

23-849

No.

IN THE

Supreme Court of the United States

FILED

MAR 20 2023

OFFICE OF THE CLERK
SUPREME COURT, U.S.

ORIGINAL

LOUIS-WAYNE:RATFIELD

Petitioner

v.

COHEN, ELLEN L.

EVANS, STEPHANIE

GOSTYLA, TRACY L.

GARLAND, MERRICK – ATTY. GEN.

Respondent(s)

On Petition for Writ Of Certiorari
To The U.S. Appeals Court of the Eleventh Circuit

PETITION FOR WRIT OF CERTIORARI

Louis-Wayne:Ratfield
7765 Lake Worth Road, #345
Lake Worth, Florida 33467
772-828-5794

RECEIVED

FEB - 6 2024

OFFICE OF THE CLERK
SUPREME COURT, U.S.

QUESTIONS PRESENTED

1. Can each individual of the three federal prosecutors, to ensure that their government branch recognizes the limits of its own power by presenting to the Honorable Court their individual original "Written, signed **AUTHORITY** by the SOT, Mr. John W. Snow (dated between April, 14-18, 2006), to further prosecute each individual listed IRS violations included in the federal grand jury Indictment" Counts 1-45, based on Title 26, Section 7206(2) & (1), April 14, 2006?
2. There are clear & fair processes for enforcing the law to reach a clear resolve, liquidation settlement, whereby if any individual of the three federal prosecutors fails to present the original said "**AUTHORITY**" to the Honorable Court, thus showing the Plaintiff's Constitutional Rights of the 1st, 4th, 5th, 8th & 14th Amendments have been violated then redress's by the four co-defendants are required to be paid tax-free to the Plaintiff's Trust (**LOUIS WAYNE RATFIELD TRUST**), within 30 days of the **Courts Order**?
3. In said **BIVEN'S** case, not analogous to **Section 1983**, concerning IRS alleged violations, is there any "absolute prosecutorial immunity" for fraudulent activity by the same three federal prosecutors, since IRS is not "state" with nothing to do with **42 USC, Sec. 1983** (state), as the lower Courts would like us to believe?
4. What US Statute gives "**AUTHORITY**" to the bias United States District Court judge to convert a **BIVEN'S** claim to one under **42 USC, Sec. 1983**?
5. What US Statute gives "**AUTHORITY**" to the bias United States District Court judge to issue an Order to help his lying federal prosecutor in a case that has been closed for almost a year?

6. What US Statute gives **"AUTHORITY"** to a bias United States judge to quote in the judge's opinion that said civil complaint does not state a legally cognizable claim for relief - is frivolous, whereby he must dismiss "without prejudice" yet the bias judge dismissed "with prejudice"?
7. Is Judge **MIDDLEBROOKS** stating by dismissing "with prejudice" that the claim is an actual legally cognizable claim?
8. What US Statute gives **"AUTHORITY"** to the bias United States judge to change a **Biven's** case with fraudulent activity under color of law by the three rogue federal prosecutors with no statute of limitations into a state 1983 case giving said three rogue federal prosecutors absolute immunity?
9. What US Statute gives **"AUTHORITY"** to United States District Court Judge to sign the arrest warrant while not following the procedures contained in the USSC opinion in **U. S. v. LaSalle National Bank** (No 77-365, June 19, 1978(a) "Congress...created a tax enforcement system... & any limitation on the good faith use of an IRS summons must reflect the statutory premise"?)
10. How did the egregious fraudulent actions of the three bogus federal prosecutors in the prosecution of multiple alleged individual IRS violations listed in the federal grand jury Indictment without said **"AUTHORITY"** comply with the 14th Amendment Due Process Clause, which guarantees procedural due process meaning that government actors must follow certain procedures before they may deprive a person of a protected life, liberty, or property interest?
11. What US Statute gives **"AUTHORITY"** to the IRS to deny filed Forms 1041X?

