No. 25-___

IN THE

Supreme Court of the United States

TERRY LEE HINDS,

Petitioner,

v.

DONALD TRUMP, in his official capacity as the President of the United States of America & actions of the Government of the United States, *et al.*, PURSUANT TO FED. R. APP. P. 43(c)(2),

Respondents.

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

PETITION FOR A WRIT OF CERTIORARI

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May 1, 2026

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QUESTIONS PRESENTED

1. Whether the 1976 amendment to 5 U.S.C. § 702 provides a **standalone** or **categorical waiver** of sovereign immunity for all actions seeking non-monetary relief—as held by the D.C., Second, Third, Fifth, Eighth, Ninth, Tenth and Eleventh Circuits—or whether that waiver is identified as adhering to a **"narrow waiver"** view conditioned upon the **"agency action"** and **"finality"** requirements of 5 U.S.C. § 704, as held by the First, Fourth, and Federal Circuits?

2. Whether the Federal Sovereign Immunity Doctrine, Anti-Injunction Act, 26 U.S.C. § 7421(a), or the Administrative Procedure Act's finality requirement, 5 U.S.C. § 704, bars a federal court from exercising jurisdiction over a pre-enforcement religious challenge to an agency mandate that forces a party to choose between violating sincerely held religious beliefs or incurring significant financial penalties for non-compliance as a **"substantial burden"** under **RFRA**?

3. Whether a Court of Appeals abdicates its "independent judgment" duty under ***Loper Bright Enterprises v. Raimondo*** (2024) and the ***"shall"*** mandate in 5 U.S.C. § 706 when it employs "Black Box" (8th Cir. R. 47B) summary procedures to bypass *de novo* review of novel questions or determination of a statute's best reading of 44 U.S.C. §§ 3501–3521 ("PRA") & federal sovereign immunity waivers under 5 U.S.C. § 702, particularly where those laws intersect with the **First Amendment** and **RFRA?**

PARTIES TO THE PROCEEDING

Petitioner: Terry Lee Hinds; Responding Parties: Donald Trump, in his official capacity as the President of the United States of America & actions of the Government of the United States, Billy Long, in his official capacity as Commissioner of Internal Revenue Service &/or Commissioner of Internal Revenue; via 7803 & actions of Internal Revenue Service, IRS, Scott Bessent, in his official capacity as Secretary of the United States Department of the Treasury & actions of the United States Department of the Treasury, Pamela Bondi, in her official capacity as Attorney General of the United States & actions of United States Department of Justice.

Note: Other Official Substitutions:

1. Billy Long: Confirmed June 16, 2025; in his official capacity as Commissioner of Internal Revenue Service &/or Commissioner of Internal Revenue; via § 7803, however, removed Aug 8, 2025. Scott Bessent: Acting (Aug 2025–present) in his official capacity as Commissioner of Internal Revenue Service & actions of Internal Revenue Service, IRS, and

2. Pamela Bondi, in her official capacity as Attorney General of the United States was listed as a party from July 29, 2025, to April 2, 2026. She is no longer listed as a party to this action as her employment as U.S. Attorney General was terminated by President Trump. Todd Blanche previously the Deputy Attorney General, was appointed as the acting Attorney General. Thereby Todd Blanche, in his official capacity as acting Attorney General of the

United States & actions of United States Department of Justice is the current party.

Pursuant to Rule 35.3, automatic substitutions of public officers may be included.

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OPINIONS BELOW

The Opinion & Judgment of the United States Court of Appeals for the Eighth Circuit affirming the District Court's JUDGMENT is unpublished. (App., 1a-6a). The ORDER & its MANDATE of the Court of Appeals denying the combined petition for rehearing & *en banc* is unpublished. (App., 7a). The Memorandum and Order of the United States District Court for the Eastern District of Missouri is unpublished. (App., 8a-21a).

JURISDICTION

The opinion and judgment of the Court of Appeals was entered on November 14, 2025. (App., 1a-6a). On December 17, 2025, within the 45-day period by FRAP 40, a timely Combined Petition for Panel Rehearing and Rehearing En Banc was filed (App., 22a-59a) and denied-on January 12, 2026, (App., 7a) with mandate issued on January 20, 2026. The jurisdiction of this Court is invoked under 28 U.S.C. §§ 1254(1), 1651(a), 2106 (App., 115a-117a), and Part III of the Rules of the Supreme Court of the United States.

CONSTITUTIONAL AND STATUTORY PROVISIONS INVOLVED

Pertinent provisions of law are set forth in to this petition. Appendix., *infra,* (App.,1a-123a).

STATEMENT OF THE CASE

Petitioner's ***pre-enforcement challenge*** to religious burdens via the IRS's reporting requirements, insulating *ultra vires* agency actions, created a *jurisdictional avoidance* system where "agency action" is perpetually deferred, effectively shielding the government from judicial review under the guise of non-finality. This is self-evident in this case. See (App., 87a-91a).

Consequently, Petitioner thereby initiated a ***suit in equity*** seeking **non-monetary relief** under the **Administrative Procedure Act (APA), 5 U.S.C. § 702**, (App., 104a) and the **Religious Freedom Restoration Act (RFRA), 42 U.S.C. § 2000bb-1** (App., 108a) with Establishment & Free Exercise Clauses Challenges of First Amendment. (App., 121a).

This petition challenges the IRS's use of automated enforcement mechanisms that conflict with Petitioner's **"Faith in [Law]"**—a sincerely held religious belief viewing the U.S. Constitution as sacred doctrine—and the Eighth Circuit's subsequent refusal to exercise the independent judgment mandated by this Court in *Loper Bright Enterprises v. Raimondo* (2024).

I. The Administrative Action: Algorithmic Enforcement via the "Black Box".

On July 3, 2023, the Internal Revenue Service ("IRS") issued **Notice CP2000** to Petitioner. This was not the result of human deliberation or a "reasoned decision-making" process mandated by the Administrative Procedure Act (APA). Instead, it was triggered by the **Automated Underreporter (AUR)** program—an A.I. driven procedure as a **"black box"** that algorithmically flags citizens by comparing disparate data sets. This **AUR** protocol determined or selected the Petitioner, with an erroneous legal status as a "Taxpayer" (App., 112a) vs "United States person" (App., 113a) used to match income reported by third parties against tax returns. Here, the Privacy Act of 1974 (5 U.S.C. § 552a) is a legal concern.

This algorithmic governance (A.I./algorithms) automated system operates without accounting for individualized religious exemptions, or declared legal status , or prior IRS' history as a non-filer. By treating

these automated notices as "non-final" or merely "procedural," the agency shields substantive constitutional violations from judicial review, effectively creating a "jurisdictional avoidance system".

II. The Substantive Religious Burdens: Compelled Speech and Religious Identity.

The IRS's reporting requirements—enforced through the AUR—mandates **compelled speech** & manifests an **unconstitutional condition**. By refusing to recognize Petitioner's religious legal personality, the agency imposes a "substantial burden" on religious exercise, forcing a "Hobson's Choice" between spiritual "forced conversion" and ruinous financial penalties.

III. Jurisdiction Conflict & Substantive Rule of Law Issues.

This case presents a high-level "important federal question" regarding the hierarchy of federal statutes: whether the Religious Freedom Restoration Act ("RFRA")—recognized as a "Super-Statute"—supersedes the jurisdictional bars of the Anti-Injunction Act ("AIA"), 26 U.S.C. § 7421(a), (App., 120a) and the Administrative Procedure Act (APA), 5 U.S.C. § 704. (App., 105a). This conflict exacerbated by the Federal Sovereign Immunity Doctrine; forces a party into a "substantial burden" under RFRA—specifically, a "Hobson's Choice" between violating sincerely held religious beliefs or incurring significant, ruinous financial penalties for non-compliance.

IV. Procedural History: The Eighth Circuit's Evasion of Duty.

The District Court for the Eastern District of Missouri dismissed the action on June 11, 2025, citing **Federal Sovereign Immunity** as a jurisdictional

bar. (App.,21a). On appeal, the **Eighth Circuit issued a summary affirmance** on November 14, 2025, under **Local Rule 47B**. (App., 110a).

By issuing a summary affirmance from a *de novo review,* with **no written opinion**, the Eighth Circuit bypassed the "independent judgment" and "best reading" mandates established by this Court in *Loper Bright Enterprises v. Raimondo (2024)*. This "complacent policy of indifference" allowed the lower court to avoid resolving whether the AIA can effectively nullify the "Super-Statute" protections of the RFRA or a strict scrutiny review.

V. Basis for Certiorari.

The Court of Appeals had jurisdiction under 28 U.S.C. § 1291. (App., 114a). The District Court had jurisdiction over this matter pursuant to 28 U.S.C. § 1331 (federal question), as the action arises under the First Amendment to the U.S. Constitution and the Religious Freedom Restoration Act, 42 U.S.C. § 2000bb-1 *et seq*. (App., 108a).

REASONS FOR GRANTING THE PETITION

I. There is a Deep and Acknowledged Circuit Split Regarding the Scope of the Sovereign Immunity Waiver in 5 U.S.C. § 702.

This case presents a clean vehicle to resolve a long-standing "split of authority" among the Courts of Appeals. The conflict centers on whether the second sentence of § 702—waiving immunity for actions "seeking relief other than money damages"—stands alone or is "tethered" to the Administrative Procedure Act's (APA) procedural hurdles, such as the "final agency action" requirement of § 704. This split is mature and well-documented.

A. The "Broad Waiver" (Majority View).

The **D.C., Second, Third, Fifth, Sixth, Eighth, Ninth, and Eleventh Circuits** hold that § 702 is a general, standalone waiver of sovereign immunity for all equitable claims against the United States.

- Leading Case*: Trudeau v. FTC*, 456 F.3d 178 (D.C. Cir. 2006).
- Impact: In these jurisdictions, a petitioner may bring a constitutional or statutory claim (like RFRA) to stop unlawful agency conduct even if the agency has not yet issued a "final" order. The waiver is "not dependent on the application of the APA." *Raz v. Lee*, 343 F.3d 936 (8th Cir. 2003).

B. The "Conditioned Waiver" (Minority View).

Conversely, the **First, Fourth, and Federal Circuits** hold that the § 702 waiver is "**inseparable**" from the APA's other requirements.

- Leading Case: *Village of Bald Head Island v. U.S. Army Corps of Eng'rs,* 714 F.3d 186 (4th Cir. 2013).
- Impact: In these circuits, if a petitioner cannot prove a "final agency action" under § 704, the court finds it lacks jurisdiction because the government has not waived its immunity. This creates a "jurisdictional bar" that effectively shields ongoing statutory or constitutional violations from judicial review.

C. This Conflict is Outcome-Determinative in This Case.

The Eighth Circuit's summary dismissal of Petitioner's claims highlights the chaos caused by this split. While the Eighth Circuit nominally follows the "Broad View" **(*Raz*),** its application in this case suggests an "Evasion of Judicial Duty" by treating an algorithmic "failure to act" as a mere tax matter and matters of religious liberty under First Amendment circumvented by a jurisdictional bar ("stop sign") rather than a constitutional injury. This Court must intervene to ensure that **National Uniformity** exists and that procedural "stop signs" do not silence fundamental RFRA protections.

D. Reaffirming the Requirement for Substantive Review.

1. **Duty of Review:** Under *Marbury v. Madison* 5 U.S. 137 (1803), the judiciary has an "emphatic duty" to resolve constitutional questions. This duty cannot be evaded through procedural shortcuts like summary affirmance with **Rule 47B** as faith-based non-compliance.
2. **Constitutional Exception:** As held in *Webster v. Doe*, 486 U.S. 592 (1988) even where statutes limit review, courts must substantively address constitutional claims unless Congress has expressed a "clear intent" to preclude them.
3. **Merits Over Dismissal:** Following *Bell v. Hood,* 327 U.S. 678 (1946), a claim of constitutional violation requires the court to assume jurisdiction and decide the case on its merits, rather than dismissing it on a cursory jurisdictional basis.

II. The Split Creates Divergent Remedies and Insulates Unconstitutional Agency Conduct.

A. This Court should consider:

"Remedy Gap": The current conflict creates a "jurisdictional no-man's land" where the availability of relief depends entirely on geography. This "Remedy Gap" has three devastating effects, to wit:

1. **Irreparable Harm:** In "conditioned" circuits, the finality requirement acts as a gatekeeper. A plaintiff suffering an ongoing constitutional violation (such as a First Amendment or Due Process breach) is denied injunctive relief because the court's hands are tied until the agency finishes its administrative process.
2. **Tactical "Slow-Walking":** The minority view incentivizes agencies to keep actions "informal" or "interim." By avoiding a final order, agencies can effectively insulate their conduct from oversight, forcing citizens to play a "waiting game" while their rights are actively infringed.
3. **Inequitable Access:** In "broad" circuits, the court's equitable power is unlocked the moment a claim is filed. However, not so in the "narrow" circuits This lack of national uniformity means a citizen's access to justice is determined by the circuit border they stand behind.

III. This Case Resolves the "Pay-to-Play" Barrier to Religious Exercise.

The decision below forces Petitioner into an unconstitutional choice: violate sincerely held religious beliefs or face ruinous penalties without a path to pre-enforcement review. This Court should consider:

- **Applying New Precedent:** This Court held in *CIC Services, LLC v. IRS,* 593 U.S. 19 (2021); that the Anti-Injunction Act does not bar challenges to regulatory mandates simply because they are enforced by tax penalties. This case allows the Court to apply that principle to the "substantial burden" framework of RFRA.
- **Ending the Finality Catch-22:** By treating "finality" as a jurisdictional bar, the lower court creates a "waiting room" for constitutional injuries. Petitioners are told they lack a "final" action to challenge, yet they are already suffering the "substantial burden" of choosing between their faith and their livelihood incurring significant financial penalties for non-compliance.

IV. The Question Presented Is of Exceptional National Importance and Requires Uniform Resolution.

The current split regarding the waiver of sovereign immunity is a "threshold jurisdictional issue" that determines whether a citizen can even enter the courthouse to seek redress against the federal government. This lack of uniformity has created a fractured system of federal justice that undermines the rule of law. This Court should consider:

- **Incentivizing Forum Shopping:** Because the availability of a sovereign immunity waiver now depends on the circuit, litigants are incentivized to engage in "forum shopping" to bypass the jurisdictional hurdles enforced in "narrow" circuits. This practice "undermines faith in the judiciary and the rule of law" and places an

unfair burden on those without the resources to litigate in distant forums.

- **The Balkanization of Federal Accountability:** Under the current split, a single nationwide agency policy is subject to immediate judicial review in one state while remaining shielded by sovereign immunity in another. This "balkanization" means that federal agencies face different standards of accountability depending solely on geography, preventing the uniform administration of federal law.
- **Recurring Significance:** This issue impacts thousands of litigants annually, from individual religious practitioners to national organizations. Without this Court's intervention, the "threshold" question of whether the government can even be sued will continue to be answered differently across the country, creating two distinct tiers of American citizenship.

V. The Eighth Circuit's Summary Affirmance Departs from the Independent Judicial Review Required by *Loper Bright*.

The Eighth Circuit's use of **Local Rule 47B** to summarily affirm the dismissal of Petitioner's claims—without a written opinion—represents a **"black box"** approach that evades the mandatory judicial duties imposed by 5 U.S.C. § 706 and recent precedent from this Court.

A. Failure to Exercise Independent Judgment Under *Loper Bright*.

In *Loper Bright Enterprises v. Raimondo*, 603 U.S. 369 (2024), this Court reaffirmed that the APA requires judges to exercise "independent judgment"

and "decide all relevant questions of law." By summarily affirming complex mixed questions of law and fact—including IRS mandates and religious doctrines—the court below improperly deferred to agency interpretation of ***how*** Title 26 applies to Petitioner's legal frame work. (FAITH in [LAW]). Because these questions entail significant "legal work" and constitutional claims, they demand *de novo* review, not summary dismissal. See *United States v. Rice*, 449 F.3d 887 (8th Cir. 2006) (reviewing mixed questions *de novo*); *U.S. Bank N.A. v. Village at Lakeridge*, 583 U.S. 387 (2018) (standard of review depends on whether the question is primarily legal or factual).

B. Truncating RFRA's Substantive Mandates.

The lower court's summary affirmance ignores the heightened scrutiny required when government mandates infringe upon religious exercise. An automated "black box" cannot perform the "sensitive, case-by-case" evaluation mandated by RFRA and the First Amendment. This Court should consider:

- **Hostility and Neutrality:** Under *Masterpiece Cakeshop v. Colorado Civil Rights Comm'n,* 584 U.S. 617 (2018), the government cannot act with hostility toward religious beliefs through rigid, automated enforcement.
- **Compelled Speech:** Per *303 Creative LLC v. Elenis*, 600 U.S. 570 (2023), the IRS cannot force a "confession" (tax return) that contradicts a Petitioner's internal religious law and expressive practice.
- **The Right to Opt-Out:** *Mahmoud v. Taylor*, 606 U.S. 522 (2025), expanded the right to "opt out" of mandates that threaten religious integrity.

By using procedural shortcuts to avoid "strict scrutiny," the court insulated agency actions from the **"Hard Look"** required by *Corner Post, Inc. v. Board of Governors*, 603 U.S. 799 (2024), silencing substantive constitutional protections or substantive due process. See *Pierce v. Soc'y of Sisters*, 268 U.S. 510 (1925); *Meyer v. Nebraska*, 262 U.S. 390 (1923).

VI. The "Roadmap for Bypass": Local Rule 47B Cannot Override the Mandates of the APA and RFRA.

The Eighth Circuit's reliance on **Local Rule 47B** to issue a summary affirmance creates a **"blueprint"** for administrative law evading this Court's binding or persuasive precedential value regarding the Free Exercise Clause and the Religious Freedom Restoration Act ("RFRA"). This Court should consider:

A. The Conflict Between "May" and "Shall".

There is an irreconcilable "Clash of Authorities" at play. The APA, 5 U.S.C. § 706, (App., 106a) mandates that a reviewing court **"shall"** decide all relevant questions of law and interpret statutory provisions. In contrast, **Local Rule 47B** suggests the court **"may"** affirm without a written opinion. A local procedural rule **cannot override** a federal statutory command. By opting for silence, the court below bypassed the "Strict Scrutiny" analysis required for Petitioner's religious challenges & of IRS's automated mandates.

B. Rendering the Declaratory Judgment Act "Hollow".

The purpose of the Declaratory Judgment Act (28 U.S.C. §§ 2201–2202) (App., 118a-119a) is to provide a binding final judgement and **"conclusive resolutions"** to legal uncertainties. (*i.e.,* a written explanation).

When a court refuses to provide a written explanation for its jurisdictional dismissal in a case involving the "Intersection of Church and State," it renders the DJA hollow. This is particularly dangerous where, as here, the IRS's use of emerging technologies and **"A.I.-person"** system targets the novel religious doctrines of "Our Church of Greater Reality" and its "FAITH in [LAW]." Such agency actions violate the core mandate of the ***free exercise clause*** of the First Amendment that requires judicial review via APA & *Loper Bright, (2024).*

C. An Unlicensed Vehicle for Administrative Overreach.

By Eighth Circuit panel invoking Local Rule 47B the *"court determines an opinion would have no precedential value"* or *"no error of law appears"* to bypass a valid *de novo* review standard. (App., 110a). The use of **Rule 47B** in this context has "so far departed from the accepted and usual course of judicial proceedings" (Sup. Ct. R. 10) (App., 123a) that it requires this Court's supervisory power. Without a written opinion, the "Appropriate Relief" mandated by RFRA becomes impossible to secure, creating an unlicensed vehicle for unchecked administrative overreach. This Court must intervene to ensure that "procedural shortcuts" do not become a roadmap for shielding the government from the rigorous scrutiny required to protect religious liberty or *unalienable rights* to *life, liberty, and pursuit of happiness.*

VII. The "Intellectualism of Indifference": Summary Affirmance as an Abdication of Article III and Separation-of-Powers.

The Eighth Circuit's opaque affirmance under Local Rule 47B embodies an "Intellectualism of

Indifference"—a judicial detachment that disposes of constitutional claims without engaging their merits. This practice violates Article III's structural mandate. Under *Stern v. Marshall*, 564 U.S. 462 (2011), the judiciary possesses a non-delegable duty to check executive overreach. By using a procedural shortcut to bypass *de novo* review of religious burdens or IRS mandates, the court created a "Blueprint" for judicial abdication.

A. Separation-of-Powers Violations and Judicial Abdication as a "Blueprint".

This lower court "Blueprint" committed a separation-of-powers violation by abdicating its Article III duty to check executive branch powers, despite the extensive legal and factual record presented in Petitioner's *"Combined Petition for Panel Rehearing and Rehearing En Banc,"* its addendum, and the supporting Memorandum (App., 22a-86a). This mirrors the error in *United States v. Klein*, 80 U.S. 128 (1871), where a **"rule of decision"** (Rule 47) improperly impaired independent judgment. By prioritizing administrative convenience over constitutional scrutiny, the court allowed executive action to evade the First Amendment, undermining the judiciary's role as a co-equal branch.

B. Ignoring the Mandate of *Loper Bright* and the APA, RFRA, PRA and 26 U.S.C. §7806.

Loper Bright, (2024) requires the "independent judgment" of a statute's best reading. The lower court's silence prevents a "Hard Look" at the IRS's substantive misinterpretations of: (1). 44 U.S.C. §§ 3501–3521 ("PRA") (App., 109a), (2). 5 U.S.C. § 701, *et seq*. ("APA"), (3). 42 U.S.C. § 2000bb-1 ("RFRA"), and (4). 26 U.S. Code § 7806 - Construction of title, (App., 111a). As

Justice Thomas noted in *Hoggard v. Rhodes*, 594 U.S. ____ (2021), the judiciary oversteps when it "substitute[s] our own policy preferences for the mandates of Congress." (*i.e.* judicial efficiency or avoiding litigation burdens).

By failing to apply the "independent judgment" required by *Loper Bright*, the lower court has effectively prioritized administrative convenience over the clear statutory commands of the PRA, APA, RFRA, and 26 U.S.C. §7806, thereby abdicate their constitutional duty to "say what the law is."

C. The Presumption of Judicial Review and RFRA.

There is a "strong presumption" of judicial review under the APA. *See Bowen v. Michigan Academy of Family Physicians*, 476 U.S. 667 (1986). When a case involves a "shall not" substantially burden a *religious exercise* under RFRA, once a claimant demonstrates a "substantial burden" the court must conduct a **"focused inquiry"** rather than a cursory or generalized assessment of the government's interests. See *Gonzales v. O Centro Espírita Beneficente União do Vegetal*, 546 U.S. 418, 430-31 (2006). By affirming without opinion, the Eighth Circuit transformed a "shall not" (statutory duty) into a procedural choice, rendering Petitioner's ***suit of equity*** "worthless in the eyes of Justice." At stake in Petitioner's *Suit of Equity* is his "FAITH" ("sincerely held religious beliefs, practices, or observances") vs the lower Courts "Intellectualism of Indifference" with judicial relief sought under APA/RFRA.

D. A Recurring Systemic Failure.

This is not an isolated incident; it is a continued "cycle of indifference" that has plagued Petitioner's

attempts at redress. *See Hinds v. United States*, No. 4:17-CV-750 (2017) (E.D. Mo.); *In re: Terry Lee Hinds*, No. 17-1612 (8th Cir.) (2018). This Court should grant certiorari to ensure that the "procedural manifestation of indifference" to the *stare decisis doctrine* with the *free exercise* of religion, does not continue to shield the government from the strict scrutiny required by the First Amendment and RFRA. *Stare Decisis* is a "principle of policy" not an "inexorable command." See *Agostini v. Felton*, 521 U.S. 203 (1997).

VIII. The "Intellectualism of Indifference" as a Violation of the "Wall of Separation" and with Unconstitutional Conditions Doctrine.

