**[Supremecourtcase](https://supremecourtcase.wordpress.com/%22%20%5Co%20%22supremecourtcase)** [**Docket and record, Houston and Lufkin Division Federal tax cases**](https://supremecourtcase.wordpress.com/2015/11/05/docket-and-record-houston-and-lufkin-division-federal-tax-cases-2/) **Dec 2015**

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[November 5, 2015](https://supremecourtcase.wordpress.com/2015/11/05/docket-and-record-houston-and-lufkin-division-federal-tax-cases-2/)[supremecourtcase](https://supremecourtcase.wordpress.com/author/supremecourtcase/) [Leave a comment](https://supremecourtcase.wordpress.com/2015/11/05/docket-and-record-houston-and-lufkin-division-federal-tax-cases-2/#respond)

**Houston Division case:**

Not until shortly after Petitioner filed in the Supreme Court did Petitioner discover the obscure artifice used by the district judge to justify pretending that Petitioner is a resident of the geographic area in which the United States District Court for the Southern District of Texas, Houston Division is authorized to exercise jurisdiction: the District of Columbia.

You did not misunderstand the previous sentence.

The only geographic area in which any contemporary United States District Court in America has jurisdiction is the District of Columbia.

The supreme political authority in America is the *American People* (Declaration of Independence, Conclusion; Constitution, Preamble), referred to by the Supreme Court as “joint tenants in the sovereignty”; to wit:

*“[A]t the Revolution, the sovereignty devolved on the people, and they are truly the sovereigns of the country, but they are sovereigns without subjects . . . and have none to govern but themselves; the citizens of America are equal as fellow citizens, and as joint tenants in the sovereignty.” Chisholm v. Georgia, 2 U.S. 419, 471 (1793).*

The sovereign authority in the District of Columbia, however—as ordained by the American People (the “Joint Tenants in the Sovereignty”) in the Constitution ([Article 1 § 8(17)](http://www.gpo.gov/fdsys/pkg/CDOC-110hdoc50/pdf/CDOC-110hdoc50.pdf))—is *Congress*.

Whereas, there is no provision of the Constitution that authorizes Congress to legislate rules or regulations (statutes) against Joint Tenants in the Sovereignty, this is not so with residents of the District of Columbia—who are subject to any legislation Congress may impose on them.

To ensnare Joint Tenants in the Sovereignty in the banker-contrived artifice of income tax in behalf of their banker creditor, Congress enacted recondite[[1]](https://supremecourtcase.wordpress.com/%22%20%5Cl%20%22_ftn1) legislation that would foreclose Joint Tenants in the Sovereignty from fully comprehending the law, by transmuting certain everyday *words* into statutory *terms* with a convoluted or constitutionally opposite definition and meaning, and formulating statutes (and statutory definitions) using obscure rules of statutory construction to guarantee maximum complexity—thereby allowing Federal executive and judicial officers to operate within the “letter of the law” and justify treating Joint Tenants in the Sovereignty as residents of the District of Columbia, but without having to explain what they are doing.

“*Uno absurdo dato, infinita sequuntur*. One absurdity being allowed, an infinity follow,”[[2]](https://supremecourtcase.wordpress.com/%22%20%5Cl%20%22_ftn2) and today we are dealing, literally, with an infinity of absurdities foisted upon us in the wake of the initial absurdity perpetrated by Congress June 30, 1864 (described in detail in both the Houston and Lufkin Record).

On that date, Congress quietly decreed that the word “state” (and shortly thereafter “State” and “United States”) means *“the territories and the District of Columbia”* ([13 Stat. 223, 306, ch. 173, sec. 182, June 30, 1864 [*Go to* “Turn to image” 306](http://lcweb2.loc.gov/cgi-bin/ampage?collId=llsl&fileName=013/llsl013.db&recNum=2)])—but ultimately translates to the *District of Columbia only* and excludes by design all commonwealths united by and under authority of the Constitution and admitted into the Union.

Since June 30, 1864, any Joint Tenant in the Sovereignty (you) who innocently believes or admits that he resides in a *state*, *State*, or the *United States*, unwittingly confesses or concedes that he is a resident of the District of Columbia—and subject to the absolute, exclusive legislative power of Congress and jurisdiction of District of Columbia executive and bench officers (Department of Justice attorneys and United States District Judges and Magistrates).

Congress incorporated the District of Columbia as a municipal corporation February 21, 1871,[[3]](https://supremecourtcase.wordpress.com/%22%20%5Cl%20%22_ftn3) and have ruled the District of Columbia under municipal (Roman civil) law ever since.

Petitioner had the Houston Division case won following Petitioner’s initial March 19, 2014, motion to dismiss for lack of jurisdiction (Houston Docket #18)—because there was no evidence in the record that Petitioner was a resident of the only statutory “State” of the statutory “United States” whose residents are liable to tax under Title 26 U.S.C.: the District of Columbia.

The judge stacked the deck against Petitioner by commanding *sua sponte*[[4]](https://supremecourtcase.wordpress.com/%22%20%5Cl%20%22_ftn4) the DOJ attorney to file in the record what the judge would use *sub silentio*[[5]](https://supremecourtcase.wordpress.com/%22%20%5Cl%20%22_ftn5) to justify pretending that he was authorized to treat Petitioner as a resident of the District of Columbia: one of Petitioner’s tax returns.

Courtesy of Congress, the filing of a tax return is one of an indefinite number of undefined “*acts or statements”* that purportedly prove *“a definite intention to acquire residence in the [statutory] United States”* ([26 C.F.R. 1.871-4(c)(2)(iii)](https://www.law.cornell.edu/cfr/text/26/1.871-4)), i.e., the District of Columbia.

In combination with legally defective congressional legislation at [26 U.S.C. 6013(g) and (h)](https://www.law.cornell.edu/uscode/text/26/6013), actors in government pretend that the filing of a tax return constitutes one’s voluntary election (choice) to be treated as a resident of the District of Columbia, and thereafter pretend that they are authorized to treat the filer as such without disclosing what they are doing.

The only flaw is that an alleged *“definite intention to acquire residence”* is insufficient legal ground in and of itself for someone to acquire or be granted residence or be treated by a government officer as a resident of a given place.

Under such logic, every non-American crossing the border into America without authorization could claim the right to be treated as a resident (Note: There is no substantial difference between being *treated* as a resident and *being* a resident).

Residence depends on *facts* and is established in one of two ways: through bodily presence as an inhabitant of, or realization of earnings in, a given place / geographic area.

The Supreme Court, whose opinions are not law per se, but have the *effect* of law, affirms that no one can *elect* (choose) to be treated as a resident of a particular place for the purpose of taxation (or any other purpose) without also having a factual presence in that location; to wit:

*“When one intends the facts to which the law attaches consequences, he must abide the consequences whether intended or not. 13. One can not elect to make his home in one place in point of interest and attachment and for the general purposes of life, and in another, where he in fact has no residence, for the purpose of taxation. . . .” Texas v. Florida, 306 U.S. 398 (1939).*

Exercise of jurisdiction (from the Latin *jus* right, *dictio* act of saying) always is confined to a specific geographic area.