12. Does the US Supreme Court have stare decisis on the arrest warrant under **U.S. v. LaSalle National Bank** as said USSC case has not been amended in any way since 1978?
13. What US Statute of limitations is there for "fraud" by a government official?
14. Sec. 1983 violates the 14th Amendment, stating the Statute of Limitations begins to run when the Plaintiff becomes detained pursuant to legal process. The Plaintiff has never been detained with a legal process, whereby is the Plaintiff still under the Statute of Limitations?
15. Judge **MIDDLEBROOKS** stated "A claim is frivolous if it is without arguable merit either in law or fact." Are FOIA replies from DOJ-CID stating two of the three rogue federal prosecutors **DO NOT** have "written, signed AUTHORITY..." to further prosecute said case – **FACTS?**
16. What US Statute states that a **BIVENS** case can have "Equitable tolling under Florida law" as quoted?
17. The 11th Circuit states federal prosecutors can lie while presenting evidence in a criminal case & are protected by prosecutorial immunity. So what good is the evidence in discovery when the federal prosecutors are applauded by the 11th Circuit for lying? Is the 11th Circuit stating federal prosecutors are **NOT** truthful?
18. Maxim #2, Equity will not suffer a wrong to be without a remedy [*ubi jus ibi remedium*] whereby, case law dealing with the principle of this maxim at law include **ASHBY v. WHITE** (K.B.1703) 92 ER 126 and **BIVEN'S v. SIX UNKNOWN NAMED AGENTS** (U.S. 1971). The application of this principle at law was important to the decision of **MARBURY v. MADISON** 5 U.S. (1 Cranch) 137 (1803). Any applications here?

PARTIES TO THE PROCEEDING

Petitioners (Plaintiffs-appellants below) is LOUIS WAYNE RATFIELD.

Respondents (defendants – appellees below) are ELLEN L. COHEN; STEPHANIE EVANS; GREGORY E. TORTELLA, Special Attorney, U.S. Department of Justice, Attorney No. A5500373 representing TRACY L. GOSTYLA; and ATTORNEY GENERAL MERRICK GARLAND.

CORPORATE DISCLOSURE STATEMENT

The single Petitioner has no parent corporations. Nor does any publicly held entity hold more than 10% of the single Petitioner's stock.

STATEMENT OF RELATED PROCEEDINGS

This case arises from and is related to the following proceedings in the U.S. Court of Appeals for the Eleventh Circuit and the U.S. District Court for the Southern District of Florida together with another Courts related cases around the United States and beyond:

UNITED STATES OF AMERICA vs. LOUIS WAYNE RATFIELD, U.S. District Court, Southern District of Florida, West Palm Beach Division.

#9:6:CR-80059/HURLEY/VITUNAC.

Filed April 14, 2006. Sentenced July 20, 2007, Completed November 08, 2022.

LOUIS-WAYNE:RATFIELD v. COHEN, ELLEN L., EVANS, STEPHANIE; GOSTYLA, TRACY L. & GARLAND, MERRICK, U.S. District Court, Southern District of Florida, West Palm Beach Division.

#22-civ-80609/ DONALD M. MIDDLEBROOKS.

Filed April 20, 2022. Denied April 21, 2022.

LOUIS-WAYNE:RATFIELD v. COHEN, ELLEN L. EVANS, STEPHANIE; GOSTYLA, TRACY L. & GARLAND MERRICK. Court of Appeals for the Eleventh Circuit. **# 22-11961- JJ.**

Filed June 10, 2022. Affirmed October 26, 2022.

Circuit Judges: JORDAN, BRASHER, & ANDERSON.

LOUIS-WAYNE:RATFIELD v. COHEN, ELLEN L. EVANS, STEPHANIE; GOSTYLA, TRACY L. & GARLAND MERRICK. Court of Appeals for the Eleventh Circuit. Rehearing en banc.

22-11961- JJ.

Filed November 11, 2022. Denied January 05, 2023.

LOUIS-WAYNE:RATFIELD v. COHEN, ELLEN L. EVANS, STEPHANIE; GOSTYLA, TRACY L. & GARLAND

MERRICK, U.S. District Court, Southern District of Florida, West Palm Beach Division.

