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U. S. DISTRICT COURT
EASTERN DISTRICT OF MO
ST. LOUIS

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

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

} CIVIL ACTION

} FILE NUMBER:

} 4:25-CV-00047 AGF

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]”)

[P/P]’s OPPOSITION TO [D/R/I P]’s RULE 12(b)(1) & 41(b) MOTION TO DISMISS
“with prejudice all counts & claims for relief in Plaintiff’s Complaint/“Petition””

And Argument in the alternative,

MEMORANDUM & BRIEF IN SUPPORT OF [P/P]’s MOTION UNDER RULE 7(b)
“to secure the just, speedy, & inexpensive determination” for [P/P]’s action & proceeding
with relief, sought pursuant to Rule 12(c) as a Motion for judgment of the pleadings

TO THE HONORABLE JUDGE OF SAID COURT:

COMES NOW, [P/P] for his Petition, Protest, Protected Speech (“[PPP]”) or as

TABLE OF CONTENTS

- I. PRELIMINARY STATEMENT & INTRODUCTION**
- II. LEGAL BACKGROUND STATED IN MEMORANDUM & PETITION**
 - 1. Government of the “United States” or (“UNITED STATES”)
 - 2. Real Party in Interest as Plaintiff/Petitioner, (“[P/P]”)
- III. LEGAL FRAMEWORK, LEGAL IMPLICATIONS & APPLICABLE LAW**
 - A. STANDARD OF REVIEW**
 - 1. To survive a motion to dismiss brought under Rule 12(b)(1)
 - 2. To survive a motion to dismiss brought under Rule 41(b)
 - 3. To survive a motion to dismiss brought under Rule 8
 - B. MATTERS OF FACT, MATTERS OF LAW & MATTERS OF FAITH**
 - 1. MATTERS OF FACT – Section IV of “Petition” Listing A). through G).
 - 2. MATTERS OF LAW – Strict Scrutiny vs Rational Basis Review, *inter alia*
 - 3. MATTERS OF FAITH – FAITH in [LAW] / FAITH in [LLP] / FAITH in GOD
 - C. In LAW & In EQUITY as applicable law for [Commanding Heights] & Forums Used.**
- IV. LEGAL STANDARDS AS ANALYSIS: In the Matter of HINDS vs [D/R/ P]**
 - 1. Prejudice in Law & Fact, Misapplication of Law & Theory in ECF No. 12-13
 - 2. Issue Identification, Rule Application, Fact Analysis, Conclusion (“[I/R/F/C]”)
- V. SOVEREIGN vs SOVEREIGNTY**
 - 1. The law, right, privilege or immunity to exist/live as "I Am"/"I am" for [LLP]
- VI. SUMMARY OF ARGUMENT OF THE PARTIES**
- VII. CONCLUSION**

a (“Complaint/“Petition””) or *caption and other matters of form in pleadings* “Petition”¹ *existing as a suit in equity*, respectfully submits [P/P]’s OPPOSITION TO [D/R/ I P]’s RULE 12(b)(1) & 41(b) MOTION TO DISMISS “*with prejudice all counts & claims for relief in Plaintiff’s Complaint/“Petition”*”. Furthermore, asks the Court to deny their motion in its entirety & further moves the Court for vital reliefs sought through the [P/P]’s contemporaneously filing of a Motion, attached hereto, under Rule 7(b) of Fed. R. Civ. P. regarding [P/P]’s [PPP] for [LLP] in an *establishment/free exercise* of FAITH in [LAW].

Additionally, Argument² in the alternative, with presented motion³ submitted herein via:

MEMORANDUM & BRIEF IN SUPPORT OF [P/P]’s MOTION UNDER RULE 7(b) “to secure the just, speedy, & inexpensive determination” for [P/P]’s action & proceeding with relief, sought pursuant to Rule 12(c) as a Motion for judgment on the pleadings

¹

**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**

²

An Establishment/Free Exercise Clauses’ Violations & Claims Case, NOT Taxation Case

Converting/proselytizing *any person* as IRS’ taxpayers into taxp[r]ayers in [THE CODE] *exercised as* [Law/As/Religion] whereby endorsed by a CODE, *pursuant to a* government policy [To LIVE as EVIL] defended by “UNITED STATES” [F/S/I/D] enforced by Courts.

&

[P/P]’s *free exercise* of FAITH in [LAW] for one’s *applications* of FAITH in [LLP] as an *establishment* as “God’s Priorities” (Secular/Religious sides) *manifesting* FAITH in GOD within [P/P]’s [Intersection of Wall] as a place for the *spatiality* of [Commanding Heights].
“*In Order to Form a More Perfect Union between the powers in Heaven and on Earth.*”

Legal Notice: Spatiality in law refers to the relationship between law and physical space, encompassing how legal systems are shaped by and impact the physical and conceptual geographies of a place. It explores how laws are not only rules, but also social and political forces that shape relationships and empower individuals within specific locations. The concept also includes how space is not just a physical entity, but also a socially constructed and influential aspect of social life, relations, and identities or of religious liberty or speech

³

[P/P]’s MOTION FOR A JUDGMENT ON THE PLEADINGS

pursuant to Procedural Due Process & Substantive Due Process for [P/P]’s case of [PPP] under FRCP Rule 7(b) & Rule 12(c) challenging legal sufficiency of the opposing pleading.

I. PRELIMINARY STATEMENT

Two “United States” lawyers have officially elected to change a *constitutional case* into a *conventional case* of Federal Sovereign Immunity. In fact, two out of three people may constitute a major however, *in law or its equity* the proverb "two wrongs don't make a right" is a *fundamental principle* in both law and ethics, meaning that a wrongful action is not a valid justification for another wrongful action, even if the second action is seen as a response to the first. It essentially argues that wrongdoing should not be met with further wrongdoing. The principle reinforces the idea that wrongdoing should be avoided, even in response to being wronged. [P/P]’s argues their theory, motion & response to what has been alleged by them as “Plaintiff’s Complaint” vs [P/P]’s Petition exemplifies IRS’ *intrusions* or wrongs of converting taxpayers into taxp[r]ayers, the genesis & gravity of this vital case.

Federal Sovereign Immunity Doctrine for IRS’ invasions of substantive rights/protected fundamental rights or for unwarranted intrusions as ultra vires acts vs Amendment III’s protection of privacy/property as “Vested Rights” of standing and its equity unanchored in the safe harbor of Art. III, cl. I sec, II , is secure within these two guiding authorities:

Langford v. United States, 101 U.S. 341, 1 (1879)

"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."