In a judicial sense, “jurisdiction” means, essentially, the legal power, right, or authority to hear and determine causes and pronounce the sentence of the law *within the exterior limits of a defined geographic area*.

When the Houston Division judge ruled “This court has jurisdiction” (Houston Dkt. #42), he was pretending *sub silentio* that the alleged “quasi-contractual right to treat Petitioner as a resident of the District of Columbia by reason of the Court’s unilateral application of the provisions of 26 U.S.C. 6013(g) or (h) against Petitioner” is the same thing as *jurisdiction*—***which it is not***.

The entire Houston Division evolution was necessitated by complicity on the part of the district judge, appeals court judges, and Supreme Court justices that (1) the tax return ordered entered in evidence by the district judge is “proof” of *“a definite intention [on the part of Petitioner] to acquire residence”* in the District of Columbia, (2) Petitioner elected (chose), under 26 U.S.C. 6013(g) or (h), to be treated as a resident of the District of Columbia for purposes of tax under Chapters 1 and 24 of Title 26 U.S.C., and (3) the district judge is authorized to treat Petitioner as a resident of the District of Columbia and conceal from Petitioner the legal authority he is using to do it.

It took Petitioner over 19 months in the Houston Division, Fifth Circuit, Supreme Court, and Lufkin Division cases[[6]](https://supremecourtcase.wordpress.com/%22%20%5Cl%20%22_ftn6) to ascertain precisely what to say and do—***no more, no less***—to get the agreement of the judges, magistrates, and DOJ attorneys in the Lufkin Division case that (1) the hoax of Federal jurisdiction is over, and (2) they are culpable for fraud and treason to the Constitution.

There is no reason why that particular filing ([Lufkin Dkt. #58](https://supremecourtcase.files.wordpress.com/2015/11/filed-dkt-58-objection-and-demand-091415.pdf)) will not work to bring any other Federal case, civil or criminal, anywhere in the Union, to a halt—because there is no constitutional authority that gives any contemporary United States District Court the capacity to take jurisdiction and *“enter judgments, orders, and decrees in favor of the United States and arising from a civil or criminal proceeding regarding a debt”* ([28 U.S.C. 3002(8)](https://www.law.cornell.edu/uscode/text/28/3002)) in any county, parish, or borough in America—and no one can produce such authority.

[Houston Division Docket](https://supremecourtcase.files.wordpress.com/2015/11/2-houston-division-docket.pdf)                 [Houston Division Record (17MB)](https://supremecourtcase.files.wordpress.com/2015/11/2a-houston-division-record.pdf)

[Fifth Circuit Docket](https://supremecourtcase.files.wordpress.com/2015/11/5-fifth-circuit-appeal-docket.pdf)                           [Fifth Circuit Record (2.5MB)](https://supremecourtcase.files.wordpress.com/2015/11/5a-fifth-circuit-appeal-record.pdf)

[Supreme Court Docket](https://supremecourtcase.files.wordpress.com/2015/11/supreme-court-docket.pdf)                      [Supreme Court Record (14MB)](https://supremecourtcase.files.wordpress.com/2015/11/7a-supreme-court-record.pdf)

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**Lufkin Division case:**

The Houston Division case commenced January 7, 2014, the Lufkin Division case exactly six months later, July 7, 2014.

Using knowledge and experience gained in the Houston Division, Petitioner took a proactive stance in the Lufkin Division case and had things going backwards from the beginning: None of the two judges, three magistrates, or two DOJ attorneys made any progress in 14 months.

As in the Houston Division, the Lufkin Court was masquerading as a constitutional Article III judicial-branch court of limited jurisdiction.

No judge in a court of limited jurisdiction has authority to order any litigant to do anything—and when the Lufkin judge issued his [September 17, 2014, “Order Governing Proceedings”](https://supremecourtcase.files.wordpress.com/2015/11/0-order-governing-proceedings-lufkin.pdf)  commanding plaintiff and defendant to perform in accordance with his wishes and timetable, Petitioner made a motion that the Lufkin Court certify said Order and allow Petitioner to appeal to the Fifth Circuit Court of Appeals for a ruling on its constitutionality ([Lufkin Dkt. #21](https://supremecourtcase.files.wordpress.com/2015/11/ranch-dkt-21-motion-interlocutory-102914.pdf)).

An “Order Governing Proceedings” (or similar title) is issued by every judge in every civil action in every United States District Court in America.

Whereas, Article III trial courts (which no longer exist) are judicial-branch courts of *limited jurisdiction* (subject-matter jurisdiction only) and the judge in such proceedings a mere referee, it is incumbent on the plaintiff to prosecute the case or face dismissal of the complaint for failure to do so.

The only provision of the Constitution that gives courts of law the power to exercise *personal* *jurisdiction* (an aspect of general jurisdiction) over litigants and order them to perform as commanded, is an implied authority, [Article 4 § 3(2)](http://www.gpo.gov/fdsys/pkg/CDOC-110hdoc50/pdf/CDOC-110hdoc50.pdf)—and all such courts are Article IV legislative-branch courts of *general jurisdiction* under the exclusive control of Congress.

That any United States District Judge in any civil action issues an order commanding the plaintiff or defendant to do anything*,* is incontrovertible evidence that (1) the judge is a legislative-branch officer exercising personal jurisdiction over the litigants and prosecuting the case *sua sponte*, and (2) the court is an Article IV legislative court of general jurisdiction—with authority only in *“Territory or other Property belonging to the United States”* ([Constitution, Article 4 § 3(2)](http://www.gpo.gov/fdsys/pkg/CDOC-110hdoc50/pdf/CDOC-110hdoc50.pdf)), such as the District of Columbia.

All motions are in the nature of a *request*—and the Lufkin Court denied Petitioner’s motion / request to certify the aforesaid Order Governing Proceedings for appeal to the Fifth Circuit.

Petitioner is a Joint Tenant in the Sovereignty *(Chisholm v. Georgia,* 2 U.S. 419, 471 (1793))*.*

The reason Petitioner’s last two Lufkin Division filings are *demands* (and not motions) is that there is no constitutional authority that gives the Lufkin Division judges or magistrates capacity to take jurisdiction in Tyler County, Texas—making all of them outlaws usurping exercise of jurisdiction in extra-constitutional geographic area, Petitioner the ranking participant in the Lufkin Division Federal-jurisdiction charade, and a *demand* the proper form of address.

[Lufkin Division Docket](https://supremecourtcase.files.wordpress.com/2015/11/3-lufkin-division-docket.pdf)                      [Lufkin Division Record (68MB)](https://supremecourtcase.files.wordpress.com/2015/11/3a-lufkin-division-record.pdf)

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[[1]](https://supremecourtcase.wordpress.com/%22%20%5Cl%20%22_ftnref1) recon*dite* . . . *adjective* . . . very difficult to understand and beyond the reach of ordinary comprehension and knowledge : deep . . .   *Merriam-Webster’s Unabridged Dictionary*, Incorporated Version 2.5 (Merriam-Webster, Inc.: Springfield, Mass., 2000), s.v. “Recondite.”

