

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

**In the Supreme Court of the United States**

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CLAUDE FRANKLIN SANDERS,

*Applicant,*

v.

COMMISSIONER OF INTERNAL REVENUE,

*Respondent.*

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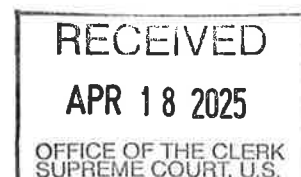
To the Honorable Brett N. Kavanaugh,  
Associate Justice of the United States and  
Circuit Justice for the Sixth Circuit.

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APPLICATION TO EXTEND THE TIME TO FILE A  
PETITION FOR A WRIT OF *CERTIORARI*

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## RULE 29.6 STATEMENT

Claude Franklin Sanders, a citizen of Tennessee, appears herein *pro se*.

Respondent Commissioner of Internal Revenue is a federal official.

## APPLICATION TO EXTEND THE TIME TO FILE A PETITION FOR A WRIT OF CERTIORARI

To the Honorable Associate Justice Brett M. Kavanaugh, as Circuit Justice for the United States Court of Appeals for the Sixth Circuit:

Pursuant to Supreme Court Rule 13(5), Claude Franklin Sanders (“Applicant”) hereby respectfully applies for an extension of 40 days — to and including June 17, 2025 — of the time within which to petition this Honorable Court for a writ of *certiorari*. Unless an extension is granted, the deadline for filing the petition for *certiorari* will be May 7, 2025. Applicant files this application more than ten days prior to the current deadline.

In support of this request, Applicant states as follows:

1. In its final opinion herein dated December 13, 2024, the United States Court of Appeals for the Sixth Circuit affirmed the decision of the United States Tax Court rendered in proceedings instituted by Applicant. Applicant timely filed a petition for rehearing with the Sixth Circuit on December 26, 2024, but it was denied on February 6, 2025. This Court has jurisdiction under 28 U.S.C. § 1254(1).

2. This case concerns substantial income taxes the Commissioner claims Applicant owes for a period of eight years. One issue of first impression Applicant raised in Tax Court and the Sixth Circuit involves the Administrative Procedure Act, 5 U.S.C. §552, which requires government agencies like the IRS to publish statements of organizational structure and places where the public is required to make submittals in the Federal Register. Applicant was subjected to a substantial penalty because he did not make a submittal to a particular part of the IRS which is not published as mandated by §552. The issue of IRS compliance with §552 affects a great number of taxpayers across the nation.

3. Applicant lives in rural Tennessee and works for a small company that requires the personal daily attention of Applicant, who is 77 years of age. Applicant has been representing himself *pro se* since these proceedings first started in the U.S. Tax Court, and he also represented himself *pro se* in the appeal to the Sixth Circuit, and continues to take on the research necessary to raise appropriate arguments in this Court. Further, Applicant has serious health problems requiring frequent visits to his doctor, and both the work requirements he daily confronts as


well as these health problems make it difficult to draft and file herein a petition for writ of *certiorari* by May 7, 2025.

4. The requested 40-day extension will not prejudice the Respondent.

### CONCLUSION

WHEREFORE, for the foregoing reasons, Applicant requests a 40-day extension — to and including June 17, 2025 — of time within which Applicant may file a petition for a writ of *certiorari*.

Respectfully submitted this the 16th day of April, 2025.

  
\_\_\_\_\_  
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## APPENDIX

No. 24-1053

**FILED**

Dec 13, 2024

**KELLY L. STEPHENS, Clerk**

Petitioner-Appellant,

**V.**

Respondent-Appellee.

ON APPEAL FROM THE UNITED  
STATES TAX COURT

Before: GILMAN, GIBBONS, and THAPAR, Circuit Judges.

On May 14, 2019, the Internal Revenue Service (IRS) issued Sanders a notice of deficiency, stating that he owed unpaid income taxes and penalties for the tax years 2009 through 2016. Sanders disputed the notice, claiming that he did not owe taxes for the years in question. He acknowledged that he was a United States citizen and that he had worked and earned money in Tennessee during those years, but he maintained that he “was not required to submit reports (like 1099s) to the IRS.” The IRS replied that Sanders “operated a gold and silver brokerage business” from 2009 through 2016, “operated a consulting business . . . in at least 2007, 2011, 2012, and 2013,” and earned hundreds of thousands of dollars during the years in question. It further alleged

that Sanders refused “to produce records or other information in connection with the examination of the 2009 through 2016 taxable years . . . with intent to evade tax.”

