

No. 26-5115

FILED

FEB 11 2026

OFFICE OF THE CLERK
SUPREME COURT U.S.

ORIGINAL

IN THE

SUPREME COURT OF THE UNITED STATES

Heather Boyd

— PETITIONER

(Your Name)

vs.

Department of the Treasury

— RESPONDENT(S)

ON PETITION FOR A WRIT OF CERTIORARI TO

USCA FC
~~Supreme Court of the State of Alaska~~

(NAME OF COURT THAT LAST RULED ON MERITS OF YOUR CASE)

PETITION FOR WRIT OF CERTIORARI

Heather Boyd

(Your Name)

1920 Ala Moana BLVD. #611

(Address)

Honolulu, HI, 96815

(City, State, Zip Code)

(808) 285-4491

(Phone Number)

HB

7/4/26

Cases
Separated

QUESTION(S) PRESENTED

- Introduction- Where is the ~~alleged~~ ~~alleged~~ the required documents (tax/source) to support the issuance of the alleged ~~alleged~~ statements (Joseph Ingalls/Heather Boyd) to support the narrative of IRS Counsel, and a TIGTA (who appears to have to the power to investigate all issues per a congressional act) report for both the state/federal cases?
- I. Improper Service- Was there improper service of all orders from the lower courts?
- A. Assertions-Are all of the assertions of Venice "Lim" Hochman inherently implausible?
- B. Breach-Is there a breach of fiduciary duty/contract by Venice "Lim" Hochman?
- C. Compliance-Is there compliance with any relevant/applicable laws in the lower courts?
- D. Damages-Was there damages to petitioner, communities, and the country (the United States of America) by Venice "Lim" Hochman?

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:

Steven Borislav Kushnir

RELATED CASES

Boyd v. Hochman/Jong CAAP-25-96/892 1DSS-24/25- 1463/1093

TABLE OF AUTHORITIES CITED

CASES

PAGE NUMBER

STATUTES AND RULES

OTHER

Congressional Acts (RRA-98/Hatch)

National Treasury Employee Union Contract

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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/B/C 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☒ is unpublished.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 _____ 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.

JURISDICTION

☒ For cases from federal courts:

The date on which the United States Court of Appeals decided my case was 11/6/25

☐ No petition for rehearing was timely filed in my case.

☒ A timely petition for rehearing was denied by the United States Court of Appeals on the following date: 1/5/26, and a copy of the order denying rehearing appears at Appendix C.

☐ An extension of time to file the petition for a writ of certiorari was granted to and including _____ (date) on _____ (date) in Application No. A.

The jurisdiction of this Court is invoked under 28 U. S. C. § 1254(1).

For cases from state courts:

The date on which the highest state court decided my case was _____.
A copy of that decision appears at Appendix _____.

☒ A timely petition for rehearing was thereafter denied on the following date: _____, and a copy of the order denying rehearing appears at Appendix _____.

☐ An extension of time to file the petition for a writ of certiorari was granted to and including _____ (date) on _____ (date) in Application No. _____.

The jurisdiction of this Court is invoked under 28 U. S. C. § 1257(a).

CONSTITUTIONAL AND STATUTORY PROVISIONS INVOLVED

**Constitutional Provisions
Amendments 1, 4, and 5**

STATEMENT OF THE CASE

- Introduction-There appears to be several documents that are missing tax/source documents to support the issuance of the TIGTA report for both cases, and statements (from Joseph Ingalls/Heather Boyd) to support the narrative by IRS counsel.
- I. Improper Service-There appears to be improper service of all lower court orders.
- A. Assertions-All assertions by Venice "Lim" Hochman appear to be inherently implausible.
- B. Breach-There appears to be a breach of contract by Venice "Lim" Hochman.
- C. Compliance-There appears to be no compliance with the law due to breach of contract by Venice "Lim" Hochman.
- D. Damages-There appears to be extreme damages to the petitioner, communities, and the country (the United States of America) due to breach by Venice "Lim" Hochman.

REASONS FOR GRANTING THE PETITION

The petitioner is humbly and respectfully requesting that the Supreme Court of the United States restore the application/interpretation of law, due process, and access to justice to the lower courts as the leader of the judicial branch. The lower courts appear to be sanctioning breach of fiduciary duty/contract that has resulted in extreme damages to the petitioner, communities, and the country (the United States of America). All activity by the court appears to be perfectly consistent with the definition of "kangaroo court". The most alarming and shocking outcome appears to be the bypassing of investigators associated with the IRS. The investigators of the IRS have the power (which appears to be granted by congress with an act that appears to prevail as a primary source) to prevent the conditions that risk/jeopardize public health and safety (as seen with the Al Capone case). A Supreme Court of the United States Judge documented that "taxes are what we pay for civilized society". Taxes bring accounting/accountability which are the

barriers/boundaries of civilization. Once the boundaries/barriers of civilization are eroded then the absolute worst of humanity is unleashed (several literary/historical accounts exist to explore this aspect of the human condition that are psychologically disturbing/distressing). The absolute worst of humanity appears to be unleashed with the opinions, decisions, rulings, and or orders issued from the lower courts. The petitioner humbly and respectfully requests that the Supreme Court of the United States restore the judicial branch, the courts, and civilized behavior that is appropriate/decent/respectful/lawful/sane.

CONCLUSION

The petition for a writ of certiorari should be granted.

Respectfully submitted,


Heather Boyd

Date:

7/4/

26