[[2]](https://supremecourtcase.wordpress.com/%22%20%5Cl%20%22_ftnref2) John Bouvier, *Bouvier’s Law Dictionary,* Third Revision (Being the Eighth Edition), revised by Francis Rawle (West Publishing Co.: St. Paul, Minn.: 1914), p. 2166.

[[3]](https://supremecourtcase.wordpress.com/%22%20%5Cl%20%22_ftnref3) [“An Act to provide a Government for the District of Columbia,” ch. 62, 16 Stat. 419, February 21, 1871 [*Go to* “Turn to image” 419]](http://lcweb2.loc.gov/cgi-bin/ampage?collId=llsl&fileName=016/llsl016.db&recNum=2); later legislated in “An Act Providing a Permanent Form of Government for the District of Columbia,” ch. 180, sec. 1, 20 Stat. 102, June 11, 1878, to remain and continue as a municipal corporation (brought forward from the Act of 1871, as provided in the Act of March 2, 1877, amended and approved March 9, 1878, *Revised Statutes of the United States Relating to the District of Columbia* . . . *1873–’74* (in force as of December 1, 1873), sec. 2, p. 2); as amended by the Act of June 28, 1935, 49 Stat. 430, ch. 332, sec. 1 (Title 1, Section 102, District of Columbia Code (1940)).

[[4]](https://supremecourtcase.wordpress.com/%22%20%5Cl%20%22_ftnref4) SUA SPONTE. Lat. Of his or its own will or motion ; voluntarily ; without prompting or suggestion. Henry Campbell Black, *A Dictionary of Law* (West Publishing Co.: St. Paul Minn., 1891), p. 1129.

[[5]](https://supremecourtcase.wordpress.com/%22%20%5Cl%20%22_ftnref5) SUB SILENTIO. Under silence ; without any notice being taken. . . .  *Id*.

[[6]](https://supremecourtcase.wordpress.com/%22%20%5Cl%20%22_ftnref6) The record of these cases is a presentation of law, fact, and evidence not found anywhere else.

Standard

[**Sister Federal tax case: Judge and DOJ attorneys abandon case midstream, decline to participate any further**](https://supremecourtcase.wordpress.com/2015/10/28/sister-federal-tax-case-judge-and-doj-attorneys-abandon-case-midstream-refuse-to-participate-any-further/)

[October 28, 2015](https://supremecourtcase.wordpress.com/2015/10/28/sister-federal-tax-case-judge-and-doj-attorneys-abandon-case-midstream-refuse-to-participate-any-further/)[supremecourtcase](https://supremecourtcase.wordpress.com/author/supremecourtcase/) [Leave a comment](https://supremecourtcase.wordpress.com/2015/10/28/sister-federal-tax-case-judge-and-doj-attorneys-abandon-case-midstream-refuse-to-participate-any-further/#respond)

On September 14, 2015, Petitioner filed in United States District Court, Eastern District of Texas, Lufkin Division Case No. 9:14-CV-138, [*Defendant’s Objection to Denial of Due Process of Law and Demand for Disclosure of the Constitutional Authority that Gives the Court the Capacity to Take Jurisdiction and Enter Judgments, Orders, and Decrees in Favor of the United States Arising from a Civil or Criminal Proceeding Regarding a Debt, in Tyler County, Texas*](https://supremecourtcase.files.wordpress.com/2015/10/filed-dkt-58-objection-and-demand-091415.pdf) (the “Objection and Demand”).

Plaintiff United States had 14 days to respond, but went silent (first and only time of which Petitioner is aware, that the government failed to respond to a challenge of jurisdiction).

As of September 29, 2015, it was incumbent on the Court to dismiss the case under Federal Rule of Civil Procedure [12(b)(1) or (h)(3)](https://www.law.cornell.edu/rules/frcp/rule_12) or [41(b)](https://www.law.cornell.edu/rules/frcp/rule_41).

The Court, however, stood mute.

Thereafter, Petitioner filed on September 30, 2015, Petitioner’s [*Demand for Dismissal, with Prejudice, of this Alleged Case for Lack of Constitutional Authority that Gives the Court the Capacity to Take Jurisdiction and Enter Judgments, Orders, and Decrees in Favor of the United States Arising from a Civil or Criminal Proceeding Regarding a Debt, in Tyler County, Texas*](https://supremecourtcase.files.wordpress.com/2015/10/demand-for-dismissal-filed-093015.pdf) (the “Demand for Dismissal”).

Plaintiff had until October 14, 2015, to produce the constitutional authority that gives the Court the capacity to take jurisdiction in Tyler County, Texas.

As of this post (October 28, 2015), 44 days have passed since the filing of the Objection and Demand and 28 since the Demand for Dismissal and neither the judge nor either of the Department of Justice attorneys has responded in any way following Petitioner’s demands.

***The reason neither the judge nor DOJ attorneys will respond or confirm or deny Petitioner’s filings, is that anything that any of them may say in writing—whether for or against Petitioner—will evince treason to the Constitution, not only on their part, but on the part of every other Federal judge and DOJ attorney doing business anywhere in the Union.***

Notwithstanding that the penalty for treason to the Constitution is death, the Federal judge and DOJ attorneys in this case have a more pressing situation on their hands:

*The entire fraudulent Federal judicial apparatus is at stake because no contemporary Federal court has the capacity to take jurisdiction and enter judgments, orders, or decrees in favor of the United States arising from a civil or criminal proceeding regarding a debt, in any county, parish, or borough in America—and there is no reason why the above filings from this case will not produce the same results in any other Federal case, civil or criminal, anywhere in the Union.*

If the Department of Justice cannot win a case anywhere in America, the days of the hoax of Federal jurisdiction over the American People are numbered.

The sister Federal tax case in the Lufkin Division was an attempt to foreclose on Federal tax liens filed against Petitioner’s ranch. Judge and plaintiff having departed the field of battle, said case is over in substance—Petitioner prevailing.

Regarding the original Federal tax case, United States District Court, Southern District of Texas, Houston Division Civil No. 4:14-cv-0027 (which the Supreme Court declined to review): There are other remedies available to Petitioner and Petitioner is pursuing them. Developments will be posted on this website as they occur.

\* *\* \** \*

Note: If a sufficient number of requests are received (under “Leave a comment” in the left-hand margin above), Petitioner will make available in PDF format on this website the docket and full contents of the record of both the original Houston Division case and the sister Federal tax case in the Lufkin Division. The record of these two cases chronicles and documents certain seminal congressional acts that are not taught in any school but have been used to deceive and deprive the American People of the unalienable and constitutional Right of Liberty and foist upon them (1) so-called civil (municipal) rights, (2) rules and regulations (statutes), and (3) municipal (Roman civil) law—a state of affairs abhorrent to the Founding Fathers and Framers of the Constitution for which they all risked their life to escape. The Lufkin Division case is the first time in American history that a defendant overcame and nullified the hoax of Federal jurisdiction and caused the United States District Judge, United States Attorney, and Assistant United States Attorney to flee.

