

Supreme Court of the United States

Richard E. Boggs,) No. 24-6386
Petitioner, *sui juris*)
in propria persona)
vs.) Petition for Rehearing
)
UNITED STATES OF AMERICA,)
Respondent)

Petition for Rehearing

COMES NOW, Richard Boggs, Petitioner *sui juris in propria persona*, herein respectfully *moves* this court under Rule 44 - *Rehearing*, to *revisit the court's previous PETITION DENIAL* dated Mar. 24, 2025, and GRANT certiorari based on the merits as presented in petitioner's WRIT in addition to grounds set forth below.

1. It is without question that the lower circuit and district courts under this court's supervision continue to knowingly and willfully ignore the limits imposed on jurisdiction – both territorial and subject-matter, when challenged and when their duty to produce such proof of jurisdiction is required, as evident in this case before this court. **The complete lack of any proof of territorial jurisdiction against the Petitioner as one within the “exclusive jurisdiction” of the UNITED STATES and lack of the *subject-matter jurisdiction* of the district court that did not exist as claimed by the court at trial and completely ignored by the reviewing circuit court**, because it was *wrongfully* and *erroneously* alleged *taken* by the court under authority of the 16th Amendment to enforce a “*non-apportioned direct tax*” *wrongfully* and *erroneously* alleged by the plaintiff and the court itself to be authorized by that Amendment are **fatal** and must not be allowed to stand. As this is an affront to the Constitution, and the freedoms and liberty of every free inhabitant of the United States of America.



2. In just June of last year (2024), this court plainly and clearly declared in *Moore et Ux v United States*, 22-800 (Jun. 2024) decision that it is **fundamental constitutional law** that income taxes are *foundationally* speaking, **INDIRECT taxes under Article I, Section 8, clause 1**, and that the federal personal income tax is **NOT** a *non-apportioned direct* tax under authority of the 16th Amendment, as ***fatally erroneously*** asserted by this court at trial to ***fraudulently claim a subject-matter jurisdiction*** to enforce a *non-apportioned direct* tax on income without *limitation*, that, according to this Supreme Court in *Moore*, does **NOT exist** under the U.S. Constitution. The lower courts apparently are simply defying this court's guidance and should be immediately reigned in.

We the People are counting on you to do your duty regarding this most important issue. The actions by these government actors involved in this case amount to no less than judicial sedition and treason on the part of this judge, DOJ and IRS personnel.

This Petition is reported in accordance with 18 USC § 4 – Misprision of Felony and 18 USC § 2382 – Misprision of Treason.

Please reconsider and bring these rogue courts into compliance with the Constitution and laws they are required to follow.

Respectfully Submitted,


Richard-Edward: Boggs, Beneficiary
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