

No. 25-7535

ORIGINAL

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IN THE

SUPREME COURT OF THE UNITED STATES

CHRISTOS KARISARIDES, JR. — PETITIONER
(Your Name)

vs.

UNITED STATES — RESPONDENT(S)

ON PETITION FOR A WRIT OF CERTIORARI TO

UNITED STATES COURT OF APPEALS FOR THE SIXTH CIRCUIT
(NAME OF COURT THAT LAST RULED ON MERITS OF YOUR CASE)

PETITION FOR WRIT OF CERTIORARI

Christos Karisarides, Jr. #58686-060
(Your Name)

FCI Atlanta - P.O. BOX 150160
(Address)

Atlanta, GA 30315
(City, State, Zip Code)

N/A
(Phone Number)

QUESTION(S) PRESENTED

- I. Whether a district court violates F.R.C.P. 32(i)(3)(B) when it fails to expressly rule on a defendant's preserved objection to loss calculation and a sophisticated-means enhancement, yet states only that the presentence report's offense level is "accurate"?
- II. Whether the United States Court of Appeals for the Sixth Circuit erred by affirming a sentence based on an "implicit" ruling theory where the district court did not comply with F.R.C.P. 32(i)(3)(B)?
- III. Whether failure to comply with F.R.C.P. 32(i)(3)(B) constitutes reversible procedural error requiring resentencing?

LIST OF PARTIES

- ☒ 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 proceeding in the court whose judgment is the subject of this petition is as follows:

RELATED CASES

United States v. Christos Karisarides
24-3545 (6th Cir.)
5:21-cr-00259-5 (N.D. Ohio)

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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☐ is unpublished.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☒ is unpublished.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☐ is unpublished.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.

Statement of Jurisdiction

The judgement of the United States Court of Appeals for the Sixth Circuit was entered on November 17, 2025. This Court has jurisdiction under 28 U.S.C. §1254(1).

Statement of the Case

A. Proceedings Below

Petitioner was convicted after trial of multiple tax and related offenses. Prior to sentencing, the Probation Office prepared a Presentence Investigation Report ("PSI") calculating an offense level that included: (1) a tax loss exceeding \$3.5 million, and (2) an enhancement for the use of sophisticated means.

Petitioner timely and expressly objected, both in writing and orally at the sentencing hearing, to both the loss calculation and the sophisticated means enhancements. The objections were detailed and fact-specific, and went directly to the offense level driving the advisory guideline range.

B. Sentencing Hearing

At the sentencing hearing, defense counsel reiterated the objections on the record, explaining that the loss calculation was speculative, improperly attributed the tax liabilities of others, included penalties and interest, and that the conduct did not rise to the level of "sophisticated means".

The government argued in response that the loss calculation was supported by trial testimony and that the scheme was sophisticated.

Critically, the district court never expressly ruled on either objection. The Court did not state that the objections were over-

ruled, did not make factual findings resolving the disputes, and did not state that a ruling was unnecessary. Instead, the court later stated in conclusory fashion that the probation officer had "correctly analyzed all the factors" and that the "total offense level is 37".

The court did, however, expressly rule on an unrelated objection, reducing Petitioner's criminal history category from IV to III, demonstrating that the court understood how to rule explicitly when it chose to do so.

C. Appellate Proceedings

On appeal to the United States Court of Appeals for the Sixth Circuit, Petitioner argued that the district court violated Rule 32(i)(3)(B) by failing to rule on his objections to the loss calculations and the sophisticated-means enhancements.

The Sixth Circuit affirmed the district court's decision, holding that the district court erred, but the error was harmless.

This petition follows.

Reasons For Granting the Writ

I. The Decision Below Conflicts With the Text and Purpose of Rule 32(i)(3)(B).

Rule 32(i)(3)(B) imposes a mandatory duty: "the court must" rule on disputed matters or expressly determine that a ruling is unnecessary." F.R.C.P. 32(i)(3)(B) (emphasis added). The Rule does not permit implicit rulings, assumptions, or post hoc inference. This Court has long held that a defendant has a due process right to be sentenced on the basis of accurate and reliable information. Townsend v. Burke, 334 U.S. 736, 741 (1948). Meaningful appellate review requires that the factual basis for a sentence be stated in

on the record. Rita v. United States, 551 U.S. 338, 356-57 (2007); Gall v. United States, 552 U.S. 38, 50 (2007).

Consistent with those principles, the Sixth Circuit has repeatedly required strict and literal compliance with Rule 32. In United States v. Washington, 575 Fed. Appx. 560 (6th Cir. 2014), the Court held that failure to resolve disputed PSR facts violates Rule 32 and requires remand. In United States v. Nelson, 356 F.3d 719 (6th Cir. 2004), the Court emphasized that adoption of the PSR without resolving objections is insufficient. United States v. Munar, 419 Fed. Appx. 600 (6th Cir. 2011), likewise requires express findings when disputes affect the guidelines range, and must be resolved on the record to afford meaningful appellate review.

The Sixth Circuit's Order in this case conflicts with these decisions by permitting silence and "implicit rulings" to substitute for the findings that Rule 32 demands.