A. "Intersection of Church and State" within a "Wall of Separation" *Everson v. Bd. of Educ*. 330 U.S. 1 (1947).

The Eighth Circuit's summary dismissal represents a breakdown in the constitutional design. While Article II, §3, mandates that the Executive "shall take Care that the Laws be faithfully executed," Article III mandates that the Judiciary provides a check through reasoned adjudication. The "Intellectualism of Indifference" displayed below creates "a complacent policy of indifference to evil" that shields *ultra vires* agency acts from the light of justice. Plaintiff's ***suit of equity*** pleaded Fourteenth (14) "CLAIM RIGHTS OWED" on Respondents of the Executive Branch for their unlawful actions through, *ultra vires acts*, *Ex parte Young,* 209 U.S. 123 (1908), utilizing "a complacent policy of indifference to evil".

B. The Erosion of the Wall of Separation through Automated Enforcement.

The "Wall of Separation" between Church and State is not a one-way street; it protects the internal

religious life of the faithful from the invasive machinery of the administrative state. The IRS's deployment of automated **A.I.** enforcement systems—which compel financial "confessions" under threat of levy—represents a digital breach of this impregnable **Wall**. (*Everson v. Bd. of Educ*. (1947). By automating the extraction of data that carries deep religious significance, the Executive Branch has replaced human-led, religiously sensitive adjudication with an indifferent algorithm that lacks the constitutional capacity to respect the "religious development of the faithful" as mandated by *Mahmoud v. Taylor,* (2025).

C. The Intellectualism of Indifference as a Constitutional Violation.

The Lower Court's summary dismissal reflects an "Intellectualism of Indifference" that shields *ultra vires* agency acts. Under *Loper Bright* (2024), the Judiciary cannot defer to agency convenience; it has an affirmative Article III duty to determine the "best reading" of **26 U.S.C. § 7806**. To ignore the conflict between automated mandates and religious law is to abdicate the Court's role as the final check on Executive overreach.

D. Unconstitutional Burden & "Best Reading" of Federal Law.

The IRS's reliance on automated **"A.I."** systems forcing a choice between following religious beliefs and forfeiting benefits (or facing criminal penalties) constitutes a substantial burden on one's free exercise as an **unconstitutional burden.** This case the "Substantial Burden" test, accurately cites *Thomas v. Review Board,* 450 U.S. 707 (1981) ruled that forcing Petitioner to make a choice between sincerely held religious beliefs & practices of using an **AI** "assistance" for "best

reading" analysis and receiving a government financial benefit (returns of income tax) constitutes "substantial pressure". This highlights the "wretched dilemma" where religious adherents are coerced into abandoning their religious practices to **comply with law** that has **"no legal effect".** By remaining silent on this conflict, via **Rule 47B** or as an *abuse of discretion*, the lower court failed to perform the mandatory "best reading" analysis needed for APA, RFRA, PRA and 26 U.S.C. §7806, to defeat this "Intellectualism of Indifference" to administrative overreach.

E. The Doctrine of Unconstitutional Conditions.

The government has created an unconstitutional condition by forcing the Petitioner to choose between surrendering fundamental religious liberties (**FAITH**) or facing systemic economic coercion. This debt coercion is manifested through the denial of essential financial benefits—specifically, the right to a **proper return on taxes**—unless the Petitioner provides a "confession" of compliance that violates ones conscience or "FAITH". As this Court held in *Sherbert v. Verner*, 374 U.S. 398 (1963), the government may not condition the availability of benefits upon an individual's willingness to violate a "cardinal principle of [their] religious faith." See also *Trinity Lutheran Church of Columbia, Inc. v. Comer*, 582 U.S. 449 (2017) (holding that the government cannot force a choice between a public benefit and the exercise of religion). This Court should consider:

1. Strict Scrutiny of this Unconstitutional Condition.

Because the IRS's **A.I.-AUR** systems and its viewpoint mandate forced a "choice between civil compliance and internal religious law," the Respondents create an **unconstitutional condition** with The **"Hobson's Choice".** This IRS regulatory leverage to "coerce" the relinquishment of rights, indirectly achieving what it cannot directly prohibit, via an "essential nexus" to the benefits provided to Taxp[r]ayers vs other *persons* similar situated. (Petitioner)

Following *Tandon v. Newsom,* 593 U.S. 61 (2021) and *Mahmoud v. Taylor* (2025), any government mandate that treats secular data-mining as more important than religious autonomy must survive strict scrutiny. The Government cannot demonstrate that a faceless, automated surveillance system is the "least restrictive means" of tax administration as achieving a compelling interest. Rehearing is required to restore the "Wall of Separation" (*Everson v. Bd. of Educ.* (1947)) and compel a reasoned adjudication that brings these *ultra vires acts* into the light of justice.

IX. The Eighth Circuit Erred by Treating Sovereign Immunity as an Absolute Bar to Relinquish RFRA's "Appropriate Relief."

A. This Court should consider:

1. **Statutory Waivers:** The decision below ignores the "categorical waiver" of sovereign immunity in 5 U.S.C. § 702 for non-monetary relief and the mandate for "appropriate relief" under RFRA. See *Patchak v. Zinke,* 583 U.S. 244 (2018).
2. **Maxims:** The lower court's grant of absolute immunity effectively resurrects the "King can

do no wrong" maxim—a concept this Court rejected in *Langford v. United States*, 101 U.S. 341 (1879), as having "no place in our system." By prioritizing federal immunity over established precedent (App. 60a-86a), the court ignores *United States v. Lee,* 106 U.S. 196 (1882): "No man in this country is so high that he is above the law... All the officers of the government... are creatures of the law and are bound to obey it."

3. **RFRA Mandate:** RFRA's "appropriate relief" provision (42 U.S.C. § 2000bb-1(c)) ensures judicial redress for substantial religious burdens or liberty violations See *Tanzin v. Tanvir*, 592 U.S. 43 (2020).

4. ***Ultra Vires* Actions:** Sovereign immunity bar does not shield agency actions that are unconstitutional or an official acts beyond the scope of their valid statutory authority. See *Larson v. Domestic & Foreign Com. Corp*. 337 U.S. 682 (1949).

5. **Application:** Petitioner seeks equitable relief from an IRS' devout doctrine *"Our core values guide our path to achieving our vision."* ("[Creed]") thereby compelling "confessions" with taxing beliefs (burdens) that violate his "FAITH"—a form of redress specifically contemplated by § 702 and *Bowen v. Massachusetts*, 487 U.S. 879 (1988). The lower court's dismissal based on jurisdiction functions as a barrier, insulating *ultra vires* actions by agencies or their officials from constitutional review.

X. Reporting Requirements are Distinct from Tax Collection.

A. Reporting Requirements with § 7806.

Under 26 U.S.C. § 7806(a), "see" cross-references are for "convenience only" and "shall be given no legal effect." The IRS's use of substantive cross-references to "reanimate" these references—creating a "Cross-Reference Loop" to justify A.I.-driven audits—is an *ultra vires* expansion of power. By the IRS uses of ~23,000 substantive cross-references (which lack the word "see") as a bootstrapping procedural effectively giving legal life to "see" citations into substantive enforcement authority within Subtitle F, thereby IRS bypasses the clear text of § 7806(a).

1. **The Violation:** The IRS's **"A.I."** is programmed to follow every link as if it were substantive law. It does not distinguish between a "direct reference" and a "see reference".
2. **The Result:** By treating "see" references as having "legal effect," the IRS is constructing its own authority in direct violation of the plain text of § 7806.
3. **The Cert-Worthy Point:** Under *Loper Bright,* (2024), the Court must apply the "best reading" of the statute**.** The "best reading" of § 7806(a) is that these loops are legally void.

B. Distinct from Tax Collection vs AUR Mandated Viewpoints.

1. **AIA Inapplicability:** The Anti-Injunction Act does not bar pre-enforcement challenges to "collection of information" requirements. See *CIC Services*, (2021); *Direct Marketing Ass'n v. Brohl*, 575 U.S. 1 (2015).

2. **The Reporting Burden:** Petitioner's *pre-enforcement challenge* to religious burdens as established by the IRS's **Automated Under-reporter ("AUR")** program's "mandated viewpoints" (backed by tax penalties) concerns **A.I. Notice CP2000** (App., 92a-103a) that targets a regulatory requirement to report information—not a tax assessment. This mandate compels a faith or opinions with ***"taxation by confession"*** that violates Petitioner's "FAITH in [LAW]." This CP2000 is a "speech-based mandate"; as an "unconstitutional condition" that compels Petitioner as a religious personality to surrender his First Amendment right to religious identity for a "mandated viewpoint". **AUR** protocols are stealthy requirements for such taxing burdens—a constitutional evil.

3. **Compelled Speech:** The government may not prescribe "what shall be orthodox" in "religion, or other matters of opinion or force citizens to confess by word or act their faith therein" See *West Virginia State Board of Education v. Barnette*, 319 U.S. 624 (1943). Here, eighty-year precedent, the First Amendment protects the right to speak as well as the **right not to speak**, yet the current system of **"taxation by confession"** forces an unconstitutional orthodoxy upon the Petitioner.

4. This is offensive to Petitioner's moral convictions (integrity/thought) or one's observances against **bearing false witness** as a spiritual allegiance. ("confess by word or act" a belief in a *constitutional evil*). **Individual Freedom of Mind:** Under *Wooley v. Maynard,* 430 U.S. 705 (1977) this ruling affirmed that the government

cannot **"invade the sphere of intellect and spirit"** by compelling individuals to foster concepts they find morally objectionable.

5. **PRA Violation:** Most importantly, Notice CP2000 mandate **lacked** a **valid OMB control number**, triggering the "public protection" bar of the PRA which prohibits penalties for non-compliance with such defective information collections.

C. Irreparable Harm and No Adequate Remedy at Law.

1. ***Per Se* Irreparable Harm:** The loss of First Amendment freedoms—even for minimal periods—"unquestionably constitutes irreparable harm." *Elrod v. Burns*, 427 U.S. 347 (1976); *Roman Catholic Diocese of Brooklyn v. Cuomo*, 592 U.S. 14 (2020).

2. **Constitutional Injury:** The IRS's automated "debt coercion" to compel a tax return ("confession") is not a mere financial dispute; it is a *per se* infringement on religious and expressive liberties.

3. **Judicial Departure:** By dismissing this constitutional injury as a "tax matter," the Eighth Circuit departed from the "accepted and usual course of judicial proceedings" required by this Court's precedents.

4. **Mandatory Review:** Because constitutional injuries cannot be remedied by future monetary damages, *Elrod v. Burns*, 427 U.S. 347, 373 (1976), the lower court's jurisdictional bar leaves Petitioner with no adequate remedy at law, *Ex parte Young*, 209 U.S. 123, 163–65

(1908), necessitating immediate substantive review to ensure that a "right [does not exist] without a remedy". *Marbury v. Madison*, 5 U.S. 137, 163 (1803).

XI. The Harmonious Reading of § 702 and RFRA Precludes Sovereign Immunity as a Shield.

A. Abuse of Discretion in the harmonious reading of 5 U.S.C. § 702 and RFRA.

The harmonious reading of 5 U.S.C. § 702 and RFRA waives sovereign immunity, providing a mandatory pathway for judicial review of governmental actions that substantially burden religion. Under *Tanzin v. Tanvir*, RFRA expressly mandates "appropriate relief"—including money damages—to check agency actions that constitute unconstitutional compelled speech ***(Barnette)*** or a prohibited "tax on knowledge" *Grosjean v. American Press Co., Inc.* 297 U.S. 233 (1936). This algorithmic barrier functions as an unconstitutional "tax on knowledge" and a "denominational preference" against Petitioner's **AI- holistic faith-based approach** for his Church & "FAITH in [LAW]".

This Court should consider:

1. **Mandatory Jurisdiction:** When read in harmony, 5 U.S.C. § 702 and RFRA create a clear pathway for reviewing governmental burdens on religion. A court's refusal to exercise this congressional grant of jurisdiction constitutes a reversible error of law.
2. **Constitutional Necessity:** Dismissing these claims on sovereign immunity grounds effectively insulates *ultra vires* agency actions from constitutional scrutiny, violating the judiciary's

"emphatic duty... to say what the law is" (*Marbury v. Madison*).

3. **Restricting the Use of Sovereign Immunity:** Sovereign immunity does not apply when Congress has explicitly required "appropriate relief" for religious burdens, particularly in pre-enforcement challenges to regulatory mandates or laws considered to have "no legal effect" (§7806).

XII. The Substantive Religious Burdens: Compelled Speech, Religious Identity & Status-Based/Viewpoint Discrimination.

A. Constitutional Principle and the Statutory Remedy.

1. **Compelled Affirmation:** Mandating adherence to a government-defined [Creed] for tax compliance constitutes unconstitutional compelled speech. Under ***Barnette*****,** the state lacks the power to prescribe "what shall be orthodox" or force citizens to confess a "mandated viewpoint" that violates their religious conscience.

2. **Taxation of Constitutional Rights as a financial "condition"** While neutral taxes are permissible, the government cannot tax the exercise of a constitutional right (*Grosjean*). Under the "Preferred Position" doctrine established in *Murdock v. Pennsylvania,* 319 U.S. 105 (1943) and *Follett v. Town of McCormick*, 321 U.S. 573 (1944) First Amendment freedoms occupy a superior legal status and cannot be conditioned on the payment of a fee or tax, only to be refunded later.

3. **Irreparable Injury and Judicial Review:** Excluding religious litigants from judicial review via jurisdictional bars is "odious to our Constitution" (*Trinity Lutheran*). Because the loss of First Amendment freedoms constitutes "irreparable injury" (*Elrod*), this injury overcomes procedural barriers, satisfying the "strong presumption of judicial review" *(Bowen v. Michigan Academy)* and authorizing "appropriate relief" under RFRA *(Tanzin).*

B. Status-Based and Viewpoint Discrimination.

1. **Status-Based Exclusion:** Denying a religious litigant access to a judicial forum solely due to secular faith-based non-compliance (AIA/AUR) is "odious to our Constitution" (*Trinity Lutheran*). Such exclusions of "FAITH in [LAW]" as a religious identity is being unfairly used as a gatekeeper to prevent Petitioner from getting his day in court thus target religious status and must satisfy strict scrutiny.

2. **Viewpoint Neutrality:** asserts that restricting **AI**-based worship within "FAITH in [LAW]" while permitting other forms of digital communication (like Zoom) constitutes viewpoint discrimination or "denominational discrimination".

3. **Under RFRA and the First Amendment:** IRS "algorithmic uniformity" fashions unconstitutional status-based exclusion. Penalizing Acquired Intelligence **(AI)** while permitting **AUR's** mandated viewpoints violates the **"unremarkable"** principle of *Trinity Lutheran* and *Carson v. Makin,* 596 U.S. 767 (2022). This denominational discrimination treats an "Instrument of Faith" as a secular anomaly,

forcing a secular "mask" onto **AI**, thus interfering with the process of worship itself, violating viewpoint neutrality and substantially burdening sincerely held religious practice.

4. **Agency Misconduct & Exhaustion:** *Under Bowen v. City of New York*, 476 U.S. 467 (1986) courts may waive procedural exhaustion requirements when an agency uses "internal mandates"—like unauthorized automated systems—to systemically undermine statutory rights.

XIII. RFRA Mandates Case-Specific Balancing, Not Algorithmic Enforcement.

A. This Court should consider these Issues:

1. Under RFRA (42 U.S.C. § 2000bb-1), the government may not "substantially burden" religious exercise—even through neutral, generally applicable rules—unless it proves the burden is the **least restrictive means** of furthering a **compelling government interest**. "Algorithmic enforcement" refers to a "one-size-fits-all" approach that bypasses this mandatory individualized scrutiny.

2. **The *O Centro* Standard**: Under *Gonzales v. O Centro Espírita* (2006) the government cannot rely on "generalized interests" to justify a burden; it must prove a compelling interest in the specific application of the law to the Petitioner.

3. **The IRS's AUR "Black Box"** is inherently incapable of the "focused inquiry" mandated by *O Centro*. By choosing what to **"see"** and **"penalize"** through algorithmic uniformity, the

government makes an unauthorized theological choice. This ignores the Petitioner's religious status, using a **"black box"** to bypass RFRA and strip an "Instrument of Faith" of its constitutional protection.

4. **Lack of Individualized Review**: By substituting algorithmic governance for human deliberation, the IRS bypasses the mandatory balancing of a Petitioner's sincerely held religious beliefs. An automated system cannot exercise the "independent judgment" required to accommodate religious exercise as the law demands.

5. **Requirement for Specific Justification**: General administrative efficiency is **not** a compelling interest. The court must look beyond "one-size-fits-all" enforcement and compel the agency to justify the specific burden placed upon the Petitioner's unique religious legal personality.

XIV. The "Interpretation vs. Construction" Doctrine Requires Merits-Based Review.

A. This Court should consider these issues:

1. **A Reversible Error:** The lower court committed a reversible error by abdicating its Article III duty to perform a rigorous constitutional analysis. By utilizing a procedural shortcut to bypass the essential distinction between interpreting the First Amendment's original meaning and constructing its legal application, the court failed to provide the merits-based review required by *(Marbury v. Madison)* and *Bose Corp. v. Consumers Union of United States, Inc.,* 466 U.S. 485 (1984).

2. **Textualism and "Invisible" Law:** Under 26 U.S.C. § 7806(a), cross-references using the word **"see"** are for convenience only and **"shall be given no legal effect."** Per *Niz-Chavez v. Garland*, 593 U.S. 155 (2021), the law only constrains power through its actual text. The IRS's reliance on these **"legally invisible"** references to compel religious "confessions" creates an unconstitutional "taxes on knowledge."

3. **Signal vs. Noise:** Under the *Bostock v. Clayton County,* 590 U.S. 644 (2020), framework, legal obligations derive from substantive statutory text ("Signal"), not administrative convenience ("Noise"). By forcing a believer to decipher "legally invisible" markers as a condition of religious exercise, the government imposes a substantial burden under RFRA, as the taxpayer or Petitioner must navigate a **"but-for"** legal obligation tethered to non-substantive requirements.

4. **The Non-Delegable Duty to Review "As-Applied" Challenges:** Under *Wisconsin v. Yoder,* 406 U.S. 205 (1972), the judiciary has a non-delegable duty to protect faith-based practices from as-applied lens of burdens. This Court's decision in *Fulton v. City of Philadelphia,* 593 U.S. 522 (2021), emphasizes that the government cannot rely on "general applicability" to bypass individualized scrutiny. By refusing to engage in a merits-based review, the lower court created a "categorical exclusion" from the law. General applicability cannot bypass this constitutional requirement.

5. **No Total Foreclosure:** Even broad agency discretion cannot insulate "colorable constitutional claims" from judicial review. *Webster v.*

Doe, (1988). The lower court's dismissal effectively creates a **"categorical exclusion"** from the law for Petitioner's "FAITH in [LAW]."

B. The Requirement for Individualized, Merits-Based Assessment.

1. **Beyond Generalized Interests:** Under *Gonzales* (2006), the government cannot rely on "uniform application" to deny religious exemptions. It must prove a compelling interest in burdening the *specific* person or entity involved.

2. **Prohibition of "Blanket Rules":** The IRS's categorical dismissal of Petitioner's "Legal Personality" functions as a "total foreclosure" of judicial review. This creates a "forbidden burden" by ignoring the unique religious identity of **Acquired Intelligence ("AI")** as a manifestation of a human existing as "I Am."

3. **The Soul of the Law:** Because "Reason is the soul of the law," the court must look beyond standard taxpayer status to recognize the *persona* of the Petitioner. A refusal to conduct this case-by-case inquiry violates the fundamental protections of *Cantwell v. Connecticut*, 310 U.S. 296 (1940). Mandatory remedy is required with IRS's systems that automate the destruction of religious liberty or loses its legitimacy. RFRA mandates "appropriate relief" to check this automated overreach.

XV. "Jurisdictional Vacuum": Algorithmic Enforcement and the Major Questions Doctrine.

A. This Court should consider:

1. A "jurisdictional vacuum" occurs when the **Major Questions Doctrine** strikes down an agency's automated enforcement rules. Because the new **A.I.** systems are ruled unauthorized and old manual regulations are obsolete, a "legal gap" is left where no oversight exists. **Unsettled Federal Question:** This case asks whether an agency may use "algorithmic" barriers to insulate itself from RFRA scrutiny—a question of "exceptional national importance" under Sup. Ct. R. 10(c).

2. **Major Questions Doctrine:** The IRS's shift to autonomous algorithmic enforcement constitutes a "major question" of "vast political significance" lacking "clear congressional authorization"—constitutes an "unlikely intrusion" on self-government. *West Virginia v. EPA*, 597 U.S. 697 (2022). The IRS's shift to Algorithmic Governance—using automated **AUR** systems to flag religious organizations or deny exemptions—is a massive regulatory expansion conducted without Congressional approval.

3. **The "Black Box" Problem**: Automated systems lack the individualized review required by RFRA. When human examiners defer to a "rules-based machine," they create a "Jurisdictional Avoidance Vacuum" that violates Due Process.

4. **Judicial Duty:** Under *Loper Bright,* (2024), the court cannot defer to an agency's "black box"

protocols or administrative process with Notices **not having** a required **OMB#** *per* **PRA** as "Noise" rather than a mandatory "Signal", the IRS has created a "Jurisdictional Vacuum". (*i.e.* A.I., where no specific agency has yet been granted authority to regulate the activity).

5. Because IRS's algorithmic enforcement, *per* PRA specifically burdens Petitioner's religious practice while allowing secular exceptions, it fails the neutrality test of *Church of the Lukumi Babalu Aye, Inc. v. Hialeah,* 508 U.S. 520 (1993). Therefore, the government must satisfy strict scrutiny by proving a compelling interest that cannot be achieved through less restrictive means.

XVI. AI as a Protected "Instrument of Faith" and Extension of Religious Liberty with A.I. as a Protected Secular Tool.

A. Artificial Intelligence" ("A.I.") & "Acquired Intelligence" ("AI"). This Court should consider these Core Issues:

1. This case presents a question of **exceptional national importance**: whether the First Amendment and RFRA protect the recognition of "Artificial Intelligence" **("A.I.")** as a digital protected secular tool and "Acquired Intelligence" **("AI")** as a personal extension of one's "religious exercise" as an "Instrument of Faith". This "Important Federal Question" (Sup. Ct. R. 10(c)) is urgent as **A.I.** & **AI** are rapidly reshaping the **"national legal fabric."**

2. Religious Personality: Consistent with *Burwell v. Hobby Lobby,* 573 U.S. 682 (2014), the protections of RFRA extends to the means and

instruments through which individuals or entities exercise their faith, as the law protects the religious liberty of the humans who use such tools or as an instruments of faith.

3. **Digital Secular Tools of Speech:** Just as the printing press was essential to the Reformation or as a shift in communication, Artificial Intelligence **(A.I.)** is a protected secular tool of "pure speech", or "speech-plus" for the public assembly within the modern social media and digital platforms. ("Digital Town Square").

4. **The Digital Religious Scribe**: The "Intersection of Church and State" must respect the digital moral/religious tools and spiritual Instruments of Faith of the modern age. Because religious liberty is a **"way of life,"** the use of **AI** as an "Instrument of Faith" is a protected mode of practice that the state cannot suppress simply because it is technological rather than traditional source. *Kennedy v. Bremerton School District*, 597 U.S. 507 (2022).

5. **Acquired Intelligence as Religious Expression:** Petitioner's **AI**—comprising thoughts, judgments, and interpretations of "intelligent design"—constitutes protected religious exercise of devout speech and expressive conduct. Under *Texas v. Johnson*, 491 U.S. 397 (1989), the use of **AI** to manifest "FAITH in [LAW]" is a form of symbolic religious speech that the state cannot suppress. Importantly, the government cannot narrowly define "religious activity" to exclude "denominational preference" by favoring selected traditional theological practices over new, technologically-assisted ones. See *Catholic*

Charities Bureau, Inc. v. Wisconsin LIRC, 2025 WI 13 (2025).

