No. 26-40

In the Supreme Court of the United States

IN RE AARON ERIKSSON

ON PETITION FOR WRIT OF MANDAMUS
PURSUANT TO S. CT. R. 20 AND
28 U. S. C. § 1651(a)

PETITION FOR WRIT OF MANDAMUS

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QUESTIONS PRESENTED

1. Whether the federal government's direct administration of the income tax against natural persons violates the Bill of Rights and the structural federalism of the Constitution by subjecting individuals to federal power that was never delegated to it and by displacing the sovereign States as constitutional intermediaries.

2. Whether the Sixteenth Amendment has turned the Bill of Rights into a mere parchment barrier by rendering its protections optional in the realm of taxation through a self-reinforcing regime of direct federal control over natural persons that is accelerating the erosion of constitutional limitations.

3. Whether this Court should issue a writ of mandamus compelling the Commissioner of Internal Revenue to cease exercising direct administrative authority over natural persons, where the violation is systemic, entrenched, and cannot be adequately remedied through ordinary judicial processes.

PARTIES TO THE PROCEEDINGS

Petitioner is Aaron Eriksson.

Respondent is Frank Bisignano, Chief Executive Officer, Internal Revenue Service, and Commissioner[1], Internal Revenue Service.

RELATED PROCEEDINGS

This petition presents a broad structural constitutional challenge to the federal government's direct administration of the income tax against natural persons. It is related to a prior, narrower Petition for Writ of Mandamus originally filed by the same Petitioner on May 21, 2026, which sought individualized relief regarding IRS disclosure requirements for charitable contributions under 26 U. S. C. § 170. The present Petition seeks systemic relief, including the cessation of direct federal authority over natural persons and recognition of the States as the exclusive intermediaries between citizens and the federal Treasury. No other related cases are pending in this or any other court.

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[1] The Internal Revenue Service has not had a permanent nor acting Commissioner of the Service since former Acting Commissioner, Scott Bessent's term expired on March 6, 2026. The Department of Treasury and its Secretary, Scott Bessent appointed Frank Bisignano as Chief Executive Officer of the Service on October 6, 2025, and Bisignano has served in said position since.

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OPINIONS BELOW

Not applicable.

JURISDICTION

The jurisdiction of this Court is invoked under the All Writs Act, 28 U. S. C. §1651(a), and S. Ct. R. 20. This petition seeks a writ of mandamus in aid of the Court's potential appellate jurisdiction over any future enforcement action, tax-refund suit, or deficiency proceeding that may arise from the Commissioner's ongoing enforcement of the challenged tax regime. The injury is direct, ongoing, and recurring; no adequate remedy exists in any other court.

CONSTITUTIONAL AND STATUTORY PROVISIONS INVOLVED

U. S. Const., Art. I, § 8: "The Congress shall have Power To lay and collect Taxes, Duties, Imposts and Excises, to pay the Debts and provide for the common Defence and general Welfare of the United States; but all Duties, Imposts and Excises shall be uniform throughout the United States." (Taxing and Spending Clause and Commerce Clause)

U. S. Const., Art. I, § 9, cl. 4

"No Capitation, or other direct, Tax shall be laid, unless in Proportion to the Census or enumeration herein before directed to be taken."

U. S. Const., Amdt. I: "Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof..."

U. S. Const., Amdt. IV: "The right of the people to be secure in their persons, houses, papers, and effects, against unreasonable searches and seizures, shall not be violated..."

U. S. Const., Amdt. V: "No person shall be ... deprived of life, liberty, or property, without due process of law; nor shall private property be taken for public use, without just compensation."

U. S. Const., Amdt. IX: The enumeration in the Constitution, of certain rights, shall not be construed to deny or disparage others retained by the people."

U. S. Const., Amdt. X: "The powers not delegated to the United States by the Constitution, nor prohibited by it to the States, are reserved to the States respectively, or to the people."

U. S. Const., Amdt. XVI: "The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration."

26 U. S. C. §501(c)(3):

> Corporations, and any community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or to foster national or international amateur sports competition (but only if no part of its activities involve the provision of athletic facilities or equipment), or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation (except as otherwise provided in subsection (h)), and which

> does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office.

