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SUPREME COURT, U.S.

No. 26-41

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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QUESTION PRESENTED

Whether the Commissioner of Internal Revenue has a clear and indisputable ministerial duty, enforceable by writ of mandamus, to administer the federal tax laws in a manner that does not violate Petitioner's rights under the Free Exercise Clause of the First Amendment (and the Fourth, Fifth, Ninth, and Tenth Amendments) by conditioning the deductibility of charitable contributions and the tax-exempt status of churches upon mandatory disclosure and reporting requirements that directly conflict with Petitioner's sincerely held religious belief and Christ's command to give alms in secret (Matthew 6:1–4).

PARTIES TO THE PROCEEDING

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 pure constitutional challenge of first impression.

[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 Supreme Court Rule 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.

AUTHORITIES, CONSTITUTIONAL AND STATUTORY PROVISIONS INVOLVED

Declaration of Independence (1776): "We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.—That to secure these rights, Governments are instituted among Men..."

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 compelled in any criminal case to be a witness against himself, nor be deprived of life, liberty, or property, without due process of law..."

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."

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, Aaron Eriksson, a citizen of the United States and a believer in Jesus Christ, appear before this Court because the federal tax regime forces me into an unavoidable and irreconcilable conflict: I must either obey the clear command of our Lord Jesus Christ in Matthew 6:1–4 to give alms in secret, or forfeit the tax deduction and suffer a direct financial penalty imposed by the very government whose sole purpose is to secure my unalienable rights.

This regime does far more than burden me personally. It reaches into the very life of the church itself. The IRS conditions the church's funding and operations on compliance with federal rules and limits its political and moral engagement under threat of severe financial penalty. In this way the federal government co-opts and fundamentally alters the character of the church, treating a spiritual body ordained by Christ as though it were merely another regulated "non-profit" ordained by the Government.

The injury is both personal and institutional. It is concrete, recurring, and strikes at the heart of religious liberty.

The Commissioner of Internal Revenue has a clear, non-discretionary ministerial duty to administer the federal tax laws in a manner consistent with the Constitution. By enforcing disclosure and reporting requirements that directly compel Petitioner to violate Matthew 6:1–4, the Commissioner is failing that duty.

REASONS FOR GRANTING THE PETITION

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

I. The Writ is an Aid of this Court's Appellate Jurisdiction.

Any future enforcement action, deficiency notice, or tax-refund suit arising from the Commissioner's refusal to accept Petitioner's returns without compelled disclosure would be subject to this Court's appellate review. The writ is therefore necessary to protect the Court's ultimate appellate authority over constitutional claims involving the federal tax power.

II. Exceptional Circumstances Warrant the Exercise of this Court's Discretionary Power

This petition presents a pure constitutional challenge of first impression with no disputed facts. It raises a fundamental question concerning the relationship between the federal taxing power and the free exercise of religion—an issue of exceptional national importance that directly implicates the foundations of the Republic as set forth in the Declaration of Independence and the First Amendment.

The question presented has never been squarely addressed by this Court. Because the unconstitutional burden recurs every tax year, delay in resolving this issue causes ongoing harm. These circumstances—a recurring injury of constitutional magnitude combined with a pure question of first impression—present the kind of exceptional situation that warrants this Court's exercise of its mandamus authority.

III. No Adequate Relief can be Obtained in Any Other Form or From Any Other Court

Petitioner has no adequate remedy in any other court. A proceeding in the Tax Court, Court of Federal Claims, or district court would confront the same constitutional questions presented here.[1] However, 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). In addition, the Anti-Injunction Act, 26 U. S. C. §7421, would likely bar any attempt to restrain the IRS from enforcing its disclosure requirements.

As a practical matter, Petitioner would be forced either to comply with the disclosure requirements he challenges—thereby violating his sincerely held religious beliefs—or to refuse disclosure and litigate the resulting deficiency or denied deduction through years of proceedings with little prospect of success. No other court has the authority or practical ability to grant the relief Petitioner seeks. Only this Court can order the Commissioner to administer the tax laws in a manner consistent with the Constitution.