This *medieval doctrine* of a common law, “The King Can Do No Wrong” vs [P/P]’s FAITH IN [LAW] as a Claimed Right Owed, for an *implicit right to privacy* from governmental intrusions, **Third Amendment** (“3rd Amend.”) pursuant to Volume 5, Amendment III, Document 12 Joseph Story, Commentaries on the Constitution 3:§ 1893 to wit:

§ 1893. This provision speaks for itself. Its plain object is *to secure the perfect enjoyment of that great right of the common law*, that a man's house shall be his own castle, *privileged against all civil and military intrusion. - Emphasis Added.*

Furthermore, see [Decl. #1] that set forth law & claims necessary for the purposes under Fed. R. Civ. P. Rule 8, General Rules of Pleading, to meet a requirement made pursuant to law, and to the factual matters that are required or permitted to be supported, evidenced, or established for [P/P]’s *civil action/taking of property without due process of law or consent.*

I. INTRODUCTION

[P/P]’s [PPP] presented a *suit of equity* as *hybrid equity/constitutional case* describing the “*Nature of the Case in Law and Equity with Justiciable Controversies*” pursuant to legal matters in [ECF No.1] & [ECF No. 2] att: 1-33 (“[PPP]”). The [PPP] avers these facts of faith & faith in facts, ***which are accepted as true and viewed in the light most favorable to [P/P]*** for purposes of [D/R/I P]’s Motion to Dismiss, to wit:

1. This is an action with actual controversies that are substantial and concrete, to settle as applied violations of statutory and constitutional provisions; by this means, to protect constitutional rights and liberties pursuant to ***free exercise claims*** of religious belief, religion, conscience, association, petition, protest, protected speech, etc. (“[Rights]”).
See [P/P]’s Brief in Support of Petition and in “Petition” ¶ 1, page 1.

[D/R/I P]’s Response: *Failure to make disclosures or inadequate response (silence).*

2. The challenged opinions/conduct/actions/law of the [D/R/I P], *as applied*, concerns:
(1) violations of U.S. Const./Amends. (2) unwarranted intrusions, (3) *ultra vires acts*, (4) legal defects, (5) Crudely Crafted Burdens of Law, Belief & Practice (“[Burdens]”) (6) invasions of legally protected interest of fundamental rights, doctrines, federal laws, & executive policy, (7) unjust liberty deprivations, aimed at (“[unconstitutional ends]”).
See [P/P]’s Brief in Support of Petition ¶ 4, page 3-4 and in “Petition” ¶ 2, page 1.

[D/R/I P]’s Response: *Failure to make disclosures or inadequate response (silence).*

3. The federal arguments, disputes & concrete harms here, concern ***“unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness”*** (“[LLP]”) and with governmental actions substantially burdening an exercise of religion & the liberty of sincerely held religious beliefs, practices, or observances. (“FAITH”) or (“[believes]”).

See [P/P]’s Brief in Support of Petition ¶ 5, page 2 and in “Petition” ¶ 3, page 1.

[D/R/I P]’s Response: *Failure to make disclosures or inadequate response (silence).*

4. The substance here is claim-rights owed & differ as to things that touch the heart of an existing order. In our Federal Constitution, government compulsion as employed herein is not a lawful measure of achieving taxation via compelled speech violating [Rights]. Also, one’s *faithfulness* to the rule of law used & hybrid forums applied are central to this case for the applications of *religious liberty* rights, one’s personal constitution & Facts of Faith/exhibits/declarations incorporated herein by reference. (“[Testimony]”)

See [P/P]’s Brief in Support of Petition ¶ 2, page 1 and in “Petition” ¶ 4, page 1.

[D/R/I P]’s Response: *Failure to make disclosures or inadequate response (silence).*

5. [P/P] is suffering [Burdens] & invasions of these legally protected interests, relating to one’s FAITH, [Rights], *intelligent design* & [LLP] when exercising his [Q.R.F.A.]. This discrete injury, harm, & unreasonable loss in a concrete & personal way, is by activity of [D/R/I P] in ‘*A Complacent Policy of Indifference to Evil.*’ (“[To LIVE as EVIL]”).

See [P/P]’s Brief in Support of Petition ¶ 32, page 11 and in “Petition” ¶ 5, page 2-3.

[D/R/I P]’s Response: *Failure to make disclosures or inadequate response (silence).*

6. A reasonable observer or any person’s [LLP] in a personal stake as defined, designed, driven, devalued, degraded, deprived, or fearful of being destroyed by law respecting an establishment of religion in a matrix of religious dealings avows [To LIVE as EVIL].

See [P/P]’s Brief in Support of Petition ¶ 49, page 15 and in “Petition” ¶ 6, page 3.

[D/R/I P]’s Response: *Failure to make disclosures or inadequate response (silence).*

7. This problematic concern, condition, content, or contrast are endorsed by content-based restrictions on a subject-matter of religion/viewpoint-based discrimination on religious

beliefs violating establishment/free exercise clauses & one's [LLP][Rights][Q.R.F.A.] [LAW]. Thus, for religious liberty of FAITH in [LAW]/[LLP] [P/P] seeks as a matter of law & faith, a judgment or decree seeking equity on all claims as presented herein. See [P/P]'s Brief in Support of Petition ¶ 50, page 15 and in "Petition" ¶ 7, page 3.

[D/R/I P]'s Answer: Failure to make disclosures or inadequate response (silence).

8. "UNITED STATES" elected not to produce an answer/affirmative defense pleading.
9. The "UNITED STATES" in this *constitutional case*, as a *suit in equity* is advancing [To LIVE as EVIL] *against* [P/P] *including but not limited to*, over 300 million people of the USA & millions upon millions of human souls/spirits who have lived, fought, bled & died as *profound sacrifices* for "**We the People**". It is A QUESTION OF "FINAL OR INFINITE JUDGEMENT" "THE TRUE MARK, MEASURE AND KEY SIGNATURE OF CHARACTER" of "**One Nation Under God**".
10. [P/P]'s Brief in Support of Petition, declared in part "Question Presented" with a total number of 13 questions presented of our *constitutional sensibilities/attitude, inter alia*.

In paragraph #49

The questions presented herein are about powers of [LLP] & not what powers a Federal Government ought to have, but what powers have, in fact, been given it by the people.⁹⁴

And, in paragraph #29, [P/P] declared *one's matters of health & a pursuit of happiness*, as the architect of one's [LLP], to wit

[P/P] motivated by FAITH in a *personal constitution* of [Sacred Honor], [Mankind's Supreme Possessions], [Constitutionally Protected Interests] ("[CPI]"),⁶¹ [conscience] & [Protected Conduct] existing as legal/moral capacity. In so doing, manifested [LLP] exercised by [Rights] as *Quintessential Rights of the First Amendment*. ("[Q.R.F.A.]").

[P/P]'s *free exercise* of [Q.R.F.A.] is WHEN A UNIVERSAL "SYMBOL" OF KINGDOM, POWER AND GLORY exist within The United States of America, "**So help me God**"

II. LEGAL BACKGROUND STATED IN MEMORANDUM & PETITION

1. Government of the "United States" or ("UNITED STATES").
2. Real Party in Interest as Plaintiff/Petitioner, ("[P/P]").

1. ("UNITED STATES") presented purported legal "*assertions without evidence*" in their required response and submission of a motion as a responsive pleading [ECF No. 13] vs pleading an answer/defenses to Complaint/"Petition", ECF No. 1-3 with attachments 1-33; whereby submitting to the Court a *motion to dismiss with prejudice* [ECF No.12], to wit:

- 1.A. "UNITED STATES" filed a motion pursuant to Fed. R. Civ. P. 12(b)(1) and 41(b), "*requests that the Court dismiss with prejudice all counts and claims for relief in Plaintiff's Complaint/'Petition.'*" In law, a "*dismissal with prejudice*" operates as an *adjudication on the merits*. *Emphasis added.*
- 1.B. "UNITED STATES" *made no argument* with the facts plead in Complaint/"Petition" or "UNITED STATES" didn't dispute the facts presented, either implicitly or explicitly, thereby the Court shall accept the accuracy or validity of the facts that were provided.
- 1.C. "UNITED STATES" *pretrial motion* [ECF No.12] raised [To LIVE as EVIL] defense or *unconstitutional justification*, with an objection to [P/P]'s [Protected Speech] asserted under Rule 8, thereby *seeking a dismissal with prejudice on the merits*.
With no factual issues to be resolved, the court can then proceed with the *legal arguments and apply the law to the accepted facts*. The *gravamen* in this *religious liberty case*, is **FAITH in [LAW] / FAITH in [LLP] / FAITH in GOD** with the

“Nature of the Case in Law and Equity with Justiciable Controversies” [ECF No. 2] articulating *pure speech* as [Protected Speech] *“to ‘Petition. the Government for a redress of grievances.”* First Amend. absolute rights & *religious liberty* of [LAW].

