

No. _____

IN THE
SUPREME COURT OF THE UNITED STATES

David West – PETITIONER

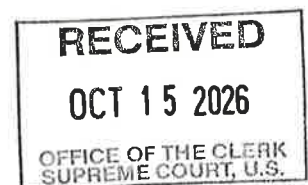
vs.

United States of America – RESPONDENT

ON PETITION FOR WRIT OF CERTIORARI TO THE U.S. COURT OF APPEALS FOR THE
FIRST CIRCUIT

APPLICATION FOR EXTENSION OF TIME
TO FILE PETITION FOR WRIT OF CERTIORARI

David West, pro se
21 Evergreen Rd.
Hampton Falls, NH 03844
(603) 772-2765



To the Honorable Justice Ketanji Brown Jackson:

I hereby request an extension of time for 60 days to file a Petition for Writ of Certiorari.

OPINIONS BELOW

The opinion of the United States Court of Appeals for the First Circuit is attached to this application, and is unpublished as far as I know.

The opinion of the US District Court for the District of New Hampshire is attached to this application, and is unpublished as far as I know.

JURISDICTION

The date on which the United States Court of Appeals decided the case was March 23, 2026.

A timely petition for rehearing was denied by the United States Court of Appeals on July 16, 2026, and a copy of the order denying rehearing is attached to this application.

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

LIST OF PARTIES

A list of all other named parties to the proceedings in the courts below is as follows. **Both were named as defendants by the government in the original case, but are no longer parties in the case due to default and dismissal, respectively.**

- 1) New Residential Mortgage, LLC – They never appeared in the case nor otherwise responded or communicated about it in any way. The district court declared them in default and later issued a corresponding default judgment against them based on the assigned magistrate’s ‘Report and Recommendation’ on the matter.
- 2) Town of Hampton Falls – They appeared in the case but were essentially a passive party because the government’s claim against the Town pertained only to who had priority if the government prevailed and there were any unpaid property taxes, which there haven’t been. The government’s claim was dismissed as of noon on November 14, 2023 in accordance with the court’s Order the day before stating on page 2 that:

“... the United States shall file a stipulation of dismissal as to the claim against the Town on or before Tuesday, November 14, 2023, at 12 noon. If, on the other hand, the United States continues to maintain its claim against the Town ... shall file a notice to that effect by the same date and time.”

REASONS FOR EXTENSION OF TIME

1) As a pro se party who can't afford representation, the defense of my legal rights in civil court is much more difficult and time-consuming for me than it is for represented parties.

2) I don't have the extensive resources that opposing counsel for the government does, and who gets paid a salary to know and do this work on a daily career basis.

3) I paid the appellate court's whopping filing fee of \$605 to file the appeal, and then spent months of effort studying, writing, and producing my brief in accordance with FRAP rules, and which covered very serious matters (see Reason 4(e)(iii) below), and then I paid hundreds more dollars for the required printing, binding, and shipping of hardcopies of my electronically-filed brief and addendum, and all I got in return for all that money and effort was an extremely short and empty ruling which didn't address any of the issues in my brief and the simple fundamental evidence it contains proving my case. Appeal to the Supreme Court is even more expensive and prohibitive, and so my decision to proceed was delayed by these time and expense factors combined with the factors in Reason #4.

4) After the appellate court ruling I am naturally skeptical about whether or not I can get fair and impartial treatment as a pro se party, for the following reasons (among others):

- a) My appellate brief was so compelling that the 'Appellate Section Chief' of the DOJ Tax Division personally filed her own appearance in the case immediately preceding the filing of the DOJ response brief – ASC Ugolini went to that trouble herself against a pro se party despite the DOJ website boasting that the Appellate Section attorneys win 95% of all their appeals court cases, and she made the same boast in a January 16, 2025 published interview article titled "DOJ Tax Chief Touts Winning Court Record On Appeals" (2025 *Law360* 16-164).

