

No. 25-323

In the
Supreme Court of the United States

MICHAEL F. KISSELL,

Petitioner,

v.

PENNSYLVANIA OFFICE OF THE
BUDGET, LEGAL OFFICE, ET AL.,

Respondents.

ORIGINAL

FILED

MAY 27 2025

OFFICE OF THE CLERK
SUPREME COURT, U.S.

On Petition for a Writ of Certiorari to the
United States Court of Appeals for the Third Circuit

PETITION FOR A WRIT OF CERTIORARI

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September 10, 2025

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QUESTIONS PRESENTED

1. Whether subject matter jurisdiction matter was properly invoked involving a continuing violation of Title VII, 1983 etc. in the underlying claims of retaliation that falsified documentation of 1099 forms and W-2 from the year 2004 to 2021 involved the concealment of monies illegally endorsed by Leonard Sweeney Esq. Bank fraud

2. That conspiracy to conceal these funds for some 17 years from the IRS and the petitioner Michael F. Kissell were to obstruct the Justice of a Jury award issued in 2002 so future attachment of Petitioner wages and pension would be diminished

3. Whether petitioner's attorney Christopher P. Skatell hired in 2017 blatantly failed to continue the appeal to SCOTUS in 2017 and filed a fictitious case 2-18-cv-1409 to conceal the Tax Fraud, involvement of Patsy Iezzi esq. tax attorney and Brian Zweicher.

4. Whether the actions and coercion of the Respondents malpracticed the petitioner. Violating the constitutional right of the petitioner and title VII to be made whole

5. Whether the honorable Judge Cynthia Reed Eddy should have been assigned to Case 2:22-cv-1715-CRE knowing the prior fraudulent indiscretions and failures of Petitioners attorney Christopher P. Skatell in Case 2-18-cv-1409 that she presided over.

6. Whether the respondent's deceptions led to a limited investigation by the IRS and the IRS attorneys up to and including the Tax Court in 2021. Causing a unjustified decision.

7. Whether the scheme developed was in fact developed to create further bias through the reinstatement process in violation of Title VII. Creation of a hostile environment.

8. Whether inadequate and or blatant procedural process has denied the rights of the petitioner by and through misrepresentation, deception and lies that inspired violations of the rules of professional conduct rules of the Court by the attorneys hired by the petitioner, leading to tax fraud, further retaliation 14th amendment article 1 section 2

9. That the petitioner has read the statement of the per curiam CM/ECF document opinion document 46. The appellant is not an attorney but has read and presented information from the Law library computer that were presented in the appellants CM/ECF documents 9 and 40 that counter the opinion involving sovereign immunity presented to dismiss the appellants complaint and was addressed on page 7 second paragraph CM/ECF document 40

10. The statute of limitations are timely with information again copied from the law library and computer on appellants page 6 document 40. Appellants documents 9 and 40 are established from the information from the law library.

11. Petitioner has met the filing requirements in the district court complaint and the respondents have never answered the charges escaping and avoiding the merits of the case. The statements of claims are established from the rulings of the IRS the tax court and actions developed by retaliation of the respondent past actions and relief is proposed at document ECF 73.

PARTIES TO THE PROCEEDINGS

Petitioner and Plaintiff-Appellant below

- Michael F. Kissell

Respondents and Defendants-Appellees below

- Pennsylvania Office of the Budget, Legal Office
- Brian Zweiacher
- Patsy Iezzi
- Christopher P. Skatell
- Pennsylvania Department of Corrections

LIST OF PROCEEDINGS

Direct Federal Proceedings below

United States Court of Appeals, 3rd Circuit

No. 24-2254

Kissell, *Appellant* v.

Pennsylvania Office of the Budget et. al., *Appellees*

Judgment: May 12, 2025

U.S. District Court, W.D. Pennsylvania

No. 2:22-cv-01715

Kissell, *Plaintiff* v.

Pennsylvania Office of the Budget et. al., *Defendants*

Memorandum Order: July 1, 2024

Related Proceedings

U.S. District Court, W.D. Pennsylvania

No. 2:97-cv-786

Kissell v. American Federation, Et Al.