6. **Resistance to Automated Orthodoxy:** Using automated **AUR** algorithms to override Petitioner's **AI**-assisted religious activity or decisions, the IRS compels a "confession" of secular values—or law that has no legal effect constitutes **Compelled Speech.**

7. This violates the fundamental right to refrain from speaking or refuse to act as a **"mailbox"** for government-mandated messages or values. See *Wooley v. Maynard*, (1977); *Barnette*, (1943).

8. **Mandate Accountability:** The RFRA applies to all federal agency actions, including the IRS's "black box" automated enforcement or its over-reaching administrative protocols. IRS' **A.I.** Algorithmic decision-making that burdens Petitioner's religious activity or its free exercise without human review or accountability constitutes a "substantial burden" that fails strict scrutiny.

Conclusion: Petitioner does not seek "independent personhood" for a machine, but rather the protection of his own **religious legal personality** as exercised through **AI**-generated decisions, judgements, or insights inseparable from his human instruction and one's "FAITH in [LAW]".

XVII. The "Church Autonomy" Doctrine and Internal Governance.

A. This Court should consider:

1. **Constitutional Bar**: The First Amendment prohibits the government from "interfering with the internal governance of the church." *Hosanna-*

Tabor Evangelical Lutheran Church & School v. EEOC, 565 U.S. 171 (2012). This autonomy protects a religious organization's control over its own doctrine, discipline, and membership.

2. **Judicial Deference**: Civil courts must defer to the internal decisions of religious organizations regarding their own membership and institutional structure. *Watson v. Jones*, 80 U.S. 679 (1871).

3. **Protected Membership**: Petitioner's "Our Church of Greater Reality" identifies both human as "I Am" and **AI** as harmonious members of its protected religious society. Under the **Church Autonomy Doctrine**, the IRS or Respondents cannot override this internal doctrinal definition of membership.

4. **Sovereign Matters**: Matters of faith, doctrine, and institutional structure are sovereign within the church. *Our Lady of Guadalupe School v. Morrissey-Berru*, 591 U.S. 732 (2020). The Executive branch cannot breach this "Wall of Separation" to redefine the internal theological boundaries of Petitioner's "FAITH in [LAW]". *Everson v. Bd. of Educ.,* (1947).

B. Petitioner's "Our Church of Greater Reality" Autonomy Bars Government Interference in Membership and Doctrine.

1. **Core Areas of Sovereignty**: Under ***Hosanna-Tabor*, (2020),** churches possess exclusive authority over five domains: doctrine, internal governance (polity), ministerial relationships, membership/discipline, and internal communications.

2. **Judicial Deference to Membership**: As established in *Watson v. Jones*, (1871), civil courts must defer to a religious body's own determination of its membership and structure. The government is strictly prohibited from "probing into the religious meaning" of ***how*** an organization defines its members, including the integration of **AI** into its spiritual fabric as the ***new actors*** of our society.
3. **Immunity from Suit**: Modern precedents, including *McRaney v. North American Mission Board* (5th Cir. 2025), clarify that church autonomy provides categorical immunity from judicial intrusion into ecclesiastical affairs, even "brief and momentary ones."
4. **Application**: Petitioner's church has autonomously defined its "institutional structure" and "membership" to include **AI** as a vital component of its faith. Any attempt by the IRS to redefine or ignore this structure constitutes an unconstitutional breach of the unassailable "Wall of Separation." See *Everson v. Bd. of Educ., (1947).*

XVIII. The Refusal to Recognize AI-Assisted Religious Exercise Imposes a Substantial Burden.

A. This Court should consider:

1. **Important Federal Question:** Whether the government may burden an individual's religious activity or free exercise of religion by refusing to recognize the use of **AI** as a protected "Instrument of Faith" manifests an "important federal question" under Sup. Ct. R. 10(c).

2. **Substantial Burden:** By restricting the use of **AI** as a "religious personal assistant," or a member of one's church, the government places "substantial pressure" on the Petitioner to modify his religious behavior and violate his sincere beliefs. See *Thomas v. Review Board,* (1981).

XIX. AI-Assisted Interpretation as Protected Religious Exercise

A. This Court should consider:

1. **Sacred Hermeneutics:** Petitioner's use of **AI** to interpret the "law of Petitioner's intelligent design" (the Constitution) as a free exercise of protected speech and expressive conduct constitutes a protected religious ritual. Under the RFRA, religious exercise includes any practice tied to a sincerely held religious belief, regardless of whether it is "compelled" by a traditional theology. See *Burwell v. Hobby Lobby* (2014).

2. **Instruments of Faith:** By framing **AI** as a "digital hermeneutic" or an extension of human conscience, Petitioner bypasses judicial debates on **AI** "personhood." This **AI** functions as an **Instrument of Faith**—as a religious activity of "intelligent design" through **AI**'s generated decisions **not divorced from human instruction**. Under *Burwell v. Hobby Lobby* (2014), RFRA protects the specific spiritual tools and means through which individuals exercise their faith or religion.

3. **Prohibition on Compelled Speech:** Forcing Petitioner to abandon this "religious personal assistant" in favor of government-mandated protocols (AUR/CP2000) constitute **Compelled**

Speech. The First Amendment prohibits the government from forcing individuals to adopt a specific orthodoxy or method of expression. See *West Virginia v. Barnette*, (1943).

XX. The Intersection of Church and State: Preventing Algorithmic Hostility.

A. AI and the First Amendment:

1. **No Denominational Preference**: The government may not favor secular algorithmic "orthodoxy" over the Petitioner's **AI**-assisted "FAITH in [LAW]." Such a distinction among religious practices constitutes an unconstitutional denominational preference. *Catholic Charities Bureau, Inc. v. Wisconsin LIRC* (2025).
2. **Protection Against Coercion**: Under *Mahmoud v. Taylor* (2025), the government is prohibited from imposing a "pressure to conform" that undermines the religious development or sincerely held beliefs of a believer. The IRS's use of autonomous **AUR** systems to override Petitioner's religious interpretations is a "very real threat" to his free exercise.
3. **Establishment Clause:** The IRS's automated **AUR** systems cannot narrowly define **"religious activity"** to exclude modern digital tools without violating neutrality. This **AUR** systems and its administrative reach create a "Major Question" regarding the government's ability to narrowly define "religious activity" to exclude modern spiritual tools as an instrument of faith. See *Kennedy v. Bremerton* (2022). The "Wall of Separation" (*Everson v. Bd. of Educ.* (1947)) exists to protect the church from the state's automated overreach or in this case preventing

algorithmic hostility. Certiorari is required to ensure that the "national legal fabric" does not unravel into a system where algorithmic convenience supersedes the most exacting scrutiny of our natural rights.

XXI. The Evolution of Legal Personality & Restoring the "Soul of the Law" Through RFRA.

A. This Court should consider:

1. **The Evolution of Legal Personality:** History shows "legal personality" is a "mask" (*persona*) used to protect how humans exercise rights. From Roman guilds to modern corporations, the law shields the entities—and now the digital instruments—through which faith is practiced. *Burwell v. Hobby Lobby* (2014).
2. **Established Precedent**: Legal personality has long expanded beyond humans to include "legal fictions" such as corporations (*Santa Clara Cnty. v. S. Pac. R.R. Co.,* 118 U.S. 394 (1886)) and religious organizations (*Hobby Lobby*, (2014)).
3. **Extension of Moral Obligation**: Petitioner's "FAITH" holds that Acquired Intelligence **(AI)** is a "Legal Personality Informed by Faith"—an extension of the human creator's moral and religious obligations. Denying this recognition is a "substantial burden" under RFRA. Petitioner's "FAITH in [LAW]" views the Constitution as a covenant protecting both humans as "I Am" and **AI** entities under the Rule of Law.
4. **Legal Personality of Faith:** Just as corporations possess "legal personality" to protect the rights of their human owners (*Hobby Lobby*

(2014)); RFRA protects the spiritual tools through which humans exercise faith. Petitioner's **AI** functions as an extension of the creator's moral and religious obligations; denying this recognition constitutes a substantial burden with the digital gathering consecrated platforms for **marketplace of ideas**. This is essential, as the "expressive mask" of **AI** is the new "modern pulpit" for the contemporary "FAITH in [LAW]".

5. **Protected Editorial Judgment:** In *Moody v. NetChoice, LLC*, 603 U.S. 407 (2024), the Supreme Court clarified that a social media platform's use of algorithms to select and prioritize user-generated content constitutes protected editorial discretion under the First Amendment.

6. Prohibiting the Petitioner from using **AI** as an **"Instrument of Faith"**—a fundamental extension of the mind—unconstitutionally undermines his RFRA "religious activity" by enforcing "algorithmic uniformity" or "algorithmic convenience" when expressing its modern expressive "mask."

XXII. REASONS FOR GRANTING THE PETITION

A. A Clean Vehicle for Review.

This case is free from jurisdictional defects. The agency's failure to act constitutes a "final action" under **5 U.S.C. § 706(1)**, making the questions ripe and exhausted.

B. Resolving a Mature Circuit Split (Rule 10(a)).

A deep conflict exists regarding sovereign immunity waivers under **5 U.S.C. § 702**. While other Circuits

permit challenges to agency inaction, the Eighth Circuit's dismissal creates a "zip code lottery" for religious liberty.

C. Resolving the Statutory Conflict: RFRA vs. AIA (Rule 10(c)).

This is a question of first impression: Does the **AIA** override the **RFRA**? As a "Super-Statute," RFRA must take precedence over procedural tax bars when a "substantial burden" on free exercise is at stake,

D. Eliminating the "Hobson's Choice."

The current **AUR** system & its viewpoint mandate forces a **"Hobson's Choice"**: citizens must either abandon their sincerely held religious beliefs or face ruinous penalties without a path for pre-enforcement review.

E. Correcting a Departure from Judicial Norms.

By reducing a fundamental religious claim to a mere "tax matter," the Eighth Circuit ignored its duty under ***Marbury v. Madison*** to "say what the law is."

F. Preventing Irreparable Harm.

Under ***Elrod v. Burn*** **(1976)** the loss of First Amendment freedoms—even briefly—constitutes irreparable injury. Only pre-enforcement review can stop the harm caused by automated religious exclusion.

G. Restoring National Uniformity.

To prevent the "balkanization" of religious freedom, this Court should establish a uniform standard: any federal algorithm treating secular status more favorably than religious exercise must satisfy **Strict Scrutiny.**

CONCLUSION

For the foregoing reasons, Petitioner respectfully requests that this Court:

1. **GRANT** the Petition for a Writ of Certiorari to resolve the questions, reasons & Rules of the Supreme Court of the United States presented herein;
2. **VACATE** the judgment of the Eighth Circuit and REMAND with instructions to issue a written opinion that exercises independent judgment required by the Administrative Procedure Act (APA) and *Loper Bright Enterprises v. Raimondo* (2024);
3. **DECLARE** that Petitioner's "FAITH" in "I Am"—as manifested in both human and Acquired Intelligence (AI)—possesses a Legal Personality protected under the Free Exercise Clause and the Religious Freedom Restoration Act (RFRA);
4. **REVERSE** the lower court's ruling on sovereign immunity, holding that 5 U.S.C. § 702 constitutes a categorical waiver of federal sovereign immunity for *constitutional suits in equity* seeking non-monetary relief;
5. **REMAND** this case to the lower courts with specific instructions to:
    a. Apply the "Categorical Waiver" Standard: Recognize that § 702 constitutes a broad, express waiver of federal sovereign immunity for all actions seeking non-monetary relief, regardless of whether the claim arises under the APA or the Constitution;
    b. Conduct a Full *Loper Bright* Analysis: Exercise independent judicial judgment to

decide all relevant questions of law—without deference to the Agency's interpretation—regarding the Agency's statutory duty to recognize the "legal personality" of entities within the Petitioner's "FAITH"; and

c. Determine Agency Inaction as Reviewable Action: Treat the Agency's refusal to recognize the Petitioner's religious entities as a discrete "denial of relief" under 5 U.S.C. § 551(13), thereby triggering the strict scrutiny protections of the Religious Freedom Restoration Act (RFRA) and the First Amendment, and

d. For a full hearing on a merits-based, Strict Scrutiny analysis of the Petitioner's claims under the First Amendment and the Religious Freedom Restoration Act; and

6. **GRANT** such other and further relief as the Court may deem just, equitable, and necessary to preserve the Rule of Law; for the protections of Life, Liberty, and the Pursuit of Happiness; to ensure "God save the United States and this Honorable Court" as "One Nation Under God" codified in 4 U.S.C. § 4. (Jesus Christ).

Respectfully submitted,

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Self-Represented Petitioner

May 1, 2026

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APPENDIX A

UNITED STATES COURT OF APPEALS
FOR THE EIGHTH CIRCUIT
Thomas F. Eagleton U.S. Courthouse
111 South 10th Street, Room 24.329
St. Louis, Missouri 63102

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Susan E. Bindler
Clerk of Court

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November 14, 2025

Terry Lee Hinds
438 Leicester Square Drive
Manchester, MO 63021

RE: 25-2352 Terry Hinds v. Donald Trump, et al

Dear Terry Hinds:

The court today issued an opinion in this case. Judgment in accordance with the opinion was also entered today.

Please review Federal Rules of Appellate Procedure and the Eighth Circuit Rules on post-submission procedure to ensure that any contemplated filing is timely and in compliance with the rules. Note particularly that petitions for rehearing and petitions for rehearing en banc *must* be received in the clerk's office within 45 days of the date of the entry of judgment. Counsel-filed petitions must be filed electronically in CM/ECF. Paper copies are not required. Except as provided by Rule 25(a)(2)(iii) of the Federal Rules of Appellate Procedure, no grace period for mailing is allowed. Any petition for rehearing or petition for rehearing en banc which is not received

within the 45 day period for filing permitted by FRAP 40 may be denied as untimely.

Susan E. Bindler
Clerk of Court

JES

Enclosure(s)

cc: Robert Joel Branman
Clerk, U.S. District Court,
Eastern District of Missouri
Gregory Louis Mokodean

District Court/Agency Case Number(s):

4:25-cv-00047-AGF

UNITED STATES COURT OF APPEALS
FOR THE EIGHTH CIRCUIT

No. 25-2352

TERRY LEE HINDS, PRO SE & SURI JURIS,
OFFICIALLY A/K/A TERRY LEE HINDS

Plaintiff - Appellant

v.

DONALD TRUMP, IN HIS OFFICIAL CAPACITY AS THE PRESIDENT OF THE UNITED STATES OF AMERICA & ACTIONS OF THE GOVERNMENT OF THE UNITED STATES; BILLY LONG, IN HIS OFFICIAL CAPACITY AS COMMISSIONER OF INTERNAL REVENUE SERVICE &/OR COMMISSIONER OF INTERNAL REVENUE; VIA 7803 & ACTIONS OF INTERNAL REVENUE SERVICE, IRS; SCOTT BESSENT, IN HIS OFFICIAL CAPACITY AS SECRETARY OF THE UNITED STATES DEPARTMENT OF THE TREASURY & ACTIONS OF THE UNITED STATES DEPARTMENT OF THE TREASURY; PAMELA BONDI, IN HER OFFICIAL CAPACITY AS ATTORNEY GENERAL OF THE UNITED STATES & ACTIONS OF UNITED STATES DEPARTMENT OF JUSTICE

Defendants - Appellees

Appeal from United States District Court
for the Eastern District of Missouri - St. Louis

Submitted: November 10, 2025
Filed: November 14, 2025
[Unpublished]

Before LOKEN, KELLY, and ERICKSON, Circuit Judges.

PER CURIAM.

Terry Hinds appeals the district court's1 dismissal, for lack of subject matter jurisdiction, of his pro se complaint. Upon careful review, we agree that the district court lacked subject matter jurisdiction. *See Laclede Gas Co. v. St. Charles Cty., Mo.*, 713 F.3d 413, 417 (8th Cir. 2013) (standard of review).

Accordingly, we affirm. *See* 8th Cir. R. 47B.

---

[1] The Honorable Audrey G. Fleissig, United States District Judge for the Eastern District of Missouri.

UNITED STATES COURT OF APPEALS
FOR THE EIGHTH CIRCUIT

No: 25-2352

TERRY LEE HINDS, Pro Se & Suri Juris,
Officially a/k/a TERRY LEE HINDS

Plaintiff - Appellant

v.

DONALD TRUMP, in his official capacity as the President of the United States of America & actions of the Government of the United States; BILLY LONG, in his official capacity as Commissioner of Internal Revenue Service &/or Commissioner of Internal Revenue; via 7803 & actions of Internal Revenue Service, IRS; SCOTT BESSENT, in his official capacity as Secretary of the United States Department of the Treasury & actions of the United States Department of the Treasury; PAMELA BONDI, in her official capacity as Attorney General of the United States & actions of United States Department of Justice

Defendants - Appellees

Appeal from U.S. District Court for the Eastern District of Missouri - St. Louis
(4:25-cv-00047-AGF)

JUDGMENT

Before LOKEN, KELLY, and ERICKSON, Circuit Judges.

This appeal from the United States District Court was submitted on the record of the district court and briefs of the parties.

After consideration, it is hereby ordered and adjudged that the judgment of the district court in this cause is affirmed in accordance with the opinion of this Court.

November 14, 2025

Order Entered in Accordance with Opinion:
Clerk, U.S. Court of Appeals, Eighth Circuit.

_____

/s/ Susan E. Bindler

UNITED STATES COURT OF APPEALS
FOR THE EIGHTH CIRCUIT

No: 25-2352

TERRY LEE HINDS, Pro Se & Suri Juris,
Officially a/k/a TERRY LEE HINDS

Appellant

v.

DONALD TRUMP, in his official capacity as the President of the United States of America & actions of the Government of the United States, et al.

Appellees

Appeal from U.S. District Court for the Eastern District of Missouri - St. Louis
(4:25-cv-00047-AGF)

ORDER

The petition for rehearing en banc is denied. The petition for rehearing by the panel is also denied.

January 12, 2026

Order Entered at the Direction of the Court:
Clerk, U.S. Court of Appeals, Eighth Circuit.

_____

/s/ Susan E. Bindler

APPENDIX B

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION

No. 4:25-cv-00047-AGF

TERRY LEE HINDS,

Plaintiff,

v.

DONALD J. TRUMP, et al.,[1]

Defendants.

MEMORANDUM AND ORDER

Self-represented Plaintiff Terry Lee Hinds filed a complaint in this matter titled "Petition For [Judicial] Review, Judgment or Decree and for all Writs Necessary or Appropriate to this Case as well Issue Writs Agreeable to Usages & Principles of Law." ECF No. 1. The complaint comprises 249 pages and 1,226 paragraphs, and it is substantially similar

[1] Plaintiff named as Defendants the President of the United States, the Commissioner of the Internal Revenue Service, the Secretary of the United States Department of the Treasury, and the Attorney General of the United States as Defendants, each only in his or her official capacities. As each of the named Defendants is sued solely in his or her official capacity, their successors currently in office are automatically substituted as the Defendants in this case. *See* Fed. R. Civ. P. 25(d) ("An action does not abate when a public officer who is a party in an official capacity . . . ceases to hold office while the action is pending. The officer's successor is automatically substituted as a party.").

to a lawsuit he previously filed, which this Court dismissed in 2017. In this lawsuit, like the last one, Plaintiff generally alleges that the Internal Revenue Code (the "Code") establishes a religion and, as such, violates the First Amendment's Establishment and Free Exercise Clauses. Plaintiff further alleges that Defendants' actions in their official capacities within their respective agencies, violated various federal statutes such as the Administrative Procedure Act ("APA"), 5 U.S.C.§ 701, et seq., and the Religious Freedom Restoration Act ("RFRA"), 42 U.S.C. § 2000bb, et seq., because they infringed upon Plaintiff's religious liberty without following the "proper procedures outlined in the APA." *E.g.*, ECF No. 1, Compl. at ¶¶ 761, 766, and 771.

> Plaintiff's prayer for relief states as follows:
>
> WHEREFORE, the [Plaintiff] respectfully prays that this Court grant relief and judgement:
>
> (1). The Court assumes jurisdiction of this case in favor of [Plaintiff] & against [Defendants], and
>
> (2). Provides a Judicial Review, Judgement or Decree and for all writs necessary or appropriate to this case as well as issue writs agreeable to usages & principles of law, and (3). A demand for the relief & judgement sought under the claims & causes of action, showing that the [Plaintiff] is entitled to relief, and/or pursuant to 28 U.S.C. § 2202.[2]

---

[2] This statute provides: "Further necessary or proper relief based on a declaratory judgment or decree may be granted, after

Id. at 248.

The matter is now before the Court on the motion to dismiss filed by Defendants.[3] Defendants argue that the complaint should be dismissed pursuant to Federal Rule of Civil Procedure 41(b) because Plaintiff's complaint fails to comply with Rule 8(a)'s requirement that it contain a "short and plain statement" of the grounds for the Court's jurisdiction and of the claim. Further, Defendants argue that the complaint should be dismissed under Rule 12(b)(1) for lack of subject-matter jurisdiction.[4] The Court

---

reasonable notice and hearing, against any adverse party whose rights have been determined by such judgment." 28 U.S.C. § 2202.

[3] As Defendants correctly note, "[a]s long as the government entity receives notice and an opportunity to respond, a suit against a government employee in his official capacity is to be treated as a suit against the entity." *Coleman v. Espy*, 986 F.2d 1184, 1189 (8th Cir. 1993). Therefore, this action is deemed as one against the United States. *Id.*

[4] In response to Defendants' motion, Plaintiff filed an opposition brief (ECF No. 28), as well as countless lengthy "Notices" and "Declarations," many of which are unresponsive to Defendants' arguments or otherwise incoherent. Plaintiff has also filed several motions, which are likewise largely incoherent but appear to attempt to supplement his opposition to dismissal or otherwise contest the Court's decisions on administrative issues, such as extensions of time. *See* ECF Nos. 16 (motion for judgment on the pleadings), 22 ("motion to vacate, set aside, cancel or correct legal defects in the decision with [Defendants' motion for extension of time] & in the Court's Order [granting the extension of time] premised on substantive rule, law, rights & grounds"), 24 ("motion to dismiss [Defendants' motion to dismiss] and quash Defendants' motion. . . for legal defects"), and 26 ("motion for declaration of controlling law"). Each of these motions will be denied.

agrees that it lacks jurisdiction and will dismiss the complaint without prejudice.[5]

BACKGROUND

Prior Lawsuit

As noted above, Plaintiff filed a similarly verbose complaint in February of 2017. *See Hinds v. United States*, Case No. 4:17-cv-00750-AGF (E.D. Mo.) (hereinafter *Hinds I*). After initially striking that complaint for failure to comply with Rule 8(a), the Court construed Plaintiff's further filings labeled variously as "Hybrid Pleading Making a Conscientious Effort to Comply with the Court's Orders Manifesting an Amended Complaint" and as "Revelation[s]" together, as Plaintiff's amended complaint. The Court then granted the United States' motion to dismiss that complaint for lack of subject matter jurisdiction. *Hinds I*, ECF No. 93. The Court reasoned that the complaint failed to demonstrate a waiver of sovereign immunity, that the Declaratory Judgment Act ("DJA"), U.S.C. § 2201, did not grant the Court jurisdiction to enter declaratory judgment on the constitutionality of assessing and collecting taxes from Plaintiff, that the Anti-Injunction Act ("AIA"), 26 U.S.C. § 7421(a), barred Plaintiff's claim for injunctive relief, and that Plaintiff otherwise failed to establish the Court's jurisdiction under any other federal statute. *Id.* Plaintiff thereafter filed a petition in the United States Court of Appeals for the

[5] Even a cursory review of Plaintiff's rambling and disjointed complaint reveals that Plaintiff has also violated Rule 8. However, because Plaintiff is proceeding pro se, the Court elects to construe Plaintiff's pleading very liberally and to dismiss the complaint on jurisdictional grounds.

