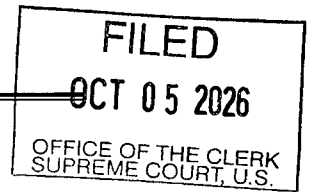


ORIGINAL

No. 26-511



In the
Supreme Court of the United States



MICHAEL LITTLE,

Petitioner,

v.

UNITED STATES OF AMERICA,

Respondent.

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

PETITION FOR A WRIT OF CERTIORARI

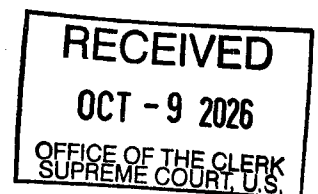
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October 5, 2026

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QUESTIONS PRESENTED

1. Whether a writ of error *coram nobis* is available to challenge a criminal restitution order after the petitioner's sentence has been fully served, an issue this Court has not resolved and on which the courts of appeals are divided.

2. Whether 26 U.S.C. § 6201(a)(4)(A) authorizes the Internal Revenue Service to assess and collect criminal restitution for a tax-related offense under Title 18 as an avenue independent of the sentencing court's restitution order — and, if so, whether a restitution order calculated without accounting for that independent assessment authority may result in duplicative recovery for the same tax loss, in light of the Seventh Circuit's intervening decision in *Daugerdas v. Commissioner of Internal Revenue*, No. 25-1055 (7th Cir. Mar. 30, 2026), which conflicts with the premise underlying the decision below.

PARTIES TO THE PROCEEDINGS

Petitioner and Defendant-Appellant below

- Michael Little

Respondent and Plaintiff-Appellee below

- United States of America

CORPORATE DISCLOSURE STATEMENT

Petitioner is an individual. This statement is inapplicable to a natural person under Rule 29.6.

LIST OF PROCEEDINGS

U.S. District Court, Southern District of New York
No. 12-cr-00647

United States v. Michael Little, Defendant

Underlying Criminal Judgment (ECF 449):
November 20, 2018

Opinion and Order Denying Writ of Error Coram
Nobis (ECF No. 506): July 2, 2024

Reconsideration Denial (ECF 508): July 23, 2024

U.S. Court of Appeals for the Second Circuit
No. 21-1078

United States, Plaintiff-Appellee *v.*
Michael Little, Defendant-Appellant

Summary Order Affirming: May 31, 2022

U.S. Court of Appeals for the Second Circuit
No. 24-2048

United States, Plaintiff-Appellee *v.*
Michael Little, Defendant-Appellant

Summary Order./Judgment Affirming: May 8, 2026

Rehearing Denial: July 29, 2026

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OPINIONS BELOW

The summary order of the United States Court of Appeals for the Second Circuit dated May 8, 2026 is included in the appendix at App.1a-6a. The Opinion and Order of the United States District Court for the Southern District of New York (Castel, J.), dated July 2, 2024, denying the petition for a writ of error *coram nobis* is unreported and included at App.9a-17a. The order of the same court denying reconsideration, dated July 23, 2024, is unreported and included in the appendix at App.7a-8a.



JURISDICTION

The judgment of the Court of Appeals was entered on May 8, 2026. App.1a. A timely petition for panel rehearing, or, in the alternative, for rehearing en banc was filed and was denied by order entered July 29, 2026. App.18a. This petition is filed within 90 days of the July 29, 2026 order denying rehearing, as computed under Rule 13.3, which runs from the date of entry of the order denying rehearing rather than from the issuance date of the mandate. The jurisdiction of this Court is invoked under 28 U.S.C. § 1254(1).



STATUTORY PROVISIONS INVOLVED

26 U.S.C. § 6201(a)(4)(A) provides in relevant part:

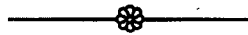
The Secretary shall assess and collect the amount of restitution under an order pursuant to section 3556 of title 18, United States Code, for failure to pay any tax imposed under this title in the same manner as if such amount were such tax.

26 U.S.C. § 102(a) provides:

Gross income does not include the value of property acquired by gift, bequest, devise, or inheritance.

28 U.S.C. § 1651(a) provides:

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

1. In 2018, Petitioner Michael Little was convicted in the United States District Court for the Southern District of New York of offenses arising from the conspiracy of the heirs of Harry Seggerman to evade taxation and reporting requirements on Seggerman's estate, and from Petitioner's own failure to file tax returns. App.10a. Petitioner was sentenced to 20 months' imprisonment and, following appeal, ordered to pay restitution exceeding \$4.2 million. App.2a.