**Update**: [Docket and record of all cases now available. Click here.](https://supremecourtcase.wordpress.com/2015/11/05/docket-and-record-houston-and-lufkin-division-federal-tax-cases-2/)

Standard

[**Sister Federal tax case: Petitioner demands Court’s constitutional authority; plaintiff and Court go silent; Petitioner demands immediate dismissal and costs, restitution, and damages of $1,841,451.45**](https://supremecourtcase.wordpress.com/2015/10/01/sister-case-petitioner-demands-the-courts-constitutional-authority-plaintiff-and-court-go-silent-petitioner-demands-immediate-dismissal-and-costs-restitution-and-damages-of-1841451-45/)

[October 1, 2015](https://supremecourtcase.wordpress.com/2015/10/01/sister-case-petitioner-demands-the-courts-constitutional-authority-plaintiff-and-court-go-silent-petitioner-demands-immediate-dismissal-and-costs-restitution-and-damages-of-1841451-45/)[supremecourtcase](https://supremecourtcase.wordpress.com/author/supremecourtcase/) [Leave a comment](https://supremecourtcase.wordpress.com/2015/10/01/sister-case-petitioner-demands-the-courts-constitutional-authority-plaintiff-and-court-go-silent-petitioner-demands-immediate-dismissal-and-costs-restitution-and-damages-of-1841451-45/#respond)

The case featured in this website appealed to the Supreme Court is Southern District of Texas, Houston Division No. 4:14-CV-0027.

There is another case against Petitioner being handled by the same Assistant U.S. Attorney, the sister case: Eastern District of Texas, Lufkin Division No. 9:14-CV-138 (the “Lufkin Case”).

Petitioner’s filings in the Lufkin Case have been fielded by multiple judges and magistrates from three different judicial districts. The government has made no progress in 14 months.

When Petitioner made [a motion for the first judge in the Lufkin Case—Eastern District of Texas Chief Judge Ron Clark—to recuse (self-disqualify) himself for incompetence by reason of ignorance of law (and provided evidence proving the same)](https://supremecourtcase.files.wordpress.com/2015/10/ranch-docket-31-motion-dismiss-recusal-112514.pdf), Judge Clark went silent and remained so. Six weeks later the case was removed to a different judicial district (Tyler Division) under a different judge. The case is now back in the Lufkin Division; Judge Clark is not involved.

For any court to exercise jurisdiction in a particular geographic area, there is a requirement that the Constitution must have given the court the capacity to take it; to wit:

*“It remains rudimentary law that “[a]s regards all courts of the United States inferior to this tribunal [United States Supreme Court], two things are necessary to create jurisdiction, whether original or appellate. The Constitution must have given to the court the capacity to take it, and an act of Congress must have supplied it. . . .” [Emphasis in original.] Finley v. United States, 490 U.S. 545 (1989).*

That a lawsuit is authorized by the statutes of Congress, however, is not, in and of itself, sufficient to vest jurisdiction in any Federal court; to wit:

*“So, we conclude, as we did in the prior case, that, although these suits may sometimes so present questions arising under the Constitution or laws of the United States that the Federal courts will have jurisdiction, yet the mere fact that a suit is an adverse suit authorized by the statutes of Congress is not in and of itself sufficient to vest jurisdiction in the Federal courts.” Shoshone Mining Co. v. Rutter, 177 U.S. 505, 513 (1900).*

Article III of the Constitution creates the Supreme Court and authorizes Congress to ordain and establish inferior trial courts of *special (or limited) jurisdiction*—with no authority to exercise general jurisdiction (territorial, personal, and subject matter) anywhere in the Union.

Courtesy of Congress, however (since no later than June 25, 1948), every United States District Court is a court of *general jurisdiction* and hears and decides both civil and criminal cases, an implied power granted only in the territorial clause of the Constitution, Article 4 § 3(2), and only in Federal territory, such as the District of Columbia and the territories; to wit, in pertinent part:

*“The Congress shall have Power to dispose of and make all needful Rules and Regulations* *respecting* *the* *Territory* *or other Property belonging to the United States; . . .”*

All Federal civil and criminal proceedings fall under Title 28 U.S.C. *Judiciary and Judicial Procedure* Chapter 176 *Federal Debt Collection Procedure*.

Congress define “judgment” in Title 28 U.S.C., Chapter 176, Section 3002(8) as follows:

*“‘Judgment’ means a judgment, order, or decree entered in favor of the United States in a court and arising from a civil or criminal proceeding regarding a debt.”*

On September 14, 2015, Petitioner files in the Lufkin Case, *“Defendant’s Objection to Denial of Due Process of Law and Demand for Disclosure of the Constitutional Authority that Gives the Court the Capacity to Take Jurisdiction and Enter Judgments, Orders, and Decrees in Favor of the United States Arising from a Civil or Criminal Proceeding Regarding a Debt, in Tyler County, Texas”* (the “Objection and Demand”) (hyperlinked below).

The statutory period for plaintiff United States to respond to the Objection and Demand is 14 days.

On September 29, 2015, 15 days after the filing of the Objection and Demand, the record in the Lufkin Case is devoid of response from either plaintiff or the Court—and Petitioner transmits to the clerk on that date, for filing September 30, 2015, *“Demand for Dismissal, with Prejudice, of this Alleged Case for Lack of Constitutional Authority that Gives the Court the Capacity to Take Jurisdiction and Enter Judgments, Orders, and Decrees in Favor of the United States Arising from a Civil or Criminal Proceeding Regarding a Debt, in Tyler County, Texas”* (the “Demand for Dismissal”) (hyperlinked below).

The reason neither plaintiff nor the Lufkin Court could produce the constitutional authority that allows the Court to take jurisdiction and enter judgments, orders, and decrees in favor of the United States arising from a civil or criminal proceeding regarding a debt, in Tyler County, Texas, is because ***there is no such constitutional authority***.

For the Lufkin Court to reveal that it is using Article 4 § 3(2) of the Constitution to take jurisdiction in Tyler County, Texas, and extend its jurisdiction beyond the boundaries fixed by the Constitution for territorial courts of *general jurisdiction* into geographic area fixed by the Constitution exclusively for constitutional courts of *special (or limited) jurisdiction*, would be to confess to usurpation of exercise of jurisdiction and treason to the Constitution.

“How can this be?” or “How can they get away with this?” you may ask.

The answer is simple.

When Congress define a word or expression by legislative act, the ordinary and popular meaning (as found in the dictionary or encyclopedia) is stripped away and the new term means only what Congress define it to mean—and there is no discretion for anyone to take such term in any other way than provided in the statute.

In all civil and criminal proceedings in United States District Courts, “United States” is a term with a special definition and meaning.