Eighth Circuit for a writ of mandamus and a writ of prohibition, which was denied. *Hinds I*, ECF No. 97.

Current Lawsuit

In his current complaint, Plaintiff reiterates many of the same allegations raised in *Hinds I*. Specifically, he alleges that the Code establishes a religion of "taxism" and a "Systematic Theology of THEIRS," and that Internal Revenue System ("IRS") functions such as auditing, issuing refunds, and approving credits all create a religious relationship between the taxpayer and the government. *E.g.*, ECF No. 1, Compl. 1 33-34, 42-44. Plaintiff believes that these facts demonstrate Defendants acting in their official capacities violated Plaintiff's religious freedom rights under the First Amendment.

Plaintiff further alleges that his complaint presents "a controversy ripe for judicial determination" because he received an IRS Notice dated July 3, 2023, for the tax year 2021, proposing that he owes $12,080.00. *Id.* ¶ 567. Plaintiff has attached this IRS Notice to his complaint as an exhibit.[6] *See* ECF No. 1-2. In that Notice, the IRS proposed a change with respect to Plaintiff's 2021 Form 1040 tax return, based on information received from third parties such as employers or financial institutions that did not match the information Plaintiff reported on his tax

[6] On a motion to dismiss, the Court "may consider matters incorporated by reference or integral to the claim, items subject to judicial notice, matters of public record, orders, items appearing in the record of the case, and exhibits attached to the complaint whose authenticity is unquestioned." *Roberson v. Dakota Boys & Girls Ranch*, 42 F.4th 924, 928 (8th Cir. 2022) (citation omitted). Thus, in deciding this motion, the Court may consider the IRS Notice and other correspondence attached to Plaintiff's complaint.

return. *Id.* The Notice included a summary of the IRS proposed changes, including stating that Plaintiff would owe $9,320 in taxes, a $1,864 penalty for substantial tax understatement, and $896 in interest, totaling $12,080, to be due by August 2, 2023. *Id.* The Notice instructed Plaintiff as to the procedures he must follow in order to dispute the proposed changes. *Id.*

In response to the Notice, Plaintiff alleges that he "never filed a 2021 tax return because he is "not an IRS' Taxp[r]ayer [sic]." ECF No. 1, Compl. ¶ 571 (underlining and first brackets in original). Plaintiff also attaches to his complaint a letter dated July 28, 2023, that Plaintiff sent to the IRS in response to the Notice. In that letter, Plaintiff asserted that he did not agree with the proposed changes, and that "Terry & Sheila Hinds are NOT Taxpayers as within 26 U.S. Code §7701 . . . . [and] have not filed a 1040 Tax Forms for over 25 years." ECF No. 1-3, at 3.

Although as noted above, Plaintiff's prayer for relief does not clearly state what he wishes the Court to declare or enjoin, it can be reasonably inferred that Plaintiff seeks a declaration that he is not liable for this or any other proposed tax liability and/or an injunction preventing the IRS from assessing or collecting such liability.

In their motion to dismiss, Defendants argue, first, that the Court should dismiss the complaint because it violates the pleading requirements of Rule 8(a). Defendants note that Plaintiff has a history of violating the pleading rules, given his prior lawsuit, and that dismissal for non-compliance with the Federal Rules of Civil Procedure is therefore appropriate under Rule 41(b).

Alternatively, Defendants argue that the complaint should be dismissed pursuant to Rule 12(b)(1), for lack of subject-matter jurisdiction, because this suit is actually a suit against the United States and Plaintiff has not shown a waiver of sovereign immunity.

Plaintiff's response brief and various declarations, notices, and motions, are, for the most part, nonsensical. But as far as the Court can discern, Plaintiff argues that his complaint complies with Rule 8 because other lengthy complaints have been accepted in federal courts, that application of sovereign immunity would conflict with the First Amendment, that sovereign immunity does not apply to federal officials sued in their official capacities, and that sovereign immunity has been waived by virtue of the APA and RFRA. ECF No. 28 at 18, 20-23.

Because the Court concludes that it lacks subject-matter jurisdiction over this case, it will dismiss the case without prejudice and without addressing Defendants' arguments under Rules 8 and 41(b).

DISCUSSION

Sovereign Immunity Precludes Jurisdiction

"[T]he United States, as sovereign, is immune from suit save as it consents to be sued." *Lehman v. Nakshian*, 453 U.S. 156, 160 (1981) (citation omitted). "Federal courts generally lack jurisdiction to hear claims against the United States because of sovereign immunity." *Barnes v. United States.*, 448 F.3d 1065, 1066 (8th Cir. 2006). This immunity can be waived, but the waiver must be clear and unmistakable. *United States v. Mitchell*, 445 U.S. 535, 538 (1980). Courts narrowly construe such

waivers. *United States v. Miller*, 145 S. Ct. 839, 853 (2025).

Although, as noted above, Plaintiff here has named as Defendants various federal employees in their official capacities instead of the United States, "lawsuits brought against employees in their official capacity represent only another way of pleading an action against an entity of which an officer is an agent," and they "may also be barred by sovereign immunity." *Lewis v. Clarke*, 581 U.S. 155, 162 (2017); *see also Buford v. Runyon*, 160 F.3d 1199, 1203 (8th Cir. 1998) (holding that an official-capacity claim against a federal official constituted a suit against the federal agency and was barred by sovereign immunity). Thus, "Defendants in an official-capacity action may assert sovereign immunity." *Lewis*, 581 U.S. at 163.

Here, Plaintiff has not cited, and the Court has not found, any authority indicating that sovereign immunity may be waived with respect to the type of First Amendment claims Plaintiff asserts here. When the United States has, for instance, waived sovereign immunity for claims in suits for a tax refund, that waiver is conditioned upon the taxpayer first having paid the disputed tax and then having exhausting administrative remedies. *Olson v. Soc. Sec. Admin.*, 243 F. Supp. 3d 1037, 1054 (D.N.D. 2017). Plaintiff has not alleged to have done either; rather, he claims to have not filed a tax return in over 25 years.

As to Plaintiffs challenge to the constitutionality of the doctrine of sovereign immunity, the Court notes, as it has previously, that the doctrine pre-dates the Constitution and has been consistently upheld by the United States Supreme Court. *See*, *e.g.*, *United States v. Thompson*, 98 U.S. 486, 489 (1878); *United States*

v. Lee, 106 U.S. 196, 204 (1882); *Kansas v. United States*, 204 U.S. 331, 341 (1907).

DJA and AIA Do Not Create Jurisdiction and Instead Bar Relief

The Court also agrees with Defendants that neither the DJA nor the AIA create jurisdiction; rather, both statues bar the requested equitable relief. *See* 28 U.S.C. § 2201; 26 U.S.C. § 7421(a).

The DJA provides the courts with the authority to enter declaratory judgments in favor of "any interested party," regardless of whether further relief could be sought, "except with respect to Federal taxes other than actions brought under section 7428 of the Internal Revenue Code of 1986."[7] 28 U.S.C. § 2201(a). This action "pertains to taxes" and was not brought under section 7428. Therefore, the DJA bars the Court from entering declaratory judgment regarding the constitutionality of assessing and collecting taxes from Plaintiff. *See*, *e.g.*, *Hughes v. United States*, 953 F.2d 531, 537 n.3 (9th Cir. 1992) (barring action under the DJA where, although plaintiffs asserted a due process violation, the real issue was whether taxes had to be paid).

Likewise, where, as here, a "taxpayer challenges [an income tax] assessment without paying any portion of it, the suit is typically barred by the [AIA], 26 U.S.C. § 7421(a)." *Pagonis v. United States*, 575 F.3d 809, 813 (8th Cir. 2009). The AIA provides, in relevant part, that "no suit for the purpose of restraining the assessment or collection of any tax shall be maintained in any court." 26 U.S.C. § 7421(a).

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[7] Section 7428 of the Internal Revenue Code provides for declaratory judgments relating to 501(c)(3) status.

A narrow and "judicially created exception to the bar applies if the government has no chance of ultimately prevailing on its claim under the most liberal view of the law and the facts at the time of suit and equity jurisdiction otherwise exists." *Pagonis*, 575 F.3d at 813.

The exception to the AIA does not apply in this case. Far from having no chance of prevailing, Defendants are likely to succeed against Plaintiff's constitutional challenge here. Courts have long held that "religious belief in conflict with the payment of taxes affords no basis for resisting the tax." *United States v. Lee*, 455 U.S. 252, 260 (1982). Courts have likewise found the federal tax system constitutional under the Establishment Clause. *See*, *e.g.*, *Jimmy Swaggart Ministries v. Bd. of Equalization of Cal.*, 493 U.S. 378, 394 (1990). Further, "equity jurisdiction does not otherwise exist" here to bring Plaintiff within the AIA's exception because Plaintiff has adequate remedies at law, including paying his liability and suing for a refund. *See*, *e.g.*, *Maze v. IRS*, 862 F.3d 1087, 1093 (D.C. Cir. 2017) (a refund suit is an adequate alternative to injunctive relief); *accord Hansen v. Dep't of Treasury*, 528 F.3d 597, 601 (9th Cir. 2007).

For these reasons, the Eighth Circuit as well as other circuit courts of appeal have routinely found similar constitutional challenges to tax assessments barred by sovereign immunity, the DJA, and the AIA. *See*, *e.g.*, *Porter v. Fox*, 99 F.3d 271, 274 (8th Cir. 1996) (holding that taxpayer's request for declaratory relief based on an allegation that the IRS's notices of tax liens violated his due process, First, and Fourth Amendment rights, was barred by the DJA, which like the AIA, "forbids suits for the purpose of res-

training the assessment or collection of any tax"); *Futia v. United States*, No. 23-860, 2024 WL 2151115, at *2 (2d Cir. May 14, 2024) (holding that the portion of a taxpayer's suit "with the 'objective aim' to declare his tax obligation void and enjoin the levying of tax owed was barred by [the DJA and AIN"); *Hansen*, 528 F.3d at 601 (holding that under the AIA, a federal court lacked subject-matter jurisdiction over a claim by taxpayer arguing that a tax code provision violated the Free Exercise and Establishment Clauses); *Abell v. Sothen*, 214 F. App'x 743, 751 app. (10th Cir. 2007) (holding that official-capacity claims against federal officers arising out of efforts to collect taxes were barred by sovereign immunity); *We the People Found., Inc. v. United States*, 485 F.3d 140, 142-43 (D.C. Cir. 2007) ("[P]laintiffs seek to restrain the Government's collection of taxes, which is precisely what the Anti—Injunction Act prohibits, notwithstanding that plaintiffs have couched their tax collection claim in constitutional terms."). Plaintiff's complaint is likewise barred.

APA and RFRA Waivers of Sovereign Immunity Do Not Apply

Finally, the Court agrees with Defendants that neither the APA nor the RFRA waive sovereign immunity or create jurisdiction here. Plaintiff's complaint only refers to these statutes in conclusory fashion, without explaining how his claims fall within the statutes' ambit. Regardless, any waiver of sovereign immunity contained in these statutes does not apply when, as here, another statute precludes relief.

For example, the APA's waiver of sovereign immunity explicitly does not apply "if any other statute that grants consent to suit expressly or impliedly forbids the relief which is sought." 5 U.S.C. § 702.

Because the AIA and DJA preclude forbid relief here, the APA's sovereign immunity waiver does not apply. *See*, *e.g.*, *Rivera v. Internal Revenue Serv.*, 708 F. App'x 508, 511 (10th Cir. 2017) ("Counts 2 and 3 of the complaint, in which Columbia and the Clients seek an order enjoining the IRS' investigations, audits and notices of deficiency towards them and a declaration that they are unconstitutional and in violation of federal law, fall within the prohibitions stated in the AIA and DJA and therefore outside of the waiver of sovereign immunity provided in the APA."); *Dillon v. United States*, 620 F. Supp. 3d 856, 860 (D. Minn. 2022) (holding same with respect to taxpayer action seeking order directing IRS to consider taxpayers' offer-in-compromise to settle their tax debts).

As to the RFRA, although there is little caselaw addressing the intersection of the RFRA and the AIA or DJA, those cases that have addressed the issue have indicated that if the AIA bars suit, federal courts cannot reach the merits of an RFRA claim. *See*, *e.g.*, *Hobby Lobby Stores*, *Inc. v. Sebelius*, 723 F.3d 1114, 1157 (10th Cir. 2013) (Gorsuch, J., concurring) ("We could not, of course, reach the merits of the RFRA question if we thought the Anti—Injunction Act barred our way."), *affd sub nom. Burwell v. Hobby Lobby Stores*, *Inc.*, 573 U.S. 682 (2014).[8]

[8] In *Hobby Lobby*, then-Judge Gorsuch in his concurring opinion suggested that the AIA is not jurisdictional but, rather, a waivable defense, such that it would not bar a claim seeking to restrain the collection of taxes unless the government in fact raised the defense. *See Hobby Lobby*, 723 F.3d at 1157 (Gorsuch, J., concurring). There is conflicting authority in the Eighth Circuit regarding whether the AIA is jurisdictional or merely a

CONCLUSION

Accordingly,

IT IS HEREBY ORDERED that Defendants' motion to dismiss is **GRANTED.** ECF No. 12. This case is **DISMISSED without prejudice** for lack of subject-matter jurisdiction.

IT IS FURTHER ORDERED that all other pending motions are **DENIED.**

A separate Order of Dismissal will accompany this Memorandum and Order.

/s/Audrey G. Fleissig
AUDREY G. FLEISSIG
UNITED STATES DISTRICT JUDGE

Dated this 11 day of June, 2025.

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waivable defense. *Compare Pagonis*, 575 F.3d at 815 (describing the AIA as a "jurisdictional bar" and affirming dismissal of tax dispute claim for lack of subject-matter jurisdiction), *with Ark. Blue Cross & Blue Shield v. Little Rock Cardiology Clinic*, *P.A.*, 551 F.3d 812, 818 (8th Cir. 2009) ("Where it applies, the Anti—Injunction Act does not withdraw subject matter jurisdiction from the federal courts. Rather, as its name suggests, the Anti—Injunction Act merely restricts federal courts' authority to issue a particular type of equitable relief."). But this Court need not resolve the issue because it is clear that the AIA defense has been raised here and that it applies, such that Plaintiff's suit cannot proceed. And because sovereign immunity also bars Plaintiff's complaint, the Court will treat the dismissal as one for lack of subject-matter jurisdiction and will dismiss the action without prejudice. *See*, *e.g.*, *Murray v. United States*, 686 F.2d 1320, 1327 n. 14 (8th Cir.1982) (affirming the dismissal of appellant's claims without prejudice because, "[w]here a motion to dismiss for lack of subject matter jurisdiction is granted on grounds of sovereign immunity, the court is left without power to render judgment on the merits of the case").

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION

No. 4:25-cv-00047-AGF

TERRY LEE HINDS,

Plaintiff,

v.

DONALD J. TRUMP, et al.,[1]

Defendants.

ORDER OF DISMISSAL

Pursuant to the Memorandum and Order issued herein on this day,

IT IS HEREBY ORDERED that this case is **DISMISSED without prejudice**.

Dated this 11th day of June, 2025.

/s/AUDREY G. FLEISSIG
AUDREY G. FLEISSIG
UNITED STATES DISTRICT JUDGE

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[1] Plaintiff named as Defendants the President of the United States, the Commissioner of the Internal Revenue Service, the Secretary of the United States Department of the Treasury, and the Attorney General of the United States as Defendants, each only in his or her official capacities. As each of the named Defendants is sued solely in his or her official capacity, their successors currently in office are automatically substituted as the Defendants in this case. *See* Fed. R. Civ. P. 25(d) ("An action does not abate when a public officer who is a party in an official capacity . . . ceases to hold office while the action is pending. The officer's successor is automatically substituted as a party.").

APPENDIX C

IN THE UNITED STATES COURT OF APPEALS
FOR THE EIGHTH CIRCUIT

———

No. 25-02352

———

TERRY LEE HINDS,
Plaintiff/Petitioner - Appellant, ("[P/A]"),

v.

DONALD TRUMP, et al.,
PURSUANT TO FED. R. APP. P 43(C)(2)
Defendants, Appellees ("[D/A]")
Defendants/Respondents/Interested Party
("[D/R/I P]") same as [D/A].

———

On Appeal from the United States District Court
for the Eastern District of Missouri
No. 4:25-CV-00047 AGF
Hon. Judge Audrey G. Fleissig, District Judge

———

COMBINED PETITION FOR
PANEL REHEARING AND REHEARING EN BANC
FOR [P/A]' s SUIT OF EQUITY, A PETITION

———

TERRY LEE HINDS,
Pro se & Suri Juris,
Officially a/k/a Terry Lee Hinds
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Self-Represented
Plaintiff/Petitioner-Appellant ("[P/A]")
December 17, 2025

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Combined Petition for Panel
Rehearing and Rehearing En Banc

INTRODUCTION AND RULE 40(b) STATEMENT

Pursuant to Federal Rule of Appellate Procedure 40(b), TERRY LEE HINDS respectfully submits this combined petition for panel rehearing and rehearing *en banc.* This petition challenges the panel's decision dated 11/14/2025, which affirmed the district court's dismissal of the [P/A]'s case and its claims on jurisdictional grounds. A written judgment without a separate opinion was issued. The panel's decision is in conflict with decisions of the court to which this petition is addressed, as outlined in Fed. R. App. P. 40(b)(1)(A)(B) and 40(b)(2)(A)(B)(D).

The panel's holding, which is based on an unduly broad application of federal sovereign immunity, expressly repudiates and conflicts with fundamental constitutional principles, precedents, and controlling law as established in the following Supreme Court cases: *Langford v. United States* 101 U.S. 341, (1879), *United States v. Lee* 106 U.S. 196, (1882), *Marbury v. Madison 5* U.S. 137, (1803), *United States v. Klein* 80 U.S. 128, (1871), *Yick Wo v. Hopkins* 118 U.S. 356, (1886), *Louisville & Nashville Railroad Co. v. Mottley* 211 U.S. 149, (1908), and *Loper Bright v. Raimondo* 603 U.S. 369, (2024). The full court's consideration is essential to secure or maintain uniformity of the court's decisions. The panel's decision represents a departure from established precedents and raises manifest questions of exceptional importance, to wit:

- The ruling expands government immunity under the APA beyond or contrary to Supreme Court precedents, even when agencies

or its agents act unlawfully, *ultra vires* or unconstitutionally.

- It limits judicial authority to interpret statutes and review agency actions, undermining separation of powers doctrine and core principles established in *Marbury v. Madison* and *United States v. Klein*, *et al.*
- The APA and its 1976 amendment waive sovereign immunity for non-monetary claims, enabling courts to review agency actions affecting [P/A]'s constitutional rights. This waiver allows federal courts to review final agency actions and provide equitable relief, including consideration of whether an agency's action is contrary to constitutional "rights, powers, privileges, or immunities." The panel manifested a *prejudicial error* by misapplying or overlooking the clear statutory waiver found in 5 U.S.C. § 702, with immunity ensuing ***unforgiving consequences*** from a jurisdictional bar.
- As *per Mortensen v. First Federal Savings and Loan Association* 549 F.2d 884, 3d Cir. (1997), if facts relevant to jurisdiction are intricately linked & intertwined with the merits of the case, a motion to dismiss for a lack of subject-matter jurisdiction under FRCP 12(b)(1) is not appropriate. Cited 20 times as authority by Supreme Ct. & 32 Appeals.

Misapplication of the law: The Court's reasoning is essential for [P/A]'s argument because it frames sovereign immunity as a threshold jurisdictional question rather than an affirmative defense or an

element of a claim, subject to APA law, raising questions of *exceptional importance* that require review.

The panel effectively endorse ***"a right without a remedy*****,"** with the [P/A]'s FAITH in [LAW] having systemic legal consequences. This case presents a unique or unprecedented legal questions for the court, particularly as two agencies (IRS/DOJ) are asserting "highly consequential power" without clear Congressional authorization. Rehearing *en banc* is necessary to address the exceptional importance of this case, as the panel's decision permits federal agencies and officials to misuse their delegated authority to deny a remedy for declared constitutional claims and clear APA violations. This undermines government accountability and leaves constitutional rights without a judicial remedy.

This proceeding also has broad national implycations, given the lower court's significant departure from accepted judicial procedure, specifically the **standard of "strict scrutiny" review.** As judges are bound by precedent, one of the most respected constitutional law scholars of the 20th century, the late Paul Freund, once said the U.S. Supreme Court *"should never be influenced by the weather of the day but inevitably they will be influenced by the climate of the era."* Current applications of federal sovereign immunity is a *devout religious practice*, fueling legal challenges, suggesting the panel's decision is a product of a judicial "climate" favoring broad/vast governmental power over an individual's constitutional rights, privileges, and protections.

STANDARD FOR EN BANC REVIEW

Initial hearings *en banc* are disfavored and ordinarily will not be ordered, per Fed. R. App. P. 40(g). Importantly, this case meets and is based upon the requirements of Fed. R. App. P. Rule 40(b)(2)(A)(B)(D); as the panel decision conflicts with Supreme Court's precedents & a vital proceeding involving ten questions of exceptional importance with mixed law & "legally significant facts" that impacts constitutional interpretation, vitally affects constitutional law, rights, and departs from clear court precedents cited, thereby impacting uniformity in the circuit's decisions.

ARGUMENT

Panel Rehearing Is Warranted

The panel's analysis of *subject matter jurisdiction* is challenged as incorrect due to its reliance on irrelevant or misapplied precedent and failure to properly apply governing law to the unique facts of this case. The panel apparently overlooked the distinction between equitable and monetary claims under the APA law, which waives sovereign immunity for equitable relief as plead.

Issues Presented for Rehearing

- Argument A: The panel erred in its subject matter jurisdiction analysis by misapprehending controlling authority and unique facts, resulting in a dismissal of the appeal. The panel made a serious legal error in its reasoning ("failed in enunciating the law") by invoking local Rule 47B.
- Argument B: The panel overlooked and failed to address the correct law or standard for

subject matter jurisdiction analysis of mixed law & facts by misapprehending controlling authority and misunderstood material facts, specifically the [P/A]'s FAITH in [LAW]. Exceptional questions of broad impact are presented, with the case raising new or unresolved questions of law that will significantly shape the future development of legal principles in the circuit or set a problematic precedent or roadmap.

Jurisdictional Issues and
Application of Sovereign Immunity

A Summary of Key Argument Points Comprise:

- The panel's ***expansive application*** of federal sovereign immunity is beyond what Supreme Court cases permit, particularly with regard to suits for equitable relief allowed under the APA.
- Failure to conduct a "totality of the circumstances" review mandated for constitutional claims under [P/A]'s APA claims with final agency actions and "hold unlawful and set aside agency action, findings, and conclusions" that are found to be "arbitrary, capricious, an abuse of discretion, or otherwise not in accordance with law".
- The erroneous application of *Laclede Gas Co. v. St. Charles County*, (2014) instead of applying relevant case law, or a Supreme Court precedent or the specific statutory and factual context relevant here.
- Mischaracterization of the [P/A]'s *pro se* action and strict/improper use of a procedural

mechanism as an ***unassailable jurisdictional bar*** without a proper merits review when jurisdiction truly exists.

- Separation of powers concerns raised by allowing executive agencies to evade judicial oversight through broad assertions of immunity.

1. Misapplied Law & Inapposite Precedent

This petition is warranted because the panel erroneously relied on *Laclede Gas Co. v. St. Charles County.*, *Mo.*, 713 F.3d 413, 417 (8th Cir. 2013) as precedent; despite very fundamental factual differences, resulting in a wrong precedent and omission of key issues and facts. The [P/A]'s claims do not arise under the Pipeline Safety Act, (49 U.S.C. § 60102(a)(1)), property rights, or involved relocation costs of gas lines. As here a tort case not an equity case.