II. The Sixth Circuit's Misstatement of Preservation and Reliance on Implicit Rulings Deepens a Circuit Conflict

The Order below compounds the Rule 32 error by asserting that defense counsel failed to object, an assertion disproved by the express objections at sentencing. "With regard to objections that we have noted in the sentencing memorandum, we do object to the loss amount that has been attributed to Mr. Karisarides for the purposes of the guideline." Sent. Tr. P.6 L.23-P.7, L.1. Defense counsel continued: "I would just suggest, number one, that the tax loss itself is just so much speculative." Sent. Tr. P.8, L.10-12. Defense counsel continued by detailing the objections on the application of co-conspirators losses to the Petitioner (Sent. Tr.

P.8, L.13-18), as well as to the foreseeability of those losses (Sent. Tr. P.8, L.21-P.9, L.1-2).

Defense counsel further expressly objected to the sophisticated means enhancement: "And with regard to the sophisticated means, Your Honor, we would object to that." Sent. Tr. P.9, L.11-13. Counsel explained the objection by saying "At heart here is taking money that was earned, not reporting it to the Government as taxable income, and not paying taxes on it. I don't see it as a situation where it is a substantially sophisticated scheme." Sent. Tr. P.9, L.14-18.

The Sixth Circuit's misplaced misstatement on the failure to object to the issues raised is factually false, and allowed the Court to avoid Rule 32's mandatory remedy. Most Circuits, including the Sixth Circuit, requires strict compliance with Rule 32. In contrast, the Sixth Circuit has permitted affirmance based on inference. This conflict mirrors longstanding disagreement among the circuits over whether Rule 32 permits implicit findings, warranting this Court's intervention.

The problem is also a recurring issue. In United States v. Vanhooose, 446 Fed. Appx. 767 (6th Cir. 2011), the Sixth Circuit summarily affirmed, despite unresolved Rule 32 disputes, reflecting the same error presented here.

The deepening split over the issue of whether it is permissible to allow implicit findings, in violation of Rule 32's explicit findings requirement, is ripe for this Court's intervention.

III. The Error is Not Harmless: It Increased the Sentence and Denied Due Process

Harmless error cannot rescue the sentence. The disputed loss

amount and sophisticated-means enhancement increased the offense level and the advisory Guidelines range. This Court has recognized that the Guidelines remain the starting point, and anchor for federal sentencing. Peugh v. United States, 569 U.S. 530, 541 (2013).

The Sixth Circuit has squarely held that an error which increases the Guidelines range is not harmless. United States v. Lamb, 726 Fed. Appx. 430 (6th Cir. 2018). Because the district court's failure to rule on the defense objections allowed an inflated offense level to control the sentence, the error necessarily affected the Petitioner's substantial rights.

The error also denied due process. Sentencing based on unresolved factual disputes violates the right to be sentenced on accurate information. Townsend at 741. Additionally, U.S.S.G. §6A1.3 independently requires that when a sentencing factor is reasonably in dispute, the court must resolve it with reliable evidence. The district court did not do so.

IV. The Failure to Make Findings Deprived the Court of Appeals of a Record to Review

Because the district court made no findings on loss or the sophisticated means, or alternatively implicitly denied them by summarily affirming the PSI's calculations (in violation of Rule 32), the Court of Appeals lacked the factual determinations necessary for meaningful review. Appellate courts are not fact-finders. Rule 32 exists precisely to prevent this exact situation.

V. The Questions Presented are Cert-Worthy

This case presents three independent and traditional grounds for certiorari:

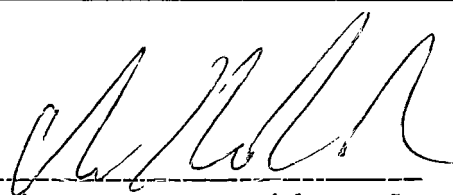
1. Conflict with governing law: The Sixth Circuit's Order conflicts with the plain text of Rule 32(i)(3)(B), this Court's due process and sentencing transparency precedents (Townsend, Rita, Gall), U.S.S.G. §6A1.3, and the Sixth Circuit's own strict-compliance cases (Washington, Nelson, Munar).
2. Circuit conflict: Courts of appeals are divided over whether Rule 32 permits implicit rulings inferred from adoption of the PSR or sentence imposed. The decision below entrenches the permissive approach and conflicts with circuits (including the Sixth Circuit) requiring express findings.
3. Importance and recurrence: Loss calculations and sophisticated-means enhancements frequently determining federal sentences. Allowing sentencing courts to bypass Rule 32 undermines uniformity, appellate review, and due process nationwide.

VI. Conclusion

For the foregoing reasons, the instant case presents a perfect case for this Court to clarify the importance of complying with Rule 32, and resolves a deepening circuit split on whether a district court may summarily adopt the PSR's findings without resolving factual disputes. For these reasons, the Court should grant a writ of certiorari.

Respectfully submitted on this 12 day of February, 2026.

X


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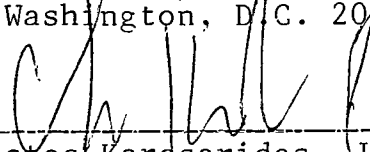
CERTIFICATE OF SERVICE

I affirm, under penalty of perjury, that a true and correct copy of this filing was hand delivered to correctional staff, and considered filed on this 17 day of February, 2026, addressed to:

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X


Christos Karasarides, Jr.