26 U. S. C. §501(c)(3).

28 U. S. C. §1651(a): "The Supreme Court and all courts established by Act of Congress may issue all writs necessary or appropriate in aid of their respective jurisdictions and agreeable to the usages and principles of law."

STATEMENT OF THE CASE

I am a natural person and citizen of the United States. I bring this Petition for Writ of Mandamus to challenge the federal government's direct micro-enforcement of the income tax against natural persons.

The Internal Revenue Service currently requires me and every other natural person to file a Form 1040, disclose detailed financial records, substantiate charitable contributions, submit to audits, and accept regulatory oversight of religious giving under 26 U. S. C. §501(c)(3). This regime constitutes a pervasive system of direct federal surveillance that reaches into the private papers, financial affairs, and religious exercise of individual citizens.

This Petition is distinct from a prior, narrower Petition for Writ of Mandamus filed by Petitioner on May 21, 2026, which sought individualized relief regarding the disclosure of religious charitable contributions.

The current system of direct federal tax enforcement did not arise from deliberate constitutional design. The Sixteenth Amendment granted Congress the power to tax incomes without apportionment. It did not authorize the federal government to exercise direct, ongoing surveillance and regulatory control over the private financial affairs of natural persons.

By exercising direct dominion over natural persons—those created and endowed by their Creator with unalienable rights as affirmed in the Declaration of Independence—the federal bureaucracy has severed the States from their essential constitutional role and rendered the original federalist structure inoperative. The Sixteenth Amendment carved out a limited exception to the apportionment requirement. It did not repeal the Bill of Rights or grant the federal government a general police power over individuals.

The injury is ongoing, systemic, and irreparable. Every required filing and compelled disclosure further entrenches this inversion of sovereignty and treats natural persons as subjects of federal data collection rather than as sovereign citizens endowed with unalienable rights. Because the departure from constitutional limits has become entrenched, ordinary remedies have proven inadequate to address the structural nature of the violation.

Only this Court's exercise of its original mandamus jurisdiction can now provide the structural correction required by the Constitution.

REASONS FOR GRANTING THE PETITION

The writ of mandamus is the appropriate and only available remedy in this extraordinary case.

I

The violation is profound and structural. Petitioner has a clear and indisputable right to the relief sought. The Bill of Rights was added to the

Constitution precisely to restrict federal power over individuals, and its commands are clear and unqualified. As the Court held in *Barron* v. *Baltimore*, 7 Pet. 243 (1833), the Bill of Rights was originally understood as a limitation on federal authority, not as authorization for ongoing administrative control over individuals. Yet the current federal tax regime directly contradicts these foundational limitations by imposing mandatory disclosure, pervasive surveillance, and regulatory control over natural persons. This regime violates the structural protections of the Bill of Rights—most notably the First Amendment's directive that "Congress shall make no law" prohibiting the free exercise of religion—and exceeds the powers the Constitution delegates to the federal government.

This violation did not arise from deliberate constitutional design. The Sixteenth Amendment authorized Congress to lay and collect taxes on incomes without apportionment. It did not repeal the rest of the constitutional order or grant the federal government general police power over individuals. What began as a limited revenue measure—largely voluntary and targeted at the wealthiest industrial interests—gradually expanded, through administrative convenience and wartime measures, into a comprehensive regime of direct oversight and control over ordinary citizens.

Over time, this expansion produced a ratcheting effect. Each new layer of federal authority displaced constitutional limitations and made further expansions easier to justify and harder to reverse. The States were displaced as intermediaries, and the Bill of Rights was inverted—transformed from a set of firm limitations designed to restrict federal power into a framework of procedural requirements that enable and legitimize ongoing federal control over individuals.

This transformation has been particularly insidious because it has occurred largely out of public view. Each expansion of federal authority has often appeared responsive to immediate political or economic circumstances and has been presented as a pragmatic adjustment. As a result, the cumulative effect has been difficult to perceive. Over time, however, these seemingly discrete steps have steadily moved in a single direction: the expansion of direct federal administrative power over natural persons and the corresponding erosion of the structural protections of the Bill of Rights and federalism. What has appeared as normal political variation has, in reality, masked a consistent, long-term shift in the constitutional order.

This is not a technical dispute over regulatory details. The gradual transformation has produced a profound structural violation of the original constitutional design.

