

No. _____

20-5444

IN THE

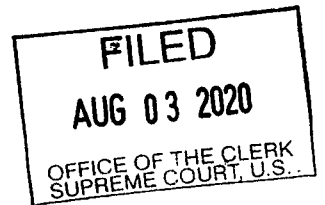
SUPREME COURT OF THE UNITED STATES

ORIGINAL

Mark Louis Sanders – PETITIONER

vs.

UNITED STATES – RESPONDENT



ON PETITION FOR A WRIT OF CERTIORARI TO

UNITED STATES COURT OF APPEALS for the FEDERAL CIRCUIT

PETITION FOR WRIT OF CERTIORARI

Mark Louis Sanders

109 Evergreen Road

Trafford, PA 15085

412-337-2677

Now comes Mark Louis Sanders in propria persona, hereafter "Petitioner" with this PETITION FOR WRIT OF CERTIORARI.

QUESTION(S) PRESENTED

Respondent, by their own admissions, monetized Petitioner's assets in the amount of \$212,945 without jurisdiction and violated their own policies and procedures, Title 26 § 6212 and 6213 (a). **APPENDIX C.**

Both the United States Court of Federal Claims and the United States Court of Appeals incorrectly adjudicated the case as tax refund suit and not a jurisdictional suit. **APPENDIX A and B.**

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:

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*APPELLANT’S MEMORANDUM IN LIEU OF ORAL ARGUMENT, United States Court of Appeals, Docket No. 20-1032, March 6, 2020 (Information available upon request from Petitioner)

APPENDIX B – Decision of United States Court of Federal Claims, No. 19-1138T

APPENDIX C – Decision of United States Tax Court, Docket No. 6302-18

*MOTION TO DISMISS FOR LACK OF JURISDICTION, United States Tax Court, Docket No. 6302-18 (Information available upon request from Petitioner.)

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,
 is unpublished.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,
 is unpublished.

The opinion of the United States Tax Court appears at Appendix C to the petition

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 April 7, 2020.

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: _____, 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).

TABLE OF AUTHORITIES CITED

STATUTES AND RULES

TITLE 26 § 6212

Notice of deficiency

(a) In general

If the Secretary determines that there is a deficiency in respect of any tax imposed by subtitles A or B or chapter 41, 42, 43, or 44 he is authorized to send notice of such deficiency to the taxpayer by certified mail or registered mail. Such notice shall include a notice to the taxpayer of the taxpayer's right to contact a local office of the taxpayer advocate and the location and phone number of the appropriate office.

TITLE 26 § 6213(a)

Restrictions applicable to deficiencies; petition to Tax Court

(a) Time for filing petition and restriction on assessment

Within 90 days, or 150 days if the notice is addressed to a person outside the United States, after the notice of deficiency authorized in section 6212 is mailed (not counting Saturday, Sunday, or a legal holiday in the District of Columbia as the last day), the taxpayer may file a petition with the Tax Court for a redetermination of the deficiency. Except as otherwise provided in section 6851, 6852, or 6861 no assessment of a deficiency in respect of any tax imposed by subtitle A, or B, chapter 41, 42, 43, or 44 and no levy or proceeding in court for its collection shall be made, begun, or prosecuted until such notice has been mailed to the taxpayer, nor until the expiration of such 90-day or 150-day period, as the case may be, nor, if a petition has been filed with the Tax Court, until the decision of the Tax Court has become final. Notwithstanding the provisions of section 7421(a), the making of such assessment or the beginning of such proceeding or levy during the time such prohibition is in force may be enjoined by a proceeding in the proper court, including the Tax Court, and a refund may be ordered by such court of any amount collected within the period during which the Secretary is prohibited from collecting by levy or through a proceeding in court under the provisions of this subsection. The Tax Court shall have no jurisdiction to enjoin any action or proceeding or order any refund

under this subsection unless a timely petition for a redetermination of the deficiency has been filed and then only in respect of the deficiency that is the subject of such petition. Any petition filed with the Tax Court on or before the last date specified for filing such petition by the Secretary in the notice of deficiency shall be treated as timely filed.