In Title 28 U.S.C. *Judiciary and Judicial Procedure*, in the chapter and section that defines “court,” “debt,” “judgment,” and “United States” (Chapter 176 *Federal Debt Collection Procedure*, Section 3002), “United States” means *a Federal corporation* (28 U.S.C. 3002(15)).

In the United States District Court conducting the Lufkin Case, “United States” means *a Federal corporation*—and the ultimate parent Federal corporation, over all other Federal entities of any kind—is the District of Columbia Municipal Corporation.[[1]](https://supremecourtcase.wordpress.com/#_ftn1)

Every appearance of “United States” in anything and everything relating to Federal district courts means, literally, *District of Columbia Municipal Corporation*; e.g.:

* “Congress of the United States” means, literally, *Congress of the District of Columbia Municipal Corporation.*
* “Title 28 United States Code” means, literally, *Title 28 District of Columbia Municipal Corporation Code*.
* “United States District Court” means, literally, *District of Columbia Municipal Corporation District Court*.
* “United States District Judge” means, literally, *District of Columbia Municipal Corporation District Judge*.
* “United States Attorney” means, literally, *District of Columbia Municipal Corporation Attorney.*

In Federal civil and criminal proceedings, there is no discretion for anyone to take “United States” any other way.

Actors in government rely on cognitive dissonance[[2]](https://supremecourtcase.wordpress.com/#_ftn2) on the part of victims of the Federal word game to perpetrate the fraud, commit treason to the Constitution, and subject the American People to District of Columbia municipal law.

The hoax is protected by a culture of silence among all initiates in the Federal judiciary, Department of Justice, and other key positions in government.

And *that* is how they get away with it.

In summation: United States District Courts (i.e., Article 4 § 3(2) District of Columbia Municipal Corporation Courts) have extended their jurisdiction beyond the boundaries fixed by the Constitution for territorial courts of *general jurisdiction* (District of Columbia and the territories only), into geographic area fixed by the Constitution exclusively for constitutional courts of *special / limited jurisdiction* (the Union).

***There is no constitutional authority that gives any contemporary United States District Court the capacity to take jurisdiction and enter judgments, orders, and decrees in favor of the United States arising from a civil or criminal proceeding regarding a debt, in any county in America—and no one can produce such authority.***

[Objection and Demand, September 14, 2015](https://supremecourtcase.files.wordpress.com/2015/10/filed-dkt-58-objection-and-demand-091415.pdf)

[Demand for Dismissal, September 30, 2015](https://supremecourtcase.files.wordpress.com/2015/10/demand-for-dismissal-filed-093015.pdf)

[[1]](https://supremecourtcase.wordpress.com/#_ftnref1) “An Act to provide a Government for the District of Columbia,” ch. 62, 16 Stat. 419, February 21, 1871; later legislated in “An Act Providing a Permanent Form of Government for the District of Columbia,” ch. 180, sec. 1, 20 Stat. 102, June 11, 1878, to remain and continue as a municipal corporation (brought forward from the Act of 1871, as provided in the Act of March 2, 1877, amended and approved March 9, 1878, *Revised Statutes of the United States Relating to the District of Columbia* . . . *1873–’74* (in force as of December 1, 1873), sec. 2, p. 2); as amended by the Act of June 28, 1935, 49 Stat. 430, ch. 332, sec. 1 (Title 1, Section 102, District of Columbia Code (1940)).

[[2]](https://supremecourtcase.wordpress.com/#_ftnref2) In general, people cannot reconcile the 75 absurd, convoluted definitions of “United States” scattered throughout the United States Code with what they *believe* is the United States. For those few souls who manage to figure it out and speak up about it, actors in government follow a culture-of-silence policy of “Never respond, confirm, or deny.” Examples of this are (1) Chief Judge Ron Clark’s six weeks of silence following Petitioner’s motion for him to recuse himself for incompetence by reason of ignorance of law, and (2) ZERO government progress in the Lufkin Case in more than 14 months.

If a particular intended victim persists, government actors may mock / ridicule him by implication by quoting him, as if to say, “Can you believe how crazy this guy is? He thinks the United States is a Federal corporation!” (28 U.S.C. 3002(15)), knowing it will be next to impossible for the victim to secure general agreement in society as to the truth of the matter.

Petitioner obviates the cognitive-dissonance factor in the Lufkin Case by going straight to the supreme determinant, upon which the Lufkin Court’s very existence depends: the constitutional authority that gives the Court the capacity to take jurisdiction and enter judgments, orders, and decrees in favor of the United States arising from a civil or criminal proceeding regarding a debt, in Tyler County, Texas. There is no such constitutional authority—and the Lufkin Court and every other United States District Court located throughout the Union is a kangaroo court with no lawful authority to do business in any county, borough, or parish in America.

Standard

[**Supreme Court declines to review case; Petitioner moves district court to vacate judgment**](https://supremecourtcase.wordpress.com/2015/09/10/supreme-court-declines-to-review-case-petitioner-moves-district-court-to-vacate-judgment/)

[September 10, 2015](https://supremecourtcase.wordpress.com/2015/09/10/supreme-court-declines-to-review-case-petitioner-moves-district-court-to-vacate-judgment/)[supremecourtcase](https://supremecourtcase.wordpress.com/author/supremecourtcase/) [Leave a comment](https://supremecourtcase.wordpress.com/2015/09/10/supreme-court-declines-to-review-case-petitioner-moves-district-court-to-vacate-judgment/#respond)

The origins of this case go back 20-plus years and involve an alleged tax liability of more than $3 million, factors that evince a significant investment of time, energy, and resources on the part of the Internal Revenue Service and government to acquire Petitioner’s property.

Only at the very end of the process, on June 8, 2015, when Petitioner first learns of the Supreme Court’s denial of Petitioner’s [April 29, 2015, Petition for Writ of Certiorari](https://supremecourtcase.files.wordpress.com/2015/05/1-supreme-court-no-14-1305-petition-for-writ-of-certiorari-filed-april-29-20151.pdf), does Petitioner find the last piece of the puzzle.

Said discovery merits a second petition, the [June 30, 2015, Petition for Rehearing](https://supremecourtcase.files.wordpress.com/2015/07/13-petition-for-rehearing-filed-june-30-2015.pdf), which the law clerks and justices of the Supreme Court review and accept for consideration, a rarity, within one day of submission.

Although the Petition for Rehearing presents sufficient grounds for the justices to grant it, it is not surprising that they decline to do so,[[1]](https://supremecourtcase.wordpress.com/#_ftn1) given what is at stake: willingness of the average American to continue participating in the “voluntary tax system” (only thing that allows principals of the Federal Reserve to maintain their private banking monopoly[[2]](https://supremecourtcase.wordpress.com/#_ftn2)).

