No. ____________________

IN THE

SUPREME COURT OF THE UNITED STATES

Harold B. Rotte — PETITIONER
(Your Name)

vs.

United States of America — RESPONDENT(S)

ON PETITION FOR A WRIT OF CERTIORARI TO

11th Circuit Court of Appeals
(NAME OF COURT THAT LAST RULED ON MERITS OF YOUR CASE)

PETITION FOR WRIT OF CERTIORARI

Harold B. Rotte
(Your Name)

84 Crooked Tree Ln #103
(Address)

Verobch Florida 32962
(City, State, Zip Code)

772-257-1497
(Phone Number)

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SUPREME COURT, U.S.

QUESTIONS PRESENTED

1. Whether Counsel for Defendant perpetrated a fraud on the Court by the commitments made to the Court in Court Docket 57, and in Docket 62, page two and three of 03/23/2016, then by deceit failed any discussions or to mediate.

2. Whether Appellant earlier claim in this Court No-10-571 showing had filed a complaint with the FBI against the IRS for making false claims, and with pending claim Department of Justice attorneys were deceitful, are they working together as one, or are independent to infringe on rights?

3. Whether Appellant complaint with the Federal Courts that the attorneys from Department of Justice were deceitful, should that have sounded an alarm or to be curious, or is that not a serious claim?

4. Whether the Appeals Court statement, the lien to be a mere miscalculation, or was an intentional miscalculation? As the IRS plus counsel was provided proof the home sale was tax exempt several times before the lien filed.

5. Whether the Appeals Court, description of Rotte's civil action against the government over a withdrawn IRS lien is correct or misleading, as Rotte's claim was failure to release lien.

6. Whether Appellant had a fair Court case of a government "by the people, for the people," or a biased government "by the government for the government" as ignored evidence and circumstances, and who responsible.
7. Whether the Court restricts pro se litigants unfairly as laws written by government to be complicated and to monopolize the Court for attorney benefits if Rotte being falsely accused several times by IRS should have been appointed counsel.
8. Whether the IRS did act in good faith, or bad faith, as did not try to settle claim after IRS was proven wrong and after the Judge recommendation filed with Court or 05/14/2015.
9. Whether the District Court Judge, after mediation was scheduled and a settlement not reported, should have been cautious as was forewarned of the deceitful actions by Defendants before dismissing case.
10. Whether Rotte was deprived of property by tax lien in public records for 34 months as IRS rebuffed and obstructed all efforts to have removed all without due process.
11. Whether the district Court judge was unfair when requested by Defendant for analysis of the case, to help mediation, had others options other than to be silent or allow a jury to decide.

12. Whether the District Court, the Appeals Court were unfair to overlook Appellant many genuine issues, disputes to be tried. That were before the Court.

LIST OF PARTIES

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

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

U.S. District Court Judges

Honorable Jose Martinez

Honorable Kenneth A. Marra

Frank Lynch, Jr.

U.S. Court of Appeals Judges,

The Honorable Tjoflat, Hull, Wilson

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IN THE

SUPREME COURT OF THE UNITED STATES

PETITION FOR WRIT OF CERTIORARI

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

OPINIONS BELOW

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

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

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

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

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

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

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

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

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

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

JURISDICTION

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

The date on which the United States Court of Appeals decided my case was JULY 21- 2017.

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

[X] A timely petition for rehearing was denied by the United States Court of Appeals on the following date: 10-02-2017, and a copy of the order denying rehearing appears at Appendix ______.

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

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

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

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

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

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

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

CONSTITUTIONAL AND STATUTORY PROVISIONS INVOLVED

The infringement of right under the Bill of Rights.

Being denied counsel, relying on the Rights of the people.

STATEMENT OF THE CASE

Appellant has had ongoing disputes with the IRS over a false, unproven claim of unreported income going back to 1984 when IRS wrongly liened home, and levied his wages. This caused irreparable harm to get the unjust lien and levy removed, paid undue taxes of over $10,000 from 1984 to 1986. This was collected under a false pretense, and a promise that "if tax was not due, you will be refunded."

IRS being unreasonable and deceitful, prevented meetings and hearings. Because of the delays, the U.S. Tax Court refused to hear the years in question. This and other disputes were all unproven.