2. Petitioner subsequently filed a petition for a writ of error *coram nobis* in the district court, seeking to vacate his conviction and sentence or, alternatively, a hearing in support of the writ. By Opinion and Order entered July 2, 2024, the district court (Castel, J.) denied the petition. App.9a-17a; No. 12-cr-00647, ECF No. 506 (S.D.N.Y. July 2, 2024). As relevant here, the district court observed that Petitioner “cites no authority establishing that a restitution order may be challenged through a writ of error *coram nobis*, and it appears to be an unsettled question in the Second Circuit,” citing *Carnesi v. United States*, 933 F. Supp. 2d 388, 394 (E.D.N.Y. 2013), for the proposition that “the issue of whether a writ of error *coram nobis* may be available to challenge an order of restitution still remains unsettled in this Circuit.” App.16a. The district court nonetheless assumed the restitution order was reviewable and rejected the claim on the merits, reasoning that Ms. Seggerman’s inheritance “was properly included in the value of the unreported assets, because the estate that Little and the other co-conspirators hid from the Internal Revenue Service included the uncharged heir’s inheritance.” App.17a.

3. Petitioner moved for reconsideration, which the district court denied by order entered July 23, 2024, concluding that the motion “simply reiterate[d] arguments that the Court has already concluded fail to warrant *coram nobis* relief.” App.8a; ECF No. 508, at 2 (S.D.N.Y. July 23, 2024). In that same order, the district court certified, pursuant to 28 U.S.C. § 1915 (a)(3), that any appeal would not be taken in good faith and denied in forma pauperis status for purposes of that appeal, citing *Coppedge v. United States*, 369 U.S. 438, 444–45 (1962). App.8a. Petitioner did not

seek in forma pauperis status on appeal and instead paid the applicable fees; the Second Circuit did not treat the district court's certification as a bar to the appeal and proceeded to decide it on the merits. App.1a–6a.

4. On appeal, the Second Circuit affirmed. App.1a–6a. As relevant here, Petitioner argued that the restitution order impermissibly grants the government a double-taxation windfall because it includes the value of an inheritance held for the benefit of a non-party heir, Patricia Seggerman, which Petitioner contended could be separately taxed. App.4a–5a. The Second Circuit rejected this argument on the merits, holding it speculative under 26 U.S.C. § 102(a), and held in the alternative that Petitioner's restitution liability did not depend on whether Ms. Seggerman herself had any tax liability. App.5a. The Second Circuit further noted, without deciding, that it was unclear whether *coram nobis* may be used to challenge a restitution order at all. App.4a (citing *United States v. Rutigliano*, 887 F.3d 98, 108 (2d Cir. 2018)).

5. Petitioner sought panel rehearing, or, in the alternative, rehearing en banc, on the ground that the Seventh Circuit's intervening decision in *Daugerdas v. Commissioner of Internal Revenue*, No. 25-1055 (7th Cir. Mar. 30, 2026), construes 26 U.S.C. § 6201(a)(4)(A) to authorize the Internal Revenue Service to assess and collect criminal restitution independently of, and without regard to the payment terms of, the sentencing court's restitution order. Petitioner argued that this authority is separate from the restitution order under review and bears on whether that order, as calculated, risks duplicative recovery. The panel that determined the appeal considered the request for panel rehearing, and the active members of the Court considered the

request for rehearing en banc; both were denied by order entered July 29, 2026. App.18a. The mandate issued August 6, 2026.



REASONS FOR GRANTING THE PETITION

I. The Courts of Appeals Are Divided Over Whether *Coram Nobis* Is Available to Challenge a Restitution Order.

This Court has long recognized *coram nobis* as an extraordinary remedy available to correct fundamental errors after a sentence has been served and habeas relief is no longer available. *United States v. Morgan*, 346 U.S. 502, 512–513 (1954); 28 U.S.C. § 1651(a). Whether that remedy extends to challenges to a restitution order — as opposed to a conviction itself — is a recurring question on which the courts of appeals are divided, and which this Court has never resolved on the merits.

The Seventh Circuit has held that *coram nobis* may be used to challenge a restitution order, reasoning that a defendant who can no longer obtain relief under 28 U.S.C. § 2255 is not thereby left “entirely without recourse” where the requirements of the writ are otherwise met. *United States v. Mischler*, 787 F.2d 240, 241 n.1 (7th Cir. 1986); *see also Barnickel v. United States*, 113 F.3d 704, 706 (7th Cir. 1997) (reaffirming that *coram nobis* may reach a restitution order). Other circuits have gone the other way, holding or strongly suggesting that a challenge to restitution is not cognizable in *coram nobis* because restitution is a component of the sentence rather than

a freestanding civil obligation. See *United States v. Stefanoff*, 149 F.3d 1192, 1998 WL 327888, at *1 (10th Cir. June 22, 1998) (unpublished); *Campbell v. United States*, 330 F. App'x 482, 483 (5th Cir. 2009) (per curiam) (unpublished). This Court treats published and unpublished decisions alike in assessing whether a conflict among the circuits exists. See *Lynce v. Mathis*, 519 U.S. 433, 436 (1997); *Johnson v. United States*, 529 U.S. 694, 699 n.3 (2000).