Defendant **GOSTYLA, TRACY L'S** Motion to Seal Complaint by **GREGORY E. TORTELLA**, Special Attorney, U.S. Dept. of Justice, Attorney No A5500373.

Filed April 03, 2023. Order Granting Motion April 05, 2023.

LOUIS-WAYNE:RATFIELD Rebuttal Letter to Special Attorney **GREGORY E. TORTELLA**.

Sent USPS April 18, 2023. No response to date.

Other Courts related cases around the United States and beyond:

ASHLEY v. WHITE, 1703 92 ER 126.

Malfeasance of a public officer – “If the Plaintiff has a right, he must of necessity have a means to vindicate & maintain it, & a remedy if he is injured in the exercise or enjoyment of it, and indeed it is a vain thing to imagine a right without a remedy, for want of right & want of remedy are reciprocal...” Exemplary damages were being recognized as part of the decision in **ASHLEY** for malfeasance in public officers where it was accepted that a greater degree of compensatory damages would be appropriate in order to both punish & deter harmful conduct by office holders.

Filed prior to 1703. Decided January 01, 1703.

BIVENS v. SIX UNKNOWN AGENTS of FEDERAL BUREAU of NARCOTICS, 403 U.S. 388 (1971).

USSC: 1) Does violation of an individual's 4th Amendment protection against unreasonable search and seizure give rise to a federal claim for damages?

2) Does government privilege extend to federal agents who clearly violate Constitutional rights & act outside

their authority?

USSC held that **BIVENS** does have a cause of action for damages arising from the federal agent's 4th Amendment violations. Federal Courts have the power to award damages for Constitutional violations.

From Second Court of Appeals.

Argued January 12, 1971. Decided June 21, 1971.

MAINE v. THIBOUTOT, 448 U.S. 1 (1980), No. 79-

838. Every person who, under color of any statute, ordinance, regulation, customs, or usage of any state or territory, subjects, or causes to be subjected any citizen of the U.S. or other person within the jurisdiction thereof to the deprivation of any rights, privileges or immunities secured by the Constitution and laws, shall be liable to the party injured in an action of law, suit in equity, or other proper proceedings for redress. 28 USC, Sec. 455.

From Supreme Judicial Court of Maine.

Argued April 22, 1980. Decided June 25, 1980.

TREZEVANT v. CITY OF TAMPA, 741 F.2d 336

Nos 83-3370, 83-3038. United States District Court, for the Middle District of Florida, Tampa Division. Improperly arresting him & improperly incarcerating him. The jury returned a verdict of \$25,000.00 in favor of the Plaintiff as he was in the holding cell for 23 minutes [without government Authority].

Incarceration was the result of numerous mistakes which were caused by the policemen and deputies to carryout the policies & procedures of the City of Tampa and HBCT.

From the Court of Appeals for the Eleventh Circuit.

Filed = ? Decided September 06, 1984.

U.S. v. LASALLE NATIONAL BANK, USSC NO. 77-365. June 19, 1978 (a) "Congress has not categorized tax fraud investigation into civil & criminal components but has created a tax enforcement system in which criminal & civil elements are inherently intertwined, and any limitation on the good faith use of an IRS summons must reflect this statutory premise." Pp. 308 – 311. The validity of the authority depended ultimately on whether they were among those authorized by Congress. Title 26 USC, Sec. 7801 – "Except as otherwise expressly provided by law, the administration and enforcement of this title shall be performed by or under the supervision of the SOT".

From the Court of Appeals for the Seventh Circuit.

Argued March 29, 1978. Decided June 19, 1978.

U.S. v. THROCKMORTON, 98 U.S. 61 (1878).

It is true that the US is not bound by the statute of limitations as an individual would be. There is no question of the general doctrine that fraud vitiates the most solemn contracts, documents, even judgments. If the court has been mistaken in the law, there is a remedy by writ of error. In fact, one great if not fatal defect in the bill is the absence of any declaration of the means by which the fraud has been discovered or can be now established.