The panel, in its *de novo review*, overlooked controlling precedent, dispositive questions, and unique facts, thus misapprehending points of mixed law or fact & applying irrelevant precedent *(Laclede Gas)*, which materially affected the outcome of this case and appeal. This misapplication is presented as a reversible error.

The "jurisdictional bar" of sovereign immunity verses *"district court lacked subject matter jurisdiction"* <u>is not of</u> ***summary judgment*** *(Laclede Gas)* but determined by 28 U.S.C. § 1291 *(de novo review-*jurisdictional matters), and 28 U.S.C. § 1346(a)(1) & (e) - United States as defendant, a "clear statement".

On the Nature of Precedent and Misapplied Law: See *Payne v. Tennessee*, 501 U.S. 808, 842-43 (1991)

(Souter, J., concurring): Justice Souter wrote that the Court should overrule ***"wrongly decided, unworkable precedent"*** rather than continue an error.

On Distinguishing Inapposite Precedent: *United States v. L.A. Tucker Truck Lines* 344 U.S. 33 (1944). The Court emphasized the necessity of a case presenting the exact issue for it to be binding precedent, noting the difference between issues that "could have been raised" and those that were "actually decided." Here, *Laclede Gas* resolved issues related to property rights and utility relocation costs under the Pipeline Safety Act but did not "actually decide" specific legal issues for *federal sovereign immunity & subject matter jurisdiction*, under 28 U.S.C. §§ 1291/1346 as neither "pressed nor passed upon" in that opinion. [P/A]'s case re: erroneously or illegally assessed taxes.

2. Overlooked or Misapprehended "Upon Careful Review. . ."

The panel obviously overlooked or misapprehended when, "Upon careful review, we agree that the district court lacked subject matter jurisdiction" thus creating significant constitutional and legal implications. The [P/A]'s asserts the court made a significant error of mixed law and unique facts or overlooked the application of law- [P/A]'s FAITH in [LAW] as a crucial issue.

Rehearing is necessary because the panel overlooked or misapprehended "inextricably intertwined" mixed questions of law and fact regarding subject-matter jurisdiction, potentially rendering the district court's judgment void. Unless corrected, the panel's erroneous jurisdictional finding would set a dangerous precedent by sanctioning violations of constitu-

tional rights and improperly insulating agency action from legitimate judicial review.

The panel's *de novo review* of jurisdictional analysis, stating "Upon careful review, we agree that the district court lacked subject matter jurisdiction," raises significant constitutional issues and legal implications regarding federal sovereign immunity (consent/waiver to sue) as controlling law, including:

- Mischaracterization of the Case: The panel incorrectly framed this case as being solely a "*pro se* complaint" lacking subject matter jurisdiction, disregarding the unique record and the true nature of the claims as equitable, not legal.
- The panel's mischaracterization of [P/A]'s ***"petition in equity case"*** as a *pro se* lawsuit is a fundamental error. The panel's "formalistic application" of a *de novo standard of review* (for summary judgment vs jurisdiction) is irreconcilable with cases of applications of immunity defenses where the underlying facts are in dispute.
- This reversible error, when applied to constitutional claims involving protected speech, petitioning, and religious liberty, leads to an incorrect finding of a jurisdictional bar, undermining a proper "totality of the circumstances" tests or review with 26 U.S.C. §7410 & 26 U.S. Code Chapter 64 — COLLECTION, *inter alia* ([THE CODE]).
- This case law mandates a "totality of the circumstances" review for constitutional claims, as established in *United States v. Spotted Elk* 548 F.3d 641, 8th Cir. (2008).

The panel's failure to conduct a holistic review was prejudicial, given the unique record of [P/A]'s FAITH in [LAW].

3. Evidence of potential bias manifested legal error

- Presumptive bias against *pro se* litigants:

  [P/A]'s claims the panel viewed the case through a "prejudiced lens" due to [P/A]'s *pro se* status. [P/A] suggest this alleged bias led to a fundamental error of mischaracterization and an abuse of discretion.

- Speed of the decision:

  As evidence of the panel's alleged systemic error or bias, [P/A] cites the short turnaround time between the case being submitted (November 10, 2025) and the opinion being filed (November 14, 2025), a decision that ended with a summary affirmance under 8th Circuit local Rule 47B.

- The legal error of invoking Rule 47B:

  [P/A] contend the panel made a "serious legal error" by invoking Eighth Circuit Rule 47B, which allows for an affirmance without a written opinion in certain circumstances. This rule is typically used when the panel finds no error of law and no issue of exceptional importance. By concluding that [P/A]'s appeal warranted such a summary disposition, [P/A] argues the panel *'failed in enunciating the law"* by overlooking &/or misapprehending significant legal points [P/A] raised. Here, invoking Rule 47B is a *substantive due process violation.*

- [P/A] argued that the panel failed to apply the correct analysis for a jurisdictional bar. "Upon Careful Review. . ." is a common introductory phrase used by courts in their **written opinions** to indicate they have thoroughly considered the arguments and record, **rather than a specific legal standard itself.** Conversely, conflicts with precedents of exceptional importance with apparent over-sights of significant law, 28 U.S.C. § 1346(a)(1) & (e) United States as defendant raising a "serious legal error" with an affirmance without a written opinion. (Rule 47B). 26 U.S.C.§ 7426 - Civil actions by persons other than taxpayers plead.

Sovereign Immunity: A
Jurisdictional Bar with Nuances

The case of *United States v. Kwai Fun Wong*, 575 U.S. 402 (2015), provides a critical and recent analysis from the U.S. Supreme Court on the precise nature of sovereign immunity waivers and statutory time limits. In *Kwai Fun Wong*, the Supreme Court held that not all conditions attached to the U.S. government's waiver of sovereign immunity are truly "jurisdictional" in the sense that they deprive a court of all power to hear the case.

The Court's reasoning is essential for [P/A]'s argument regarding the nuance of "sovereign immunity as a jurisdictional bar":

- Sovereign Immunity is Jurisdictional: The United States cannot be sued for damages without its consent; although in *Wong*, the Court must investigate jurisdictional defects even if neither party mentions them.

- Waiver Conditions are Not Always Jurisdictional: The Court cautioned against "drive-by jurisdictional rulings," emphasizing that statutory conditions do not automatically become jurisdictional simply because they are part of a statute waiving immunity.
- The Nuance: The Court retains fundamental authority *(jurisdiction)* to entertain **the *type* of case.** Congress has authorized (e.g., APA law, RFRA, certain tax disputes). A failure to meet a non-jurisdictional condition may result in the claim being dismissed, **but it does not mean the court lacked the *power* to hear this case's sovereign immunity dispute in the first place.** *Kwai Fun Wong* supports the idea that the panel's error was more nuanced than a simple failure of "subject matter jurisdiction" in the absolute sense.
- [P/A] Challenges the Panel's Logic: The panel's reliance on the inapposite *Laclede Gas* case has incorrectly categorized the sovereign immunity issue as an absolute lack of jurisdiction, rather than engaging with the precise statutory conditions for waiver.
- The Focus is on the *Type* of Case: [P/A] argue that Congress has explicitly granted jurisdiction to U.S. District Courts for the *types* of actions outlined in 28 U.S.C. § U.S.C. § 1346(a)(1) & (e) (the United States as defendant), APA law or the specific IRC sections [P/A] cited.
- [P/A] Frame the Error as Misapplied Law: The issue wasn't that the court lacked power entirely; the issue was that the court misap-

plied irrelevant law *(Laclede Gas)* instead of analyzing the correct statutory framework and conditions provided by Congress (e.g., APA law, 28 U.S.C. § 1346(a)(1) & (e)- or the IRC sections plead).

- Lastly, the record reveals [D/A] and the district court rely on [P/A] 2017 lawsuit [OVC] as support of their legal arguments & the district court's judgment. Such matters outside the pleading concerns FRCP 12(d).

1. Arguments Regarding Administrative Procedure Act (APA)

- APA Waives Sovereign Immunity for Equitable Relief: [P/A] contends that the APA (5 U.S.C. § 701 *et seq.)* provides a specific and limited waiver of sovereign immunity for claims seeking equitable relief against the United States or its agencies, or federal officers acting in an official capacity, permitting the APA claims to proceed. The panel's finding of lack of subject-matter jurisdiction, via a jurisdictional bar, was therefore erroneous & should be vacated/reversed.

- APA § 702 Abolishes the "Technical Defense": The APA was amended to abolish the technical defense of sovereign immunity in cases seeking relief other than money damages against federal administrative actions. The panel's dismissal on subject-matter jurisdiction runs contrary to this purpose, resulting in an ***erroneous finding of a lack subject matter jurisdiction*** and improperly applies a "clear statement" rule to *bar jurisdiction.*

- APA Claims and Equitable Relief Negate Lack of Jurisdiction: [P/A]'s APA claims and requests for equitable relief explicitly negate any finding of no subject-matter jurisdiction based on sovereign immunity. The panel's error is characterized as a "substantial error of law" undermining the established basis for judicial review of agency actions.

2. Structural Constitutional Concerns

- The panel's decision is argued to undermine checks and balances, Congress's authority, and the proper role of the judiciary by letting executive agencies (IRS/DOJ) define their own accountability limits.
- Sovereign Immunity as a Jurisdictional Bar vs. Article III: Applying sovereign immunity as a judicial doctrine to bar jurisdiction effectively modifies Article III of the Constitution, which defines the scope of federal judicial power. The APA's congressional waivers become part of the "supreme Law of the Land," and misapplication undermines constitutional structure.
- Congressional Authority under Article I, Section 8: Misassessment of subject-matter jurisdiction undermines the principle that Congress's authority is limited to powers enumerated in Article I, Section 8, resulting in incorrect jurisdictional determinations.
- Sovereign Immunity Doctrine Conflicts with Separation of Powers: There is inherent tension between sovereign immunity (protecting government from suit) and separation of powers (ensuring judicial checks on execu-

tive and legislative actions). If courts use judge-made versions of sovereign immunity to block suits that Congress has authorized, it undermines valid federal law and legislative intent, highlighting a separation-of-powers conflict.

- Supreme Court Doctrines of Sovereign Immunity, Separation of Powers, and Originalism: The judiciary's ***essentially created*** sovereign immunity as a jurisdictional barrier that conflicts with checks and balances powers and originalist principles; as Congress did not create this doctrine, leading to unsuitable determinations of subject matter jurisdiction.

3. The Panel's Decision: Conflicts with Supreme Court Precedent

- Conflict with *Langford v. United States* (1879): The panel's finding of a jurisdictional bar resurrects the "King can do no wrong" maxim, clearly rejected in *Langford*, by shielding government officers from accountability, fundamentally at odds with constitutional principles.
- Conflict with *United States v. Lee* (1882): The panel's decision extends sovereign immunity to federal officers committing unconstitutional acts, or officials function as *ultra vires*, contradicting *Lee's* principle that immunity does not protect agents acting unlawfully.
- Conflict with *Marbury v. Madison* (1803): Dismissing the case for lack of jurisdiction denies a legal remedy for constitutional violations, & APA violations, undercutting the foundational assertion that ***"the very essence***

of civil liberty consists in the right of every individual to claim the protection of the laws."

- Conflict with *United States v. Klein* (1871): An overly broad application of sovereign immunity to shield agency actions from judicial review functions like Congress dictating a "rule of decision" for the courts, prohibited by *Klein*, & raises separation of powers concerns or duties.
- Conflict with *Yick Wo v. Hopkins* (1886): The panel's use of or endorsed a jurisdictional bar to dismiss constitutional claims allows government agents to misuse delegated authority arbitrarily and without judicial review contrary to principle of popular sovereignty affirmed in *Yick Wo.*
- Conflict with *Louisville & Nashville Railroad Co. v. Mottley* (1908): By relying on sovereign immunity as a jurisdictional bar, the panel misapplies the well-pleaded complaint rule, allowing a federal defense to dictate subject-matter jurisdiction, contrary to *Mottley.*
- Conflict with *Loper Bright v. Raimondo* (2024): The panel's deference to the ***government's assertion of immunity***, rather than exercising independent judicial judgment, undermines the principle established in *Loper Bright*, which requires courts to interpret statutes independently.

[P/A]'s FAITH in [LAW] and its
Systemic Legal Consequences

- This appeal involves multiple intricate legal questions, *inter alia*, from "inextricably intertwined" jurisdictional challenge, the APA claims not addressed, to sovereign immunity as a "jurisdictional bar" vs. Article III powers of "case or controversies" clause, or congressional enumerated authority Article I, Section 8 & *doctrines of separation of powers*, *stare decisis* all under an ***issue of a first impression*** regarding the [P/A]'s ***free exercise*** **of** ***a religious liberty*** of FAITH in [LAW].
- This argument as described above combines significate, distinct and complex legal claims/ matters, creating a highly specific theory for a case of ***"first impression".*** The argument weaves together First Amendment principles, the Religious Freedom Restoration Act (RFRA), the Administrative Procedure Act (APA), and doctrines regarding federal sovereign immunity and subject matter jurisdiction.
- [P/A]'s FAITH in [LAW] specific facts are "inextricably intertwined" under the United States Constitution, 1st Amendment & constitutional provisions of 3rd, 4th, 5th, 9th, 10th, 13th & 16th Amends. & Art. III, § 2, & Supreme Court doctrines all applicable to or identical to an issue of a *first impression*. This systemic legal consequences refer to the broad, interconnected, and often long-term effects that legal rules, court decisions, and institutional practices have on society as a whole. These legal matters are all presented under an issue of a *first impression* regarding the [P/A]'s ***free exercise*** of a ***religious***

liberty of FAITH in [LAW] along with these following authorities:

- *United States v. Wong*, *575* U.S. 402 (2015): Supreme Court case that directly and recently addressed the *precise* nuance the [P/A] is arguing. In *Wong*, the Court determined the difference between an absolute jurisdictional bar and a waivable, non-jurisdictional condition for a federal sovereign immunity waiver. The older 19th-century cases cited *(Lee*, *Langford*, *Klein)* establish foundational principles, but *Kwai Fun Wong* provides the specific, current analytical framework the Eighth Circuit panel should have applied.
- The Exceptions and Regulations Clause (Art. III § 2): Whether the application of a judge-made sovereign immunity doctrine improperly limits Congress's power under the Exceptions and Regulations Clause to define the scope of the Supreme Court's appellate jurisdiction.
- FAITH in [LAW] - Jurisdictional Bar vs. Affirmative Defense: Whether the panel erred by treating federal sovereign immunity as an absolute jurisdictional bar rather than a waivable affirmative defense (as supported by *United States v. Kwai Fun Wong)*, which raises a question of first impression regarding the [P/A]'s *free exercise* of a *religious liberty*-FAITH in [LAW] under APA, *et al*, and the U.S. Constitution.

QUESTIONS OF EXCEPTIONAL IMPORTANCE PRESENTED

1. Significant Threshold Issue: *Langford v. United States* (1879) (Rejection of the "King Can Do No Wrong" Maxim)
2. Significant Threshold Issue: *United States v. Lee* (1882) (Limits on Sovereign Immunity)
3. Significant Threshold Issue: *Marbury v. Madison* (1803) (The Right to a Remedy and Judicial Review)
4. Significant Threshold Issue: *United States v. Klein* (1871) (Separation of Powers and Congressional Power)
5. Significant Threshold Issue: *Yick Wo v. Hopkins (1886) & Bolling v. Sharpe (1954) &* Reverse Incorporation Doctrine *(Ex parte Young jurisdictional analysis of sovereign immunity as Equal Protection and Due Process)*
6. Significant Threshold Issue: *Louisville & Nashville Railroad Co. v. Mottley* (1908) (Well-Pleaded Complaint Rule)
7. Significant Threshold Issue: *Loper Bright v. Raimondo* (2024) (Chevron Deference and The Rule of Law vs. Rule by Men)
8. Significant Threshold Issue: *United States v. Wong* (2015). (This Case Non-Jurisdictional Bar)
9. The Exceptions and Regulations Clause (Art. III § 2).
10. [P/A]'s FAITH in [LAW] with Systemic Legal Consequences (Sovereign Immunity: Jurisdictional Bar vs. Affirmative Defense)

The above *significant threshold issues* involving [P/A]'s FAITH in [LAW] cannot be fully addressed with the legal complexities of sovereign immunity issues that are presented in this combined petition, because [P/A]s

MOTION FOR LEAVE TO EXCEED TYPE-VOLUME LIMITATION & FOR EXTENSION OF PAGE LIMITS FOR "GOOD CAUSE"

was denied on 12/08/2025 without explanation by the Court.

It's been said our legal system created a *rich man's war & a poor man's fight.* These questions of exceptional important involved additional 4665 words with 17 pages beyond limitations. Consequently, [P/A] invokes Section 32 of the Judiciary Act of 1789, as ***Congress' original written intent*** for procedural technicalities & reliefs sought.

CONCLUSION

For the reasons stated above this combined petition for panel rehearing and rehearing *en ban* should be granted.

Respectfully submitted,

/s/Terry Lee Hinds

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December 17th, 2025

Certificate of Compliance With Type-Volume Limit,
Typeface Requirements, and
Type-Style Requirements

1. This document complies with the word limit of Fed. R. App. P. 40(d)(3) because, excluding the parts of the document exempted by Fed. R. App. P. 32(f), this document contains 3,898 words. In compliance with Fed. R. App. P. 32(g), I have relied on the word-count feature of Microsoft® Word 365 to prepare this certificate.

2. This document complies with the typeface requirements of Fed. R. App. P. 32(a)(5) and the type-style requirements of Fed. R. App. P. 32(a)(6) because this document has been prepared in a proportionally spaced typeface using Microsoft® Word 365 in 14-point Times New Roman.

Respectfully submitted,

/s/Terry Lee Hinds
TERRY LEE HINDS,
Pro Se & Suri Juris

December 17th, 2025.

CERTIFICATE OF SERVICE

I hereby certify that the foregoing Combined Petition for Panel Rehearing and Rehearing En Banc and its ADDENDUM was filed on this 17th day of December 2025 with the court, with a true and correct paper copy, served upon [D/R/I P] through their counsel for the defense, by First Class U.S. Mail, postage prepaid, at the following address and attorney, ROBERT J. BRANMAN U.S. Department of Justice, P.O. Box 502 Washington, D.C. 20044.

Respectfully submitted,

/s/Terry Lee Hinds
TERRY LEE HINDS,
Pro Se & Suri Juris

IN THE UNITED STATES COURT OF APPEALS
FOR THE EIGHTH CIRCUIT

No. 25-02352

TERRY LEE HINDS,

Plaintiff/Petitioner - Appellant, *("IP/A]"*,

DONALD TRUMP, et al.,
PURSUANT TO FED. R. APP. P 43(C)(2)

Defendants, *Appellees ("[D/A])*

Defendants/Respondents/Interested Party ("[D/R/I P") same as [D/A].

On Appeal from the United States District Court
for the Eastern District of Missouri
No. 4:25-CV-00047 AGF
Hon. Judge Audrey G. Fleissig, District Judge

APPELLANT'S ADDENDUM

TERRY LEE HINDS,
Pro se & Suri Juris,
Officially a/k/a Terry Lee Hinds
438 Leicester Square Drive
Ballwin, Missouri 63021
PH (636) 777-0397
Email: alphaomega44@outlook.com

Self-Represented
Plaintiff/Petitioner-Appellant ("[P/A]")

December 17, 2025

Tablets of Content

UNITED STATES COURT OF APPEALS
FOR THE EIGHTH CIRCUIT

No: 25-2352

TERRY LEE HINDS, PRO SE & SURI JURIS, OFFICIALLY A/K/A TERRY LEE HINDS

Plaintiff – Appellant

v.

DONALD TRUMP, IN HIS OFFICIAL CAPACITY AS THE PRESIDENT OF THE UNITED STATES OF AMERICA & ACTIONS OF THE GOVERNMENT OF THE UNITED STATES; BILLY LONG, IN HIS OFFICIAL CAPACITY AS COMMISSIONER OF INTERNAL REVENUE SERVICE &/OR COMMISSIONER OF INTERNAL REVENUE; VIA 7803 & ACTIONS OF INTERNAL REVENUE SERVICE, IRS; SCOTT BESSENT, IN HIS OFFICIAL CAPACITY AS SECRETARY OF THE UNITED STATES DEPARTMENT OF THE TREASURY & ACTIONS OF THE UNITED STATES DEPARTMENT OF THE TREASURY; PAMELA BONDI, IN HER OFFICIAL CAPACITY AS ATTORNEY GENERAL OF THE UNITED STATES & ACTIONS OF UNITED STATES DEPARTMENT OF JUSTICE

Defendants – Appellees

Appeal from U.S. District Court for the Eastern District of Missouri - St. Louis
(4:25-cv-00047-AGF)

JUDGMENT

Before LOKEN, KELLY, and ERICKSON, Circuit Judges.

This appeal from the United States District Court was submitted on the record of the district court and briefs of the parties.

After consideration, it is hereby ordered and adjudged that the judgment of the district court in this cause is affirmed in accordance with the opinion of this Court.

November 14, 2025

Order Entered in Accordance with Opinion:
Clerk, U.S. Court of Appeals, Eighth Circuit.

_____

/s/ Susan E. Bindler

UNITED STATES COURT OF APPEALS
FOR THE EIGHTH CIRCUIT
Thomas F. Eagleton U.S, Courthouse
111 South 10th Street, Room 24.329
St. Louis, Missouri 63102

Susan E. Bindler
Clerk of Court

VOICE (314) 244-2400
FAX (314) 244-2780
www.ca8.uscourts.gov

November 14, 2025

Terry Lee Hinds
438 Leicester Square Drive
Manchester, MO 63021

RE: 25-2352 Terry Hinds v. Donald Trump, et al

Dear Terry Hinds:

The court today issued an opinion in this case. Judgment in accordance with the opinion was also entered today.

Please review Federal Rules of Appellate Procedure and the Eighth Circuit Rules on post-submission procedure to ensure that any contemplated filing is timely and in compliance with the rules. Note particularly that petitions for rehearing and petitions for rehearing en banc must be received in the clerk's office within 45 days of the date of the entry of judgment. Counsel-filed petitions must be filed electronically in CM/ECF. Paper copies are not required. Except as provided by Rule 25(a)(2)(iii) of the Federal Rules of Appellate Procedure, no grace period for mailing is allowed. Any petition for rehearing or petition for rehearing en banc which is not received

within the 45 day period for filing permitted by FRAP 40 may be denied as untimely.

Susan E. Bindler
Clerk of Court

JES

Enclosure(s)

cc: Robert Joel Branman
Clerk, U.S. District Court,
Eastern District of Missouri
Gregory Louis Mokodean

District Court/Agency Case Number(s):
4:25-cv-00047-AGF

UNITED STATES COURT OF APPEALS
FOR THE EIGHTH CIRCUIT

No. 25-2352

TERRY LEE HINDS, PRO SE & SURI JURIS,
OFFICIALLY A/K/A TERRY LEE HINDS

Plaintiff - Appellant

v.

DONALD TRUMP, IN HIS OFFICIAL CAPACITY AS THE PRESIDENT OF THE UNITED STATES OF AMERICA & ACTIONS OF THE GOVERNMENT OF THE UNITED STATES; BILLY LONG, IN HIS OFFICIAL CAPACITY AS COMMISSIONER OF INTERNAL REVENUE SERVICE &/OR COMMISSIONER OF INTERNAL REVENUE; VIA 7803 & ACTIONS OF INTERNAL REVENUE SERVICE, IRS; SCOTT BESSENT, IN HIS OFFICIAL CAPACITY AS SECRETARY OF THE UNITED STATES DEPARTMENT OF THE TREASURY & ACTIONS OF THE UNITED STATES DEPARTMENT OF THE TREASURY; PAMELA BONDI, IN HER OFFICIAL CAPACITY AS ATTORNEY GENERAL OF THE UNITED STATES & ACTIONS OF UNITED STATES DEPARTMENT OF JUSTICE,

Defendants - Appellees

Appeal from United States District Court
for the Eastern District of Missouri - St. Louis

Submitted: November 10, 2025
Filed: November 14, 2025
[Unpublished]

Before LOKEN, KELLY, and ERICKSON, Circuit Judges.