After the Tax Court set the case for trial, Sanders moved for summary judgment, arguing that the IRS could not assess penalties against him because he “did not know where to file federal income tax returns” during the years in question and that “he is not a ‘person’ or an ‘individual’ upon whom the federal income tax is imposed.” The Tax Court “sustain[ed] [the IRS’s] determination that [Sanders] is liable for income tax and additions to tax in the amounts set forth in the notice of deficiency,” and it entered a decision in the IRS’s favor. It found that Sanders received, and failed to report or pay taxes on, \$3,492,526 of gross, taxable income from 2009 through 2016. It also found that Sanders intended to evade the collection of income taxes during these years and that the IRS therefore properly assessed penalties under 26 U.S.C. § 6651(a)(1), (a)(2), and (f) and § 6654(a). The Tax Court expressly rejected Sanders’s arguments that the IRS failed to comply with its obligation to publish a list of locations at which tax returns may be filed and that he is not an individual who is obligated to pay income taxes. Sanders moved for reconsideration and to vacate or revise the Tax Court’s decision. The Tax Court denied both motions.

On appeal, Sanders argues that we should vacate the penalties that the IRS imposed because the IRS did not comply with its duty under the Administrative Procedure Act to publish regulations informing taxpayers where and with whom to file income tax returns. He contends that the failure to publish this information precludes a finding that his failure to file returns was due to willful neglect. Sanders also argues that he is not required to pay federal income taxes because he resides in the State of Tennessee, not in a United States “territory,” and therefore is not “subject to the jurisdiction of the United States.”

“We review the Tax Court’s interpretation and application of law de novo, and its factual findings for clear error.” *Losantiville Country Club v. Comm’r of Internal Revenue*, 906 F.3d 468, 472 (6th Cir. 2018). The Tax Court upheld the assessment of income taxes for the years in question because it found that Sanders received a total of \$3,492,526 in taxable income during those years

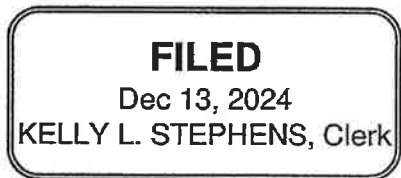
For the foregoing reasons, we **AFFIRM** the Tax Court's decision.

ENTERED BY ORDER OF THE COURT

  
\_\_\_\_\_  
Kelly L. Stephens, Clerk



UNITED STATES COURT OF APPEALS  
FOR THE SIXTH CIRCUIT



No. 24-1053

CLAUDE FRANKLIN SANDERS,

Petitioner-Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent-Appellee.

Before: GILMAN, GIBBONS, and THAPAR, Circuit Judges.

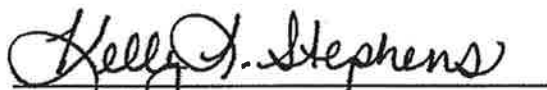
**JUDGMENT**

On Appeal from the United States Tax Court

THIS CAUSE was heard on the record from the Tax Court and was submitted on the briefs without oral argument.

IN CONSIDERATION THEREOF, it is ORDERED that the order of the Tax Court is AFFIRMED.

ENTERED BY ORDER OF THE COURT

  
Kelly L. Stephens, Clerk

Case No. 24-1053

**UNITED STATES COURT OF APPEALS  
FOR THE SIXTH CIRCUIT**

**ORDER**

CLAUDE FRANKLIN SANDERS

Petitioner - Appellant

v.

COMMISSIONER OF INTERNAL REVENUE

Respondent - Appellee

BEFORE: GILMAN, Circuit Judge; GIBBONS, Circuit Judge; THAPAR, Circuit Judge;

Upon consideration of the petition for rehearing filed by the Appellant,

It is **ORDERED** that the petition for rehearing be, and it hereby is, **DENIED**.

**ENTERED BY ORDER OF THE COURT**

Kelly L. Stephens, Clerk

A handwritten signature in cursive script, reading "Kelly L. Stephens", is written over a horizontal line.

Issued: February 06, 2025

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v.

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CERTIFICATE AS TO FORM

Pursuant to Sup. Ct. Rules 22 and 33, I certify that my Application to Extend the Time to File a Petition for a Writ of *Certiorari* is proportionately spaced with 12-point typeface of Century Schoolbook, and contains 3 pages (484 words), excluding the Table of Contents.

Executed April 16, 2025.

  
\_\_\_\_\_  
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West Point, Tennessee 38486  
(931) 201-0715

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**CERTIFICATE OF SERVICE**

The undersigned certifies that, on this 16th day of April, 2025, a true and correct copy of my Application to Extend the Time to File a Petition for a Writ of *Certiorari* and its Appendix was served by first-class mail, postage prepaid, on the following:

John Sauer  
Solicitor General of the United States  
Rm. 5616, Department of Justice  
950 Pennsylvania Ave. N.W.  
Washington, DC 20530-0001

The undersigned further certifies that, on the 16th day of April, 2025, an original and two true and correct copies of my Application to Extend the Time to File a Petition for a Writ of *Certiorari* and its Appendix were filed by first-class mail, postage prepaid, to the Court.

Executed April 16, 2025.

  
CLAUDE FRANKLIN SANDERS, *Applicant Pro Se*  
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