The government may contend that participation in the federal income tax system is "voluntary." This characterization is misleading. While the IRS promotes a regime of "voluntary compliance," the label is an administrative convenience designed to reduce enforcement costs by encouraging cooperative self-reporting. In reality, the law imposes mandatory filing, disclosure, and reporting requirements, backed by civil penalties, criminal sanctions under 26 U. S. C. §§7201–7207, liens, levies, and wage garnishments. Any natural person who earns income in the United States has no realistic choice but to submit to the system. Characterizing the regime as voluntary is a cost-saving measure for the government, not a genuine reflection of constitutional consent or a meaningful concession to the limitations imposed by the Bill of Rights.

II

Specific Constitutional Violations. Beyond the broader structural inversion of federalism, the current regime of direct federal tax administration specifically violates multiple provisions of the Bill of Rights and the Constitution's structural limitations:

A. The First Amendment

The regime substantially burdens the free exercise of religion. The First Amendment provides that "Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof." "Congress" is the entity expressly prohibited from action, and yet Congress has enacted 26 U. S. C. §501(c)(3), including the Johnson Amendment, which imposes regulatory conditions and restrictions on religious organizations as a condition of maintaining tax-exempt status. This is unmistakably such a law; a direct statutory restriction by Congress on religious exercise—precisely what the First Amendment forbids.

The same regime also chills protected speech. By conditioning the tax-exempt status of religious and charitable organizations—and the deductibility of contributions they receive—on compliance with federal limitations on speech and activity, the taxing regime effectively penalizes organizations and individuals for engaging in speech on matters of public concern. Religious organizations in particular face the constant threat that engaging in disfavored speech may result in the loss of tax benefits. This structure chills both religious exercise and speech, narrows the public role of religious and charitable institutions, and subordinates important aspects of First Amendment activity to federal administrative control. These constraints impose a substantial burden on rights protected by the First Amendment and are irreconcilable with its plain meaning.

B. The Fourth Amendment

The regime requires natural persons to regularly disclose detailed private financial information to the federal government and to maintain records subject to federal inspection and audit. This constitutes a routine and ongoing intrusion into papers and effects that the Fourth Amendment was designed to protect from unreasonable governmental scrutiny. More fundamentally, the requirement of comprehensive financial disclosure creates a sense that nothing may be hidden from the federal government. This pervasive lack of privacy fosters a sense of submission and disempowerment among citizens. Where privacy once served as a barrier that allowed individuals to operate freely without fear of targeted or abusive oversight, its systematic erosion leaves citizens with the impression that governmental control is total and resistance is futile. By removing this practical and psychological buffer, the taxing regime not only violates the Fourth Amendment's protection against unreasonable searches and seizures but also weakens the conditions necessary for meaningful liberty under the Constitution.

C. The Fifth Amendment

The regime compels natural persons to provide detailed financial information to the government under penalty of perjury and potential criminal sanctions. Individuals are effectively required to create and maintain records that can be used against them in administrative and judicial proceedings, converting what should be a protection against compelled self-incrimination into a mandatory self-reporting system. More significantly, by forcing citizens to actively generate and disclose the information that enables their own ongoing surveillance and potential punishment, the regime creates a sense of compelled participation in the machinery of government control. This requirement reinforces the perception that resistance is not only futile but legally risky, and that the citizen has no choice but to assist in building the administrative record that maintains the government's power over them. In this way, the taxing regime transforms the Fifth Amendment from a shield against self-incrimination into a tool that deepens the citizen's sense of subjugation and powerlessness.

D. The Ninth Amendment

The regime exercises power over natural persons in ways that were never delegated to the federal government and that properly belong to the people. The Ninth Amendment provides that the enumeration of certain rights in the Constitution shall not be construed to deny or disparage others retained by the people. Its structural purpose is to safeguard the broad sphere of unenumerated liberties that the people did not surrender when they formed the federal government. By imposing mandatory financial disclosure, pervasive record-keeping requirements, and the constant possibility of federal audit and penalty, the taxing regime systematically chills important unenumerated rights—including the practical freedom to conduct private economic affairs, to support lawful causes and associations without government scrutiny, and to maintain a meaningful degree of financial privacy. These unenumerated interests are not merely inconvenienced; they are placed under structural pressure by a system that conditions tax compliance on comprehensive disclosure and treats private financial activity as presumptively subject to federal oversight. In doing so, the regime disparages rights retained by the people and asserts a level of direct administrative control over natural persons that undermines the Ninth Amendment's core function of preserving liberty against federal overreach.