From Appeal from the Circuit Court of the US for the District of California.

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Filed September 2004

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PETITION FOR WRIT OF CERTIORARI

This case concerns whether the three (3) Federal Prosecutors individually each obtained their own "Written, signed AUTHORITY from the U.S. Secretary of the Treasury to further prosecute each individually listed alleged IRS violation (Counts 1–45), contained in the federal grand jury Indictment, April 14, 2006.

Article III of the U.S. Constitution, Section I created the Supreme Court. Section III created legal ability to hear a case. Appellate jurisdiction over any case that involves a point of Constitution and/or federal law has final say over when a right is protected by the Constitution or when Constitutional rights are violated (the District Court & the Circuit Court both failed to address the violated Constitutional rights against the Plaintiff). Essential role in ensuring that each branch of government recognizes the limits of its own power. Serves to ensure that the changing views of a majority do not undermine the fundamental values common to all Americans, i.e., the due process of law. As the final arbiter of the law, the Court is charged with ensuring the American people of the premise of equal justice under the law and thereby, also functions as guardian & interpreter of the Constitution. Permits a balance between society's need for order and the individual's right to freedom.

OPINIONS BELOW

The District Court's opinion is reported App-14-18. The 11th Circuit Court of Appeals is reported App-45-48.

CERTIORARI JURISDICTION

Article III of the Constitution, Section I created the Supreme Court; Section III created legal ability to hear a

Case. Appellate jurisdiction over any case that involves a point of Constitution and/or federal law. Has final say over when a right is protected by the Constitution or when a Constitutional right is violated. Essential role in ensuring that each branch of government recognizes the limits of its own power. Serves to ensure that the changing views of majority do not undermine the fundamental values common to all Americans, i.e. the due process of law. As the final arbiter of the law, the Court is charged with ensuring the American people of the premise of equal justice under the law and thereby, also functions as guardian and interpreter of the Constitution. Permits a balance between society's need for order and the individual's right to freedom.

STATUTORY AND REGULATORY PROVISIONS INVOLVED

The single most relevant U.S. Code involved is 26 USC, Section 7801, stating the Secretary of the Treasury has full and only "AUTHORITY" to administer and **ENFORCE** the Internal Revenue code. Everything leads up to the SOT issuing his written, signed AUTHORITY to each of the three federal prosecutors followed by the years and years of huge pain and suffering conflicted upon the Plaintiff by the three federal prosecutors who do not have the written, signed AUTHORITY from the SOT according to the DOJ-CID.

STATEMENT OF JURISDICTION

ELEVENTH CIRCUIT COURT OF APPEALS, NO. 22-11961-JJ. Filed June 10, 2022. Opinion AFFIRMED October 26, 2022. REHEARING EN BANC. Filed November 21, 2022. Opinion DENIED January 05, 2023.

**STATEMENT OF THE CASE
AUTHORITY OR LACK THEREOF: AMPLIFYING THE
REASON RELIED UPON FOR ALLOWANCE OF WRIT**

US vs. LASALLE NATIONAL BANK, US Supreme Court #77-365 (1978), (a) Congress has not categorized tax fraud investigation into civil and criminal components but has created a tax enforcement system in which criminal and civil elements are inherently intertwined, & any imitation on the good faith use of an IRS summons (arrest warrant) must reflect this statutory premise." Pg. 311-313. "The Secretary of the Treasury (SOT), and (**NOT OR**) the Commissioner of Internal Revenue are charged with the responsibility of administering and enforcing the Internal Revenue Code." 26 USC Sec. 7801 & 7802. The Supreme Court held that Congress **ONLY** authorized the SOT to administer and enforce the laws related to Internal Revenue since IRS is a non-federal agency. Nor did Congress state the SOT could delegate his responsibilities of IRS enforcement to anyone else. The Supreme Court held that **NO** US attorney can pursue prosecution of alleged offenses related to internal revenue unless he/she is "**AUTHORIZED**" by the SOT. This is because Congress placed **ALL** the laws related to internal revenue in the exclusive hands of the SOT for decision of which laws to enforce, since the IRS nor DOJ can prosecute any alleged IRS violations under either of their authorities. The IRS must make a referral to the DOJ, whereby, following the referral, the authority to settle rests with the DOJ. IRS DELEGATION ORDER NO. 9-6. Delegation Orders & Policy Statements by Process: Criminal Investigation – Business Process Number = 9: Delegation Order IRM = 1.2.2.10: Policy Statement IRM = 1.2.1.10. 1.2.2.10.6 (03-15-2006) – (2) Authority to refer all criminal matters within the juris-

