

25-6803

Case No. _____

SUPREME COURT OF THE UNITED STATES

Joe Meyer,

Petitioner,

Vs.

United States of America,

Respondent,

FILED
SEP 05 2025

OFFICE OF THE CLERK
SUPREME COURT U.S.
ORIGINAL

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

Petition for a Writ of Certiorari (Corrected)

Joe Meyer
Pro Se Petitioner
14 Terra Alta Court
Sioux City, Iowa 51104
Cell: 5155376746
Email: ljbua1c@gmail.com

I. Question Presented

Regarding IRS form 4549, the courts have failed to recognize that the form allows said expenses, or deductions, that are then able to be carried forward and then claimed as a credit. Specifically, the earned income tax credit. Another question arises with the interpretation of the law surrounding the allowance of the earned income credit. As presented in District Court and the court of appeals, the evidence will show that the expenses are allowed and that I was within the guidelines to receive 100 percent of the Earned Income Credit.

The question arises, is the United States of America and its employees unknowledgeable of current laws, and unfit to serve the countries citizens, or is the United States of America's government intentionally withholding it's own citizens liberties and freedoms under current law?

Parties Involved.

1. Joe Meyer
Pro Se Petitioner
Plaintiff
14 Terra Alta Court
Sioux City, Iowa 51104
5155376746
Ljbua1c@gmail.com

2. Case number : 5:23-cv-4008-LTS-KEM

United States of America
Respondent
Defendant
Brady Granger
U.S. Attorney, Tax Division
U.S. Dept. of Justice
P.O. Box 7238
Washington, D.C. 20044
2023052165
Brady.granger@usdoj.gov

3. Case number 24-3331

United States of America
Respondent
Defendant
Marie Wicks
U.S. Attorney, Tax Division
Appellate Section
PO Box 502
Washington, D.C. 20044
2023070461
Marie.e.wicks@usdoj.gov

4. *Meyer vs. United States of America*, Case No. 5:23-cv-4008-LTS-KEM , U.S.
District Court for the Northern District of Iowa , Western Division.
Judgement entered on October 18, 2024. (page 18).

5. *Meyer vs. United States of America*, Case No. 24-3331, U.S. Court of Appeals for the Eighth Circuit, judgement entered on July 23, 2025. (page 15).

There is no parent or publicly held company owning 10% or more of Crunchy Creationz LLC's stock.

Courts Involved.

1. United States District Court
Northern District of Iowa
Western Division
320 Sixth St., Room 301
Sioux City, Iowa 51101-1210

Case number : 5:23-cv-4008-LTS-KEM

2. United States Court of Appeals
For the Eighth Circuit
111 S. 10th St. , Room 24.329
St. Louis , Missouri 63102

Case number 24-3331

3. United States Supreme Court
1 First Street, NE ,
Washington, DC 20543

II. Table of Contents

I.	Question presented	1
II.	Table of Contents	5
III.	Table of Authorities	6
IV.	Petition for Writ of Certiorari	7
V.	Opinions below	8
VI.	Jurisdiction	8
VII.	Constitutional provisions involved	7
VIII.	Statement of the Case	9,10,11,12
IX.	Reasons for granting the writ	12
X.	Conclusion	12
XI.	Appendix	14

III. Table of Authorities

1. *Meyer vs. United States of America*, Case No. 5:23-cv-4008-LTS-KEM , U.S. District Court for the Northern District of Iowa – Western Division

2. *Meyer vs. United States of America*, Case No. 24-3331, U.S. Court of Appeals for the Eighth Circuit.

Statutes

1. 26 USC § 39(a)
2. 26 USC §32(a)(1)
3. 26 USC §32 (C) (2) (A) (ii)
4. 26 USC §7433(a)(b)(1)(2)
5. 28 USC §1391 (e) (3)
6. 26 IRC Sec. 31(b)(2) Subpart C – Refundable Credits, Sec. 32 Earned Income, Sec. 32(a) Allowance of Credit

Constitutional Provisions

Not Available

IV. Petition for Writ of Certiorari

I, Joe W. Meyer, respectfully petition this court for a writ of certiorari to review the judgement of the U.S. Court of Appeals for the Eighth Circuit, of which judgement entered on July 23, 2025.

V. Opinions Below

The decision by the U.S. Court of Appeals for the Eighth Circuit was reported as case number 24-3331 and judgement was made on July 23, 2025 on appeal from the U.S. District Court for the Northern District of Iowa – Western Division, case number 5:23-cv-4008-LTS-KEM, of which judgement was entered on October 18, 2024.

VI. Jurisdiction

My, Joe Meyer's , appeal was upheld to the decision of the U.S. District Court for the Northern District of Iowa on July 23,2025. I invoke this courts jurisdiction under 28 U.S. Code § 1254, having timely filed this petition for a writ of certiorari within ninety days of the U.S. Court of Appeals for the Eighth Circuit's decision on July 23, 2025.

VII. Constitutional Provisions Involved

Not Available

VIII. Statement of the Case

First, I would like to state that I believe that the trial was cancelled prematurely. By dismissing, this prevented me from making other valuable points throughout my case. Specifically, I would further argue at trial that the Internal Revenue Service acted recklessly, intentionally, or with negligent actions according to 26 U.S.C. §7433 (a) (b) (1) (2).