- b) So ASC Ugolini's personal appearance in the case clearly contradicts the appellate court's inexplicable three-sentences-long opinion claiming wholesale that there were no compelling arguments, facts, and evidence at all in my brief (and which was even preceded by a sentence claiming "We read West's papers liberally because he is pro se.").
- c) All four judges that have presided over the case (1 district judge, 3 appellate-panel judges) were all "titled" DOJ officials in their pre-judicial careers. Furthermore, one of those appellate judges worked closely with Appellate Section Chief Ugolini while he was at the DOJ (see e.g. *Harper v. Rettig, et al, US First Circuit, 21-1316*, in which they both appeared as attorneys representing the IRS in that major case). Additionally, the district court judge sits on the appellate court's Judicial Council with those 3 appellate judges. So it's a tight-knit community of judges that all proudly served as DOJ officers in their pre-judicial careers, adjudicating a case (involving DOJ fraud-upon-the-court and other extremely egregious misconduct) against a pro se party in which the DOJ Appellate Section Chief and old friend/colleague of one of the judges felt the need to personally file an appearance instead of just leaving the case to the (already involved) highly-experienced attorneys working for her with their incredible 95% win rate.
- d) The "nothing to see here, move along" ruling is also inconsistent with standard judicial practice due to the following 3 aspects of the case, any one of which would normally beget a thorough analysis of the issues and detailed explanation of the court's reasoning:
 - i) The obscure IRS/DoJ systemic fraud complained of is still going on and will continue unless the court intervenes (i.e. the injustice is not a one-time event from the past).
 - ii) The acts complained of also affect others beyond the pro se party in this case (i.e. all eligible taxpayers are systematically denied this tax relief Congress provided).

iii) The case involves very serious matters, including the IRS/DoJ seeking to take my home of 30 years, the violation of my civil right to due process while being held hostage in a form of incarceration for 20+ years despite never having been accused of a crime (and which is well beyond the 10-year collection statute of limitation on IRS liabilities anyway), and a 20+ year IRS/DoJ fraud denying rights to taxpayers, among other things.

All 3 of these aspects are matters of wider public interest that normally would not be dismissed with such an empty judgment ruling.

e) The district court even ignored the DOJ's latest instances of fraud-upon-the-court in the case – they occurred when the DOJ twice filed a fraudulent affidavit in a desperate attempt to avoid Discovery on the simple fundamental evidence from IRS records that prove my case and the multi-decade IRS/DOJ fraud against me, taxpayers, and Congress – by statute USC 26 §6103(k)(1) those records are required to be made publicly available anyway – in lieu of statutory and Discovery compliance the DOJ tried to substitute the fraudulent affidavit that claimed the IRS had accepted taxpayers' cases for the tax relief but they didn't keep records of them. Instead of upholding my statutory and Discovery rights, the district court declared in its summary judgment cross-motions cross-objections ruling that I had not complied with a local rule regarding format of stating facts in summary judgment motions and therefore denied mine and granted theirs, thus awarding the case to the DOJ – the court did that in spite of FRCP Rule 83(a)(2) prohibiting it. Contrast that with the court denying me default judgment on my case-Counterclaims after the DOJ counsel intentionally ignored and missed the Answer deadline while trying to

bully a pro se party (me) with frivolous procedural demands and harmful delay. All of this effort to cover up DOJ fraud, and more like it, is documented in my appellate brief.

5) I require more time to arrange the printing of my booklet petition – the law firm I began working with to produce the booklet has since told me that they generally don't offer services to pro se filers because they tend to require more time and work, and that only the attorney I was working with does so on a limited basis. Their tolerance for pro se customers asking any questions (e.g. 'What typically happens if extension of time to file the petition is denied?') has turned out to be so limited that they suggested I may not be a good fit for their services, and therefore I may need to change booklet production companies.

Respectfully submitted,

David West 10/2/26

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October 2, 2026

United States Court of Appeals For the First Circuit

No. 24-1127

UNITED STATES,

Plaintiff - Appellee,

v.