1.D. “UNITED STATES” *common law argument* as a legal theory or *for court doctrine dogma* as a *political ideology* for the relinquishment of Article III’s power, duty & [P/P]’s FAITH in [LAW] or in “Vested Rights” of *constitutional standing* for [LLP]; “UNITED STATES” contrived within their footnote¹ (Def.Mot.p.1,cl.1,f.n.1) their sole argument & theory whereas Hinds’s “Petition” should be dismissed under **Rule 12(b)(1) for lack of subject matter jurisdiction “because Hinds fails to establish a waiver of sovereign immunity.”** *An application of law without any substantive due process/rights/grounds become self-evident if accepted by the Court such practices. Emphasis added.*

1.E. “UNITED STATES” strive for a *final dismissal* of the “Petition” under Rule 41(b) Involuntary Dismissal; Effect as “This ‘Petition’ should also be dismissed pursuant to Rule 41(b) *for failing to comply with Rule 8.*” In legal contexts, an *“appeal to ignorance”* whether as a conclusion is drawn based on a lack of evidence (“Hinds fails to establish a waiver”) or *using the absence of proof as proof in itself*, (“for failing to comply”). *Emphasis added.*

I. NATURE OF THE CASE

A. Previous Suit – Plaintiff’s case was DISMISSED *without prejudice.*

B. Present Suit – [D/R/I P] currently seeking a *dismissal with prejudice.*

1.F. “UNITED STATES” Incorporation by Reference of Matters Outside the Pleadings unitizing, in part [ECF No. 9], See Hinds I (Civil Docket No. 17-00750, ECF No. 1)

& “Previous Suit” amended “complaint.” *Id.* ECF Nos. 44, 55.

1.G. “UNITED STATES” failed to submit an answer/affirmative defense pursuant to Rule 8(c); however, responded to Complaint/“Petition” via [ECF No.13] without motions concerning an objection to or matters of claims/defenses raised, on the grounds of:

1. “UNITED STATES” makes no claims and omits any defense or objection for a “waiver” ***pursuant to Rule 8(c)(1)*** Affirmative Defenses. In General a “waiver” of ***federal sovereign immunity*** under the ***Court’s Doctrine of Sovereign Immunity***, is not the same as the Fed. R. Civ. P. Rule 8(c)(1). The implied *waiver of sovereign immunity*, a court doctrine vs Rule 8(c)(1) “waive” as congressional law & intent violates the *doctrines* with a *separation of powers* and *checks and balances*.
2. “UNITED STATES” makes no claims & omits any defense or objection of a lack of Article III standing or of its three essential elements, injury in fact, causation, and redressability, and
3. “UNITED STATES” makes no claims & omits any defense or objection of a lack of *personal jurisdiction* under Rule 12(b)(2), (can be waived by failing to raise it in an answer or motion to dismiss or by failing to raise it in the first motion to dismiss), and
4. “UNITED STATES” makes no claims & omits any defense or objection of a “necessary party” and/or “indispensable party”, and
5. “UNITED STATES” makes no claims & omits any defense or objection of ***Presidential Immunity*** to Suits and Official Conduct, and
6. “UNITED STATES” makes no claims & omits any defense or objection of ***qualified immunity*** as a legal principle of federal constitutional law that grants

government officials performing discretionary (optional) functions immunity from lawsuits for damages unless the plaintiff shows that the official violated "***clearly established statutory or constitutional rights of which a reasonable person would have known***" (*Harlow v. Fitzgerald*, 457 U.S. 800, 818 (1982)), and

7. "UNITED STATES" makes no claims & omits any defense or objection of ***absolute immunity***, by protecting officials who "make reasonable but mistaken judgments about open legal questions" (*Ashcroft v. al-Kidd*, 563 U.S. 731, 743 (2011)), and
8. "UNITED STATES" makes no claims & omits any defense or objection of ***testimonial immunity*** by protecting DOJ officials or IRS officials and employees, violating [Exec.Order/Directive/A.G.Policy], and
9. "UNITED STATES" makes no claims & omits any defense or objection of a ***failure to state a claim upon which relief can be granted***, and
10. "UNITED STATES" makes no claims & omits any defense or objection of a "lack of evidence" or [P/P] failed to present enough credible information to prove his case, and
11. "UNITED STATES" makes no claims & omits any defense or objection of an improper venue, under Rule 12(b)(3) Improper venue (can be waived by failing to raise it in an answer or motion to dismiss or by failing to raise it in the first motion to dismiss), and
12. "UNITED STATES" makes no claims & omits any defense or objection of ***insufficient process***, and
13. "UNITED STATES" makes no claims & omits any defense or objection of ***insufficient service of process***, and

14. "UNITED STATES" makes no claims & omits any defense or objection of a failure to join a party under Rule 19, and
15. "UNITED STATES" makes no claims & omits any defense or objection that [P/P]'s [PPP] exist as a frivolous lawsuit or a counterclaim for malicious prosecution, and
16. "UNITED STATES" makes no claims & omits any defense or objection that as a matter of fact, the lack of validity or existence of [P/P]'s Intersection of Church & State - 'Wall of Separation' and
17. "UNITED STATES" makes no claims & omits any defense or objection that as a matter of law, Strict Scrutiny vs Rational Basis Review does not apply to their practices of law via U.S Supreme Court Decisions, and
18. "UNITED STATES" makes no claims & omits any defense or objection that as a matter of faith, [P/P]'s FAITH in [LAW] / FAITH in [LLP] / FAITH in GOD is *subject to Black Theory of Legalism* or accept [To LIVE as EVIL] involving U.S Constitution & its germane Amendments, including facts of faith & faith in facts when presented to U.S.D.C. 4:17-cv-00750 AGF [OVC] & 8th Cir. Ct. App. No: 18-1299 & U.S. Sup. Ct. No. 17-1612 (2018).

II. LEGAL BACKGROUND STATED IN MEMORANDUM & PETITION

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

In legal terms, the Real Party in Interest as Plaintiff/Petitioner, ("[P/P]") is the individual or entity who stands to benefit from a lawsuit or petition, even if someone else is formally named as the plaintiff or petitioner. While a plaintiff (in a civil case) or petitioner (in a petition) initiates the action, the real party in interest is the one whose rights are directly at stake and who will receive the benefits of a successful outcome.

Relationship to Plaintiff/Petitioner:

The plaintiff or petitioner is the formal party who initiates the lawsuit, but the real party in interest is the one whose rights are being protected or whose claim is being pursued.

Federal Rules of Civil Procedure:

Federal Rule of Civil Procedure 17(a) specifically addresses the real party in interest, stating that "Every action shall be prosecuted in the name of the real party in interest".