The Second Circuit has not aligned itself with either side of this conflict. In this case, as in *United States v. Rutigliano*, 887 F.3d 98, 108 (2d Cir. 2018), the court of appeals expressly declined to decide whether *coram nobis* may be used to challenge restitution, assuming without deciding that it could be and denying relief only on the alternative ground that the claim would fail on the merits. App.4a. The district court below likewise recognized the question as unresolved, observing that Petitioner “cites no authority establishing that a restitution order may be challenged through a writ of error *coram nobis*, and it appears to be an unsettled question in the Second Circuit,” citing *Carnesi v. United States*, 933 F. Supp. 2d 388, 394 (E.D.N.Y. 2013), for the proposition that “the issue . . . still remains unsettled in this Circuit.” App.16a. This repeated practice — at both the district and circuit level — of assuming availability without resolving it leaves the threshold question undecided in this Circuit and unresolved nationally.

This Court recently denied certiorari on this same question in *Stenger v. United States*, No. 24-957 (cert. denied June 30, 2025), a case that also arose from the Second Circuit’s practice of assuming *coram nobis* jurisdiction over a restitution challenge without

deciding it. *See Stenger*, No. 24-957, Pet. for Cert. at 20–23. Petitioner respectfully submits that this case presents a materially better vehicle for resolving the question. The petition in *Stenger* asked this Court to resolve two distinct and largely unrelated questions in a single case — a general “hypothetical statutory jurisdiction” question and the *coram nobis* question — and the government’s opposition centered on a threshold Article III standing dispute particular to that petitioner’s procedural posture. *See* Br. in Opp. at 6–9, *Stenger*, No. 24-957. No comparable standing obstacle is present here: Petitioner’s restitution obligation is a direct, continuing legal consequence of his conviction, redressable in full by the relief sought, and the *coram nobis* question is squarely and independently dispositive without any need to resolve a separate, unrelated jurisdictional doctrine. A denial of certiorari, moreover, carries no precedential weight and reflects no view on the merits. *See, e.g., Teague v. Lane*, 489 U.S. 288, 296 (1989) (plurality opinion) (denial of certiorari imports no expression of opinion on the merits).

The conflict is real, recurring, and outcome-determinative. A defendant’s ability to obtain any review of a restitution order after completing a sentence depends entirely on which circuit hears the case — a result at odds with the uniform administration of federal criminal law. This Court’s review is warranted to resolve it.

**II. The Decision Below Conflicts with *Dauger-*
das on the Scope of the Government’s
Independent Collection Authority Under 26
U.S.C. § 6201(a)(4)(A).**

**A. The Recent *Daugerdas* Decision Opens a
Significant Conflict of Law.**

Subsequent to the decision below, the Seventh Circuit decided *Daugerdas v. Commissioner of Internal Revenue*, No. 25-1055 (7th Cir. Mar. 30, 2026), resolving “an issue of first impression for [it] and indeed all circuit courts: whether the Tax Code, and specifically 26 U.S.C. § 6201(a)(4)(A), authorizes the Internal Revenue Service to assess and collect restitution following a person’s conviction of a federal tax-related crime under Title 18.” *Daugerdas*, slip op. at 1. The petitioner in that case, like Petitioner here, had been convicted of conspiring to defraud the IRS under 18 U.S.C. § 371 and ordered to pay restitution at sentencing — there, \$371,006,397. *Id.* at 2–3. After the conviction and restitution order became final, the IRS invoked § 6201(a)(4)(A) to administratively assess the identical restitution figure against the defendant and filed a notice of federal tax lien, accelerating the full amount immediately due rather than leaving it subject to the sentencing court’s installment schedule. *Id.* at 3.