The Clerk of the Supreme Court notifies Petitioner of the disposition of the Petition for Rehearing in the Clerk’s [August 10, 2015, notice of entry of order.](https://supremecourtcase.files.wordpress.com/2015/09/august-10-2015-notice-of-entry-of-order.pdf)

Federal Rules of Civil Procedure, however, at Rule 60, provide for relief in proceedings of the character of that of the district court of first instance; to wit, in pertinent part:

*“(b) Grounds for Relief from a Final Judgment, Order, or Proceeding. On motion and just terms, the court may relieve a party or its legal representative from a final judgment, order, or proceeding for the following reasons:*
*“. . . (4) the judgment is void;”*

It is well settled that final judgments and orders entered in a manner inconsistent with due process of law—a Right guaranteed by the Fifth Article of Amendment to the Constitution—are void; e.g.:

*“The right to a tribunal free from bias or prejudice is based, not on section 144 [of Title 28 U.S.C.], but on the Due Process Clause. . . .” United States v. Sciuto, 521 F.2d 842, 845 (7th Cir., 1976).*

*“A judgment is void if the court that rendered it . . . acted in a manner inconsistent with due process. Margoles v. Johns,* [*660 F.2d 291*](http://www.leagle.com/cite/660%20F.2d%20291) *(7th Cir. 1981) cert. denied, 455 U.S. 909, 102 S.Ct. 1256, 71 L.Ed.2d 447 (1982); In re Four Seasons Securities Laws Litigation,* [*502 F.2d 834*](http://www.leagle.com/cite/502%20F.2d%20834) *(10th Cir.1974), cert. denied, 419 U.S. 1034, 95 S.Ct. 516, 42 L.Ed.2d 309 (1975). Mere error does not render the judgment void unless the error is of constitutional dimension. Simer v. Rios,* [*661 F.2d 655*](http://www.leagle.com/cite/661%20F.2d%20655) *(7th Cir.1981), cert. denied, sub nom Simer v. United States, 456 U.S. 917, 102 S.Ct. 1773, 72 L.Ed.2d 177 (1982).” [Underline emphasis added.] Klugh v. United States, 620 F.Supp. 892 (1985).*

*“[I]f a ‘judgment is void, it is a per se abuse of discretion for a district court to deny a movant’s motion to vacate the judgment.’ United States v. Indoor Cultivation Equip. from High Tech Indoor Garden Supply,* [*55 F.3d 1311*](http://www.leagle.com/cite/55%20F.3d%201311)*, 1317 (7th Cir.1995). A judgment is void and should be vacated pursuant to Rule 60(b)(4) if ‘the court that rendered the judgment acted in a manner inconsistent with due process of law.’ Id. at 1316 (citations omitted) . . .” [Underline emphasis added.] Price v. Wyeth Holdings Corp., 505 F.3d 624 (7th Cir., 2007).*

*“[D]enying a motion to vacate a void judgment is a per se abuse of discretion.” Burrell v. Henderson, et al, 434 F.3d, 826, 831 (6th Cir., 2006).*

Whereas, the record of the district court of first instance is rife with violations of due process of law, Petitioner documents the same in Petitioner’s September 9, 2015, Motion to Vacate Judgment and Order (below) and moves the district court to vacate said court’s [May 23, 2014, Amended Final Judgment and Order of Sale and Vacature.](https://supremecourtcase.files.wordpress.com/2015/09/may-23-2014-amended-final-judgment-and-order-of-sale-and-vacature.pdf)

Had Petitioner known at the beginning of this case what Petitioner knows now, it is unlikely that Petitioner would have needed to take the measures chronicled in this website.

Petitioner’s motion to vacate (1) condenses into 19 pages the fruits of the last 18 months of litigation, in both this and a sister case (USDC, E. Dist. Tex., Lufkin Div. No. 9:14-cv-00138, which, following Petitioner’s filings, stagnated and has gone nowhere since beginning 14 months ago), (2) reveals how Federal judges evade and defeat the jurisdictional limitations of the Constitution in every civil and criminal action brought throughout the Union, and (3) provides sufficient grounds for the judge in the district court of first instance to vacate the aforesaid May 23, 2014, judgment and order (basis of the Supreme Court appeal presented in this website), as mandated by law.

The contents of the below motion to vacate have direct and intimate bearing on the life of every American who resides without the exterior limits of the District of Columbia.

[Motion to Vacate Judgment and Order, September 9, 2015](https://supremecourtcase.files.wordpress.com/2015/09/6-motion-to-vacate-judgment-and-order-september-9-2015.pdf)

[[1]](https://supremecourtcase.wordpress.com/#_ftnref1) “[T]he Supreme Court has admonished us [10th Circuit Court of Appeals] that *‘[t]he denial of a writ of certiorari imports no expression of opinion upon the merits of the case . . .’* *United States v. Carver,* 260 U.S. 482, 490, 43 S.Ct. 181, 182, 67 L.Ed. 361 (1923) (emphasis added) . . .” *Chaney v. Brown*, 712 F.2d 441 (10th Cir., 1983).

[2] “The Federal Reserve is not an agency of government. It is a private banking monopoly. . . .” Rep. John R. Rarick, “Deficit Financing,” *Congressional Record* (House of Representatives), 92nd Congress, First Session, Vol. 117—Part 1, February 1, 1971, p. 1260.

Standard

[**Revocation of election to be treated as a resident of the District of Columbia**](https://supremecourtcase.wordpress.com/2015/08/20/revocation-of-election-to-be-treated-as-a-resident-of-the-district-of-columbia/)

[August 20, 2015](https://supremecourtcase.wordpress.com/2015/08/20/revocation-of-election-to-be-treated-as-a-resident-of-the-district-of-columbia/)[supremecourtcase](https://supremecourtcase.wordpress.com/author/supremecourtcase/) [Leave a comment](https://supremecourtcase.wordpress.com/2015/08/20/revocation-of-election-to-be-treated-as-a-resident-of-the-district-of-columbia/#respond)

*“Qui jure suo utitur, nemini facit injuriam. He who uses his legal rights harms no one.” John Bouvier, Bouvier’s Law Dictionary, Third Revision (Being the Eighth Edition), revised by Francis Rawle (West Publishing Co.: St. Paul, Minn. 1914) (hereinafter “Bouvier’s”), p. 2157*

The Internal Revenue Code provides for one to revoke his (apparent) general election to be treated as a resident of the United States—defined by Congress in Title 26 U.S.C. to mean the District of Columbia[[1]](https://supremecourtcase.wordpress.com/#_ftn1)—and can be accomplished in as little as one sentence.

As any legal professional (other than one with a vested interest in the 26 U.S.C. 6013 general-election-facility hoax) can verify: No one can elect (choose) to be a resident of a particular geographic area for purposes of taxation without also (1) physically moving there and establishing his personal abode / dwelling / home, or (2) realizing earnings there.

There is no difference between *“being a resident”* and *“being treated as a resident”* of a particular place; the legal effect is the same.

That government pretends that all of the American People are residents of the District of Columbia—and treats them as such—gives one an idea of the magnitude of the situation.