DAVID H. WEST,

Defendant - Appellant,

TOWN OF HAMPTON FALLS, NH; NEW RESIDENTIAL MORTGAGE LLC,

Defendants.

Before

Barron, Chief Judge,
Gelpí, Montecalvo, Rikelman,
Aframe, and Dunlap, Circuit Judges.

ORDER OF COURT

Entered: July 16, 2026

The petition for rehearing having been denied by the panel of judges who decided the case, and the petition for rehearing en banc having been submitted to the non-recused active judges of this court and a majority of the non-recused judges not having voted that the case be heard en banc, it is ordered that the petition for rehearing and petition for rehearing en banc be denied. Any other requests for relief also are denied.

By the Court:

Anastasia Dubrovsky, Clerk

cc:

David M. Lieberman

United States Court of Appeals For the First Circuit

No. 24-1127

UNITED STATES,

Plaintiff - Appellee,

v.

DAVID H. WEST,

Defendant - Appellant,

TOWN OF HAMPTON FALLS, NH; NEW RESIDENTIAL MORTGAGE LLC,

Defendants.

Before

Barron, Chief Judge,
Gelpí and Aframe, Circuit Judges.

JUDGMENT

Entered: March 23, 2026

This is an appeal from a judgment in the District Court for the District of New Hampshire. The appellant, David West, brings several challenges, implicating several different rulings by the district court. Briefing is complete.

We read West's papers liberally because he is pro se. See Erickson v. Pardus, 551 U.S. 89, 94 (2007) (per curiam). On review of the arguments raised in his opening brief, and applying the appropriate standards of review, we can discern no developed, compelling argument to any ruling by the district court. West develops no challenge to the district court's grant of the motion to dismiss his counterclaims, raises no non-frivolous challenge to the district court's denial of his motion for default in relation to those counterclaims, and offers no compelling challenge to the district court's grant of summary judgment to the Government. His other challenges, including those relating to discovery and evidence, also lack merit.

Accordingly, the judgment of the district court is **AFFIRMED**. See Local Rule 27.0(c).

The motion of Michael Courtney, Esq., for Leave to File Appearance of Counsel is granted.

By the Court:

Anastasia Dubrovsky, Clerk

cc:

David M. Lieberman

Nishant Kumar

David H. West

Susan Aileen Lowry

Michael P. Courtney

UNITED STATES DISTRICT COURT
DISTRICT OF NEW HAMPSHIRE

United States of America

v.

Civil No. 22-cv-232

David H. West, New Residential
Mortgage, LLC, and the
Town of Hampton Falls

Final Judgment

This is a civil enforcement action by the United States to reduce to judgment the amount of unpaid taxes with penalties and interest owed by David H. West, to establish the validity of the tax liens on West's property, and to enforce the tax liens against West's property. Defendant New Residential Mortgage, LLC is in default. The United States and defendants David H. West and the Town of Hampton Falls have filed a joint stipulation and a supplemental stipulation and move for entry of final judgment in Doc. nos. 77 and 79.

The court previously denied West's motion for summary judgment and granted summary judgment in favor of the United States on Count I of the complaint, holding that the United States had established that it is entitled to judgment that West owed \$409,855.68 in taxes, penalties, and interest as of July 17, 2023, with statutory interest and penalties continuing to accrue. Doc. no. 57. A bench trial was scheduled to begin on November 15, 2023, before the parties filed a joint stipulation and motion to cancel the trial.

New Residential Mortgage, LLC. The court entered default against New Residential on September 28, 2022. Doc. no. 11. The United States moved for default judgment against New Residential Mortgage, LLC, which was referred to the magistrate judge. The magistrate judge recommends granting default judgment. Doc. no. 68. The court accepts and adopts the report and recommendation. Id. Default judgment is entered against New Residential as provided in the report and recommendation. Id. at 8.

Town of Hampton Falls, New Hampshire. The town signed the joint and supplemental stipulations, but there do not appear to be provisions in either document that pertain to the town. As such, the court interprets the town's agreement to the stipulation to mean that the town claims no right or interest in West's property that is subject to the United States's tax liens and that the town does not oppose the United States's intent to enforce the tax liens against West's property.