A. Procedure Background:

1. [P/P] filed with the Court a "Petition" *as a suit in equity*, 01/13/2025. [ECF No. 1].
2. Contemporaneously, [P/P] filed a Brief in Support of Petition, *inter alia*, see [ECF No. 2] with Att: 1-33.
3. The "United States" government, represented by 2 tax lawyers of the Tax Division of the DOJ, filed 03/13/25 a MOTION FOR EXTENSION OF TIME TO ANSWER OR OTHERWISE RESPOND TO THE PLAINTIFF'S "COMPLAINT" ("[Motion on Complaint]") or ("[Plaintiff's "Complaint"]") [ECF No. 6]. Signed by AHSAN.
4. The Court granted said [Motion on Complaint] on 03/14/25. [ECF No. 7].
5. [P/P] filed with the Court on 03/18/25, in response to re: [ECF No. 6] "NOTICE OF ERROR, MISTAKE OR DEFECT IN LEGAL DOCUMENT". [ECF No. 9].
6. [P/P] filed with the Court on 04/2/25, in response to re: [ECF No. 7] a "NOTICE OF MISAPPLICATION OF LAW & THEORY IN LEGAL DOCUMENTS", [ECF No. 10].
7. [P/P] received no response from or concerns from AHSAN or the Court regarding [ECF No. 9] or [ECF No. 10]. Note: action/inactions of *adversity thoughts* herein.
8. [P/P] filed with the Court on 04/7/25 a Notice of Compliance for establishment or a confirmed timeline, *to safeguard due process* regarding Safe Harbor Notification.

B. Legal knowledge or Experience in Law: – FAITH in [LAW] & Business of Life

B.1 *The Practice of Law as a Business vs the Business of Religion vs the Business of Life*

Most aspects of life are governed by law, and business is no exception. There is no generally accepted definition of 'law' — in fact its meaning may vary with its context — but to most people 'law' connotes a body or set of rules. To some large extent law

respecting an establishment of religion provides or enables legal mechanisms (creatures & creations of the state) to allow the achievements of desired business objectives. To other people, (creatures or creation of GOD) the Ten Commandments of GOD is Law. No matter how we see law or business, both are properties. No matter how we see religion, it is a creation of Mankind, not a creature of GOD or the Gods. ***The Practice of Law as a Business is not a “Business of Life”.***

The phrase "***business of life***" generally refers to the purpose, meaning, and goals that an individual strives to achieve in their lifetime, often within the context of their personal values and aspirations. It's about creating value, contributing to the world, and finding fulfillment in one's existence for [LLP].

The “Business of Law” & the “Business of Religion” vs “Business Law”

The *intersection of business and religion in law* is a complex area, particularly in the United States, where the First Amendment protects both freedom of religion and freedom from the establishment of religion. While businesses, including religious organizations, are subject to general business laws, they also have specific legal protections and responsibilities related to their religious beliefs and practices. Unfortunately, religion in the 21st century has become a very big business, when religion for the last 2000 years was about the “Business of Life”. Faith-based Businesses operate with a strong faith-based foundation, either explicitly religious or simply influenced by their founders' beliefs. The “Business of Religion” like IRS, is where *any person* or individual are treated as customers not U.S. citizens. In legal contexts, a "customer" typically refers to a person or entity that purchases goods or services from a business or supplier. This definition can also include those who have an account with a bank or have contracted for services like legal representation,

though the term "client" is often preferred in these specific situations. An IRS' customer or IRS Customer Service has 20 references on their websites.

<https://www.irs.gov/pub/irs-pdf/p3835.pdf> to wit:

The office of Customer Account Services (CAS), part of the Tax Exempt & Government Entities (TE/GE) operating division of the Internal Revenue Service, helps TE/GE customers prepare their returns, fill out determination applications, and obtain verification of their tax-exempt status. CAS offers assistance with tax issues that affect three distinct customer segments that fall under TE/GE – Employee Plans (EP), Exempt Organizations (EO), and Government Entities (GE). Additionally, CAS oversees the processing of TE/GE customer returns.

This brochure has listings of common tax topics and tax forms that relate to TE/GE customers. For your convenience, the listings are broken out separately for EP, EO, and GE customers. Additionally, we have included several free IRS services available through telephone, fax, and mail.

In law, "**business law**" refers to the broad area of law that governs the formation, operation, and regulation of businesses. It encompasses various legal fields like corporate law, contract law, employment law, intellectual property law, and more. Essentially, it's the legal framework that businesses operate within to ensure fairness, compliance, and stability.

B.2 First Amendment's Establishment/Free Exercise Jurisprudence Doctrine
"In Order to Form a More Perfect Union between the powers in Heaven and on Earth."

Separation of Church and State is a phrase that refers to the Establishment Clause of the First Amendment. The phrase dates back to the early days of U.S. history, and Thomas Jefferson referred to the First Amendment intent with Establishment clause as creating a "**wall of separation**" between church and state as the Third President of the U.S.

This *Wall of Separation*, whether seen as a legal metaphor, or as an intangible property of human liberty vs people being treated as a property (IRS' slaves). [P/P]'s Wall of Separation, is a special intellectual property of an "intelligent design" whereby [P/P]'s establishment of a lawful/legal "Intersection" for '*Marketplace of Ideas*' manifesting three forums. The last 30 years has revealed a biblical & legal revelation when religious liberty & [Rights] are invaded, at home, at business and at public & private places. These conflicts have created '*a rich man's war and poor man's fight*', used to critique conflicts where the decision-makers and beneficiaries, in court cases, are not the ones who bear the heaviest costs. This Wall of Separation is apparently visible to the human mind and presents burdens or other human cost, beyond human measure. On point, the term is also often employed in court cases. For example, U.S. Supreme Court Justice Hugo Black famously stated in *Everson v. Board of Education* that "[t]he First Amendment has erected a wall between church and state," and "[t]hat wall must be kept high and impregnable." *Emphasis added*. Legal Notice: [Burdens] *occur when persons want to cross over to the other side*.

'*Wall of Separation*' between Church & State is a profound Court's doctrine, as a foundation built upon *Everson v. Board of Education*, 330 U.S. 1, 16-17 (1947), a landmark case with its religious structure of Religions & FAITH erected by the precepts and practices of *Cantwell v. Connecticut*, 310 U.S. 296, 303-304 (1940) (the touchstone case/authority).

The "United States" '*Wall of Separation*' is constructed by the following case law or Court decision's as benchmarks for **The Intersection of Church & State's Wall of Separation for Federal Jurisprudence**. ("[Intersection of Wall]"), This is a place for the 'Marketplace of Ideas' for [P/P] or one's FAITH in [LAW] and FAITH in [LLP].

The marketplace of ideas holds that the truth will emerge from the competition of ideas in free, transparent public discourse and concludes

that ideas and ideologies will be culled according to their superiority or inferiority and widespread acceptance among the population.

[P/P]’s [Intersection of Wall]”) *operates in spheres of law and justice*, such as (1) Operation of Law, (2) Rule of Law, (3) Spheres of Authority, and (4) with Autonomy of Law found within [P/P]’s FAITH in [LAW] for [LLP].