IV. The Government's Likely Opposition is Foreseeable and Meritless

The Chief Executive Officer, or the Commissioner, if any when appointed, will almost certainly oppose this petition on both procedural and substantive grounds. Petitioner anticipates and rebuts those arguments as follows.

A. Procedural Objections

The government may argue that mandamus is inappropriate because there is no clear and indisputable ministerial duty, or because Petitioner has an adequate remedy in a district-court action under 28 U. S. C. §1361. These objections fail.

The government may argue that mandamus is inappropriate because there is no clear and indisputable ministerial duty, or because Petitioner has an adequate remedy in a district-court action under 28 U.S.C. § 1361. These objections fail.

This Court's decision in *Marbury* v. *Madison*, 1 Cranch 137 (1803), is instructive but distinguishable. There, the Court declined to issue the writ because the duty at issue was not ministerial. Here, by contrast, the Commissioner is asked only to cease conditioning a statutory tax benefit on Petitioner's violation of a core religious obligation. No new policy or rulemaking is required. The duty to administer existing law without forcing a choice between religious obedience and financial penalty is ministerial in nature.

B. Substantive Objections

The government will likely rely on *United States* v. *Lee*, 455 U. S. 252 (1982), and *Hernandez* v. *Commissioner*, 490 U. S. 680 (1989), to argue that uniform tax administration is a compelling interest that overrides Petitioner's religious claim. Those cases are materially distinguishable. Both involved neutral, generally applicable taxes with only incidental burdens on religious practice. Neither addressed a regime that expressly conditions a tax benefit on disclosure that directly forces a believer to violate a specific biblical command to give in secret.

Moreover, this Court's more recent decisions have strengthened protection for religious exercise and associational privacy. In *Fulton* v. *City of Philadelphia*, 593 U. S. 522 (2021), and *Carson* v. *Makin*, 596 U. S. 767 (2022), this Court made clear that generally applicable rules do not automatically defeat Free Exercise claims when they burden sincere religious conduct. In *Americans for Prosperity Foundation* v. *Bonta*, 594 U. S. 595 (2021), the Court applied exacting scrutiny to compelled donor disclosure.

The government may also argue that the charitable deduction is merely a "voluntary" benefit. When the government conditions a significant financial benefit on the surrender of a core religious practice, the choice is coercive, not voluntary. See *Agency for Int'l Dev.* v. *Alliance for Open Soc'y Int'l, Inc.*, 570 U. S. 205, 214–15 (2013).

C. The Religious Freedom Restoration Act Independently Requires Strict Scrutiny

The Religious Freedom Restoration Act, 42 U. S. C. §2000bb, *et seq*. (RFRA), independently prohibits the federal government from substantially burdening religious exercise unless it satisfies strict scrutiny. The IRS disclosure requirements impose such a burden in two distinct but related ways, both of which directly foreclose the practice of secret giving.

First, the requirements compel Petitioner to disclose to the Internal Revenue Service the identities of the churches and ministries to which he has made religious contributions. Second, they require churches to track, record, and maintain detailed records of individual contributions so that members can substantiate their deductions. In this way, the government's regime forces religious institutions into an ongoing role of tracking and facilitating the disclosure of their members' religious giving.

Because the current regime forecloses the very practice of secret giving, the government must demonstrate not only a compelling interest, but that it has exhausted every less restrictive alternative. Even then, the First Amendment's protection of the free exercise of religion—which the Framers placed first among the guarantees of the Bill of Rights—strongly counsels against permitting the government to demand disclosure that directly prevents obedience to a core religious command. The government has not made this showing. The disclosure requirements therefore violate RFRA.

V. The Constitutional Violation is Plain and Obvious

The violation at issue here is not subtle, technical, or subject to reasonable debate. The First Amendment provides, in the clearest possible terms, that "Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof." This prohibition was placed first in the Bill of Rights because the Framers viewed religious liberty as foundational and non-negotiable.