Verdict: April 25, 2002

United States Court of Appeals, 3rd Circuit

No. 02-3891

Kissell v. District Council 84 Et Al.

Judgment: January 26, 2004

U.S. District Court, W.D. Pennsylvania

No. 3:15-cv-58

Kissell v.

Dept. of Corrections, Laurel Highland SCI, et al.

Judgment: March 29, 2016

United States Court of Appeals, 3rd Circuit

No. 15-2654

Kissell v.

Dept. of Corrections, Laurel Highland SCI, et al.

Judgment: December 11, 2015

United States Court of Appeals, 3rd Circuit

No. 16-1900

Kissell v.

Dept. of Corrections, Laurel Highland SCI, et al.

Judgment: December 5, 2016

U.S. Tax Court

No. 20103-18

Kissell v. Comm. of Internal Revenue

Judgment: July 30, 2021

U.S District Court of United States

No. 2:18-cv-1409

Kissell v. Pennsylvania Department of Corrections

Memorandum Opinion: August 27, 2019

United States Court of Appeals, 3rd Circuit

No.19-3229

Kissell v. Pennsylvania Department of Corrections

Judgment: June 8, 2020

U.S. Supreme Court

No. 20-1103

Kissell v. Pennsylvania Department of Corrections

Cert Denied: March 22, 2021

U.S. Tax Court

No. 19422-19

Kissell v. Comm. of Internal Revenue

Judgment: July 30, 2021

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PETITION FOR WRIT OF CERTIORARI

The Petitioner suffered many indiscretions by the Clerk's Office in the Pennsylvania Commonwealth Courts including:

1. Refusing the proper forms
2. Issuing the wrong forms
3. Removal of the documents
4. Issuing the proper forms too late
5. Petitioner was not treated fairly or with impartiality in the lower courts.
6. Only two cases reached Trial the others were dismissed without allowance of discovery

Thereafter, Petitioner sought but was denied relief in the federal courts, first in the W.D. of Pennsylvania, and after by the Third Circuit.



OPINIONS BELOW

Petitioner seeks review of the opinion of the U.S. Court of Appeals for the Third Circuit, dated May 12, 2025. (App.1a) This opinion affirmed the judgment of the Western District of Pennsylvania, dated July 1, 2024. (App.11, 13a). That judgment adopted the conclusion of the Magistrate Report and Recommendation, dated June 14, 2014. (App.15a).



JURISDICTION

The judgment of the Third Circuit Court of Appeals was entered on May 12, 2025. (App.1a). The jurisdiction of this Court is invoked under 28 U.S.C. § 1254(1).



CONSTITUTIONAL PROVISIONS INVOLVED

U.S. Const., amend. I

Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof; or abridging the freedom of speech, or of the press; or the right of the people peaceably to assemble, and to petition the Government for a redress of grievances.

U.S. Const., amend. VII

In Suits at common law, where the value in controversy shall exceed twenty dollars, the right of trial by jury shall be preserved, and no fact tried by a jury, shall be otherwise re-examined in any Court of the United States, than according to the rules of the common law.

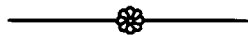
The appellants claims are designed from the IRS tax investigation and the IRS tax court trial that now involves several checks that would have had to be disbursed by the office of the PA attorney general through approval Deputy Attorney General Rodney Torbic.

U.S. Const., amend. XIV § 1

All persons born or naturalized in the United States and subject to the jurisdiction thereof, are citizens of the United States and of the State wherein they reside. No State shall make or enforce any law which shall abridge the privileges or immunities of citizens of the United States; nor shall any State deprive any person of life, liberty, or property, without due process of law; nor deny to any person within its jurisdiction the equal protection of the laws.

The appellant has requested a jury trial, but it appears the judgment has been decided by the lower court judges. Article 1 Section 2'.

The claims presented and Plead met the necessary element to survive the MOTIONS to DISMISS. I was not treated with fairness and impartiality. The Presentation showed the Conspiracy of the Defendants to Fraud the IRS. From 2004 to 2021. The claims are the result of the IRS tax Court and evidence supplied by the IRS attorneys.