The Seventh Circuit held that § 6201(a)(4)(A) authorizes exactly this: an independent, IRS-administered assessment and collection mechanism, triggered by a qualifying Title 18 restitution order but thereafter operating on its own terms, “in the same manner as if such amount were such tax.” *Id.* at 4–5, 8 (quoting 26 U.S.C. § 6201(a)(4)(A)). The court squarely rejected the defendant’s argument that the statute merely allows the IRS to create an internal “account receivable” for

bookkeeping purposes — a “modest aim” theory drawn from *Klein v. Commissioner*, 149 T.C. 341, 355–358 (2017) — holding instead that § 6201(a)(4)(A) confers substantive assessment authority independent of, and not confined by, the sentencing court’s restitution order or payment terms. *Daugerdas*, slip op. at 7–8. The court further held that this independent assessment triggers lien rights under 18 U.S.C. § 3613(c) and 26 U.S.C. § 6321 reaching “all property and rights to property” of the defendant, without regard to the ability-to-pay considerations that bind a sentencing court under 18 U.S.C. § 3664(f)(1)(B). *Id.* at 8–9.

B. The Decision Below Proceeded on the Opposite Premise.

Petitioner was convicted of conspiring with the heirs of Harry Seggerman to evade estate tax and reporting obligations, and was ordered to pay restitution exceeding \$4.2 million. App.2a. A portion of that restitution figure was calculated by including the value of an inheritance — approximately \$1.6 million — held for the benefit of a non-party heir, Patricia Seggerman, on the theory that her inheritance was properly included in the corpus of unreported estate assets that Petitioner and his co-conspirators concealed from the IRS. App.17a. In opposing *coram nobis* relief, the government took the position, which the panel adopted, that Ms. Seggerman’s inheritance “will not . . . be subject to additional taxation — meaning the Government will not receive ‘double recovery,’” and that any suggestion of independent taxation of that inheritance was purely “speculative” under 26 U.S.C. § 102(a). App.5a. The panel accordingly held that Petitioner remains liable for the full restitution amount

attributable to that inheritance “even if Patricia is not” liable for anything herself. App.5a.

That analysis rests on an assumption *Daugerdas* forecloses — that the restitution order is the government’s only avenue of recovery for the tax loss embedded in the Seggerman estate, such that no double recovery is possible because no second collection mechanism exists. *Daugerdas* confirms the opposite — that § 6201 (a)(4)(A) gives the government an independent, self-executing assessment and lien authority over estate assets tied to the same underlying tax loss, exercisable on its own schedule and without regard to what the restitution order does or does not capture. *Daugerdas*, slip op. at 8–9. The panel below had no occasion to consider that authority, and its “no double recovery” holding, App.5a, cannot be squared with a legal landscape in which the IRS may separately assess and collect against the same estate assets underlying the restitution figure. *Daugerdas* was decided on March 30, 2026 — before both the May 8, 2026 Summary Order and the July 29, 2026 denial of rehearing — and was never addressed by the panel in either disposition, notwithstanding that it was squarely raised on rehearing.

C. This Conflict Is Squarely Presented and Outcome-Relevant on This Record, Not Hypothetical.

The panel’s restitution holding rests entirely on the proposition that Ms. Seggerman’s \$1.6 million inheritance could not be reached a second time because no mechanism to do so exists outside the restitution order itself. App.5a. *Daugerdas* establishes that such a mechanism does exist. Whether the restitution figure calculated below must therefore be revisited to avoid

duplicative recovery is a question of law that turns entirely on the scope of § 6201(a)(4)(A) — the identical statutory question *Daugerdas* resolved for the Seventh Circuit but which the Second Circuit has not addressed. The conflict is thus not merely doctrinal; it determines whether the \$1.6 million component of Petitioner’s \$4.2 million restitution obligation was correctly calculated in the first instance.

This question will recur with regularity. Tax-related Title 18 convictions frequently involve concealed or misallocated estate and trust assets attributable in part to non-defendant relatives, precisely the circumstance both *Daugerdas* and this case present. Under the rule applied below, a sentencing court’s restitution figure is treated as final and exclusive without any inquiry into the IRS’s independent § 6201(a)(4)(A) authority over the same assets; under *Daugerdas*, that same restitution figure must be understood against a backdrop of independent, overlapping IRS collection power. Litigants and lower courts need a uniform answer, and this case — where the conflict is dispositive of a discrete, cleanly severable restitution question rather than the underlying conviction — offers a clean vehicle to supply one.

Petitioner does not ask this Court to hold that Patricia Seggerman or any other individual is personally liable under § 6201(a)(4)(A); that question was not decided in *Daugerdas* and is not presented here. The question presented is narrower and cleanly dispositive of Petitioner’s claim: whether the \$1.6 million component of the restitution calculation below must be reassessed in light of the independent collection authority *Daugerdas* confirms the government possesses, so that Petitioner’s restitution obligation does not overlap with a

separate recovery available to the government against the same estate assets.



CONCLUSION

For the foregoing reasons, the petition for a writ of certiorari should be granted.

Respectfully submitted,

/s/ Michael Little

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October 5, 2026