Abuse of the process fast forward to 2007. Appellant receives a tax bill for the tax-exempt sale of home, hires a board-certified tax attorney that confirms sales tax exempt, helps with paperwork to IRS with proof filed in U.S. District Court in 2008 and to IRS, and to their counsel "no tax due."

Appellant being denied affordable Council, being pro se, files suit for unreasonable collections, actions, and harassment to fight the false claims of IRS. It is part of record. Appellant said to Court should be provided with counsel. The judge denied this. Should not have to ask for an attorney every day, as is part of this record now before this Court.

As this was not the first time IRS falsely accused appellant, this was not a slip and trip case, being wrongly marked and accused by the IRS. Is no small matter. This valid case was dismissed, not on evidence. This now causes the IRS to file the tax lien for $89,325 for the year 2004. This was harmful. Appellant believes with malice, as was from the Small Business section of the IRS that wrongly gives credence to earlier IRS the false and unproven claim of unreported income. This caused neighbors and friends, gossip and speculation. As Appellant was never in any kind of business, IRS, being unreasonable, prevented all efforts to have the lien removed, and denied and obstructed a rightful appeal, Appellant believes this makes their actions intentional.

Appellant not getting anywhere with the Courts filed a valid complaint with Congress. Only then did IRS withdraw the tax lien for $89,325, revises tax bill for 2004, and said Appellant owed zero amount.

Appellant now files a new claim in 2014 for the wrongfully filed lien, April 2009, not withdrawn until February 2012, and for failure to release lien and defamation loss to reputation.

The Chief Counsel for the IRS classifies claim as settlement option. Turns over to Department of Justice attorneys for a defense.

Their counsel now files with the Court the United States emphasizing that it fully supports settlement discussions and mediation efforts in the case, and acknowledges settlement authority could rest with the Associate Attorney General (that, the person that signs off on the large claims). The Court set date for mediation, counsel requested to the Court if the case not dismissed for an analysis of the case, as that would make mediation more productive. The Court was silent on that request. Mediation was scheduled.

The parties met counsel, in contact by phone to supervisor, refuses discussions of claims and to mediate this against earlier commitment to the Court, Appellate believes the Court silent on the request. Defendant took that as a signal the Judge not interested in the case, and shortly files more false statements with the court that was harmful. Before Appellant could respond, the judge dismisses the case. This after 78 court filings. This prevents the evidence from a jury.

Appellant believes defendant will not mediate unless there is a firm belief there will be a trial. This was the second attorney from the Department of Justice that was deceitful. Earlier counsel withheld evidence of "no tax due" for 2004 to the IRS to show a fake win. That caused the lien to be filed.

Appellant believes when there was no settlement reported to the court, that judge should have been curious or cautious as was forewarned the court of counsel tactics of deceit, appellant in reply brief to defendant acknowledged the judge might not order defendant to settle. Could have said to abide by your promise supports discussions will leave that to a jury for analysis. Counsel deceived the court system as if not dismissed could always settle on Courthouse steps. So tricked the system.

On appellant reply brief dated 12-15-2016 acknowledges that if judge cannot suggest defendant to settle, the judge had many options other than to remain silent on an important request. There were several claims not dismissed. Could have been analysis. The judge had earlier ruled against the heart surgeon report that my heart vessels damage may have been caused by excess worrying over being falsely accused by the IRS. That caused appellant to have bypass surgery or set a jury to decide. Silence was a negative. The appeals court did not give due consideration or would have seen that correction.

This wrong allowed the harmful lien for $89,325 to be filed. This is why people do not trust our government. As the IRS is being weaponized against those who speak ill of them. Then by abuse of authority, prevented all efforts and obstruct to have lien removed, denied a rightful appeal and ignored any meetings or hearings. Appellant believes this was intentional with malice.

IRS knew, filing the lien from the small business section of IRS would compound with earlier false, unproven claim of unreported income. This is about people's rights being infringed upon to the courts. Defense counsel being experts on the law are misusing the purpose of the law and the court. Their express purpose was not justice, was to defend by any means. They should not be from the Department of Justice. They should correctly say they are from opposition team as has nothing to do with justice.

The lien major harm was that it questioned Appellant's honesty, caused gossip and speculation, and Appellant to be treated with disdain. Also was deprived of property rights as how will someone sell a home or obtain a loan? Appellant does not think there is a defect in the court's mediation program, but the attorneys from Department of Justice being deceitful, tricked or conspired to cheat appellant.

