

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

IN THE

SUPREME COURT OF THE UNITED STATES

\_\_\_\_\_  
John M. Sensenig;  
Alta Z. Sensenig — PETITIONER  
(Your Name)

Commissioner of vs.  
Internal Revenue — RESPONDENT(S)

ON PETITION FOR A WRIT OF CERTIORARI TO  
United States Court of Appeals  
For the Third Circuit  
\_\_\_\_\_  
(NAME OF COURT THAT LAST RULED ON MERITS OF YOUR CASE)

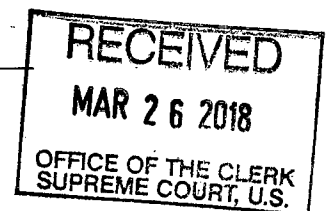
PETITION FOR WRIT OF CERTIORARI

John M. Sensenig  
Alta Z. Sensenig  
\_\_\_\_\_  
(Your Name)

895 Centerville Rd.  
\_\_\_\_\_  
(Address)

New Holland, PA 17557  
\_\_\_\_\_  
(City, State, Zip Code)

607-243-9874  
\_\_\_\_\_  
(Phone Number)



## QUESTION(S) PRESENTED

Money loaned out consistantly evidenced by book entries as a loan is called by the IRS an investment instead of a loan because they consider it unprovable as a loan because there is no debt instrument.

In the case of a loss this distorts taxable income.

Consistant book entries should be recognized as proof.

## LIST OF PARTIES

- ☒ All parties appear in the caption of the case on the cover page.
- ☐ 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:

## JURISDICTION

☐ For cases from **federal courts**:

The date on which the United States Court of Appeals decided my case was 1-23-2018.

☐ No petition for rehearing was timely filed in my case.

☒ A timely petition for rehearing was denied by the United States Court of Appeals on the following date: 2-23-18, and a copy of the order denying rehearing appears at Appendix see attached

☐ 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).

## STATEMENT OF THE CASE

For over 30 years I loaned out money consistantly evidenced by book entries as a loan. Debt insruments were often not used to prove the loan. Loan repayments and advances and interest payments were posted in both the borrower and lender's books.

I'm from an Amish/Mennonite culture where this is not unusual.

The culture asked me to borrow money from them and lend it to others.

In 2005 borrowing and lending laws changed which then no longer allowed this.

Because of this, loans that we had started could not be completed leaving the borrower unable to finish what he was doing causing the borrower to go under fianacially. The culture I'm a member of does not sue. For this reason we could not prove the bad debt. We only had book entries to go by.

The IRS disallowed the bad dept deduction making it look like I had taxable income.

The reason I'm asking the court to change this decision is because it makes me look like a tax cheat and a bad example. For this reason I would like to have my name cleared.

Either way, whether it's deductible or not, I'll be equally pennylesse the rest of my life. Either way any calculated tax would not be collectable by the IRS.

The sole reason is to clear my name and the names of others who may find themselves in the same position. The culture I'm part of considers looking like a tax cheat a serious religious matter.

## REASONS FOR GRANTING THE PETITION

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The sole reason is to clear my name and the names of others who may find themselves in the same position. The culture I'm part of considers looking like a tax cheat a serious religious matter.

### CONCLUSION

The petition for a writ of certiorari should be granted.

Respectfully submitted,

John M. Sensenig ; Alta Z. Sensenig

Date: 3-15-18