FAITH in [LAW] & The Business of Life & the Business of Religion

A. Free Exercise Clause

The Free Exercise Clause recognizes and guarantees Americans the “right to believe and profess whatever religious doctrine [they] desire [.]” *Empl’t Div. v. Smith*, 494 U.S. 872, 877 (1990). Government may not attempt to *regulate* religious beliefs, *compel* religious beliefs, or *punish* religious beliefs. *See id.*; *see also Sherbert v. Verner*, 374 U.S. 398, 402 (1963); *Torcaso v. Watkins*, 367 U.S. 488, 492-93, 495 (1961); *United States v. Ballard*, 322 U.S. 78, 86 (1944). It may not lend its power to one side in intra-denominational disputes about dogma, authority, discipline, or qualifications for ministry or membership. *Hosanna-Tabor Evangelical Lutheran Church & Sch. v. EEOC*, 565 U.S. 171, 185 (2012); *Smith*, 494 U.S. at 877; *Serbian Eastern Orthodox Diocese v. Milivojevich*, 426 U.S. 696, 724-25 (1976); *Presbyterian Church v. Mary Elizabeth Blue Hull Mem’l Presbyterian Church*, 393 U.S. 440, 451 (1969); *Kedroff v. St. Nicholas Cathedral of the Russian Orthodox Church*, 344 U.S. 94, 116, 120-21 (1952). It may not discriminate against or impose special burdens upon individuals because of their religious beliefs or status. *Smith*, 494 U.S. at 877; *McDaniel v. Paty*, 435 U.S. 618, 627 (1978). And with the exception of certain historical limits on the freedom of speech, government may not punish or otherwise harass churches, church officials, or religious adherents for speaking on religious topics or sharing their religious beliefs. *See Widmar v. Vincent*, 454 U.S. 263, 269 (1981); *see also West Virginia State Bd. of Educ. v. Barnette*, 319 U.S. 624, 642 (1943) (“If there is any fixed star in our constitutional constellation, it is that no official, high or petty, can prescribe what shall be orthodox in politics, nationalism, religion, or other matters of opinion or force citizens to confess by word or act their faith therein.”).

The Free Exercise Clause protects beliefs rooted in religion, even if such beliefs are not mandated by a particular religious organization or shared among adherents of a particular religious tradition. *Frazer v. Illinois Dept. of Emp’t Sec.*, 489 U.S. 829, 833-34 (1989). As the Supreme Court has repeatedly counseled, “religious beliefs need not be acceptable, logical, consistent, or comprehensible to others in order to merit First Amendment protection.” *Church of the Lukumi Babalu Aye v. Hialeah*, 508 U.S. 520, 531 (1993)

(internal quotation marks omitted). They must merely be “sincerely held.” *Frazee*, 489 U.S. at 834.

Importantly, the protection of the Free Exercise Clause also extends to acts undertaken in accordance with such sincerely-held beliefs. That conclusion flows from the plain text of the First Amendment, which guarantees the freedom to “*exercise*” religion, not just the freedom to “believe” in religion. *See Smith*, 494 U.S. at 877; *see also Thomas*, 450 U.S. at 716; *Paty*, 435 U.S. at 627; *Sherbert*, 374 U.S. at 403-04; *Wisconsin v. Yoder*, 406 U.S. 205, 219-20 (1972). Moreover, no other interpretation would actually guarantee the freedom of belief that Americans have so long regarded as central to individual liberty. Many, if not most, religious beliefs require external observance and practice through physical acts or abstention from acts. The tie between physical acts and religious beliefs may be readily apparent (e.g., attendance at a worship service) or not (e.g., service to one's community at a soup kitchen or a decision to close one's business on a particular day of the week). The “exercise of religion” encompasses all aspects of religious observance and practice. And because individuals may act collectively through associations and organizations, it encompasses the exercise of religion by such entities as well. *See, e.g., Hosanna-Tabor*, 565 U.S. at 199; *Church of the Lukumi Babalu Aye*, 508 U.S. at 525-26, 547; *see also Burwell v. Hobby Lobby Stores, Inc.*, 134 S. Ct. 2751, 2770, 2772-73 (2014) (even a closely held for-profit corporation may exercise religion if operated in accordance with asserted religious principles).

As with most constitutional protections, however, the protection afforded to Americans by the Free Exercise Clause for physical acts is not absolute, *Smith*, 491 U.S. at 878-79, and the Supreme Court has identified certain principles to guide the analysis of the scope of that protection. First, government may not restrict “acts or abstentions only when they are engaged in for religious reasons, or only because of the religious belief that they display,” *id.* at 877, nor “target the religious for special disabilities based on their religious status,” *Trinity Lutheran Church of Columbia, Inc. v. Comer*, 582 U.S. ___, ___ (2017) (slip op. at 6) (internal quotation marks omitted), for it was precisely such “historical instances of religious persecution and intolerance that gave concern to those who drafted the Free Exercise Clause.” *Church of the Lukumi Babalu Aye*, 508 U.S. at 532 (internal quotation marks omitted). The Free Exercise Clause protects against “indirect coercion or penalties on the free exercise of religion” just as surely as it protects against “outright prohibitions” on religious exercise. *Trinity Lutheran*, 582 U.S. at ___ (slip op. at 11) (internal quotation marks omitted). “It is too late in the day to doubt that the liberties of religion and expression may be infringed by the denial of or placing of conditions upon a benefit or privilege.” *Id.* (quoting *Sherbert*, 374 U.S. at 404).

Because a law cannot have as its official “object or purpose . . . the suppression of religion or religious conduct,” courts must “survey meticulously” the text and operation of a law to ensure that it is actually neutral and of general applicability. *Church of the Lukumi Babalu Aye*, 508 U.S. at 533-34 (internal quotation marks omitted). A law is not neutral if it singles out particular religious conduct for adverse treatment; treats the same conduct as lawful when undertaken for secular reasons but unlawful when undertaken for religious reasons; visits “gratuitous restrictions on religious conduct”; or “accomplishes . . . a religious

gerrymander,' an impermissible attempt to target [certain individuals] and their religious practices.” *Id.* at 533-35, 538 (internal quotation marks omitted). A law is not generally applicable if “in a selective manner [it] impose[s] burdens only on conduct motivated by religious belief,” *id.* at 543, including by “fail[ing] to prohibit nonreligious conduct that endangers [its] interests in a similar or greater degree than . . . does” the prohibited conduct, *id.*, or enables, expressly or de facto, “a system of individualized exemptions,” as discussed in *Smith*, 494 U.S. at 884; *see also Church of the Lukumi Babalu Aye*, 508 U.S. at 537.

“Neutrality and general applicability are interrelated, . . . [and] failure to satisfy one requirement is a likely indication that the other has not been satisfied.” *Id.* at 531. For example, a law that disqualifies a religious person or organization from a right to compete for a public benefit—including a grant or contract—because of the person's religious character is neither neutral nor generally applicable. *See Trinity Lutheran*, 582 U.S. at ___ - ___ (slip op. at 9-11). Likewise, a law that selectively prohibits the killing of animals for religious reasons and fails to prohibit the killing of animals for many nonreligious reasons, or that selectively prohibits a business from refusing to stock a product for religious reasons but fails to prohibit such refusal for myriad commercial reasons, is neither neutral, nor generally applicable. *See Church of the Lukumi Babalu Aye*, 508 U.S. at 533-36, 542-45. Nonetheless, the requirements of neutral and general applicability are separate, and any law burdening religious practice that fails one or both must be subjected to strict scrutiny, *id.* at 546.