OTHER

UNITED STATES COURT OF FEDERAL CLAIMS WEBSITE EXCERPT:

Jurisdiction

What kind of cases are heard by judges of the court?

As established by Congress in 1855, the purpose of the court is to allow citizens to file claims for money against the federal government.

The court has nationwide jurisdiction and its judges may hear cases anywhere in the United States.

What is the scope of the court's jurisdiction?

The court is authorized to hear primarily money claims founded upon the Constitution, **federal statutes**, executive regulations, and contracts (express or implied in fact) with the United States.

CONSTITUTIONAL AND STATUTORY PROVISIONS INVOLVED

UNITED STATES CONSTITUTION – FOURTH AMENDMENT

The right of the people to be secure in their persons, houses, papers, and effects, against unreasonable searches and seizures, shall not be violated, and no Warrants shall issue, but upon probable cause, supported by Oath or affirmation, and particularly describing the place to be searched, and the persons or things to be seized.

STATEMENT OF THE CASE

This is a money claim on the Statutes, Title 26 § 6212 and 6213 (a) and is a jurisdictional suit. This is not a tax refund suit. The Respondent, by their own admissions monetized Petitioner's assets, in the amount of \$212,945 without jurisdiction and violated their own policies and procedures, Title 26 § 6212 and 6213 (a).

The United States Court of Federal Claims had jurisdiction to adjudicate this money claim jurisdictional suit because the Respondent admitted not having jurisdiction and monetized the Petitioner's assets. The Respondent also admitted violating Federal Statutes. The Court of Federal Claims jurisdictional statement quoted on their website corroborates that the Claims Court had jurisdiction:

"The court is authorized to hear primarily money claims founded upon the Constitution, federal statutes, executive regulations, and contracts (express or implied in fact) with the United States." **TABLE OF AUTHORITIES, OTHER, Page 4.**

The Petitioner apprised the Appeals Court of the jurisdictional statement in the APPELLANT'S MEMORANDUM IN LIEU OF ORAL ARGUMENT, Page 2, ¶3, timely filed and docketed on March 6, 2020, Case No. 20-1032 United States Court of Appeals. (Information available on request from the Petitioner)

The United States Tax Court adjudicated the tax issue, for which the Tax Court had jurisdiction, and the order clearly states:

"This case is before the Court on respondent's Motion To Dismiss for Lack of Jurisdiction...on the grounds that: (1) no notice of deficiency was issued to

In respondent's MOTION TO DISMISS FOR LACK OF JURISDICTION, it is clearly admitted:

“RESPONDENT MOVES that this case be dismissed for lack of jurisdiction upon the grounds that: 1. no statutory notice of deficiency, as authorized by I.R.C. § 6212 and required by I.R.C. § 6213 (a) ...has been sent to petitioner with respect to taxable years 1977 through 2018 within 150 days of the mailing date of the petition or the filing date of the petition.” **Motion to Dismiss, US Tax Court, Docket #6302-18, Page 1, ¶1**

The Tax Court states in their order:

“Although the Court directed petitioner to file an objection, if any, to respondent's motion to dismiss, petitioner failed to do so.” **APPENDIX C, Page 1, ¶2**

The Petitioner did not object to Respondent's admission that the Respondent did not have jurisdiction to monetize Petitioner's assets and Respondent's admission to violating federal statutes, Title 26 § 6212 and 6213 (a), hence why Petitioner filed a jurisdictional suit and money claim on the statutes in Federal Claims Court, Federal Court of Appeals and now the Supreme Court.

