

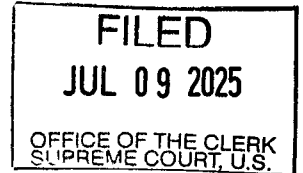
25-5161

PETITION FOR WRIT OF CERTIORARI

ORIGINAL

IN THE SUPREME COURT OF THE UNITED STATES

ZACHARY CROUCH,)
404 Chickamauga Ave.)
Knoxville, TN 37917)
Tel: 702-843-3457)
Petitioner,)
v.)
United States Department of the Treasury,)
Bureau of the Fiscal Service)
P.O. Box 1686)
Birmingham, AL 35201-1686)
Respondent.)



On Petition for a Writ of Certiorari to

United States Court of Appeals for the Sixth Circuit, Case No. 24-5877

[Oral Argument Requested]

QUESTION(S) PRESENTED

The questions presented for review include whether sovereign immunity is constitutional. This is a question of law, *de novo*, because when sovereign immunity directly contradicts the Constitution of the United States or laws of the United States, a decision must be made to make clear boundaries of what details of the civil proceedings will agree with the Constitution of the United States and laws or statutes of the United States. Specifically, in this proceeding the law or statute of the United States is sovereign immunity. On the other hand, the Constitution of the United States has federal theft laws and denounces itself as the Supreme Law of the Land. Also, federal theft laws contradict sovereign immunity laws as well because you cannot simply enforce both at the same time unless new laws are created.

LIST OF PARTIES

- [X] 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 proceedings in the court whose judgment is the subject of this petition is as follows:

RELATED CASES

There were no related cases found to this case.

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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☒ is unpublished.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.

☐ 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 10, 2025.

☒ 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).

FILING DATES OF THE APPEAL

The United States Court of Appeals for the Sixth Circuit made a judgment on the civil case no. 24-5877 on April 10, 2025. This petition for writ of certiorari was submitted to the Supreme Court of the United States on July 9, 2025. This filing date of the appeal falls within the 90-day time period to file the appeal to the Supreme Court of the United States.

ENUMERATION OF ERRORS

- 1) The United States Court of Appeals for the Sixth Circuit wrongfully affirmed the judgment of the United States District Court for the Eastern District of Tennessee which dismissed this case due to sovereign immunity.

STATEMENT OF THE ISSUE PRESENTED FOR REVIEW

Whether the United States District Court for the Eastern District of Tennessee erred in dismissing the counts listed in the complaint of civil no. 3:24-CV-143-TAV-DCP on August 14, 2024. To wit, the United States District Court for the Eastern District of Tennessee erred in granting sovereign immunity to acts of the United States Department of the Treasury in civil no. 3:24-CV-143-TAV-DCP.

CONSTITUTIONAL AND STATUTORY PROVISIONS INVOLVED

18 U.S. Code § 641 - Public money, property or records

Whoever embezzles, steals, purloins, or knowingly converts to his use or the use of another, or without authority, sells, conveys or disposes of any record, voucher, money, or thing of value of the United States or of any department or agency thereof, or any property made or being made under contract for the United States or any department or agency thereof; or

Whoever receives, conceals, or retains the same with intent to convert it to his use or gain, knowing it to have been embezzled, stolen, purloined or converted—

Shall be fined under this title or imprisoned not more than ten years, or both; but if the value of such property in the aggregate, combining amounts from all the counts for which the defendant is convicted in a single case, does not exceed the sum of \$1,000, he shall be fined under this title or imprisoned not more than one year, or both.

The word “value” means face, par, or market value, or cost price, either wholesale or retail, whichever is greater.

18 U.S. Code § 1341 - Frauds and swindles

Whoever, having devised or intending to devise any scheme or artifice to defraud, or for obtaining money or property by means of false or fraudulent pretenses, representations, or promises, or to sell, dispose of, loan, exchange, alter, give away, distribute, supply, or furnish or procure for unlawful use any counterfeit or spurious coin, obligation, security, or other article, or anything represented to be or intimated or held out to be such counterfeit or spurious article, for the purpose of executing such scheme or artifice or attempting so to do, places in any post office or authorized depository for mail matter, any matter or thing whatever to be sent or delivered by the Postal Service, or deposits or causes to be deposited any matter or thing whatever to be sent or delivered by any private or commercial interstate carrier, or takes or receives therefrom, any such matter or thing, or knowingly causes to be delivered by mail or such carrier according to the direction thereon, or at the place at which it is directed to be delivered by the person to whom it is addressed, any such matter or thing, shall be fined under this title or imprisoned not more than 20 years, or both. If the violation occurs in relation to, or involving any benefit authorized, transported, transmitted, transferred, disbursed, or paid in connection with, a presidentially declared major disaster or emergency (as those terms are defined in section 102 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5122)), or affects a financial institution, such person shall be fined not more than \$1,000,000 or imprisoned not more than 30 years, or both.

STATEMENT OF THE CASE

In the underlying administrative proceedings, the United States District Court for the Eastern District of Tennessee ruled that the United States Department of the Treasury has sovereign immunity and cannot be sued.

Several sovereign immunity cases have been heard, and the sovereign immunity rules are overturned by judges. For example, US District Judge Tanya Chutkan ruled that Donald Trump is not entitled to absolute presidential immunity against criminal charges over his efforts to overturn the 2020 presidential election. Specifically, the judge wrote, “Trump’s four-year service as Commander in Chief did not bestow him the divine right of kings to evade the criminal accountability that governs his fellow citizens.”