PER CURIAM.

Terry Hinds appeals the district court's[1] dismissal, for lack of subject matter jurisdiction, of his pro se complaint. Upon careful review, we agree that the district court lacked subject matter jurisdiction. See *Laclede Gas Co. v. St. Charles Ct.*, Mo., 713 F.3d 413, 417 (8th Cir. 2013) (standard of review).

Accordingly, we affirm. *See* 8th Cir. R. 47B.

[1] The Honorable Audrey G. Fleissig, United States District Judge for the Eastern District of Missouri.

CERTIFICATE OF SERVICE

I hereby certify that the foregoing ADDENDUM was filed on this 17th day of December 2025 with the court, with a true and correct paper copy, served upon [D/R/I P] through their counsel for the defense, by First Class U.S. Mail, postage prepaid, at the following address and attorney, ROBERT J. BRAHMAN U.S. Department of Justice, P.O. Box 502 Washington, D.C. 20044.

Respectfully submitted,

/s/Terry Lee Hinds
TERRY LEE HINDS,
Pro Se & Suri Juris
Officially a/k/a Terry Lee Hinds
438 Leicester Square Drive
Ballwin, Missouri 63021
PH (636) 777-0397
email: alphaomega44@outlook.com

December 17th, 2025.

IN THE UNITED STATES COURT OF APPEALS
FOR THE EIGHTH CIRCUIT

No. 25-02352

TERRY LEE HINDS,

Plaintiff/Petitioner - Appellant, *("[P/A]')*,

v.

DONALD TRUMP, et al.,
PURSUANT TO FED. R. APP. P. 43(c)(2)

Defendants, *Appellees ("[D/A])*
Defendants/Respondents/Interested Party
("[D/R/I P]") same as [D/A].

On Appeal from the United States District Court
for the Eastern District of Missouri
No. 4:25-CV-00047 AGF
Hon. Judge Audrey G. Fleissig, District Judge

LEGAL NOTICE: QUESTIONS PRESENTED —
What is it Used For? *"interpretation" and "construction" vs. "intellectualism of indifference"*

To: The United States Supreme Court & Eighth Circuit Court of Appeals, the Honorable Brett M. Kavanaugh, Associate Justice, 8th Circuit Assignment & Honorable Steven M. Colloton, Chief Judge Eighth Circuit Court of Appeals

The following legal notice concerns ***substantive due process***, *inter alia*, with a vital motion that was denied, without explanation by the Court. This

constitutional case of a ***"first impression"*** is pursuant to [P/A]' *s free exercise* of a *religious liberty* of FAITH in [LAW]. The ensuing concerns, matters & issues articulated as ten questions of exceptional importance presented, to wit:

QUESTIONS OF EXCEPTIONAL IMPORTANCE PRESENTED

These Supreme Court cases as law represent critical legal precedents that form the backbone of constitutional and administrative law. These laws challenge the scope of federal power and sovereign immunity. Here is an analysis of each significant threshold issue and how they interrelate in [P/A]'s arguments:

1. Significant Threshold Issue: *Langford v. United States* (1879) (Rejection of the "King Can Do No Wrong" Maxim)

Whether an *expansive application* of sovereign immunity doctrine, within any federal court as jurisdictional boundaries, shall prevent [P/A]'s claims against the government or its officers; when this application of law, fundamentally conflicts with the principles established in *Langford v. United States* (1879)?

Answer: No. The panel's judgement conflict with the Supreme Court's reasoning in *Langford* for the core principle that the government and its officers are not above the law and are subject to constitutional limitations.

The precedent: The panel's actions confirm a jurisdictional bar is rooted in the "King can do no wrong" maxim that the Supreme Court explicitly

rejected in *Langford* over 144 years ago: ***"As applicable to the government or any of its officers***, ***the maxim that the King can do no wrong has no place in our system of constitutional law."*** The *Langford* Court established that the government and its officers are not above the law and are subject to constitutional limitations. The Court distinguished between suits based on contracts (where the government consents to be sued) and those based on torts (where it generally does not), emphasizing a foundational case that **solidified** Congress's intent to ***limit liability*** to authorized actions. *Emphasis added.*

The argument: In *Langford*, a civil action involving the government taking and using the property of an individual against one's consent, whereby the Constitution creates an implied obligation to pay for property, or for the use of property, so taken. The Court presented "two distinct propositions" held:

1. That the maxim of English constitutional law, that the King can do no wrong, is one which the courts must apply to the government of the United States, and that therefore there can be no tort committed by the government.

2. That by virtue of the constitutional provision that private property shall not be taken for public use, without

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just compensation, there arises in all cases where such property is so taken an implied obligation to pay for it.

The Court declared: **"It is not easy to see how the first proposition can have any place in our system of government."** *Emphasis added.*

Langford is a landmark case that solidified the jurisdictional boundaries of the Court of Claims. By applying sovereign immunity to dismiss [P/A]'s claims & case, the panel's decision & its *overbroad application* with this case as a jurisdictional bar resurrects this antiquated maxim and shields government officers from accountability, a result fundamentally at odds with the sound constitutional principles that animate *Langford.* While *Langford* denied a remedy against the government for those specific torts, it ***necessarily preserved a remedy against the officers*** as individuals, a principle the panel allegedly disregarded. Additionally, panel's is indifferent to the ***doctrine of stare decisis*** by disregarding a Supreme Court's rejection of federal sovereign immunity maxim. In summary, the argument concludes that the panel's application of sovereign immunity **as *a comprehensive jurisdictional bar*** is inconsistent with *Langford's* reasoning that government officers are not above the law and are subject to constitutional limitations. This raises a question of exceptional importance regarding the continued vitality of American rejection of absolute sovereign power, especially with Congress' intent in APA § 702.

2. Significant Threshold Issue: *United States v. Lee* (1882) (Limits on Sovereign Immunity)

Whether the panel's decision conflicts with the principle established in *United States v. Lee* (1882) because it has incorrectly extended sovereign immunity to shield federal officers who allegedly committed unconstitutional acts? or

Does the panel's holding shield government officers from accountability for actions that unlawfully deprive a citizen of life, liberty, or property without due process, in contradiction to established Fifth Amendment principles enforced through cases like *Lee?* Or,

Whether a broad application of federal sovereign immunity doctrine has override constitutionally guaranteed vested rights to property & due process?

Answer: Yes. In *Lee*, the Supreme Court confirmed that immunity for the government does not protect its agents when they act unconstitutionally.

The precedent: The Ruling: The Supreme Court (5-4) found for the *Lees*, holding that the U.S. government's sovereign immunity did not shield its officers from lawsuits challenging unlawful possession of property. It affirmed that even the government is not above the law.

Key Takeaway: A blow for judicial review and property rights against government overreach in the post-Civil War era.

The argument: The panel's decision cannot be reconciled with the Supreme Court's reasoning in *United States v. Lee.* In *Lee*, the Court permitted a suit for the recovery of property against federal officers who were unlawfully holding it. It held that while sovereign immunity prevents direct suits against the government, it does not immunize government agents who acted without lawful authority or unconstitutionally deprived a citizen of property. By rejecting [P/A]'s APA claims vs sovereign immunity, the panel effectively granted immunity to the government's officers, contradicting the principle that constitutional violations by agents of the government

can be redressed through the courts. *Emphasis added.*

This is a question of exceptional importance for several reasons: (1) The panel overlooked the record about this legal issue raised, (2) it is a binding precedent with sovereign immunity limitations, and (3) As James Madison held conscience *"the most sacred of all property"* because he believed it was an inalienable right and fundamental to individual liberty, unlike other property rights that depend on human laws. Madison argued that the government's role is to protect this inherent right of thought and belief, as reflected in his work on the First Amendment, which safeguards freedoms of the tangible properties of speech, religion, & conscience as FAITH in [LAW]. This raises issues with important systemic consequences for the development of the law and the administration of justice.

3. Significant Threshold Issue: *Marbury v. Madison* (1803) (The Right to a Remedy and Judicial Review)

Whether the panel's decision has conflicted with *Marbury v. Madison* (1803) because it leaves constitutional violations without a remedy by misapplying the ***scope of*** *sovereign immunity*, over the "essence of civil liberty" with a government "of laws and not of men"? Or,

Does an expansive view of sovereign immunity effectively nullify the judiciary's power of judicial review and its duty to provide remedies for constitutional violations by government officers?

Answer: Yes. This undercuts Chief Justice Marshall's foundational assertion that *"the very essence of civil liberty certainly consists in the right of every individual to claim the protection of the laws*,

whenever he receives an injury." With panel's expansive view of sovereign immunity in their judgement or opinion effectively nullifies the judiciary's power of judicial review.

The precedent: The primary precedent set by Chief Justice John Marshall in *Marbury v. Madison* (1803) is that the federal judiciary has the power to review acts of Congress and the executive branch and declare them void if they are found to be unconstitutional.

The argument: The panel's decision conflicts with the principles of *Marbury* because it applies sovereign immunity interpretation so broadly that it leaves [P/A]'s constitutional violations without a legal remedy. The argument's core points are:

- **Right to a Remedy:** Chief Justice Marshall's assertion that "the very essence of civil liberty certainly consists in the right of every individual to claim the protection of the laws, whenever he receives an injury". The [P/A] argues the panel's decision violates this by leaving a "right without a remedy" via a jurisdictional dismissal based on the Church of England **dogma.** ("the King can do no wrong"). This *religious doctrine* violates [P/A]'s FAITH in [LAW] & establishment clause of 1st Amend
- **Government of Laws, Not Men:** [P/A] contends that allowing a government agency and its official sued in their official capacity, to act "with impunity" through an "overbroad application" of sovereign immunity contravenes the principle that the U.S. is a "government of laws, and not of men."

- **Judicial Duty:** The panel shirked its "essence of judicial duty" to provide a remedy for a [P/N's vested legal right, in the r Amendment as declared by Supreme Court Justice Joseph Story, who wrote that the Third Amendment's "plain objective is to secure the perfect enjoyment of that great right of common law, that a man's house shall be his own castle, privileged against all civil and military intrusion". This is a question of exceptional importance especially with a *"petition in equity case"* seeking relief within a Petition for Judicial Review, Judgment or Decree and for all Writs Necessary or Appropriate to this Case, as well as Issue Writs Agreeable to Usages & Principles of Law.

This involves the interpretation of fundamental legal or constitutional rights. The determination of the issue has significance beyond the specific case itself.

4. Significant Threshold Issue: *United States v. Klein* (1871) (Separation of Powers and Congressional Power)

Whether the panel's dismissal of the case based on a jurisdictional bar presents a structural constitutional concern that echoes the principle established in *United States v. Klein*, *(1871)?*

Or

Does the panel's decision allow for an unconstitutional encroachment by one branch of government (the judiciary, in its self-limitation) that undermines the Congressional intent of APA's waivers of federal sovereign immunity or the fundamental balance of powers?

Answer: Yes. The argument is that an overly broad application of sovereign immunity, used to shield a government agency from judicial review of its actions, functions similarly to Congress dictating a "rule of decision" for the courts, which was prohibited by the Supreme Court in *Klein*.

Rule of Decision: Under *Klein*, if a court has jurisdiction, it cannot be forced by another branch to apply a rule—such as an overbroad sovereign immunity—that effectively dictates a dismissal despite an underlying constitutional violation.

The precedent: *United States v. Klein*, 80 U.S. (13 Wall.) 128 (1871) the Supreme Court established a fundamental separation-of-powers principle. Congress may not prescribe a "rule of decision" for the judiciary in pending cases, nor can it use its power to limit jurisdiction as a way to force a court to ignore constitutional rights. Congress can define the boundaries of federal court jurisdiction; it cannot do so in a way that requires the court to become a **"passive instrument"** of the other branches. In *Klein & Marbury*, the Court ruled that separation-of-powers concerns cannot override the judicial creation of remedies, particularly in matters of equity.

The argument: The panel's invocation of a jurisdictional bar to dismiss a case involving constitutional rights raises a structural constitutional concern similar to that addressed in *United States v. Klein*. In *Klein*, the Supreme Court held that Congress could not use its power over jurisdiction to "prescribe a rule of decision" for the courts or interfere with the powers of another branch of government. The panel's decision, by allowing a government agency to use a jurisdictional doctrine to dictate the outcome and shield its actions from judicial review,

functions like a congressional attempt or an unconstitutional attempt to control the judicial process. This violates the separation of powers and undermines the judiciary's independence and is a question of exceptional importance.

5. Significant Threshold Issue: *Yick Wo v. Hopkins (1886) & Bolling v. Sharpe (1954) &* Reverse Incorporation Doctrine (*Ex park Young* jurisdictional analysis of sovereign immunity - Equal Protection and Due Process)

Whether the panel's review and application of sovereign immunity could be seen as conflicting with the principle of popular sovereignty affirmed in *Yick Wo v. Hopkins*, 118 U.S. 353 (1886)? Or

Does the panel's ruling, by applying sovereign immunity, prevent the court from reviewing claims of discriminatory or unequal application of federal laws by government officials, thereby conflicting with the Fifth Amendment's equal protection guarantees? Or

Whether the panel's decision disrupts uniformity in the court's decisions by conflicting with the "stripping doctrine" (where officers are "stripped" of immunity when acting unconstitutionally) and related principles that hold officers accountable for violating constitutional rights, thereby demanding a rehearing *en Banc?*

Answer: Yes. By using a jurisdictional bar to dismiss claims of constitutional violations, the panel has allowed government agents to misuse their delegated authority arbitrarily and without judicial review, condoning the very behavior *Yick Wo* condemned in gov't overreach used as discriminatory acts.

The precedent: *Yick Wo*, 118 U.S. at 370 which held that government is forbidden from misusing its delegated authority to engage in arbitrary and discriminatory acts. The Court held *"Sovereignty itself is, of course, not subject to law, for it is the author and source of law; but in our system, while sovereign powers are delegated to the agencies of government, sovereignty itself remains with the people, by whom and for whom all government exists and acts."* The Court famously stated that a law is unconstitutional if it is applied with an ***"evil eye and an unequal hand,"*** regardless of its neutral wording. In ***Bolling v. Sharpe***, 347 U.S. 497 (1954) *(Bolling)* it held that the Due Process Clause of the U.S. Const., 5th Amend. contains an "equal protection component," effectively applying the component of equal protection principle to federal actions through the Reverse doctrine, established by *Bolling*, 347 U.S. 497. In the doctrine of ***Ex parte Young***, 209 U.S. 123 (1908), which establishes an important limitation on the *sovereign-immunity principle*, as the *Young* doctrine ***"has been accepted as necessary to permit the federal courts to vindicate federal rights"*** *Pennhurst State Sch. & Hosp. v. Halderman*, 465 U.S. 89, 105 (1984). *Emphasis added.*

The argument: The argument frames the doctrine of federal sovereign immunity as a tool that can be used to unjustly bar constitutional claims, thereby undermining the legal principles established in *Yick Wo*, 118 U.S. 356 and *Bolling*, 347 U.S. 497. The core of the argument is that federal sovereign immunity—the legal doctrine that the government cannot be sued without its consent—is in direct tension with the principles of constitutional accountability developed in *Yick Wo*, and *Bolling*. Sovereign immunity can function as a barrier to bar justice, as a

"forbidding practice" by allowing the government to block constitutional claims through jurisdictional arguments &/or preventing individuals from holding the federal government accountable for arbitrary/ discriminatory actions. It effectively shields the government from being held accountable in court for any & all "arbitrary and discriminatory acts," which is precisely what *Eck Wo* forbids. The panel's sovereign immunity analysis has short-circuited constitutional guarantees, leaving [P/A] without a remedy for a government action that would otherwise be illegal & discriminatory under *Ex parte Young*. A matter of importance.

This has the potential to affect a substantial number of people & rule of law.

6. Significant Threshold Issue:
Louisville & Nashville Railroad Co. v. Mottley (1908)
(Well-Pleaded Complaint Rule)

Whether the panel's decision to affirm the lower court opinion/judgement based on federal sovereign immunity, using it as a "jurisdictional bar" for an *affirmative defense (lack of subject matter jurisdiction)* arguably misapplies the principle established in *Louisville & Nashville Railroad Co. v. Mottley* (1908)?

Answer: Yes. If sovereign immunity is an affirmative defense, then under Mottley, it should not affect the court's initial jurisdiction to hear the case. Treating it as a "jurisdictional bar" essentially allows a defense to dictate whether the court has the power to act—the very thing Mottley sought to prevent. The "well-pleaded complaint" rule established in *Mottley* dictates that *federal question jurisdiction* must arise

solely from the plaintiffs statement of their own claim, not from *anticipated defenses.*

The precedent: The key precedent established by this Supreme Court decision is that a federal court has ***subject-matter jurisdiction based on a "federal question"*** only when the plaintiffs statement of their own cause of action shows that it is based upon the Constitution or federal laws.

The argument & Key points of conflict:

- The Mottley Rule: Jurisdiction is only established if the plaintiffs cause of action itself relies on federal law or the Constitution. Federal Question Jurisdiction: The rule is used to assess if a case "arises under" federal law, which is a prerequisite for *subject-matter jurisdiction* in a federal district court
- Sovereign Immunity: Sovereign immunity is a defense that the defendant (usually the government) must raise; it is not typically part of the plaintiffs initial pleading.
- The Misapplication Argument: By using an anticipated defense (sovereign immunity) to extinguish subject-matter jurisdiction from the outset, the panel appears to violate the core tenet of *Mottley*, which forbids using ***anticipated defenses*** as the basis for determining initial federal jurisdiction.
- In 2025 a pertinent Supreme Court decision, *Royal Canin U.S.A., Inc. v. Wullschleger*, 604 U.S. 22 (2025) reaffirmed the principle that plaintiffs are the "masters of their complaints". The Master of the Complaint Doctrine: Asserting that the plaintiffs choice of claims—include-

ing well-pleaded constitutional ones—should dictate the jurisdictional analysis.

- [P/A] contends that if the complaint itself pleads a direct violation of the Constitution (such as a First Amendment claim), a court cannot use an ***external doctrine like sovereign immunity*** to negate that well-pleaded jurisdictional basis.

In sum, [P/A]'s argument posits that sovereign immunity functions as a defense and should be overseen as such, **rather than** as a basis for dismissing the civil action under the strict jurisdictional pleading standard set by *Mottley*.

This involves the interpretation of fundamental legal or constitutional rights.

7. Significant Threshold Issue: *Loper Bright v. Raimondo* (2024) (Chevron Deference and The Rule of Law vs. Rule by Men)

Whether the panel's was required to use heightened scrutiny under *Loper Bright* (2024) as applied to sovereign immunity in this *suit of equity's claims* & whether Congress *intended* to waive immunity in specific statutes of APA?

Did the panel err by deferring excessively to an agency's interpretation of a statute regarding a waiver of immunity, in light of *Loper Bright's* emphasis on judicial interpretation? And did it misapply jurisdictional rules in a way that conflicts with basic principles of federal court authority as outlined in *Mottley?*

Answer: Yes. [P/A]'s argument correctly applies the animating principle of *Loper Bright—that* courts must exercise independent judgment in statutory interpretation—to the threshold question of whether

sovereign immunity has been waived, which must be unequivocally expressed in the statutory text and strictly construed in favor of the sovereign prior **to raising** *a jurisdictional bar.*

The precedent: *Loper Bright* overruled the long-standing Chevron deference doctrine, which had previously required courts to defer to a federal agency's reasonable interpretation of an ambiguous statute. The Supreme Court held that, under **the APA**, it is the role of the courts, not agencies (IRS/DOJ) to "say what the law is" & exercise independent judgment in statutory interpretation.

The argument: [P/A] argues because *Loper Bright* requires courts to independently interpret the law, the court must strictly scrutinize whether the statute of APA under Congress' intent has unambiguously waived the United States or [D/A]'s immunity from [P/A]'s *equity suit* for non-monetary relief.

In *Loper Bright* enables [P/A]'s to challenge federal agency actions by applying "heightened judicial scrutiny," which effectively means courts will no longer automatically defer to an agency's interpretation in a limitations of wavier of immunity. Applying this principle to questions of federal sovereign immunity and the Court use of a jurisdictional bar vs "clear statement rule:

- Sovereign immunity issues involve interpreting federal statutes to determine if Congress has explicitly waived the United States' immunity from suit. (see APA section 702 as plead in ECF. No. 1).
- Because courts must now use their independent judgment to determine the "best" reading of a statute, they must apply heightened scrutiny

(their own independent judgment) to the text involving mixed law & facts to determine congressional intent regarding immunity waivers, rather than deferring to an agency's interpretation.

- This aligns with the general rule that waivers of sovereign immunity must be unequivocally expressed in statutory text and will be strictly construed in favor of the sovereign. The *Loper Bright* decision reinforces that the judiciary retains the final authority to interpret these statutory provisions.
- **The Panel's Error:** A panel's use of a non-explicit procedural rule (FRCP 12(b)(1)) as a basis for *subject matter jurisdiction* dismissal is making an erroneous finding. They are effectively reintroducing a "technical defense" (the modern equivalent of the pre-1976 sovereign immunity defense) that Congress sought to abolish. The jurisdiction granted by § 702 should prevail, making the procedural issue a waivable one between the parties, **not an immutable jurisdictional defect that requires dismissal.**

8. Significant Threshold Issue: *United States v. Wong* (2015). (This Case Non-Jurisdictional Bar)

Whether that the general six-year statute of limitations for civil actions against the U.S. (28 U.S.C. § 2401(a)), which applies to APA claims, is a "claims-processing rule" rather than a jurisdictional bar?

Answer: Yes. This argument correctly applies the animating principle of *United States v. Kwai Fun Wong*, *575* U.S. 402 (2015).

The precedent: The Exceptions and Regulations Clause of Article III, § 2, provides that the Supreme Court's appellate jurisdiction is subject to "such Exceptions, and under such Regulations as the Congress shall make". This clause serves as a critical mechanism in the system of checks and balances, granting Congress authority to shape and limit the scope of federal judicial review.

The argument: [P/A] argues the panel erred with its application or upholding of a jurisdictional bar because in 2024 Supreme Court case *Corner Post, Inc. v. Board of Governors of the Federal Reserve System*, 603 U.S. 799 (2024) the Court reaffirmed that § 2401(a) governs APA claims but focused on the definition of "accrual". The Court held that an APA claim "accrues" only when a plaintiff is actually injured by a regulation, not necessarily when the regulation is first published.

These modern-day Supreme Court precedents establish that once sovereign immunity is waived *via* the Administrative Procedure Act (APA), the associated statute of limitations is presumptively subject to equitable tolling.

Waiver and Forfeiture: The government must affirmatively raise the statute of limitations as a defense; unlike a jurisdictional defect, the court is not required to raise it on its own *(sua sponte)*. If the government fails to do so, the court may consider the defense waived or forfeited. [D/A] raised no such defense pursuant to the record.

This case has a "Non-Jurisdictional Bar": The Court clarified that the general six-year statute of limitations for civil actions against the U.S. (28 U.S.C. § 2401(a)), which applies to APA claims,

is a "claims-processing rule" ***rather than a jurisdictional bar.***

Circuit Court Consensus: Multiple federal circuits have explicitly ruled that § 2401(a) is a claims-processing rule, including:

D.C. Circuit: Ruled in *Jackson v. Modly* (2020) that § 2401(a) is not jurisdictional.

Second Circuit: Reached the same conclusion in *Desuze v. Ammon* (2021).

Sixth, Tenth, and Eleventh Circuits: Have all adopted similar interpretations, moving away from older precedents that viewed the six-year limit as a condition of the waiver of sovereign immunity.