Second, even a neutral, generally applicable law is subject to strict scrutiny under this Clause if it restricts the free exercise of religion and another constitutionally protected liberty, such as the freedom of speech or association, or the right to control the upbringing of one's children. *See Smith*, 494 U.S. at 881-82; *Axson-Flynn v. Johnson*, 356 F.3d 1277, 1295-97 (10th Cir. 2004). Many Free Exercise cases fall in this category. For example, a law that seeks to compel a private person's speech or expression contrary to his or her religious beliefs implicates both the freedoms of speech and free exercise. *See, e.g., Wooley v. Maynard*, 430 U.S. 705, 707-08 (1977) (challenge by Jehovah's Witnesses to requirement that state license plates display the motto “Live Free or Die”); *Axson-Flynn*, 356 F.3d at 1280 (challenge by Mormon student to University requirement that student actors use profanity and take God's name in vain during classroom acting exercises). A law taxing or prohibiting door-to-door solicitation, at least as applied to individuals distributing religious literature and seeking contributions, likewise implicates the freedoms of speech and free exercise. *Murdock v. Pennsylvania*, 319 U.S. 105, 108-09 (1943) (challenge by Jehovah's Witnesses to tax on canvassing or soliciting); *Cantwell*, 310 U.S. at 307 (same). A law requiring children to receive certain education, contrary to the religious beliefs of their parents, implicates both the parents' right to the care, custody, and control of their children and to free exercise. *Yoder*, 406 U.S. at 227-29 (challenge by Amish parents to law requiring high school attendance).

Strict scrutiny is the “most rigorous” form of scrutiny identified by the Supreme Court. *Church of the Lukumi Babalu Aye*, 508 U.S. at 546; *see also City of Boerne v. Flores*, 521 U.S. 507, 534 (1997) (“Requiring a State to demonstrate a compelling interest and show that it has adopted the least restrictive means of achieving that interest is the most

demanding test known to constitutional law.”). It is the same standard applied to governmental classifications based on race, *Parents Involved in Cmty. Sch. v. Seattle Sch. Dist. No. 1*, 551 U.S. 701, 720 (2007), and restrictions on the freedom of speech, *Reed v. Town of Gilbert, Ariz.*, 135 S. Ct. 2218, 2228 (2015). See *Church of the Lukumi Babalu Aye*, 508 U.S. at 546-47. Under this level of scrutiny, government must establish that a challenged law “advance[s] interests of the highest order” and is “narrowly tailored in pursuit of those interests.” *Id.* at 546 (internal quotation marks omitted). “[O]nly in rare cases” will a law survive this level of scrutiny. *Id.*

Of course, even when a law is neutral and generally applicable, government may run afoul of the Free Exercise Clause if it interprets or applies the law in a manner that discriminates against religious observance and practice. See, e.g., *Church of the Lukumi Babalu Aye*, 508 U.S. at 537 (government discriminatorily interpreted an ordinance prohibiting the unnecessary killing of animals as prohibiting only killing of animals for religious reasons); *Fowler v. Rhode Island*, 345 U.S. 67, 69-70 (1953) (government discriminatorily enforced ordinance prohibiting meetings in public parks against only certain religious groups). The Free Exercise Clause, much like the Free Speech Clause, requires equal treatment of religious adherents. See *Trinity Lutheran*, 582 U.S. at ___ (slip op. at 6); cf. *Good News Club v. Milford Central Sch.*, 533 U.S. 98, 114 (2001) (recognizing that Establishment Clause does not justify discrimination against religious clubs seeking use of public meeting spaces); *Rosenberger v. Rector & Visitors of Univ. of Va.*, 515 U.S. 819, 837, 841 (1995) (recognizing that Establishment Clause does not justify discrimination against religious student newspaper's participation in neutral reimbursement program). That is true regardless of whether the discriminatory application is initiated by the government itself or by private requests or complaints. See, e.g., *Fowler*, 345 U.S. at 69; *Niemotko v. Maryland*, 340 U.S. 268, 272 (1951).

B. Establishment Clause

The Establishment Clause, too, protects religious liberty. It prohibits government from establishing a religion and coercing Americans to follow it. See *Town of Greece, N.Y. v. Galloway*, 134 S. Ct. 1811, 1819-20 (2014); *Good News Club*, 533 U.S. at 115. It restricts government from interfering in the internal governance or ecclesiastical decisions of a religious organization. *Hosanna-Tabor*, 565 U.S. at 188-89. And it prohibits government from officially favoring or disfavoring particular religious groups as such or officially advocating particular religious points of view. See *Galloway*, 134 S. Ct. at 1824; *Larson v. Valente*, 456 U.S. 228, 244-46 (1982). Indeed, “a significant factor in upholding governmental programs in the face of Establishment Clause attack is their *neutrality* towards religion.” *Rosenberger*, 515 U.S. at 839 (emphasis added). That “guarantee of neutrality is respected, not offended, when the government, following neutral criteria and evenhanded policies, extends benefits to recipients whose ideologies and viewpoints, including religious ones, are broad and diverse.” *Id.* Thus, religious adherents and organizations may, like nonreligious adherents and organizations, receive indirect financial aid through independent choice, or, in certain circumstances, direct financial aid through a secular-aid program. See, e.g., *Trinity Lutheran*, 582 U.S. at ___ (slip op. at 6) (scrap tire program); *Zelman v. Simmons-Harris*, 536 U.S. 639, 652 (2002) (voucher program).

C. Religious Test Clause

Finally, the Religious Test Clause, though rarely invoked, provides a critical guarantee to religious adherents that they may serve in American public life. The Clause reflects the judgment of the Framers that a diversity of religious viewpoints in government would enhance the liberty of all Americans. And after the Religion Clauses were incorporated against the States, the Supreme Court shared this view, rejecting a Tennessee law that “establishe[d] as a condition of office the willingness to eschew certain protected religious practices.” *Paty*, 435 U.S. at 632 (Brennan, J., and Marshall, J., concurring in judgment); *see also id.* at 629 (plurality op.) (“[T]he American experience provides no persuasive support for the fear that clergymen in public office will be less careful of anti-establishment interests or less faithful to their oaths of civil office than their unordained counterparts.”).

Statutory Protections

Recognizing the centrality of religious liberty to our nation, Congress has buttressed these constitutional rights with statutory protections for religious observance and practice. These protections can be found in, among other statutes, the Religious Freedom Restoration Act of 1993, 42 U.S.C. 2000bb et seq.; the Religious Land Use and Institutionalized Persons Act, 42 U.S.C. 2000cc et seq.; Title VII of the Civil Rights Act of 1964, 42 U.S.C. 2000e et seq.; and the American Indian Religious Freedom Act, 42 U.S.C. 1996. Such protections ensure not only that government tolerates religious observance and practice, but that it embraces religious adherents as full members of society, able to contribute through employment, use of public accommodations, and participation in government programs. The considered judgment of the United States is that we are stronger through accommodation of religion than segregation or isolation of it.

A. Religious Freedom Restoration Act of 1993 (RFRA)

The Religious Freedom Restoration Act of 1993 (RFRA), 42 U.S.C. 2000bb et seq., prohibits the federal government from “substantially burden[ing] a person's exercise of religion” unless “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.” *Id.* § 2000bb-1(a), (b). The Act applies even where the burden arises out of a “rule of general applicability” passed without animus or discriminatory intent. *See id.* § 2000bb-1(a). It applies to “any exercise of religion, whether or not compelled by, or central to, a system of religious belief,” *see* §§ 2000bb-2(4), 2000cc-5(7), and covers “individuals” as well as “corporations, companies, associations, firms, partnerships, societies, and joint stock companies,” 1 U.S.C. 1, including for-profit, closely-held corporations like those involved in *Hobby Lobby*, 134 S. Ct. at 2768.