diction of the IRS to the DOJ for grand jury investigations, criminal prosecutor, or **other criminal enforcement action requiring court order of DOJ approval**. (5) Source of Authority: Treasury Order 150-35. The Court Order in said case refers to the fraudulent arrest made on April 18, 2006 violating the 4th Amendment. IRM 9.5.2.6.6.1 (11-05-2004) Approval for indictment of any tax or tax related violations must be obtained by the attorney for the government from the DOJ Tax Division. The DOJ-CID is the department that must obtain the "written, signed AUTHORITY from the SOT to further prosecute the alleged IRS violations, following the federal grand jury Indictment." Without the individual said **AUTHORITY**, the three (3) rogue US attorney's fraudulent violations (arrest and trial prosecution) were the causes of the Plaintiff's physical, mental, financial, and family problems concerning the 1st, 4th, 5th, 8th & 14th Amendment rights to civil protection.

Facts-in-reality FOIA replies necessary for the conclusion of the case:

- #1. From DOJ-CID stating Tracy L. Gostyla has no "written signed "AUTHORITY" by Carmen M. Banerjee, dated Sept. 19, 2019.
- #2. From DOJ-CID stating Stephanie Evans has no "written signed, "AUTHORITY" by Carmen M. Banerjee, dated March 24, 2020.
- #3. FOIA Appeal reply from OIP stating the DOJ Tax Division Action was correct and that it conducted an adequate, reasonable search for such records, by Priscilla Jones, dated June 18, 2020.

The basis of federal jurisdiction for the civil complaint filed in the USDC(SD of FL.), is because it is the same court that the fraudulent criminal case was filed & heard.

**AUTHORITY/LACK THEREOF: AMPLIFYING THE
REASON RELIED UPON FOR ALLOWANCE OF WRIT**

US v. LASALLE NATIONAL BANK, "(a) Congress has not categorized tax fraud investigation into civil & criminal components but has created a tax enforcement system in which criminal & civil elements are inherently intertwined and any imitation on the good faith use of an IRS summons (Arrest warrant) must reflect this statutory premise. Pp. 311-313." "The Secretary of the Treasury (SOT), and (not **OR**) the Commissioner of Internal Revenue are charged with the responsibility of administering & enforcing the the Internal Revenue Code, 26 USC Sec. 7801 & 7802." The Supreme Court held that Congress **ONLY** authorized the SOT to administer and enforce the laws related to Internal Revenue since IRS is a non-federal agency. Nor did Congress State the SOT could delegate his responsibilities of IRS enforcement to anyone else. The Supreme Court held that **NO** US attorney can pursue prosecution of alleged offenses related to Internal Revenue unless he is "**AUTHORIZED**" by the SOT. This is because Congress placed **ALL** the laws related to Internal Revenue in the exclusive hands of the SOT for decision of which laws to enforce, since the IRS nor DOJ can prosecute any alleged IRS violations under either of their authorities. The IRS must make a referral to the DOJ, whereby, following the referral, the authority to settle rests with the the DOJ. IRS DELEGATION ORDER NO. 9-6. Delegation Order & Policy Statements by Process: Criminal Investigation–Business Process Number = 9: Delegation Order IRM = 1.2.2.10: Policy Statement IRM=1.2.1.10, 1.2.2.10.6 (03-15-2006) –(2) Authority to refer all criminal matters within the jurisdiction of the IRS to the DOJ for grand jury investigations, criminal prosecutor, or **other criminal enforcement action requiring**