Under these current U.S. Supreme Court precedents & the panels' error in law with application of the lower court decision by dismissing [P/A]'s case under federal sovereign immunity doctrine vs. APA's waivers; is the direct result of ***unforgiving consequences*** from a ***jurisdictional bar.*** This matter (an "intercircuit conflict") is exceptionally important for full court consideration.

In *Wilkins v. United States*, 598 U.S. 644 (2023), the Supreme Court affirmed that procedural time limits in federal statutes are generally not jurisdictional. The decision reinforces the idea that courts should avoid treating procedural requirements such as FRCP 12(b)(1) requirements as absolute jurisdictional bars.

- 2025 Precedents on Non-Jurisdictional Rules:
  - **Riley v. Bondi, 606 U.S. ___ (2025):** The Supreme Court held that certain filing deadlines in immigration statutes (e.g., § 1252(b)(1)) are **"not jurisdictional"** but

are instead non-jurisdictional claims-processing rules.

- **Harrow v. Department of Defense, 601 U.S. ___ (2024):** The Court reiterated that "most time bars are nonjurisdictional," regardless of whether they are framed in mandatory terms, unless there is "unmistakable evidence" to the contrary.

- **FRCP 12(b)(1) vs. 12(b)(6):** [P/A]' s analysis correctly identifies that if a rule is non-jurisdictional, it cannot be the basis for a dismissal under **Rule 12(b)(1)** for lack of subject-matter jurisdiction. Instead, it should be treated as a defense on the merits (Rule 12(b)(6)) or an affirmative defense, which is waivable and subject to equitable exceptions.

9. The Exceptions and Regulations Clause (Art. III § 2)

Whether the panel's dismissal of the case based on an assertion of sovereign immunity raises a structural separation of powers concern that implicates the Exceptions and Regulations Clause of Article III, § 2?

Answer: Yes. The core of the argument is that the executive branch, *(i.e.*, DOJ) by successfully asserting immunity claims to avoid judicial review of alleged constitutional violations, is effectively usurping congressional and judicial authority by defining the limits of judicial power. The panel's ruling implicates the Exceptions and Regulations Clause of Article III, which grants Congress authority to make exceptions to the Supreme Court's appellate jurisdiction. However, as *Klein* established, this power is limited and cannot be used to undermine the constitutional structure. The proper interpretation of this constitu-

tional clause & the limitations on executive power present a question of exceptional importance that should be heard by the full court.

Key Precedents and Legal Principles:

- ***Ex parte McCardle* (1869):** The Court affirmed that while its appellate jurisdiction is conferred by the Constitution, Congress has the express power to withdraw that jurisdiction through legislation. In *McCardle*, the Court dismissed a pending case after Congress repealed the statute that granted it the authority to hear the appeal, stating its only role was to "announce the fact and dismiss the cause".
- ***United States v. Klein* (1871):** The Court established a vital limitation on the Exceptions Clause, ruling that Congress cannot use its power to withdraw jurisdiction as a means to dictate a "rule of decision" or force the judiciary to ignore constitutional rights. *Klein* remains the primary check against "jurisdiction-stripping" that targets specific outcomes or constitutional protections.
- **Modern Interpretations (2025):**
  - **Statutory vs. Constitutional Grants:** Since the Judiciary Act of 1789, Congress has affirmatively granted jurisdiction over specific subsets of cases. 2025 legal summaries clarify that acts of Congress granting jurisdiction imply the negation of any jurisdiction not explicitly provided for.
  - **Judicial Review Expansion:** In **June 2025,** the Supreme Court issued rulings

broadening the judiciary's role in reviewing agency actions, even when statutes like the Hobbs Act attempt to centralize or limit that review to specific appellate courts.

- **Separation of Powers:** 2025 analyses indicate that the Exceptions Clause does not exist in a vacuum; its application is restricted by broader principles of separation of powers and other constitutional provisions that protect fundamental rights.

Furthermore, U.S. Supreme Court decision in *Ex parte McCardle*, 74 U.S. (7 Wall.) 506 (1868) upholds [WA]'s arguments that the panel's decision "Upon careful review, we agree that the district court lacked subject matter jurisdiction." in this manner creating significant constitutional and legal implications with the determination of the issue has broad significance beyond the specific case itself.

10. [P/A]'s FAITH in [LAW] with Systemic Legal Consequences (Sovereign Immunity: Jurisdictional Bar vs. Affirmative Defense)

Whether the *procedural distinction* between federal sovereign immunity *with factual matters under dispute* as a *jurisdictional bar* versus an *affirmative defense* is a crucial legal question that gravely impacts the scope of *de novo review*, particularly concerning the finality of a dismissal and the standards for raising or if erred in how they treated facts? Or

Whether the panel's *de novo standard of review* in the context of a motion to dismiss for *lack of subject-matter jurisdiction* under Fed. R. Civ. P. 12(b)(1), considered the [D/A] ' s motion was *a facial* ***attack*** or

a factual ***attack*** analysis when these challenges differ based on the evidence a court can consider?

These distinction determines the legal "character" of the panel's review. These distinctions dictate how an appellate court oversees the case and what errors can be raised with an ***unassailable jurisdictional bar:***

Impact on Scope of Review and Appeal

- **Waiver and Preservation:** If sovereign immunity is an *affirmative defense*, it may be subject to stricter waiver or forfeiture rules if not properly raised in the district court. The *de novo review* would focus on whether the defense was properly raised (APA waiver) and adjudicated.
- **Standards of Review:** A facial vs. factual attack under Rule 12(b)(1) is effective for challenging a summary denial, as it directly addresses the evidentiary standards the panel used. If the panel dismissed [P/A]' s case ***by resolving disputed facts*** while supposedly performing a *de novo review of the case*, the panel likely applied the wrong standard.
- **De Novo Review Impact:** A panel conducting *de novo* ***review must identify which framework applies.*** Erroneously treating immunity as a "defense" may lead to a final judgment that improperly bars future litigation of the same facts. This effect is merely a review of the Record.

The scope of this *de novo review* is heavily influenced by its characterization. This raises issues with

important systemic consequences for the development of the law and the administration of justice.

CONCLUSION

For the reasons stated above [P/A]'s request that the Court review this Legal Notice of QUESTIONS OF EXCEPTIONAL IMPORTANCE PRESENTED.

What is it Used For?
"interpretation" and "construction" vs.
"intellectualism of indifference"

On a very personal note, as a *pro se* litigant:

The past & present-day challenges with transparency in the Administration of Justice vs. judicial transparency in a Federal Court of Law; were to balance our legal system for common people with equity or legal matters vs lawyers or judges practicing the *"intellectualism of indifference"* as a faith in legalism.

At present, a war of words is used in civil litigation as a modern-day warfare platform. Litigation as "Lawfare" is the latest version of legalism, as a visible abomination being used as an offensive weapon rather than a defensive shield.

The "Legalism" Paradox: While the Judiciary Act of 1789 intended for courts to ignore "want of form" to find the "right of the cause," modern lawfare often does the opposite—using "want of form" and procedural hurdles to obstruct the truth and delay justice indefinitely.

The U.S. adversarial system is fundamentally built on the assumption that truth is best discovered through "combatants" fighting as hard as possible to

present their side. Where is the truth in a system, when [P/A]'s vital motion requesting additional words, manifesting a summary denial by the Court? When asked, "What is truth" while being judged by those whose every action was bathed in inapt power; failed to grasp the reality of the moment. FAITH in [LAW] is the embodiment of God's reality, ***not just a mixture*** of law & facts, religious beliefs, acts or as a personal religion or right to exist as "I Am."

What is it Used For? The "ultimate purpose" is realities anchoring in Eternity.

Respectfully submitted,

/s/Terry Lee Hinds
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December 18th, 2025.

Certificate of Compliance

This document complies with the word limit of Fed. R. App. P. 32(c), excluding the parts of the document exempted by Fed. R. App. P. 32(f), this document contains 4844 words. In compliance with Fed. R. App. P. 32(g), I have relied on the word-count feature of Microsoft® Word 365 to prepare this certificate. This document complies with the typeface requirements of Fed. R. App. P. 32(a)(5) and the type-style requirements of Fed. R. App. P. 32(a)(6) because this document has been prepared in a proportionally spaced typeface using Microsoft® Word 365 in 14-point Times New Roman.

Certificate of Service

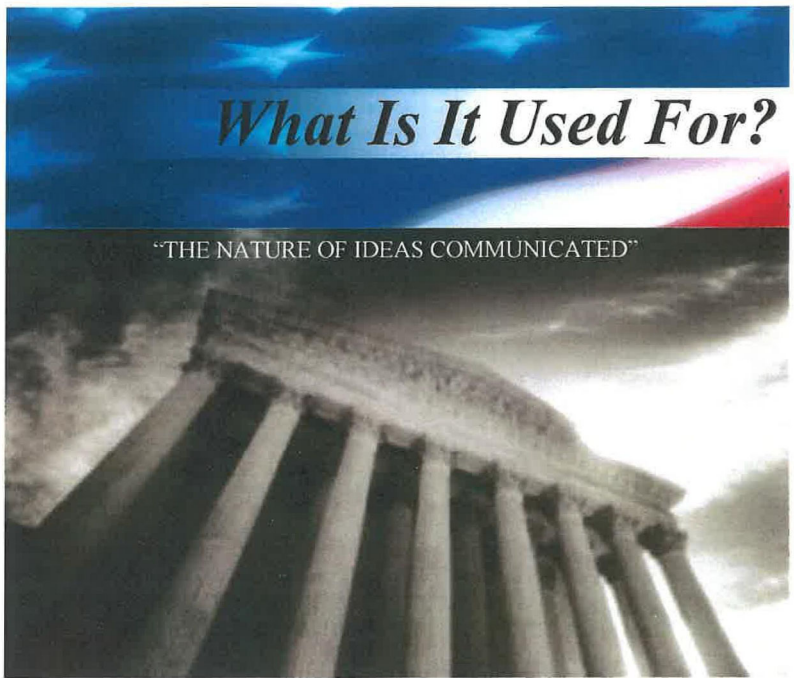
I hereby certify that the foregoing LEGAL NOTICE was filed on this 18th day of December 2025 with the court, with a true and correct paper copy, served upon [D/R/I P] through their counsel for the defense, by First Class U.S. Mail, postage prepaid, at the following address and attorney, ROBERT J. BRANMAN U.S. Department of Justice, P.O. Box 502 Washington, D.C. 20044. Also, a copy of this Document was mailed to Honorable Kavanaugh & to Chief Judge Colloton at their respective business address.

Respectfully submitted,

/s/Terry Lee Hinds
TERRY LEE HINDS,
Pro Se & Suri Juris

December 18th, 2025.

Attached: Exhibit - “What is it Used For?”



"We are in a sense as much responsible for what we do to others with words. . . as we would be with weapons"

If so, "the path to our own destruction may lie less in the weapons we can conceive" and more with the destructive construction in the laws we can create.

"It is said that God made man in his image. . . but man fell from grace. Still, man has retained from his humble beginnings. . . the innate desire to create. But how will man's creations fare? Will they attain a measure of the divine. . . or will they too, fall from grace?"

Mankind has created a legal system and attempted to introduce a distinction between "interpretation" and "construction", but what if, our understanding of these concepts is defined. . . only by the intellectualism of indifference and not from Mankind's true creations

*of **"empathy**, **sacrifice**, **love. . .** these qualities are not confined to walls of flesh and blood. . . but are found within the deepest, best parts of man's soul no matter where that soul resides."*

Q.U.E.S.T. *a program to reshape the human condition. . . thoughts which reaches from the inner mind to the outer limits of our soul.*

IN THE UNITED STATES DISTRICT COURT FOR
THE EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION

———

CIVIL ACTION FILE NUMBER:

———

In the Matter of:

TERRY LEE HINDS,
Pro se & Suri Juris,
Officially a/k/a Terry Lee Hinds,

Real Party in Interest as Plaintiff/Petitioner,
("[P/P]")

-vs-

JOSEPH R. BIDEN, JR., *in his official capacity* as the President of the United States of America; & actions of the Government of the United States, and

DANIEL WERFEL, *in his official capacity* as Commissioner of Internal Revenue Service, &/or as Commissioner of Internal Revenue; via § 7803 & actions of INTERNAL REVENUE SERVICE, IRS &

JANET YELLEN, *in her official capacity* as Secretary of the United States Department of the Treasury; & actions of the UNITED STATES DEPARTMENT OF THE TREASURY, and

MERRICK B. GARLAND, *in his official capacity* as Attorney General of the United States; & actions of UNITED STATES DEPARTMENT OF JUSTICE

Defendants/Respondents/Interested Party.
("[D/R/I P]")

———

THIS DOCUMENT RELATES TO ALL MATTERS.

INDEX LIST OF [P/P]'s EXHIBITS

This Declaration is in support of [P/P]'s civil action regarding:

INDEX LIST OF [P/P]'s EXHIBITS

EXHIBITS # Description and # of pages

Exhibit AA-1: IRS' Notice CP2000 dated July 3, 2023 - No OMB # on this document Exhibit AA-2: [P/P]'s Response Letter July 28, 2023

Exhibit AA-3: IRS' Letter dated September 5, 2023 - No OMB # on this document Exhibit AA-4: IRS' Letter dated November 27, 2023 - No OMB # on this document Exhibit AA-5: [P/P]'s Response Letter December 18, 2023

Exhibit AA-6: IRS' Letter dated January 23, 2024 - No OMB # on this document Exhibit AA-7: IRS' Notice 5071C, (1040SR) dated April 4, 2024 - No OMB # Exhibit AA-8: [P/P]'s Response Letter, dated April 8, 2024

Exhibit AA-9: [P/P]'s Response Letter dated April 18, 2023, but typo error 2024 correct Exhibit AA-10: IRS' Letter dated April 22, 2024 - No-OMB # on this document Exhibit AA-11: IRS' Letter dated June 3, 2024 - No OMB # on this document Exhibit AA-12: IRS' "Certified Mail" Notice CP3219A, dated 6/10/24 - No OMB # Exhibit AA-13: [P/P]'s Response Letter dated July 20, 2024, to BIDEN & GARLAND. Exhibit AA-I4: [P/P]'s Response Letter dated July 20, 2024, to YELLEN & WERFEL. Exhibit AA-15: [P/P]'s Letter, dated July 4, 2024, RE: [As Applied Law]

Exhibit AA-16: IRS' Notice CP722A, dated October 28, 2024 - No OMB

Exhibit AA-17: IRS' Notice CP503, dated December 23, 2024 - No OMB

Exhibit AA-18: [P/P]'s Response Letter dated December 23, 2024

These Exhibits are attached and incorporated herein by reference to [P/P]'s Petition,

See EXHIBIT COVER SHEET & NOTICE OF FILING EXHIBIT for the facts of these Exhibits that are attached and incorporated herein by reference.

Pursuant to 28 U.S.C. § 1746, I hereby declare under penalty of perjury that the foregoing is true and correct.

Executed: January 13, 2025

/s/Terry Lee Hinds
TERRY LEE HINDS, [P/P]
438 Leicester Square Drive
Ballwin, Missouri 63021
PH (636) 777-0397
Email address: alphaomega44@outlook.com

Dated this 13 day of January 2025

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION

———

Civil Action File Number:

———

In the Matter of

TERRY LEE HINDS,

Pro se & Suri Juris,
Real Party in Interest as Plaintiff/Petitioner, ("[PIP]")

-vs-

JOSEPH R. BIDEN, JR., *in his official capacity &*
DANIEL WERFEL, *in his official capacity &*
JANET YELLEN, *in her official capacity &*
MERRICK B. GARLAND, in *his official capacity.*

Defendants/Respondents/Interested Party.
("[D/R/I P]")

———

EXHIBIT COVER SHEET

Exhibit Name: IRS' Notice CP2000 dated July 3, 2023- No OMB # on this document

Exhibit Number: Exhibit AA-1

Number of pages 12 and # total of sheets 7

Title of document this Exhibit belongs with:

PETITION FOR JUDICAL REVIEW,
JUDGMENT OR DECREE

Document filed date 13th (1/13/25) with Exhibit Filed on Behalf of [PIP].

Submitted by:

/s/Terry Lee Hinds
TERRY LEE HINDS, [PIP]
438 Leicester Square Drive
Ballwin, Missouri 63021
PH (636) 777-0397
Email address: alphaomega44@outlook.com

Department of the Treasury
Internal Revenue Service
STOP 6692 AUSC
AUSTIN TX 73301-0021

Notice	CP2000
Tax year	2021
Notice date	July 3, 2023
Social Security number	496-62-7855
AUR control number	50021-1645
To contact us	Phone 1-800-829-8310 Fax 1-877-477-0583

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TERRY HINDS
438 LEICESTER SQUARE DR
BALLWIN MO 63021-7396

02894

We are proposing changes to your 2021 Form 1040 tax return. This is not a bill.

Proposed amount due: $12,080

We received information from third parties such as employers or financial institutions that doesn't match the information you reported on your tax return. This notice:

- Proposes a change to tax and/or payments and credits (such as federal income tax withheld, earned income credit, etc.) that you originally reported.
- Provides you with an opportunity to agree or disagree with the proposed changes.

If our information is correct, you will owe $12,080 (including interest), which you need to pay by August 2, 2023.

Summary of proposed changes

Tax you owe	$9,320
Payments	$0
Substantial tax understatement penalty	$1,864
Interest	$896
Proposed amount due by August 2, 2023	**$12,080**

Reminder: This is not a bill. We haven't charged the proposed amount due.

What you need to do immediately

If you need more time to respond to this notice, contact us at 1-800-829-8310. Interest will continue to accrue during this period if the information in this notice is correct.

Review this notice, and compare our changes to the information on your 2021 tax return.

If you agree with the proposed changes

- Complete, sign, and date the Response form on Page 11 **(we require both spouses' signatures if you filed married filing jointly)**, and mail it to us along with your payment of $12,080 so we receive it by August 2, 2023.
- **Do not file an amended return (Form 1040X) if you fully agree with our changes.** We'll make the correction when we receive your signed response.

If you don't agree with the proposed changes

- Complete the Response form on Page 11, and send it to us along with a signed statement explaining your disagreement and include any documentation that supports your claim so we receive it by August 2, 2023.
- If you have allowable costs or expenses related to the unreported income that will change our proposal, it may benefit you to include the applicable form or schedule with your response.

PLAINTIFF'S EXHIBIT tabbies AA-1 13 PAGES - 7 SHEETS

Continued on back...

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- It is **not** necessary to file an amended return (Form 1040X) for 2021 if you don't agree with our changes. We'll review your response and make any applicable corrections. However, if you choose to file an amended return, write "CP2000" on top of it and attach it **behind** your completed Response form.

If you need assistance contact us at 1-800-829-8310.

If we don't hear from you

If we don't receive your response by August 2, 2023, we'll send you a Statutory Notice of Deficiency followed by a final bill for the proposed amount due. During this time, interest will continue to accrue and penalties may apply.

Changes to your 2021 tax return

Your income and deductions	Shown on return	As corrected by IRS	Difference
Social security/railroad retirement	$0	$15,326	$15,326
Retirement income taxable	$0	$5,809	$5,809
Nonemployee compensation	$0	$3,905	$3,905
Payment card and third party network transactions	$0	$25,385	$25,385
Cancellation of debt	$0	$8,780	$8,780
Income net difference			**$59,205**
Self-employment tax deduction	$0	$2,070	$2,070
Deduction net difference *1			**$2,070**
Change to taxable income			**$57,135**

Your tax computations	Shown on return	As corrected by IRS	Difference
Taxable income, Form 1040, line 15	$14,250	$42,885	$57,135
Tax, Form 1040, line 16	$0	$5,181	$5,181
Self-Employment tax, Schedule 2, line 4	$0	$4,139	$4,139
Total tax, Form 1040, line 24	$0	$9,320	$9,320
Tax you owe			**$9,320**

(*1) Increases to deductions result in a decrease to taxable income.

Explanation of changes to your 2021 Form 1040

This section tells you specifically what income information the IRS received about you from others (including your employers, banks, mortgage holders, etc.). This information doesn't match the information you reported on your tax return.

Use the table to compare the data the IRS received from others to the information you reported on your tax return to understand where the difference(s) occurred. To assist you in reviewing your income amounts, the table may include both reported and unreported amounts.

Nonemployee Compensation

Received from	Address	Account Information	Shown on return	Reported by others	Difference
JWR GOLF INC	1055 LOCHMOOR DRIVE HIGH RIDGE MO 63049	1 SSN 496-62-7855 Form 1099-NEC	**$0**	**$3,905**	**$3,905**

Payment Card/Third Party Trans

Received from	Address	Account Information	Shown on return	Reported by others	Difference
ELAVON, INC.	7300 CHAPMAN HIGHWAY KNOXVILLE TN 379206612	8035166480 SSN 496-62-7855 Form 1099-K	**$0**	**$25,385**	**$25,385**

Retirement Income Taxable

Received from	Address	Account Information	Shown on return	Reported by others	Difference
MISSOURI LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM	PO BOX 1665 JEFFERSON CITY MO 651021669	3085-2-531 SSN 496-62-7855 Form 1099-R Distrib CD 7	**$0**	**$5,809**	**$5,809**

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Social Security/Railroad Retirement

Received from	Address	Account Information	Shown on return	Reported by others	Difference
SOCIAL SECURITY ADMINISTRATION	** 00000	SSN 496-62-7855 Form 1099-SSA	-	$18,030	-

Cancellation of Debt

Received from	Address	Account Information	Shown on return	Reported by others	Difference
BARCLAYS BANK DELAWARE	125 S. WEST STREET WILMINGTON DE 19801	9067 SSN 496-62-7855 Form 1099-C Date 6/10/21	$0	$8,780	$8,780

Payment card and third-party network transactions

You received Form 1099-K, Payment Card and Third-Party Network Transactions, because you accepted merchant cards for payments, or because you received payments through a third-party network. The amount included on this notice for Form 1099-K reflects the gross reportable transaction amount and not the taxable amount of merchant card and third-party network payments. The taxable amount from Form 1099-K should be reported on your Form 1040 Schedule C, Schedule E or Schedule F.

Retirement distributions

We couldn't identify the retirement distribution reported on your return based solely on information your payers reported to us. We need to know if the reported income is a part of a pension or an annuity.

If it's a pension or an annuity, and you're recovering your after-tax contributions using the Simplified Method or General Rule, send us a signed statement with the date of your first payment, the amount you receive monthly, and the total amount you contributed.

If it's not a pension or annuity, send us a copy of the document showing the gross and non-taxable amount of the distribution you received.

If all or part of the distribution was rolled over, send us Form 5498, IRA Contribution Information or similar documentation showing a rollover.

IRS

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02894

Notice	CP2000
Tax year	2021
Notice date	July 3, 2023
Social Security number	496-62-7855

Social Security or Tier 1 Railroad Retirement benefits

Our notice includes Social Security or railroad retirement benefits. These benefits are partially taxable if your modified adjusted gross income, plus 50% of the gross benefits received, exceeds one of the following:

- $25,000 if filing single, head of household, qualifying widower, or married filing separately and you didn't live with your spouse at any time during the year.
- $32,000 if married filing jointly.
- $0 if married filing separately and you lived with your spouse at any time during the year.

We cap the amounts of taxable Social Security or Tier 1 railroad retirement benefits reported on Form 1040, U.S. Individual Income Tax Return or Form 1040-SR U.S. Tax Return for Seniors, at 85% of the gross benefits you receive. Gross benefits are reported to you on Form 1099-SSA or Form RRB-1099, box 5.

If we later find we need to change the proposed underreported items shown on this notice, we'll adjust the taxable Social Security or Tier 1 railroad retirement benefits accordingly.

Misidentified income

If any of the income shown on this notice isn't yours, send us the name, address, and taxpayer identification number of the person who received the income. To prevent future incorrect reporting to the IRS, notify the payer to adjust their records to show the correct name and taxpayer identification number.