This statute simply states in connection with any collection of Federal tax, whereas the United States acts recklessly, intentionally, or with negligent actions. By the IRS instructing me to fill out said forms and what actions to take, then responding saying that they processed my request for adjustment or refund dated August 1, 2016, changed the proposed decrease in tax, and that I should update my records to reflect the changes that they made. Then, the IRS simply did not issue my refund as they said they would. Please note that the IRS did not correct my earned income tax credit of \$68,069.00. Please see LTR 216C dated May 12, 2016, Form 1045 tax year 2015 page 1 and 2, and LTR 662C dated October 11, 2016. Congress has waived sovereign immunity to provide remedy under 26 U.S.C. §7433 and I am entitled to a refund as a matter of law under the following statutes which govern the law.

Secondly, the main issues that need to be reviewed are the facts of the Form 4549 and Form 886-A. Form 4549 is an agreement that accepts all business

expenses as allowed and other amounts of taxes to be collected. Form 886-A is a separate form that disallows all deductions if no action is taken. Upon the IRS receiving my initial form 1040 year 2015, they immediately disallowed all deductions. Form 4549 is an agreement after Form 886-A, to accept all taxes as allowed as listed and accept all expenses as allowed per schedule c without having an audit. Please calculate $-\$119,510 + \$36,398 = -\$83,112$ to prove the deductions are allowed per Form 4549.

The district court judge says that my narrative is confusing in his order on cross summary judgement, however, I believe that is only because he is not familiar with this kind of case.

I also believe that the defense has taken advantage of the district courts lack of experience with tax cases and leverage their "status" as specialized U.S. tax attorneys to get a judgement in their favor. Simply by blinding the district courts. The U.S. defense was to simply deny the allegations of their knowledge of the language of the forms 886-A, 4549, and statutes 26 USC §32(c)(2)(a)(ii), 26 USC 32 (a)(1), 26 USC 32 (c) (2)(a)(ii), 26 USC §31 (b)(2) Subpart C, Sec. 32 Earned Income, Sec., 32(a) allowance of credit, and 26 USC §32(a). By doing this the defense avoids liability for 26 USC §7433 (a)(b)(1)(2). The defense also hides agency employees behind sovereign immunity in order to lie or lower their integrity on certain items, specifically a declaration regarding Form 4549, as they would not prosecute or sue themselves.

Please note that under 26 USC §32 (c) (2) (a) (ii), I have net earnings from self-employment in the amount of -\$109,921. 26 USC §32 (a)(1) states that in the case of an eligible individual, there shall be allowed as a credit, for the taxable year, an amount equal to the credit percentage of so much of the taxpayers earned income, for the taxable year, as does not exceed the earned income amount.

In this case as it applies, this statute states that an individual may claim up to 100% of ones negative earned income amount from net earnings from self-employment, with no qualifying children, as long as the individual does not have a positive earned income amount, at which point the credit percentage and phaseout amount would begin taking affect. Additionally, or amount equal to the negative earned income amount as a positive, or credit. With a negative earned income amount, I do not reach the earned income amount or phaseout amount, allowing me to claim as a credit 100% of my negative net earnings or negative net earned income.

Furthermore, the statute states that the maximum earned income amount to claim the earned income credit with no qualifying children is \$4,220. With a negative earned income amount, I am well under the \$4,220. The statute says "as does not exceed the earned income amount". In my case, my earned income amount is -\$109,921, which is not exceeding the maximum earned income amount of \$4,220. After allowing a credit for an amount of \$109,921 , which is equal to 100% against the negative net earnings of -\$109,921, my earned

income amount is \$0.00. After allowing a credit for an amount of \$109,921, which is equal to or less than the credit percentage and phaseout percentage, my earned income after the credit is \$0.00. which is also under the earned income maximum amount of \$4,220. After applying this credit, my claimed credit percentage is less than the maximum credit percentage allowed of 7.65% of the maximum earned income amount of \$4,220, with an earned income of \$0.00. The same applies for the phaseout percentage.

IX. Reasons for Granting the Writ

In this case, the lower courts have failed to recognize a simple and substantial part of my case which involves interpretation of IRS form 4549. With further and more detailed review of this form, you will see that these deductions or expenses are allowed per this form. Once this is acknowledged, then you will see the reckless correspondence, direction, and time involved that will prove the other parts of my case. Lastly, with more detailed review of the language of the laws of the earned income tax credit, you will see that I am entitled to a full refund. To not grant the writ of certiorari would be a deprivation of my individual freedoms under the current laws.

X. Conclusion

For the foregoing reasons, I, Joe W. Meyer, respectfully request that this Court issue a writ of certiorari to review the judgement of the U.S. Court of Appeals for the Eighth Circuit.

DATED this 11/10/25, 2025.

Respectfully submitted,



Joe W. Meyer
Pro Se Petitioner
14 Terra Alta Court
Sioux City, Iowa 51104
515-537-6746
Ljbua1c@gmail.com