Appellant defended in court filings the miscalculation by stating an honest and fair IRS would have made corrections in a reasonable time, not 34 months, not obstruct and rebuff honest efforts to correct the false claim.

A jury seeing the false claims, not being challenged, would have questions to circumstances and who responsible.

The appeals statement civil action against the government over a withdrawn IRS lien, Appellant not being an attorney believes this could be a play on words. As when the lien was filed while in court over the same tax year 2004 was not withdrawn. Appellant claim was for the wrongful filing and public records, defamation, loss her reputation, failure to read lease lien, as was in public records for 34 months. Some people trying to be smart would ask how business as in an illegal business.

The IRS by being deceitful made the case complicated by design knowing that would be cost prohibited to litigate. Attorneys only take these kinds of cases paid up front. They believe in justice but cannot afford to lose money and go where the risk and rewards are better. Appellant being falsely accused by a deceitful IRS should have been provided counsel. Their attorneys are experts in misusing the laws. All the law books and laws were undermined.

It may appear appellant has presented many questions. This represents wrong acts by the IRS going back 30 years. This to show a pattern of bad faith by the IRS being pro se have now only the claim to the 2004 tax year.

Earlier, appellant did file a complaint in person with a special agent at the FBI office against the IRS, for making false claims and refusing to correct, Appellant was told they would have to get permission of Department of Justice to investigate. This is explained in appellant earlier appeal to this court number 10-571.

In this pending case, it is the Department of Justice that is defending IRS. It is part of the record. Appellant complaint to the court that IRS, and the attorney from Department of Justice have been deceitful. And is unfair and believes the agency's not being impartial. Attorneys know the law and how to trick the system and write rules and laws to enrich themselves all against the Bill of Rights. Being falsely accused by IRS to misuse the process, IRS actions were deceitful.

Defendant first argued, IRS did not know the home sale was exempt. Appellant proved that to the court and believes the case was dismissed, as proof would show IRS actions intentional, and with malice, and that is why this case should be heard. Our government is colluding to protect their own. Appellant does not know if this conflicts with other appeals court opinions. IRS agents were also at the Court in 2009, all to prove "no tax due."

The public is concerned of collusion and false claims by government. Infringement of the Bill of Rights. Appellant not being appointed counsel has to rely on attorneys, who choose cases on risk-to-reward and the IRS being a high-risk as are unreasonable. This unfair to Appellant.

Appellant appeal to this Court is not about error in the courts. It is about being biased, without due consideration, unequal and unfair treatment. Appellant did argue the judge being silent when requested in analysis of the case to help mediation by Defendants. The point being the judge had options other than silence.

Appellant had presented many genuine issue, disputes to be tried, that were unfairly overlooked.

This Court should have a jury to decide if genuine issues for trial.

REASONS FOR GRANTING THE PETITION

This Court should select and hear this case as the issues presented are important that have a great interest to the citizens, that are outside and beyond the particular facts and parties involved they are concerned by the overreaching of government that infringe on citizens' rights. Also, when a U.S. District Court is prejudice erroneous and unfair to Appellant who was wrongly marked and accused by the IRS.

This Court should be alerted as this was the second Court case involving Appellant vs. the IRS for the same tax year, 2004, that earlier did come before this very Court N0-10-571 being falsely accused several times by the IRS is no small matter, especially when it harms reputation, and interferes with employment, causes doubt and to be treated with disdain.

Appellant getting no relief from the Courts, including this Court, took valid claim to Congress.

Only then did IRS make corrections, withdrew the harmful tax lien for $89,325.00, revised tax bill that Appellant owed zero amount for the year in question.

The people believed the printed false claims of the IRS over Appellant claim that the IRS was wrong.

The Courts were not friendly or understanding to Appellant as they wrongly believed and favored the IRS.

In both valid cases the Judges dismissed the case against the weight of the evidence.

Appellant believes the Courts were wrongly influenced or feared the enormous powers of the IRS, as made no effort to challenge the IRS or to determine IRS false claims to be true or false.

Appellant came to the Federal Court for a good reason, as the facts and evidence were clear and convincing. The bill of Rights is also clear and convincing. It is this very Court that decides if a law or court restricts our liberties.