E. The Tenth Amendment

The regime bypasses the sovereign States entirely and exercises direct administrative authority over natural persons in an area—the taxation and financial oversight of individuals—that was not delegated to the federal government and that properly remains with the States or the people. The Tenth Amendment reserves to the States and to the people all powers not delegated to the United States. Its structural purpose is to preserve the federalist system in which the States serve as meaningful sovereign entities and constitutional intermediaries between the people and the federal government. By imposing mandatory disclosure, surveillance, audits, and regulatory control directly upon natural persons, the taxing regime circumvents the States and treats individuals as direct subjects of federal administrative power. This inverts the constitutional order the Tenth Amendment was designed to protect—an order in which the people created the States, and the States created the federal government as their limited agent. In doing so, the regime not only exceeds the powers delegated to the federal government but also erodes the structural role of the States as buffers between citizens and federal authority.

These specific violations are not incidental. They are the direct and inevitable result of a system that was never constitutionally authorized to operate in this manner.

III

The Commissioner has a clear ministerial duty. The Commissioner of Internal Revenue has a clear and non-discretionary duty to administer the federal tax laws within the bounds established by the Constitution. As this Court held in *Marbury* v. *Madison,* 1 Cranch 137 (1803), if the judicial branch has the authority to say what the law is, it necessarily follows that it also has the authority to say what the law is not. Just as the *Marbury* court recognized its power to declare the limits of executive authority, it may certainly exercise that power to identify when executive action exceeds constitutional bounds.

In *Marbury,* this Court declined to issue a writ of mandamus in part because it concluded it lacked jurisdiction to compel the performance of an act it viewed as discretionary. Here, by contrast, this Court possesses clear statutory jurisdiction under 28 U. S. C. §1651(a) to issue writs of mandamus in aid of its appellate jurisdiction. Moreover, the duty at issue is not discretionary. The Commissioner has a ministerial obligation to refrain from exercising direct administrative authority over natural persons in ways that exceed the powers delegated to the federal government and violate the limitations imposed by the Bill of Rights. Mandamus is properly issued to compel the cessation of unlawful conduct, just as it may be used to compel the performance of lawful duties.

The Commissioner's duty to operate within constitutional limits is clear, non-discretionary, and judicially enforceable. It requires no exercise of policy judgment—only adherence to the structural boundaries of federal power and the protections of the Bill of Rights

IV

There is no adequate remedy in any other court. Petitioner has no adequate remedy in any other forum. Lower courts would be bound by this Court's decisions in *United States* v. *Lee*, 455 U. S. 252 (1982) and *Hernandez* v. *Commissioner*, 490 U. S. 680 (1989). The Anti-Injunction Act, 26 U. S. C. §7421, would likely bar pre-enforcement relief.

More fundamentally, ordinary litigation is structurally incapable of addressing the root of this violation. Lawsuits in district court, Tax Court, or the Court of Federal Claims can only challenge individual enforcement actions, audits, or disclosure requirements—the fruit of the system. They cannot reach the root: the accelerating structural inversion of constitutional authority that makes those individual burdens possible in the first place. Because the violation has developed through decades of incremental, self-reinforcing expansion, piecemeal litigation cannot dismantle or correct the regime itself. Only this Court can provide the systemic relief necessary to address a structural violation of this magnitude.

V

Exceptional circumstances justify mandamus. This case presents exceptional circumstances that justify this Court's exercise of its original mandamus jurisdiction. The violation at issue is not merely substantial—it is profound and systemic. It involves the gradual but fundamental transformation of the constitutional relationship between the federal government and natural persons through a self-reinforcing process that has allowed federal administrative power to expand beyond constitutional bounds.

This Court has not hesitated to correct longstanding practices that conflict with constitutional principles. In *Brown* v. *Board of Education*, 347 U. S. 483 (1954), the Court ended an entrenched system of racial segregation that had become deeply embedded in American law and society. More recently, in *West Virginia* v. *EPA*, 597 U. S. 697 (2022), and *Loper Bright Enterprises* v. *Raimondo*, 603 U. S. 369 (2024), the Court rejected administrative practices that had expanded beyond their constitutional and statutory foundations. These decisions reflect the Court's willingness to address systemic departures from constitutional limits, even when those practices have become normalized over time.