STATEMENT OF THE CASE

Petitioner filed a timely complaint PRO SE, the petitioner is not educated in the ways of the courts but realizing the tax fraud and tax deficiencies claimed by the IRS. Filed the conspiracy case that Mr. Skatell should have discovered while in representation of the

petitioner and because the IRS attorneys in 2021 proclaimed I had to file in my District court.

Petitioner filed a claim for damages and loss of employment and past reported hostile environment and forced retirement seeking a trial by Jury. Due to the actions by the respondents. Set the petitioner up by concealment of additional monies issued in the name of petitioners and given to petitioner's attorney Leonard Sweeney without the knowledge of the petitioners. Sweeny then illegally endorsed additional checks and cashing them out of state in OHIO.

I am requesting The Honorable United States Supreme Court to intercede involving the reopening of my cases and appeals on the basis of past fraudulent representations and that it is clear and apparent that the political entanglement involved with the PA, office of the attorney General was to conceal what is now Tax fraud exposed by the IRS tax court in the year 2021. It appears that many do not want to enforce the criminality of the situations or to allow a jury trial

The newly discovered evidence of the IRS is presented by IRS Attorney, Lisa Dicerbo, on record to prove in case 2:22-cv-01715 CRE-CCW-RAL and Third Circuit appeal 24-2254 that the conspiracy to obstruct justice of my jury award. Petitioner without any further response from the IRS seeks the HONORABLE SUPREME COURT to uphold my 1st, 7th and 14th Amendment rights.

Questions are now being investigated that have been presented to IRS to determine the authenticity of the overpayment and what other checks were actually issued while being denied in the past and who received the monies issued in petitioner name who

possibly endorsed the checks alleged again without the knowledge of the petitioners. It must be noted that the petitioner has never received any overpayment.

At this time the IRS continues investigation by Brenda McClurg operations 1 manager and per their response dated September 3, 2024 by Mrs. Page Field Dri., accounts manager will shed light of the declared overpayments by the Pennsylvania Department of Corrections of their authenticity or in fact a made up hoax. The Lies, the trickery and deception of my past attorneys that I hired presents the coordination with the PA commonwealth and return to employment to retaliate and harm the petitioner.

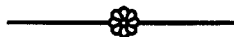
The petitioner was to be informed on or by November 4, 2024. To date no answer has been issued. The petitioner hired tax attorney Patsy Iezzi who had continuously declared that no overpayment 1099's or W-2 were issued or any overpayment or ever reported to the IRS by the employer. This information was discussed with Mr. Iezzi who testified that he could not remember his documentation presented to the Tax attorneys at trial. Creating further Monetary Damages to the Petitioner.

The indiscretions and concealment led to the fact and require proof of a overpayment made to the petitioner. This political stunt was to retaliate and attaché the wages and the pension of petitioner. The declared overpayment would have in fact been a reportable taxable income by a pay statement and a W-2 involving the year issued.

The IRS is now newly investigating the many alleged payments that were stated as issued in 2004, 2005, and 2006 that have never been proven that was

not reported to the IRS and that the petitioner did not pay tax on like the \$158,889.42 testified to by the Pension Board. Further conspiracy of continuing wrongs and fraud.

The petitioner since the hire of Patsy Iezzi, Esquire in 2004 has been bled from one situation to another by the commonwealth employer by-misdeeds and violations of laws. It has been one deceptive action to another involving the merits of what actually transpired.



REASONS FOR GRANTING THE PETITION

The petition of writ of certiorari should be granted. The appellant requests the HONORABLE SUPREME COURT JUSTICES TO PAY PARTICULAR ATTENTION TO DOCUMENTS 9 and 40 in case 24-2254 involving the indiscretions and deceptions of the attorneys hired by the petitioner that are now co-conspirators to conceal and mislead their actions to aid in the improper reinstatement and court award of 97-0786 and the monies involved causing a hostile environment and retaliation, discrimination up to and including the last over act in the theft of my pension in the tax year 2021. To include even the fraudulent up-front attorney Fees of Mr. Skatell for incomplete and misleading invoices.



CONCLUSION

The petition for a writ of certiorari should be granted.

Respectfully submitted,

/s/ Michael F. Kissell

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September 10, 2025