court order of DOJ approval. (5) Source of Authority: Treasury Order 150-10. The Court Order required said case refers to the fraudulent arrest made on April 18, 2006, violating the Fourth Amendment. IRM 9.5.2.6.6.1.(11-05-2004) – Approval for indictment of any tax or tax related violations must be obtained by the attorney for the government from the DOJ Tax Division. The DOJ-CID is the department that must obtain the “written, signed ‘AUTHORITY’ from the SOT to further prosecute an alleged IRS violation, following the federal grand jury Indictment.” Without said ‘AUTHORITY’, the three rogue US attorney’s fraudulent violations caused the Plaintiff such known trouble from the 1st, 4th, 5th, 8th, & 14th Amendment rights of due process to civil protection.

The basis - federal jurisdiction for the civil complaint filed in US District Court is because it is the same court that the fraudulent criminal case was filed and processed.

CONCLUSION

You have “**AUTHORITY**” to address the law (**AUTHORITY**) in said case which the two lower courts failed to address at all. The fraudulent arrest in said case should be based on your Court’s decision concerning the IRS alleged violations in the federal grand jury Indictment together with the policy of the SOT’s written assigned enforcement to further prosecute said case.

It is indisputable that Judge **DONALD M. MIDDLEBROOKS** summary upon which he drew his conclusions was fraudulent as it did not reflect any pleadings made by the Plaintiff & it was used to expressly bar Petitioner from equal protection under the law. As this is a case of indisputably fraudulent misconduct by the lower court officials, a denial of review effects a permissive allowance of fraud by this court

rather than a simple impartial position on the interpretation of the law. As such this court should not remain silent, but at the very least remand this cause to an impartial lower court for proper administration.

Certiorari Redress - based on the fraudulent arrest and continuation of said case:

1). CFR 404.468 (a) & (c). Authority to have the SSA stop Plaintiff's benefits payments while incarcerated for 128 months, due to fraudulent arrest by the three federal prosecutors' lack of "AUTHORITY". Total benefits for the 128 months = \$84,864.00. Combined payments by all three federal prosecutors must reach the total amount. Each federal prosecutors would be responsible for \$28,288.00, however, if the full amount is not paid tax-free to LOUIS WAYNE RATFIELD TRUST within thirty days of said court's Order criminal proceedings take hold for all three federal prosecutors.

2). 28 USC, Sec. 2412 (b) & (d)(1)(b) Costs and Fees. Due to the fraudulent arrest & continuation of the said case the position of the federal prosecutors was not substantially justified. Plaintiff as of April 2023 has paid \$14,240.00 of the total \$40,000.00 cost of prosecution, which requires to be reimbursed by the Attorney General to LOUIS WAYNE RATFIELD TRUST. Plaintiff makes a payment each month so will require adjustment at point of Court Order.

3). 31 USC, Sec. 1394. Appropriating money to pay final judgments, awards, compromise settlements and interest and costs specified in the judgment of otherwise authorized by law. Attorney General must pay from the "Standing Judgment Fund Appropriations" according to the final judgment of the US Appeals Court for the Eleventh Circuit, case JAMES C. TREZEVANT vs. CITY OF TAMPA, nos. 83-3370, 83-3038, Sept. 6, 1984. Final judgment was \$25,000.00 for 23

minutes of “non-authorized attendance in court”. Total of non-authorized” jail, court, incarceration, and supervised release of 5,966 days equals \$10,745,400.000.00 (Ten Billion, Seven Hundred Forty-Five Million, Four Hundred Thousand US Dollars) to be paid by the Attorney General tax-free to LOUIS WAYNE RATFIELD TRUST within 30 days of said Court Order.

For the foregoing reasons, the Court should grant The Petition for Certiorari.

Respectfully submitted,

BY: Louis-Wayne:Ratfield^{(C)(R)}AIF

Pro se Petitioner

May 15, 2023