The Framers understood religious liberty as foundational to the American constitutional order. The Declaration of Independence grounds the equality of man and the existence of unalienable rights in a religious premise—that all men "are created equal" and "are endowed by their Creator with certain unalienable Rights." One cannot coherently claim to be free and equal, as the Declaration asserts, without the freedom to exercise the religious convictions that give rise to that claim. It is therefore no accident that the First Amendment begins with the prohibition that "Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof." By placing religious liberty first among the protections of the Bill of Rights, the Framers signaled that the free exercise of religion is essential to the very understanding of human equality and liberty upon which the Republic rests.

Despite this unambiguous command, Congress has authorized—and the Internal Revenue Service enforces—a system that conditions the receipt of tax benefits on the disclosure of private religious information. Petitioner is required to identify the recipients of his religious charitable contributions in order to claim a deduction under 26 U. S. C. §170. This regime does not merely create an incidental or indirect burden on religious exercise. It directly compels the disclosure of religious activity as the price of equal treatment under the tax laws.

The Framers of both the Declaration of Independence and the Bill of Rights understood that certain governmental actions are so clearly inconsistent with fundamental rights that they require no elaborate justification to condemn. Just as the signers of the Declaration treated certain abuses as self-evident violations of the rights of Englishmen, the requirement that a citizen disclose the details of his religious giving to the federal government in order to avoid financial disadvantage is plainly at odds with the original public meaning of the First Amendment.

This is not a case in which the government has merely failed to accommodate religious practice. It is a case in which the government has created a regime that affirmatively pressures citizens to violate core religious commands as a condition of receiving benefits that are otherwise generally available. Such a system is difficult to square with the First Amendment's opening prohibition on laws that prohibit the free exercise of religion.

When a government becomes destructive of the ends for which it was established—the securing of unalienable rights including particularly and importantly the free exercise of religion—the Declaration of Independence recognizes the right of the people to alter or abolish it. The Constitution provides a far preferable mechanism for alteration: the independent judiciary, empowered to declare and enforce the limits on governmental power. This Court's exercise of its mandamus authority in this case would constitute precisely such a constitutional alteration—a measured correction that restores the original balance between the taxing power and the protections of the Bill of Rights, rather than permitting the continued erosion of foundational liberties.

* * *

The Founders declared that governments are instituted to secure pre-existing rights—not to condition or withhold them. The First Amendment placed religious liberty first among the Bill of Rights for this very reason: it is foundational to the American understanding of liberty itself. For most of this Nation's history, that principle was respected. The federal government did not demand that citizens disclose the private details of their religious giving as the price of equal treatment under the tax laws.

That restraint has eroded. What was once a clear constitutional boundary has become a tool of administrative control. The IRS now conditions a valuable tax benefit on the violation of a direct religious command. This is not a minor regulatory friction. It is a direct collision between the taxing power and the core protections of the Bill of Rights.

This Court has the authority—and the duty—to restore that boundary. Mandamus is an extraordinary remedy, but it is the appropriate remedy when ordinary processes cannot vindicate a fundamental constitutional right, and when the injury recurs every year. The present case presents a pure question of first impression that lower courts cannot meaningfully resolve. Only this Court can declare that the federal taxing power must yield to the religious liberty the Constitution places beyond its reach.

Wherefore, Petitioner prays that this Court grant the petition and issue a writ of mandamus directing the Chief Executive Officer of the Internal Revenue Service, until the next Commissioner of the Service is named, to:

1. Accept Petitioner's federal income tax returns and grant the charitable contribution deduction under 26 U. S. C. §170 based solely upon the aggregate total amount of religious and charitable giving, without requiring any itemization, identification of recipients, dates, or individual gift amounts that would violate Petitioner's sincerely held religious belief under Matthew 6:1–4; and

2. Refrain from enforcing any disclosure, substantiation, reporting, or regulatory requirement—whether on Form 1040, Schedule A, or in any audit or enforcement proceeding—that would compel Petitioner to disclose the details of his religious charitable giving in a manner that burdens or penalizes the free exercise of religion.

This narrowly tailored relief would eliminate the unconstitutional condition that forces Petitioner to choose between obedience to God and obedience to Caesar, while leaving the existing tax laws otherwise intact.

CONCLUSION

This Court should grant mandamus.

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