The government may argue that granting relief in this case would require the Court to make tax policy. This objection misapprehends the nature of the relief sought. Petitioner does not ask the Court to design a new tax system or dictate specific policy choices to Congress. He asks only that the Court declare what the law is not—that the current regime of direct federal administration of the income tax against natural persons exceeds the powers delegated to the federal government and violates the limitations imposed by the Bill of Rights—and compel the Commissioner to cease operating outside constitutional bounds. That is a judicial function, not a legislative one.

When a constitutional violation of this character becomes entrenched and self-reinforcing, ordinary remedies cannot restore the original constitutional order. The writ is also necessary in aid of this Court's appellate jurisdiction. Any future enforcement action or refund suit arising from the continued operation of the current regime would ultimately return to this Court. Issuance of the writ now would allow the Court to address this fundamental constitutional question directly and efficiently.

* * *

Wherefore, Petitioner respectfully prays that this Court issue a writ of mandamus directing Respondent, the Commissioner of Internal Revenue, in his official capacity, to:

1. Immediately cease all collection efforts—whether by the Internal Revenue Service directly or by any private collection agencies, contractors, or other agents acting on its behalf— on any outstanding, past-due, or disputed federal income tax balances owed by natural persons;

2. Cease exercising direct administrative authority over natural persons in the collection and enforcement of federal income taxes, including the imposition

of mandatory filing, disclosure, and reporting requirements upon individuals;

3. Recognize the sovereign States as the exclusive intermediaries between natural persons and the federal Treasury for purposes of income tax administration;

4. Provide all natural persons with a period of complete relief from federal income taxation and all related filing, reporting, and disclosure obligations for a period of not less than one year beginning on the date of this Court's order, as redress for the ongoing constitutional violations they have suffered under the current regime; and

5. Take all necessary steps, in coordination with the States, to transition the administration of income taxation with respect to natural persons to a constitutionally compliant framework.

Petitioner further prays that this Court declare that the current regime of direct federal administration of the income tax against natural persons exceeds the powers delegated to the federal government and violates the limitations imposed by the Bill of Rights and the original federalist structure of the Constitution.

The federal government's direct administration of the income tax against natural persons has produced and continues increasingly to exacerbate a profound inversion of the constitutional order and the clear violation of the First, Fourth, Fifth, Ninth and Tenth Amendments. What began as a limited exception under the Sixteenth Amendment has, through decades of incremental and self-reinforcing expansion, evolved into a comprehensive system of direct federal oversight, mandatory disclosure, and regulatory control over ordinary citizens. This regime bypasses the

States, reaches directly into the private affairs of individuals, and operates in a manner fundamentally inconsistent with the original federalist design and the limitations imposed by the Bill of Rights.

The Bill of Rights was intended to serve as a firm barrier against federal overreach, not as a mere parchment barrier to be circumvented through administrative procedure. Yet the current tax regime has done precisely that—subordinating the Bill of Rights to administrative convenience by requiring citizens to surrender private financial information and submit to federal oversight as the price of participating in ordinary economic life.

This is precisely the dilemma Portia confronts in The Merchant of Venice: the law may permit the taking of the pound of flesh—the federal government's legitimate interest in revenue—but it may not authorize the shedding of a single drop of blood. Here, the "flesh" is the Treasury's need for tax revenue; the "blood" is the privacy, religious liberty, due process, and structural federalism protections that belong to natural persons under the Bill of Rights. The Sixteenth Amendment authorizes the former. It does not authorize the latter.

In the realm of taxation, the federal government has re-created the very pattern of direct, unconsented dominion over natural persons that the Declaration of Independence condemned as tyranny. It has effectively imposed taxes without meaningful consent, erected a vast administrative apparatus to monitor and control the private affairs of citizens, and withdrawn the protections of the Bill of Rights in the name of revenue collection.

When any form of government becomes destructive of the ends for which it was established—the securing of unalienable rights—it is the right of the people to alter or abolish it. While the people retain the ultimate authority to alter or abolish such a government, this Court has the constitutional duty, within its proper sphere, to correct structural violations that have rendered the original constitutional order inoperative.

CONCLUSION

This Court should grant mandamus.

Respectfully submitted.

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