Subject to the exceptions identified below, a law “substantially burden[s] a person's exercise of religion,” 42 U.S.C. 2000bb-1, if it bans an aspect of the adherent's religious observance or practice, compels an act inconsistent with that observance or practice, or substantially pressures the adherent to modify such observance or practice, *see Sherbert*,

374 U.S. at 405-06. The “threat of criminal sanction” will satisfy these principles, even when, as in *Yoder*, the prospective punishment is a mere \$5 fine. 406 U.S. at 208, 218. And the denial of, or condition on the receipt of, government benefits may substantially burden the exercise of religion under these principles. *Sherbert*, 374 U.S. at 405-06; *see also Hobbie v. Unemployment Appeals Comm'n of Fla.*, 480 U.S. 136, 141 (1987); *Thomas*, 450 U.S. at 717-18. But a law that infringes, even severely, an aspect of an adherent's religious observance or practice that the adherent himself regards as unimportant or inconsequential imposes no substantial burden on that adherent. And a law that regulates only the government's internal affairs and does not involve any governmental compulsion on the religious adherent likewise imposes no substantial burden. *See, e.g., Lyng v. Nw. Indian Cemetery Protective Ass'n*, 485 U.S. 439, 448-49 (1988); *Bowen v. Roy*, 476 U.S. 693, 699-700 (1986).

As with claims under the Free Exercise Clause, RFRA does not permit a court to inquire into the reasonableness of a religious belief, including into the adherent's assessment of the religious connection between a belief asserted and what the government forbids, requires, or prevents. *Hobby Lobby*, 134 S. Ct. at 2778. If the proffered belief is sincere, it is not the place of the government or a court to second-guess it. *Id.* A good illustration of the point is *Thomas v. Review Board of Indiana Employment Security Division*—one of the *Sherbert* line of cases, whose analytical test Congress sought, through RFRA, to restore, 42 U.S.C. 2000bb. There, the Supreme Court concluded that the denial of unemployment benefits was a substantial burden on the sincerely held religious beliefs of a Jehovah's Witness who had quit his job after he was transferred from a department producing sheet steel that could be used for military armaments to a department producing turrets for military tanks. *Thomas*, 450 U.S. at 716-18. In doing so, the Court rejected the lower court's inquiry into “what [the claimant's] belief was and what the religious basis of his belief was,” noting that no one had challenged the sincerity of the claimant's religious beliefs and that “[c]ourts should not undertake to dissect religious beliefs because the believer admits that he is struggling with his position or because his beliefs are not articulated with the clarity and precision that a more sophisticated person might employ.” *Id.* at 714-15 (internal quotation marks omitted). The Court likewise rejected the lower court's comparison of the claimant's views to those of other Jehovah's Witnesses, noting that “[i]ntrafaith differences of that kind are not uncommon among followers of a particular creed, and the judicial process is singularly ill equipped to resolve such differences.” *Id.* at 715. The Supreme Court reinforced this reasoning in *Hobby Lobby*, rejecting the argument that “the connection between what the objecting parties [were required to] do (provide health-insurance coverage for four methods of contraception that may operate after the fertilization of an egg) and the end that they [found] to be morally wrong (destruction of an embryo) [wa]s simply too attenuated.” 134 S. Ct. at 2777. The Court explained that the plaintiff corporations had a sincerely-held religious belief that provision of the coverage was morally wrong, and it was “not for us to say that their religious beliefs are mistaken or insubstantial.” *Id.* at 2779.

Government bears a heavy burden to justify a substantial burden on the exercise of religion. “[O]nly those interests of the highest order . . . can overbalance legitimate claims to the free exercise of religion.” *Thomas*, 450 U.S. at 718 (quoting *Yoder*, 406 U.S. at 215). Such

interests include, for example, the “fundamental, overriding interest in eradicating racial discrimination in education—discrimination that prevailed, with official approval, for the first 165 years of this Nation's history,” *Bob Jones Univ. v. United States*, 461 U.S. 574, 604 (1983), and the interest in ensuring the “mandatory and continuous participation” that is “indispensable to the fiscal vitality of the social security system,” *United States v. Lee*, 455 U.S. 252, 258-59 (1982). But “broadly formulated interests justifying the general applicability of government mandates” are insufficient. *Gonzales v. O Centro Espirita Beneficente Uniao do Vegetal*, 546 U.S. 418, 431 (2006). The government must establish a compelling interest to deny an accommodation to the particular claimant. *Id.* at 430, 435-38. For example, the military may have a compelling interest in its uniform and grooming policy to ensure military readiness and protect our national security, but it does not necessarily follow that those interests would justify denying a particular soldier's request for an accommodation from the uniform and grooming policy. *See, e.g.*, Secretary of the Army, Army Directive 2017-03, Policy for Brigade-Level Approval of Certain Requests for Religious Accommodation (2017) (recognizing the “successful examples of Soldiers currently serving with” an accommodation for “the wear of a hijab; the wear of a beard; and the wear of a turban or under-turban/patka, with uncut beard and uncut hair” and providing for a reasonable accommodation of these practices in the Army). The military would have to show that it has a compelling interest in denying that particular accommodation. An asserted compelling interest in denying an accommodation to a particular claimant is undermined by evidence that exemptions or accommodations have been granted for other interests. *See O Centro*, 546 U.S. at 433, 436-37; *see also Hobby Lobby*, 134 S. Ct. at 2780.

The compelling-interest requirement applies even where the accommodation sought is “an exemption from a legal obligation requiring [the claimant] to confer benefits on third parties.” *Hobby Lobby*, 134 S. Ct. at 2781 n.37. Although “in applying RFRA courts must take adequate account of the burdens a requested accommodation may impose on nonbeneficiaries,” the Supreme Court has explained that almost any governmental regulation could be reframed as a legal obligation requiring a claimant to confer benefits on third parties. *Id.* (quoting *Cutter v. Wilkinson*, 544 U.S. 709, 720 (2005)). As nothing in the text of RFRA admits of an exception for laws requiring a claimant to confer benefits on third parties, 42 U.S.C. 2000bb-1, and such an exception would have the potential to swallow the rule, the Supreme Court has rejected the proposition that RFRA accommodations are categorically unavailable for laws requiring claimants to confer benefits on third parties. *Hobby Lobby*, 134 S. Ct. at 2781 n.37.

Even if the government can identify a compelling interest, the government must also show that denial of an accommodation is the least restrictive means of serving that compelling governmental interest. This standard is “exceptionally demanding.” *Hobby Lobby*, 134 S. Ct. at 2780. It requires the government to show that it cannot accommodate the religious adherent while achieving its interest through a viable alternative, which may include, in certain circumstances, expenditure of additional funds, modification of existing exemptions, or creation of a new program. *Id.* at 2781. Indeed, the existence of exemptions for other individuals or entities that could be expanded to accommodate the claimant, while still serving the government's stated interests, will generally defeat a RFRA defense, as the

government bears the burden to establish that no accommodation is viable. *See id.* at 2781-82. Source of Authority: [Exec.Order/Directive/A.G.Policy]

[P/P]'s [PPP] set forth the *subject matter jurisdiction* for all counts & claims for relief in Plaintiff's Complaint/"Petition" or as the [P/P] averred "Petition".