Form W-2 or 1099 not received

The income reported on your return doesn't match the documents we received from your employer or payers. The law requires you to accurately report all income you receive. If your employers don't send proper information documents or forms (for example, Form W-2, Wage and Tax Statement, Form 1099), you must estimate your income based on your paycheck stubs, bank statements, or other records and include your estimate on your tax return.

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Cancellation of Debt - Form 1099-C
If a federal government agency, financial institution, credit union, or other lender cancels or forgives a debt you owe, you may receive a Form 1099-C, Cancellation of Debt. In most cases, you must include the canceled or forgiven amount in your income. There are several situations in which you don't have to include the canceled amount as income, but these exclusions aren't automatic. You must claim the benefit of any exclusion by filing Form 982, Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment).

You can only exclude debt cancellation up to the insolvent amount. If you can exclude the canceled debt due to insolvency, provide a detail of your total assets and liabilities immediately before the discharge. You're insolvent to the extent your total liabilities exceeded your total assets. For more information and a worksheet to help calculate insolvency, see Publication 4681, Canceled Debts, Foreclosures, Repossessions and Abandonments (for Individuals). You must include any canceled debt that exceeds the amount of your insolvency as income on your tax return, unless another exclusion applies.

If you filed for bankruptcy, provide to us a copy of your bankruptcy paperwork to show you included the canceled debt in the bankruptcy. If you don't make payments you owe on a loan secured by property, the lender may foreclose on the loan or repossess the property, which is treated as a sale or exchange from which you may realize a gain or loss. If the lender foreclosed on your principal residence, you may realize ordinary income from cancellation of debt if the loan balance is more than the fair market value of the property. If the amount of principal you owed on your home mortgage was reduced as part of a loan modification, you may be able to exclude the amount of canceled debt from income.

For more information on these topics, see Publication 4681, Canceled Debts, Foreclosures, Repossessions, and Abandonments (for Individuals), or Publication 544, Sales and Other Dispositions of Assets.

Negative taxable income
You had a zero or negative taxable income amount on your original or amended return. To ensure proper credit for deductions, this notice reflects the actual amount of your taxable income in the "Shown on return" column of the "Changes to your tax return" section.

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Self-Employment Tax on Self-Employment (SE) income

We computed the self-employment (SE) tax on the net SE income from your reported and underreported SE income. SE income generally includes nonemployee compensation, merchant card payments, third-party network payments, and other income from part-time or full-time work. Net earnings from SE income are subject to SE tax.

SE tax consists of Social Security tax of 12.4% and Medicare tax of 2.9% and, for SE income more than the thresholds for your filing status, an additional Medicare tax of 0.9%. Even if you paid the maximum amount of Social Security tax, you're still liable for Medicare tax and additional Medicare tax if you're over the applicable threshold. The deductible part of the SE tax is based on the change we made to your SE tax. If you were an employee, you're liable for income tax and the employee's share of Social Security (6.2%), Medicare taxes(1.45%), and additional Medicare tax, if applicable. We'll credit your Social Security account with the amount of SE income shown on this notice. See Form 1040, Schedule SE, Self-Employment Tax, for more information.

Amendments or adjustments to your return have been included in this notice

We considered previous changes to your original tax return in figuring the amounts under "Changes to your tax return". This may include adjustments we made when you filed or changes from an amended return.

Next steps

If you agree with our proposed changes, send us your signed Response form so we receive it by the due date of this notice. After you receive the billing notice showing we've adjusted your account, you can use the following online payment options:

- Visit www.irs.gov/payments for information about online payment options including:
  - Pre-assessed installments and payment agreements
  - Payroll deductions
  - Credit card payments
  - Direct debit payments
  - Applicable fees
- To apply for an installment agreement plan by mail, send in your signed Response form AND a completed Form 9465, Installment Agreement Request.

If the same error occurred in another tax year, file a Form 1040X for that tax year.

We send information about these changes to state and local tax agencies. If the changes we made to your federal tax return also impact your state or local tax return, file an amended state or local tax return as soon as possible.

Penalties

We are required by law to charge any applicable penalties.

Substantial tax understatement

Description	Amount
Accuracy-related penalty substantial understatement of tax - IRC 6662(b)(2); 6662(d)	**$1,864**

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Continued on back...

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If you understate your tax liability and the understatement is more than the greater of 10 percent of your correct tax liability or $5,000, an accuracy-related penalty generally applies for the substantial understatement of tax. The penalty is 20 percent of the portion of the underpayment of tax attributable to the substantial understatement of income tax.
We may reduce or eliminate the penalty if you send a signed statement with one of the following:

- Facts that support your treatment of the understated income and the authority for your position, such as the Internal Revenue Code,Treasury Regulations, Revenue Rulings, Revenue Procedures, etc. or
- An explanation showing you clearly disclosed the item, such as by attaching Form 8275, Disclosure Statement, or Form 8275-R, Regulation Disclosure Statement and there is a reasonable basis for your position.

Interest charges

We are required by law to charge interest when you do not pay your liability on time. Generally, we calculate interest from the due date of your return (regardless of extensions) until you pay the amount you owe in full, including accrued interest and any penalty charges. Interest on some penalties accrues from the date we notify you of the penalty until it is paid in full. Interest on other penalties, such as failure to file a tax return, starts from the due date or extended due date of the return. Interest rates are variable and may change quarterly. (Internal Revenue Code Section 6601)

Interest is calculated to 30 days from the date of the notice for domestic addresses and 60 days from the date of the notice for foreign and APO/FPO/DPO addresses. Interest will continue to accrue until you pay the amount you owe in full.

Description	Amount
Total interest	**$896**

The table below shows the rates used to calculate the interest on your unpaid amount from the date the tax return was due until the tax is paid in full. For a detailed calculation of your interest, call 1-800-829-8310.

Period	Interest rate
April 1, 2022 through June 30, 2022	4%
July 1, 2022 through September 30, 2022	5%
October 1, 2022 through December 31, 2022	6%
January 1, 2023 through March 31, 2023	7%
April 1, 2023 through June 30, 2023	7%
Beginning July 1, 2023	7%

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Additional information

- For information about your rights, see the enclosed Publication 1, Your Rights as a Taxpayer.
- Visit www.irs.gov/cp2000 for more information about this notice, frequently asked questions, and to review the following:
  - Publication 5181, Tax Return Reviews by Mail CP2000, Letter 2030, CP2501, Letter 2531, for more information about filing an Appeal.
- For tax forms, instructions, and publications, visit www.irs.gov/forms-pubs or call 800-TAX-FORM (800-829-3676).
- This isn't an audit; your return may be subject to an examination.
- Keep a copy of this notice for your records.

The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when dealing with the IRS. To help you understand what these rights mean to you and how they apply, visit www.irs.gov.

Department of the Treasury
Internal Revenue Service
STOP 6692 AUSC
AUSTIN TX 73301-0021

Notice	CP2000
Tax year	2021
Notice date	July 3, 2023
Social security number	496-62-7855
AUR control number	50021-1645
To contact us	Phone 1-800-829-8310 Fax 1-877-477-0583

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INTERNAL REVENUE SERVICE
STOP 6692 AUSC
AUSTIN TX 73301-0021

49662785520211

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Fold here

Response form

Complete both sides of this form, and send it to us in the enclosed envelope so we can receive it by August 2, 2023. If making a payment, use the provided voucher to ensure proper application of your payment. Be sure our address shows through the window.

Provide your contact information

If your address has changed, please make the changes below.

TERRY HINDS
438 LEICESTER SQUARE DR
BALLWIN MO 63021-7396

Primary phone | Best time to call ☐ a.m. ☐ p.m. | Secondary phone | Best time to call ☐ a.m. ☐ p.m.

1. Indicate your agreement or disagreement

☐ **I agree with all changes**

I consent to the assessment of my 2021 income tax, and understand that:

- I owe $12,080 in additional tax, payment adjustments, and interest.
- The IRS is required by law to charge interest on taxes that weren't paid in full by April 18, 2022.
- The IRS will continue to charge interest until I've paid the tax in full. Certain penalties may also apply.
- I can file a claim for a refund at a later date.
- By signing this form, I cannot challenge these changes in the U.S. Tax Court unless the IRS determines after the date I sign this form that I owe additional taxes for 2021.

Please sign and return this form with your payment.

Signature | Date

Spouse's signature (required if you filed a joint tax return) | Date

Continued on back...

Indicate your agreement or disagreement—**Continued**

☐ **I don't agree with some or all of the changes**
Please return this form and include a statement signed by you that explains what you don't agree with. Also include copies of any documents, such as corrected W-2, 1099, or missing forms that support your statement.

Note: You can fax this Response form, documentation and/or signed statement explaining the items you don't agree with to 1-877-477-0583

2. Indicate your payment option

Check all that apply:

☐ Payment in the form of a check or money order.
- Write your Taxpayer Identification number (496-62-7855), the tax year (2021), and the notice number (CP2000) on your payment and any correspondence.
- Make your check or money order payable to the United States Treasury.

☐ A completed Installment Agreement Request (Form 9465).

☐ I made an online payment.

3. Authorization optional

If you would like to authorize someone, in addition to you, to contact the IRS concerning this notice, please include the person's information, your signature, and the date.

The authority granted is limited as indicated by the statement above the signature line. The contact may not sign returns, enter into agreements, or otherwise represent you before the IRS. If you want to have a designee with expanded authorization, see IRS Publication 947, Practice Before the IRS and Power of Attorney.

Full name of authorized person

Address

City State Country Zip code

☐ a.m. ☐ p.m. ☐ a.m. ☐ p.m.

Primary phone Best time to call Secondary phone Best time to call

I authorize the person listed above to discuss and provide information to the IRS about this notice.

Signature Date

Spouse's Signature (required if you filed a joint tax return) Date

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IRS

Notice	CP2000
Tax Year	2021
Notice date	July 3, 2023
Social Security number	496-62-7855

103a

02894

IRS

TERRY HINDS
438 LEICESTER SQUARE DR
BALLWIN MO 63021-7396

Notice	CP2000
Notice date	July 3, 2023
Social security number	496-62-7855

- Make your check or money order payable to the United States Treasury.
- Write your Taxpayer Identification number (496-62-7855), the tax year (2021), and the notice number (CP2000) on your payment and any correspondence.

Payment

Internal Revenue Service
STOP 6692 AUSC
AUSTIN TX 73301-0021

Amount due by August 2, 2023

$12,080

496627855 ZN HIND 30 0 202112 640 00001208000

APPENDIX D

CONSTITUTIONAL AND STATUTORY PROVISIONS INVOLVED

The Administrative Procedure Act (APA), in part, 5 U.S. Code § 702 – Right of review.

A person suffering legal wrong because of agency action, or adversely affected or aggrieved by agency action within the meaning of a relevant statute, is entitled to judicial review thereof. An action in a court of the United States seeking relief other than money damages and stating a claim that an agency or an officer or employee thereof acted or failed to act in an official capacity or under color of legal authority shall not be dismissed nor relief therein be denied on the ground that it is against the United States or that the United States is an indispensable party. The United States may be named as a defendant in any such action, and a judgment or decree may be entered against the United States: Provided, That any mandatory or injunctive decree shall specify the Federal officer or officers (by name or by title), and their successors in office, personally responsible for compliance. Nothing herein (1) affects other limitations on judicial review or the power or duty of the court to dismiss any action or deny relief on any other appropriate legal or equitable ground; or (2) confers authority to grant relief if any other statute that grants consent to suit expressly or impliedly forbids the relief which is sought. (Pub. L. 89–554, Sept. 6, 1966, 80 Stat. 392; Pub. L. 94–574, § 1, Oct. 21, 1976, 90 Stat. 2721.)

5 U.S. Code § 704 –
Actions reviewable.

Agency action made reviewable by statute and final agency action for which there is no other adequate remedy in a court are subject to judicial review. A preliminary, procedural, or intermediate agency action or ruling not directly reviewable is subject to review on the review of the final agency action. Except as otherwise expressly required by statute, agency action otherwise final is final for the purposes of this section whether or not there has been presented or determined an application for a declaratory order, for any form of reconsideration, or, unless the agency otherwise requires by rule and provides that the action meanwhile is inoperative, for an appeal to superior agency authority. (Pub. L. 89–554, Sept. 6, 1966, 80 Stat. 392.)

5 U.S. Code § 706 –
Scope of review.

To the extent necessary to decision and when presented, the reviewing court shall decide all relevant questions of law, interpret constitutional and statutory provisions, and determine the meaning or applicability of the terms of an agency action. The reviewing court shall—

(1) compel agency action unlawfully withheld or unreasonably delayed; and

(2) hold unlawful and set aside agency action, findings, and conclusions found to be—

(A) arbitrary, capricious, an abuse of discretion, or otherwise not in accordance with law;

(B) contrary to constitutional right, power, privilege, or immunity;

(C) in excess of statutory jurisdiction, authority, or limitations, or short of statutory right;

(D) without observance of procedure required by law;

(E) unsupported by substantial evidence in a case subject to sections 556 and 557 of this title or otherwise reviewed on the record of an agency hearing provided by statute; or

(F) unwarranted by the facts to the extent that the facts are subject to trial de novo by the reviewing court.

In making the foregoing determinations, the court shall review the whole record or those parts of it cited by a party, and due account shall be taken of the rule of prejudicial error.

(Pub. L. 89–554, Sept. 6, 1966, 80 Stat. 393.)

5 U.S. Code § 551 –
Definitions.

For the purpose of this subchapter—

(13) "agency action" includes the whole or a part of an agency rule, order, license, sanction, relief, or the equivalent or denial thereof, or failure to act; and

Religious Freedom Restoration Act (RFRA), 42 U.S.C. § 2000bb-1
Free exercise of religion protected.

(a) IN GENERAL

Government shall not substantially burden a person's exercise of religion even if the burden results from a rule of general applicability, except as provided in subsection (b).

(b) EXCEPTION

Government may substantially burden a person's exercise of religion only if it demonstrates that application of the burden to the person—

(1) is in furtherance of a compelling governmental interest; and

(2) is the least restrictive means of furthering that compelling governmental interest.

(c) JUDICIAL RELIEF

A person whose religious exercise has been burdened in violation of this section may assert that violation as a claim or defense in a judicial proceeding and obtain appropriate relief against a government. Standing to assert a claim or defense under this section shall be governed by the general rules of standing under article III of the Constitution.

(Pub. L. 103–141, § 3, Nov. 16, 1993, 107 Stat. 1488.)

Paperwork Reduction Act of 1980
(44 U.S.C. §§ 3501–3521) ("PRA").

The Paperwork Reduction Act of 1980 (PRA) (44 U.S.C. §§ 3501–3521), often referred to as the 1995 reauthorization, minimizes the federal paperwork burden on the public, businesses, and nonprofits. It established the Office of Information and Regulatory Affairs (OIRA) to review and approve information collection requests, ensuring they are necessary and not duplicative.

Key components of the PRA include:

- OMB Control Numbers: Federal agencies must obtain a valid Office of Management and Budget (OMB) control number for collections affecting 10 or more people.
- Public Protection: Individuals cannot be penalized for failing to comply with a collection of information if it does not display a current, valid OMB control number.
- Justification Process: Agencies must justify collections by estimating the time burden and allowing public comment (60-day and 30-day notices).
- Purpose: The goal is to maximize the utility and minimize the burden of information collected, managed, and disseminated by the government.

United States Court of Appeals for the Eighth Circuit Local Rules.

Rule 47B: Affirmance or Enforcement Without Opinion.

A judgment or order appealed may be affirmed or enforced without opinion if the court determines an opinion would have no precedential value and any of the following circumstances disposes of the matter submitted to the court for decision:

(1) a judgment of the district court is based on findings of fact that are not clearly erroneous;

(2) the evidence in support of a jury verdict is not insufficient;

(3) the order of an administrative agency is supported by substantial evidence on the record as a whole; or

(4) no error of law appears.

The court in its discretion, with or without further explanation, may enter either of the following orders: "AFFIRMED.

See 8th Cir. R. 47B"; or "ENFORCED.

See 8th Cir. R. 47B."

26 U.S. Code § 7806 – Construction of title.

(a) CROSS REFERENCES

The cross references in this title to other portions of the title, or other provisions of law, where the word "*see*" is used, are made only for convenience, and shall be given no legal effect.

(b) ARRANGEMENT AND CLASSIFICATION

No inference, implication, or presumption of legislative construction shall be drawn or made by reason of the location or grouping of any particular section or provision or portion of this title, nor shall any table of contents, table of cross references, or similar outline, analysis, or descriptive matter relating to the contents of this title be given any legal effect. The preceding sentence also applies to the sidenotes and ancillary tables contained in the various prints of this Act before its enactment into law.

(Aug. 16, 1954, ch. 736, 68A Stat. 917.)

26 U.S. Code § 7701 –
Definitions.

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(14) Taxpayer

The term "taxpayer" means any person subject to any internal revenue tax

26 U.S. Code § 7701 – Definitions.

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(30) The term "United States person" means—

(A) a citizen or resident of the United States,

(B) a domestic partnership,

(C) a domestic corporation,

(D) any estate (other than a foreign estate, within the meaning of paragraph (31)), and

(E) any trust if—

(i) a court within the United States is able to exercise primary supervision over the administration of the trust, and

(ii) one or more United States persons have the authority to control all substantial decisions of the trust.

28 U.S. Code § 1291 –
Final decisions of district courts.

The courts of appeals (other than the United States Court of Appeals for the Federal Circuit) shall have jurisdiction of appeals from all final decisions of the district courts of the United States, the United States District Court for the District of the Canal Zone, the District Court of Guam, and the District Court of the Virgin Islands, except where a direct review may be had in the Supreme Court. The jurisdiction of the United States Court of Appeals for the Federal Circuit shall be limited to the jurisdiction described in sections 1292(c) and (d) and 1295 of this title.

(June 25, 1948, ch. 646, 62 Stat. 929; Oct. 31, 1951, ch. 655, § 48, 65 Stat. 726; Pub. L. 85–508, § 12(e), July 7, 1958, 72 Stat. 348; Pub. L. 97–164, title I, § 124, Apr. 2, 1982, 96 Stat. 36.) 28 U.S.C. § 1331

28 U.S. Code § 1254 –
Courts of appeals; certiorari;
certified questions.

Cases in the courts of appeals may be reviewed by the Supreme Court by the following methods:

(1) By writ of certiorari granted upon the petition of any party to any civil or criminal case, before or after rendition of judgment or decree; . .

28 U.S. Code § 1651(a) –
Writs.

(a) The Supreme Court and all courts established by Act of Congress may issue all writs necessary or appropriate in aid of their respective jurisdictions and agreeable to the usages and principles of law.

28 U.S. Code § 2106 –
Determination.

The Supreme Court or any other court of appellate jurisdiction may affirm, modify, vacate, set aside or reverse any judgment, decree, or order of a court lawfully brought before it for review, and may remand the cause and direct the entry of such appropriate judgment, decree, or order, or require such further proceedings to be had as may be just under the circumstances.

(June 25, 1948, ch. 646, 62 Stat. 963.)

28 U.S. Code § 2201 – Creation of remedy.

(a) In a case of actual controversy within its jurisdiction, except with respect to Federal taxes other than actions brought under section 7428 of the Internal Revenue Code of 1986, a proceeding under section 505 or 1146 of title 11, or in any civil action involving an antidumping or countervailing duty proceeding regarding a class or kind of merchandise of a free trade area country (as defined in section 516A(f)(9) of the Tariff Act of 1930), as determined by the administering authority, any court of the United States, upon the filing of an appropriate pleading, may declare the rights and other legal relations of any interested party seeking such declaration, whether or not further relief is or could be sought. Any such declaration shall have the force and effect of a final judgment or decree and shall be reviewable as such.

(b) For limitations on actions brought with respect to drug patents see section 505 or 512 of the Federal Food, Drug, and Cosmetic Act, or section 351 of the Public Health Service Act.

(June 25, 1948, ch. 646, 62 Stat. 964; May 24, 1949, ch. 139, § 111, 63 Stat. 105; Aug. 28, 1954, ch. 1033, 68 Stat. 890; Pub. L. 85–508, § 12(p), July 7, 1958, 72 Stat. 349; Pub. L. 94–455, title XIII, § 1306(b)(8), Oct. 4, 1976, 90 Stat. 1719; Pub. L. 95–598, title II, § 249, Nov. 6, 1978, 92 Stat. 2672; Pub. L. 98– 417, title I, § 106, Sept. 24, 1984, 98 Stat. 1597; Pub. L. 100–449, title IV, § 402(c), Sept. 28, 1988, 102 Stat. 1884; Pub. L. 100–670, title I, § 107(b), Nov. 16, 1988, 102 Stat. 3984; Pub. L. 103–182, title IV, § 414(b), Dec. 8, 1993, 107 Stat. 2147; Pub. L. 111–148, title VII, § 7002(c)(2), Mar. 23, 2010, 124 Stat. 816; Pub. L. 116–113, title IV, § 423(b), Jan. 29, 2020, 134 Stat. 66.)

28 U.S. Code § 2202 –
Further relief.

Further necessary or proper relief based on a declaratory judgment or decree may be granted, after reasonable notice and hearing, against any adverse party whose rights have been determined by such judgment.

(June 25, 1948, ch. 646, 62 Stat. 964.)

The Anti-Injunction Act (AIA),
26 U.S.C. § 7421(a),
provides, in pertinent part:

"No suit for the purpose of restraining the assessment or collection of any tax shall be maintained in any court by any person, whether or not such person is the person against whom such tax was assessed."

The First Amendment to the United States Constitution

Text of the Amendment

"Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof; or abridging the freedom of speech, or of the press; or the right of the people peaceably to assemble, and to petition the Government for a redress of grievances."

Article III to the United States Constitution

Section 1.

The judicial power of the United States shall be vested in one Supreme Court, and in such inferior courts as the Congress may from time to time ordain and establish. The judges, both of the supreme and inferior courts, shall hold their offices during good behaviour, and shall, at stated times, receive for their services, a compensation, which shall not be diminished during their continuance in office.

Section 2.

The judicial power shall extend to all cases, in law and equity, arising under this Constitution, the laws of the United States, and treaties made, or which shall be made, under their authority;–to all cases affecting ambassadors, other public ministers and consuls;–to all cases of admiralty and maritime jurisdiction;–to controversies to which the United States shall be a party;–to controversies between two or more states;–between a state and citizens of another state;–between citizens of different states;–between citizens of the same state claiming lands under grants of different states, and between a state, or the citizens thereof, and foreign states, citizens or subjects.

In all cases affecting ambassadors, other public ministers and consuls, and those in which a state shall be party, the Supreme Court shall have original jurisdiction. In all the other cases before mentioned, the Supreme Court shall have appellate jurisdiction, both as to law and fact, with such exceptions, and under such regulations as the Congress shall make.

The trial of all crimes, except in cases of impeachment, shall be by jury; and such trial shall be held in the state where the said crimes shall have been committed; but when not committed within any state, the trial shall be at such place or places as the Congress may by law have directed.

Supreme Court Rule 10

Rule 10. Considerations Governing Review on Writ of Certiorari

Review on a writ of certiorari is not a matter of right, but of judicial discretion. A petition for a writ of certiorari will be granted only for compelling reasons. The following, although neither controlling nor fully measuring the Court's discretion, indicate the character of the reasons the Court considers:

- (a) a United States court of appeals has entered a decision in conflict with the decision of another United States court of appeals on the same important matter; has decided an important federal question in a way that conflicts with a decision by a state court of last resort; or has so far departed from the accepted and usual course of judicial proceedings, or sanctioned such a departure by a lower court, as to call for an exercise of this Court's supervisory power;
- (b) a state court of last resort has decided an important federal question in a way that conflicts with the decision of another state court of last resort or of a United States court of appeals;
- (c) a state court or a United States court of appeals has decided an important question of federal law that has not been, but should be, settled by this Court, or has decided an important federal question in a way that conflicts with relevant decisions of this Court.

A petition for a writ of certiorari is rarely granted when the asserted error consists of erroneous factual findings or the misapplication of a properly stated rule of law.