Immunity cases have been heard and seem to follow the bias of the judges. However, any immunity of any kind of any person or entity is inherently unconstitutional.

STATEMENT OF THE FACTS

The Internal Revenue Service received payments from taxes from a job Zachary Crouch worked at in 2023. Zachary Crouch filed a tax return and was entitled to a refund of \$1202. 42. The amount credited to Zachary Crouch's bank account was only \$178.14. The difference was said to be given to the Tennessee Department of Human Services for a debt that Zachary Crouch does not owe.

SUMMARY OF ARGUMENT

THE UNITED STATES DEPARTMENT OF THE TREASURY DOES NOT HAVE SOVEREIGN IMMUNITY OF THIS CIVIL MATTER.

The United States Department of the Treasury is trying to claim Sovereign Immunity, which is unconstitutional.

ARGUMENT

SOVEREIGN IMMUNITY IS UNCONSTITUTIONAL.

Article VI of the Constitution of the United States of America states the following,

“All Debts contracted and Engagements entered into, before the Adoption of this Constitution, shall be as valid against the United States under this Constitution, as under the Confederation.

This Constitution, and the Laws of the United States which shall be made in Pursuance thereof; and all Treaties made, or which shall be made, under the Authority of the United States, shall be the supreme Law of the Land; and the Judges in every State shall be bound thereby, any Thing in the Constitution or Laws of any State to the Contrary notwithstanding.

The Senators and Representatives before mentioned, and the Members of the several State Legislatures, and all executive and judicial Officers, both of the United States and of the several States, shall be bound by Oath or Affirmation, to support this Constitution; but no religious Test shall ever be required as a Qualification to any Office or public Trust under the United States.”

This article means that even if there is a state law which allows for sovereign immunity, it states in the Constitution of the United States federal law is the supreme law of the land and the state law does not have precedence over laws in the Constitution of the United States of America.

The 14th Amendment of the Constitution of the United States of America states the following,

“Section 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.

Section 2

Representatives shall be apportioned among the several States according to their respective numbers, counting the whole number of persons in each State, excluding Indians not taxed. But when the right to vote at any election for the choice of electors for President and Vice-President of the United States, Representatives in Congress, the Executive and Judicial officers of a State, or the members of the Legislature thereof, is denied to any of the male inhabitants of such State, being twenty-one years of age, and citizens of the United States, or in any way abridged, except for participation in rebellion, or other crime, the basis of representation therein shall be reduced in the proportion which the number of such male citizens shall bear to the whole number of male citizens twenty-one years of age in such State.

Section 3

No person shall be a Senator or Representative in Congress, or elector of President and Vice-President, or hold any office, civil or military, under the United States, or under any State, who, having previously taken an oath, as a member of Congress, or as an officer of the United States, or as a member of any State legislature, or as an executive or judicial officer of any State, to support the Constitution of the United States, shall have engaged in insurrection or rebellion against the same, or given aid or comfort to the enemies thereof. But Congress may by a vote of two-thirds of each House, remove such disability.

Section 4

The validity of the public debt of the United States, authorized by law, including debts incurred for payment of pensions and bounties for services in suppressing insurrection or rebellion, shall not be questioned. But neither the United States nor any State shall assume or pay any debt or obligation incurred in aid of insurrection or rebellion against the United States, or any claim for the loss or emancipation of any slave; but all such debts, obligations and claims shall be held illegal and void.

Section 5

The Congress shall have power to enforce, by appropriate legislation, the provisions of this article.”

This amendment means that all persons are subject to jurisdiction of any laws of the land. It also means that all persons should have the privilege to sue anyone whom they wish. Further, it states that no state shall deny a person its protection of the laws. In simpler terms, it clearly states that if all persons are subject to jurisdiction, and a state is a sum of said persons, then a state is subject to the jurisdiction of the laws of the land as well. Finally, it states that no state shall deny a person protection of the laws of the land. In this case Zachary Crouch had an agreement with the Tennessee Department of Human Services, entered as the law of the land. Claiming sovereign immunity is clearly unconstitutional as it grants persons the opportunity to escape the jurisdiction of the laws of the land. Furthermore, it denies Zachary Crouch's constitutional right to allow for justice and compensation of fraud and theft.

REASONS FOR GRANTING THE PETITION

- (1) Zachary was granted 1 year of food stamps, and Zachary specifically asked the Tennessee Department of Human Services representative on the phone if anything else was needed during the 1 year. The representative stated, "No, you're good to go for 1 year."
- (2) The Tennessee Department of Human Services not only cancelled the food stamps after 4 months, but claimed Zachary owed them \$1,000 for food stamps.
- (3) The Internal Revenue Service stole \$1,000 (or more) from Zachary's tax refund without even asking Zachary if he owed the Tennessee Department of Human Services any money.
- (4) Sovereign immunity is unconstitutional.
- (5) The Tennessee Department of Human Services fraudulently cancelled Zachary's food stamps and fraudulently told the Internal Revenue Service that Zachary owed them money.
- (6) Even if sovereign immunity was claimed for acts of fraud and theft, the United States Department of the Treasury does not have absolute immunity on the matter since their actions were not official acts as federal employees.

CONCLUSION

For these reasons, Zachary Crouch requests the Supreme Court of the United States grant the petition for a writ of certiorari.

Respectfully Submitted,

A handwritten signature in cursive script, reading "Zach Crouch", is written over a horizontal line.

ZACHARY CROUCH

Petitioner

Date: July 9, 2025