying that standard to any issue raised on appeal, etc., thus leaving nothing to appeal to this Court.

Since Petitioner can thus PROVE that no ACTUAL, adequate, effective and meaningful judicial relief is available to Petitioner in a U.S. District Court, or via the “normal” appellate channel, this petition is justly being filed in the United States Supreme Court.

D. Petitioner’s right to mandamus relief is clear and indisputable

Petitioner has a right to an immediate resolution of the forfeiture action against her, since it is based on falsified federal records created by IRS to justify initiating its attack upon her. The Government cannot refute, and has not refuted, its own evidence.

Petitioner contends Judge Drozd has been fully apprised of the fraudulent nature of the IRS/DoJ attack against her. Yet he has taken no steps to end it.

Although he has the power to control his docket, his immediate termination of the fraudulent case against Petitioner seems to be a clear duty he owes, both to her and to the other plaintiffs on his docket having legitimate cases that actually justify expenditure of scarce judicial resources.

Relief Requested

Because “justice delayed is justice denied,” Petitioner respectfully requests the Court provide the following relief to protect its appellate jurisdiction over the underlying IRS record falsification program:

Issue its mandamus to the Hon. Judge Drozd to either

- a.) dismiss the forfeiture action against Petitioner based on the evidence before his bench, or
- b.) order the DoJ to show cause why that action should not be dismissed with prejudice.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Melba Ford". The script is cursive and fluid, with the first letter of each name being capitalized and prominent.

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In Propria Persona