*“Quando lex est specialis, ratio autem generalis, generaliter lex est intelligenda. When the law is special, but its reason is general, the law is to be understood generally.” Bouvier’s, p. 2156.*

*“GENERAL. Pertaining to, or designating, the genus or class, as distinguished from that which characterizes the species or individual. Universal, not particularized ; as opposed to special. Principal or central ; as opposed to local. Open or available to all, as opposed to select. Obtaining commonly, or recognized universally ; as opposed to particular. Universal or unbounded ; as opposed to limited. Comprehending the whole or directed to the whole ; as distinguished from anything applying to or designed for a portion only.” Henry Campbell Black, A Dictionary of Law (West Publishing Co.: St. Paul, Minn., 1890), p. 534.*

The purported 26 U.S.C. 6013 election facility is designated as “general” and therefore is universal or unbounded (as opposed to limited) and is the ultimate inference used by actors in government to subject its creator, the American People, to rules of conduct and regulations, in the form of statutes, and deprive them of life, liberty, and property for alleged violation thereof, under color of law, office, and authority.

***There is no constitutional authority for any American legislature to impose any rule or regulation on any American except residents of the District of Columbia or one of the Territories—and no one can produce any such authority.***[**[2]**](https://supremecourtcase.wordpress.com/#_ftn2)

Actors in government and the Internal Revenue Service follow the provisions of the Internal Revenue Code (which are grounded in fraud); they just did not expect that anyone would figure out the true meaning thereof.

The meaning of the definition of the Internal Revenue Code terms “United States” and “State” is the District of Columbia (*see* [Memorandum of Law, August 10, 2015](https://supremecourtcase.files.wordpress.com/2015/08/memorandum-of-law-revised-081415-website-signed.pdf), p. 6, posted August 11, 2015, *infra*, for proof).

Anyone can revoke his alleged general election to be treated as a resident of the District of Columbia. To see Petitioner’s “Statement of Revocation,” click on the hyperlink below.

(Note: Revocation of election applies only to the current and future tax years; it does not apply retroactively to previous tax years.)

[[1]](https://supremecourtcase.wordpress.com/#_ftnref1) *See* [Memorandum of Law, August 10, 2015](https://supremecourtcase.files.wordpress.com/2015/08/memorandum-of-law-revised-081415-website-signed.pdf), pp. 8-18, posted August 11, 2015, *infra*, for proof.

[[2]](https://supremecourtcase.wordpress.com/#_ftnref2) The wild-card in the 16th Amendment that fooled everyone is the meaning of the operative definition of the statutory term “State,” which is used in the text thereof and comprehends the District of Columbia and the Territories (*see* [Memorandum of Law, August 10, 2015](https://supremecourtcase.files.wordpress.com/2015/08/memorandum-of-law-revised-081415-website-signed.pdf), pp. 4-8, posted August 11, 2015, *infra*, for proof).

\*\*\*\*

[**Petitioner’s July 20, 2015, “Statement of Revocation”**](https://supremecourtcase.files.wordpress.com/2015/08/2-petitioner_s-statement-of-revocation-of-july-20-2015.pdf)

[**Correction**](https://supremecourtcase.files.wordpress.com/2015/08/5-correction.pdf)

Standard

[**Memorandum of Law lays bare the hoax that is the Internal Revenue Code**](https://supremecourtcase.wordpress.com/2015/08/11/memorandum-of-law-lays-bare-the-hoax-that-is-the-internal-revenue-code/)

[August 11, 2015](https://supremecourtcase.wordpress.com/2015/08/11/memorandum-of-law-lays-bare-the-hoax-that-is-the-internal-revenue-code/)[supremecourtcase](https://supremecourtcase.wordpress.com/author/supremecourtcase/) [Leave a comment](https://supremecourtcase.wordpress.com/2015/08/11/memorandum-of-law-lays-bare-the-hoax-that-is-the-internal-revenue-code/#respond)

Breakthrough Memorandum of Law obliterates in 20 pages the fraud that has made the 3,837-page Internal Revenue Code a monolith of impenetrability. General knowledge of the contents of the Memorandum ultimately will result in withdrawal of cooperation on the part of a sufficient number of former victims of the fraud so as to lead to its elimination.

The commercial artifice known as “income tax” has its origins in 1622 in Amsterdam, Holland, and is the creation of goldsmith-bankers of the private Bank of Amsterdam[[1]](https://supremecourtcase.wordpress.com/#_ftn1) (est. 1609), parent bank of the private Bank of England[[2]](https://supremecourtcase.wordpress.com/#_ftn2) (est. 1694), in turn, parent bank of the private Federal Reserve[[3]](https://supremecourtcase.wordpress.com/#_ftn3) (est. 1913), and whose principals are the collective architect of the Internal Revenue Code and, in this country, sole beneficiary of the object thereof: revenue from collections of income tax (*see* Memorandum for evidence and proof).

When principals of the private Bank of Amsterdam in 1622 fail to sell the Dutch government on the idea of income tax they decide to procure their own government and country and thereafter hire Oliver Cromwell, finance and foment the English Revolution, orchestrate the execution of King Charles I of England, and install their own puppet, the Dutch prince, William III of Orange, on the British throne.

William’s most important act is the granting, on July 21, 1694, of the charter of incorporation of “The Governor and Company of the Bank of England,” the world’s first state-sanctioned “fractional reserve banking” institution, allowing the bank to masquerade as a department of government (Bank “of England”) and circulate (lend) its own promissory notes, each of which bears the bank’s promise to pay to the bearer on demand a certain quantity of gold, but for which there is no gold in the bank’s vaults. The arrangement permits the private Bank of England to loan its own paper currency at no cost to itself (i.e., Monopoly™ money) under the protection of the government; to wit:

“The bank hath benefit of the interest on all moneys which it creates out of nothing.”[[4]](https://supremecourtcase.wordpress.com/#_ftn4) William Paterson, founder of the Bank of England.

“It [the Bank of England] coined, in short, its own credit into paper money.”[[5]](https://supremecourtcase.wordpress.com/#_ftn5) James E. Thorold Rogers, Professor of Economics, Oxford University.

The difference between the promissory notes of the private Bank of England and Federal Reserve Notes of the private Federal Reserve is that Fed bankers did away with the promise-to-pay-gold nuisance a long time ago (House Joint Resolution 192 of June 5, 1933), having swindled and shipped to England and Germany nearly all of America’s gold between 1916 and 1932.

Enjoying a monopoly as they do, today’s banks “loan” computer-keypad keystroke entries of digits, called “credit” (modern equivalent of the Bank of England’s hollow promissory notes), at no cost to themselves. As explained by the senior government banking official, then-Secretary of the Treasury Robert B. Anderson:

“[W]hen a bank makes a loan, it simply adds to the borrower’s deposit account in the bank by the amount of the loan. This money is not taken from anyone else’s deposit; it was not previously paid in to the bank by anyone. It’s new money, created by the bank for the use of the borrower.”[[6]](https://supremecourtcase.wordpress.com/#_ftn6)

The Federal Reserve banking system cannot endure without constant extraction–*by way of collection of income tax by the Internal Revenue Service to hide the fraud of inflation*–of a huge percentage of the digits created and injected into circulation by banks in the loan process; hence the overwhelming complexity of the Internal Revenue Code and heartlessness of those who enforce its provisions. Notwithstanding the best-laid plans of the architects thereof, however, and efforts of their enforcers, no one can stop a grass-roots movement and anyone can disabuse himself of the hoax in the pages of the attached Memorandum.