Both the United States Court of Federal Claims and the United States Court of Appeals for the Federal Circuit incorrectly adjudicated the case as a tax refund suit, which it is not. As mentioned previously, the tax issue was already adjudicated in the U.S. Tax Court. The Court of Federal Claims states in their ORDER OF DISMISSAL:

“Under the Tucker Act, 28 U.S.C. § 1491, the Court of Federal Claims has jurisdiction over tax refund suits if certain prerequisites are met.” **APPENDIX B, Page 1, ¶2**

The Appeals Court confirmed that the Claims Court adjudicated as a tax issue by stating:

“On September 10, 2019, the Claims Court, interpreting Sanders’ complaint as a tax refund suit, dismissed Sanders’ complaint for failing to allege facts necessary to establish the Claims Court’s tax refund jurisdiction.”

APPENDIX A, Page 2, ¶2, “Background”;

and also states:

“There is no jurisdiction over this action as a tax refund suit.” **APPENDIX A, page 2, ¶5, “Discussion”;** and “The Claims Court correctly found that “Sanders has not established tax refund jurisdiction, or any other basis for his suit.” *Id.*” **APPENDIX A, Page 3, ¶3. “Discussion”**

The Appeals Court claims that petitioner argued that this was not a tax suit but did not point to no other statute that would confer jurisdiction to the Claims Court stating:

“On appeal, Sanders argues that this is not a tax suit. However, Sanders points to no other statute that would confer jurisdiction to the Claims Court over his action.” **APPENDIX A, Page 2, ¶4.**

This statement is false as petitioner timely submitted and filed

APPELLANT’S MEMORANDUM IN LIEU OF ORAL ARGUMENT in the Court of Appeals, No. 20-1032, docketed on March 6, 2020. Petitioner specifically stated in memorandum:

“This is a money issue on the Statute Title 26 § 6212 and 6213 (a)...This is not a tax issue. The tax issue is already settled. See Exhibit A. This is a money claim for jurisdiction. This case is about jurisdiction.”, **APPELLANT’S MEMORANDUM IN LIEU OF ORAL ARGUMENT, Page 2, ¶2.**

Petitioner attached Title 26 § 6212 as EXHIBIT C and Title 26 § 6213 (a) as

EXHIBIT D in memorandum.

REASONS FOR GRANTING THE PETITION

Respondent, by their own admissions, monetized Petitioner's assets in the amount of \$212,945 without jurisdiction, causing irreparable financial damage to petitioner and the Respondent admitted violating their own policies and procedures, Title 26 § 6212 and 6213 (a). **APPENDIX C, Page 1, ¶1.**

Both the United States Court of Federal Claims and the United States Court of Appeals incorrectly adjudicated as a tax refund suit and not a jurisdictional suit.

APPENDIX A and B.

National importance of having the Supreme Court decide the question involved:

1. The law is crucial and the lower Courts have never followed and never honored the law.
2. The Respondent admitted, in Court, breaking the law. The Supreme Court has the duty to rule in the Petitioner's favor because the law has been broken against the Petitioner and caused irreparable financial damage to the Petitioner.
3. Respondent has to adhere to the law just like everybody else. The Respondent must be held accountable to the same standard or the same law and must honor and obey the law as it's written.
4. The sanctity of the law has been violated by Respondent's own admission. The Court should grant Petitioner's Writ of Certiorari to keep the sanctity of the law so that the Respondent respects the law.

5. This Court has a duty to protect the sanctity of the law.
6. Nationally, the law is paramount.

CONCLUSION

The Petitioner's prayer for relief:

1. Award petitioner \$212,945, the amount of the petitioner's assets unlawfully monetized by the Respondent without jurisdiction, which caused petitioner irreparable financial damages and;
2. The petition for a writ of certiorari should be granted.

On the grounds:

1. Respondent, by their own admission, monetized Petitioner's assets without jurisdiction;
2. Respondent, by their own admission, violated Title 26 § 6212 and 6213 (a);
3. Both Federal Claims Court and Court of Appeals incorrectly adjudicated the case as a tax refund suit and not a jurisdictional suit.

Respectfully submitted,

By: Mark Louis Sanders

Date: August 3, 2020