The Defendants were extremely unreasonable, misused the right of a defense and the purpose of the Court, and files more false and harmful statements with the Court, the Court dismisses the case before Appellant can respond or to be reviewed by a jury. This after 78 Court entries, and Appellant believes that to be unfair, and a favor to the IRS and may have colluded.

Appellant believes these abuses will not stop until this court uses it supervisory powers to order and prepare a directive, to remind IRS and the Courts of their purpose and that the Bill of Rights is superior to laws or Courts created by government as some attorneys are drunk with power.

The Bar Associations are not doing a good job of overseeing attorney abuses. This Court should step in to remind we do not have a king. That they report to. It's the people.

Now appeals to the 11th Circuit Appellant believes the Court, government, is not a government by the people for the people but is a government by the government for the government as all the rules require the expertise of an attorney. Appellant was denied affordable counsel, it is part of this record, told the court, should be appointed an attorney, should not have to ask every day. This was no questionable slip and trip case. This was an intentional false claim that questions one's honesty, compounds with earlier IRS false unproven claims of unreported income where IRS being deceptive, prevented corrections of false claim, to deceive Appellant. IRS is being weaponized to harm who speak ill of them. It is also part of the record, where IRS with intent denied appeal of lien.

Appellant files claim with the U.S. Attorney's Office of Southern Florida that when the evidence will prove IRS wrong they will prevent a hearing, trial, or meetings. This should be of importance to the public, then IRS hires deceitful attorneys to over defend, misuse the purpose of our Courts. The Courts are funded by taxpayers to serve all with valid claims, not a private country club only for attorneys. Is for all citizens with valid claims, not a monopoly.

Appellant being wrongly marked by the IRS and falsely accused multiple times, the courts were not friendly or understanding. They were biased and are eager to believe the lies of the IRS. Appellant believes the District Court biased, and he was given the run around, may have conspired.

Appellant appeals to the 11th Circuit Court of Appeals and believes the opinion is incomplete, the court states the Appeal in Rotte's Notice civil action against the government over a withdrawn IRS tax lien. That was a reckless, wrong description of Appellant valid claim of failure to release lien. The court was reckless in stating lien was a mere miscalculation as if were harmless. Appellant believes lien was intentional, as IRS was given prior notice, no-tax-due. Then by abuse denied all efforts to withdraw lien, until Congress got involved. Appellant believes the court did not give due consideration and prejudged to please the government. Appellant not being an attorney left that to be determined by a jury, gave choice extreme negligence or intentional as a jury would consider the circumstances who responsible as they would see the multiple wrong acts y IRS, that their express purpose was to cause harm and to protect their false claims from a jury.

The 11th Circuit Court denied oral arguments twice, this the second time for the same tax year 2004 that could have helped the Court clarify the case and incomplete answers in opinion.

There again, when you are wrongly marked and accused by the IRS, you are not treated equal, as the Court ignored.

All the genuine issues to be tried and that Appellant believes an unfair appeal, and Court also backed IRS views ignored Appellant statements did not say believed Defendant's side over Appellant, just accepted against Appellant without considering his answers and believes the Court did not give due consideration to Appellant. Appellant came to the Court for a good reason, was falsely accused more than once then deemed due process, by a ridged system that is why people do not trust government as they are undermining the law they are paid to enforce. This is of concern to the public as they do not like what is now going on with abused of power.

Another reason this Court should hear this case. The same reason the court took up the case against President Nixon (obstruction of justice). IRS is also not above the law. The IRS and counsel were extremely deceitful, prevented hearings, denied rightful appeals to correct IRS wrong claims. So a jury could not review evidence. IRS also circumvented the U.S. Tax Court by deceit. The people should not fear the government. Even people and business associates who wanted to believe Appellant over the IRS were reluctant to speak out, as we have a government out of control. People just want to be let alone. They are aware of smears by the government, the fake dossiers, government willing to cut deals with criminals to turn against you, misuse of power by prosecutors against who exercise free speech and the truth. This has all caused an unnecessary hardship on Appellant.

This again places Appellant in another unfair and precarious situation as this court hears so few cases. Again the reason for the directive need IRS and Courts to be reminded of purpose of court and the Bill of Rights the government is to serve the people not trouble them or work together with other agencies should be impartial and independent.

CONCLUSION

Harold B Rotte

Name: Harold B. Rotte

Date Submitted: December 20, 2017