[[1]](https://supremecourtcase.wordpress.com/#_ftnref1) J. De Vries and A. Van der Woude, *The First Modern Economy: Success, Failure, and Perseverance of the Dutch Economy, 1500–1815* (Cambridge University Press: Cambridge, 1997), p. 107.

[[2]](https://supremecourtcase.wordpress.com/#_ftnref2) A. Andréadès, *History of the Bank of England 1640 to 1903*, Fourth Edition (Reprint), Christabel Meredith, translator (Frank Cass & Co., Ltd.: London, 1966), pp. 59-65, quoted in David Astle, *The Babylonian Woe: A study of the Origin of Certain Banking Practices, and of their effect on the events of Ancient History, written in the light of the Present Day* (Published privately: Toronto, 1975), p. 140.

[[3]](https://supremecourtcase.wordpress.com/#_ftnref3) Eustace Mullins, *The World Order: Our Secret Rulers*, Second Edition, 1992 Election Edition (Ezra Pound Institute of Civilization: Staunton, Va., 1992), p. 102.

[[4]](https://supremecourtcase.wordpress.com/#_ftnref4) William Paterson, quoted in Christopher Hollis, *The Two Nations: A Financial Study of English History*, First American Edition (Longmans, Green & Co.: New York, 1936), p. 30.

[[5]](https://supremecourtcase.wordpress.com/#_ftnref5) James E. Thorold Rogers, *The First Nine Years of the Bank of England: An Enquiry Into a Weekly Record of The Price of Bank Stock from August 17, 1694 to September 17, 1703* (Clarendon Press: Oxford, 1887), p. 9, quoted in Andréadès (*supra*, fn. 2), p. 82.

[[6]](https://supremecourtcase.wordpress.com/#_ftnref6) Robert B. Anderson, quoted in “How Much Will Your Dollar Buy – Interview with Secretary of the Treasury Robert B. Anderson,” *U.S. News & World Report*, August 31, 1959, pp. 68-69.

\* \* \* \*

[Memorandum of Law, August 10, 2015](https://supremecourtcase.files.wordpress.com/2015/08/memorandum-of-law-revised-081415-website-signed1.pdf)

Standard

[**Supreme Court denies the petition—but because of extraordinary intervening circumstances the case is not over.**](https://supremecourtcase.wordpress.com/2015/07/02/supreme-court-denies-petition-but-because-of-extraordinary-intervening-circumstances-the-case-is-not-over/)

[July 2, 2015](https://supremecourtcase.wordpress.com/2015/07/02/supreme-court-denies-petition-but-because-of-extraordinary-intervening-circumstances-the-case-is-not-over/)[supremecourtcase](https://supremecourtcase.wordpress.com/author/supremecourtcase/) [Leave a comment](https://supremecourtcase.wordpress.com/2015/07/02/supreme-court-denies-petition-but-because-of-extraordinary-intervening-circumstances-the-case-is-not-over/#respond)

The [Petition for Writ of Certiorari](https://supremecourtcase.files.wordpress.com/2015/05/1-supreme-court-no-14-1305-petition-for-writ-of-certiorari-filed-april-29-20151.pdf) presents incontrovertible evidence that every Federal trial court in America is a *territorial* (not a *constitutional*) court with jurisdiction only in the District of Columbia or other Federal territory.

Notwithstanding this legal fact—which no one denies—the Supreme Court on June 8, 2015, issued an [order denying certiorari.](https://supremecourtcase.files.wordpress.com/2015/07/12-supreme-court-denies-petition-for-writ-of-certiorari-june-8-2015.pdf)

This means that there is some other overriding non-constitutional (statutory) factor—unknown to Petitioner at time of filing of the petition but known by all bench officers involved in this case—that allows the Justices to approve of the judgment of the appeals court affirming the judgment of the district court despite the fact that the district court is a territorial court with no jurisdiction in Texas (where Petitioner resides).

Supreme Court Rule 44.2 provides that under certain extraordinary conditions a petition may be presented a second time, through a “Petition for Rehearing.”

Such conditions have arisen since the original filing April 29, 2015.

Wherefore, Petitioner on June 30, 2015, filed a Petition for Rehearing.

The [Petition for Rehearing](https://supremecourtcase.files.wordpress.com/2015/07/13-petition-for-rehearing-filed-june-30-2015.pdf), though only 14 pages in length, is comprehensive and reveals, among other things:

* On what, exactly, the district court relies for authority to exercise jurisdiction, despite the fact that Petitioner resides (and Petitioner’s property is located) without the territory over which the court has jurisdiction;
* The particular section of the Internal Revenue Code that is used to ensnare *American nontaxpayers* into an implied contract that makes them liable to Federal income taxes no matter where they may reside, but also provides the exact procedure whereby any such American can reverse the process, extinguish the implied contract, and be relieved of liability to Federal income taxes;
* The precise meaning of the definition of the most important statutory term in existence, around which literally everything else revolves: “United States”;
* The universal and simple but semi-secret rules of statutory construction (used by Congress to legislate the law into existence and every Federal judge and magistrate and Supreme Court Justice to interpret and pronounce it thereafter) that allow anyone to determine the exact meaning of any definition (no matter how vague, complicated, or confusing) of any statutory term in any body of law; and
* Documentary evidence in the record of the case that shows that the district judge is not an impartial arbiter but rather an agent of the plaintiff, i.e., the United States, secretly working in its behalf to defeat Petitioner—a setting known as a kangaroo court:

*kangaroo court.* A self-appointed tribunal or mock court in which the principles of law and justice are disregarded, perverted, or parodied. . . . 2. A court or tribunal characterized by unauthorized or irregular procedures, esp. so as to render a fair proceeding impossible. 3. A sham legal proceeding. *Black’s Law Dictionary* 7th ed., p. 359

\* \* \* \*

[12 – Supreme Court denies Petition for Writ of Certiorari June 8, 2015](https://supremecourtcase.files.wordpress.com/2015/07/12-supreme-court-denies-petition-for-writ-of-certiorari-june-8-2015.pdf)

[13 – Petition For Rehearing, filed June 30, 2015](https://supremecourtcase.files.wordpress.com/2015/07/13-petition-for-rehearing-filed-june-30-2015.pdf)

[14 – ‘Sua sponte’ defined](https://supremecourtcase.files.wordpress.com/2015/07/14-sua-sponte-defined.pdf)

[15 – Supreme Court Docket – June 30, 2015](https://supremecourtcase.files.wordpress.com/2015/07/15-supreme-court-docket-june-30-2015.pdf)

Standard

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