Stipulation. To the extent the parties have agreed to certain matters in their joint stipulation and supplement (doc. nos. 77 and 79), that agreement is between them and does not bind the court. The court declines to retain jurisdiction in this case for purposes of reviewing a possible sale of West's property and depositing the sale proceeds in the court registry. West has reserved issues for appeal, as stated in the stipulation. The court takes no position on the appealability of those matters.

Stay. The United States "stipulates" that the court's judgment in this case will be stayed if West files a timely appeal, with certain exceptions. Doc. no. 77, at 2. The parties' stipulation as to a stay is not binding on the court.

“A stay is not a matter of right, even if irreparable injury might otherwise result.” Nken v. Holder, 556 U.S. 418, 433 (2009) (internal quotation marks omitted). Instead, the court may grant a request for a stay pending appeal as “an exercise of judicial discretion,” depending on the circumstances in the case and after considering four factors: (1) whether the moving party made a strong showing of a likelihood of success on the merits, (2) whether the party will be irreparably harmed without a stay, (3) whether a stay will substantially injure other interested parties, and (4) the public interests in a stay. Boston Parent Coalition for Academic Excellence Corp. v. School Committee of City of Boston, 996 F.3d 37, 44 (1st Cir. 2021). The first two factors are the most critical. Nken, 556 U.S. at 434.

Although the parties have not addressed the above factors, the court interprets the stipulation as a motion for a stay by West, to which the United States does not object. Should the court receive no filing to the contrary by **December 8, 2023**, it will grant the motion to stay.

Conclusion

David H. West is indebted to the United States of America for federal income taxes for tax years 1999, 2009, 2012, 2013, and 2014 inclusive of penalties and interest and statutory additions in the total amount of \$409,855.68 as of July 17, 2023, plus interest at the rates provided under 26 U.S.C. § 6621 as incorporated by 28 U.S.C. 1961(c)(1). The IRS has demanded payment from West for tax liabilities assessed by the IRS for the 1999, 2009, 2012, 2013, and 2014 tax years. West owns the real property located at 21 Evergreen Road, Hampton Falls, New Hampshire, that is the subject of the

United States' complaint. The United States has valid and subsisting federal tax liens for federal income tax liabilities, stated above, encumbering all property or rights to property of David H. West pursuant to 26 U.S.C. § 6321 and may enforce the liens against the real property located at 21 Evergreen Road, Hampton Falls, New Hampshire, that is legally described in paragraph 5 of the Complaint (doc. no. 1).

Any mortgage or other lien held by New Residential Mortgage, LLC is inferior and junior to the federal tax liens, and New Residential Mortgage, LLC has waived any right to assert a claim of priority to proceeds from any judicially ordered sale of West's real property.

The United States's motion for default judgment (doc. no. 47) is granted as provided in the magistrate judge's report and recommendation (doc. no. 68) which is accepted and adopted. The motion for reconsideration (doc. no. 55) was granted by the subsequent report and recommendation (document no. 68), and the endorsed report and recommendation (dated August 22, 2023) is terminated. The parties' joint motion for final judgment (doc. no. 79) is granted to the extent provided in this order and is otherwise denied.

The clerk of court shall enter judgment accordingly and close the case.

SO ORDERED.


Joseph N. Laplante
United States District Judge

Dated: December 6, 2023

cc: David H. West, pro se.
Counsel of record.

No. _____

IN THE
SUPREME COURT OF THE UNITED STATES

David West – PETITIONER

vs.

United States of America – RESPONDENT

CERTIFICATE OF SERVICE

I, David West, hereby certify that, as required by Supreme Court Rule 29, a copy of the enclosed Application For Extension Of Time To File Petition For Writ Of Certiorari has been mailed on this day of October 2, 2026 to each party's counsel, and who are listed as follows:

Solicitor General of the United States
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U.S. Department of Justice
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(202) 514-2986

David West 10/2/26
David West