- I. INTRODUCTION**
- II. JURISDICTION AND VENUE**
- III. THE PARTIES**
- IV. GENERAL FACTS, FACTUAL ALLEGATIONS OR FACTS OF FAITH**

- A). Enactments of Law &/or Application of Internal Revenue Laws ("[THE CODE]")
- B). Declarations Filed in this Case
- C). [P/P]'s Free Exercise of Religious Liberty
- D). [D/R/I P]'s application of religious beliefs or activity.
- E). Governmental actions are substantially burdening the free exercise of religion
- F). [To LIVE as EVIL] is advance against any person & this [P/P].
- G). A Factual Religious Revelation of Proselytizing Taxpayers into Taxp[r]ayers

The fact is [P/P] pleaded 9 justiciable categories with a total number of 108 meritorious claims for relief sought as; Claim Rights Owed, Constitutional Protections, Violations & Statutory Claims, Counts, & Causes of Action as: ([P/P]Pet.¶ 588-1226 p.83-248)

- 1. CLAIM RIGHTS OWED IN LIBERTY RIGHTS SOUGHT FOR RELIEF
7 CLAIMS FOR RELIEF
- 2. CLAIM RIGHTS OWED OF LEGAL RIGHTS SOUGHT FOR RELIEF
7 CLAIMS FOR RELIEF
- 3. CONSTITUTIONAL PROTECTIONS CLAIMS OF CIVIL LIBERTY
7 CLAIMS FOR RELIEF
- 4. CONSTITUTIONAL PROTECTIONS CLAIMS OF RELIGIOUS LIBERTY
7 CLAIMS FOR RELIEF
- 5. CONSTITUTIONAL PROTECTIONS CLAIMS OF SUBSTANTIVE LAW & REMEDIAL LAW AS [Q:.R.F.A.]
7 CLAIMS FOR RELIEF

6. VIOLATIONS OF THE ADMINISTRATIVE PROCEDURE ACT ("APA")
32 CAUSES OF ACTION

7. VIOLATIONS OF FIRST AMENDMENT OF THE UNITED STATES CONSTITUTION
ESTABLISHMENT CLAUSE/PROHIBITING FREE EXERCISE THEREOF
14 COUNTS

8. Violations of The Supreme Court of the United States' Doctrines, Decisions & Tests
And with [P/P]'s Controlling Legal Principles ("[CLP]")
As Constitutional Principles, Protections & Practices
14 COUNTS

9. CLAIMS OF QUINTESSENTIAL DISESTABLISHMENT RIGHT ("[QDR]")
13 CLAIMS FOR RELIEF

III. LEGAL FRAMEWORK, LEGAL IMPLICATIONS & APPLICABLE LAW

A. STANDARD OF REVIEW - *Abuse of discretion or Arbitrary and capricious*

Federal Rules of Civil Procedure, ("Fed. R. Civ. P.") – *Invoked or Indifference to...*

"United States" brings there motion under Fed. R. Civ. P. **Rules 12(b)(1) and 41(b)** resorting to a **Rule 8 "unspecified" or vague compliance issues**. The legal standards under both subsections for this motion are well known and not in dispute; until this constitutional case of protected speech, as a *suit in equity "to petition the government for a redress of grievances"*. These are the rights of individuals & [P/P] to formally ask the government to address or rectify wrongs they believe have been committed. These rights are guaranteed by the First Amendment to the U.S. Constitution and is a **cornerstone in law** of democratic participation. This *constitutional guarantee* as an appropriate level for **Standard of Review** supersedes **the lack of subject matter jurisdiction & suppresses** case law/authority **where a waiver of sovereign immunity is a prerequisite to subject matter jurisdiction** in suits against the United States. [P/P] lawfully asserts that Fed. R. Civ. P. invoked against – or *indifference to constitutional guarantees* would be an *abuse of discretion, or arbitrary & and capricious*. A matter for 8th as a misapplication of law &/or errors of law.

Applicable Case Law as a Standard of Review - Abuse of discretion or De novo

The present case is akin to Calif. Motor Transport v. Trucking Unlimited, 404 U.S.

508, 510-511 (1972) **Primary Holding:**

“Citizens have the right to make petitions to all three branches of government, including agencies in the executive branch, the legislature, and the courts.”

And pursuant to: *Eastern Railroad Conference v. Noerr Motor Freight*, 365 U. S. 127,

We rested our decision on two grounds:

(2) "The right of petition is one of the freedoms protected by the Bill of Rights, and we cannot, of course, lightly impute to Congress an intent to invade these freedoms." *Id.*, at 138.

This Supreme Court majority of 7 of 9 justices decided:

“Certainly, the right to petition extends to all departments of the Government. The right of access to the courts is indeed but one aspect of the right of petition.”

See *Johnson v. Avery*, 393 U. S. 483, 485; *Ex parte Hull*, 312 U. S. 546, 549. and *Calif. Motor Transport v. Trucking Unlimited*, 404 U.S. 508, 510-511 (1972).

[P/P] legally asserts that Fed. R. Civ. P. invoked against – or indifference to constitutional provisions would be an abuse of discretion or as a mistake of law.

Applicable Law as a Standard of Review - Arbitrary and capricious or De novo

The Judiciary Act; September 24, 1789, 1 Stat. 73. (SEC.32.)

“SEC. 32. And be it further enacted, That no summons, writ, declaration, return, process, judgment, or other proceedings in civil causes in any of the courts of the United States, shall be abated, arrested, quashed or reversed, for any defect or want of form, but the said courts respectively shall proceed and give judgment according as the right of the cause and matter in law shall appear unto them, without regarding any imperfections, defects, or want of form in such writ, declaration, or other pleading, return, process, judgment, or course of proceeding whatsoever, except those only in cases of demurrer, which the party demurring shall specially sit down and express together with his demurrer as the cause thereof. And the said courts respectively shall and may, by virtue of this act, from time to time, amend all and every such imperfections, defects and wants of form, other than those only which the party demurring shall express as aforesaid, and may at any time permit either of the parties to amend any defect in the process or pleadings, upon such conditions as the said courts respectively shall in their discretion, and by their rules prescribe.”

[P/P] legal asserts that Fed. R. Civ. P. invoked against – or indifference to statutory guarantees would be arbitrary and capricious or a court ruling as a mistake of law

A. STANDARD OF REVIEW

1. To survive a motion to dismiss brought under Rule 12(b)(1)

To survive a motion to dismiss under Rule 12(b)(1), a complaint must demonstrate that the court has *subject matter jurisdiction over the case*. This means the plaintiff must establish a basis for the court's authority to hear the case, such as a *valid federal question* or diversity jurisdiction. [P/P] satisfied this requirement.

Subject Matter Jurisdiction:

A court must have the authority to hear a case *based on the nature of the claim*. *Emphasis added*. Notice: the sole reason for authority otherwise no other reasons

However, “United States” *circumvent* the Court’s authority to hear *a case based on the nature of the claim, rather relying on an imperial edict of sovereign immunity as a case based on that “fails to establish a waiver of sovereign immunity”, to wit:*

Hinds’s “Petition” should be dismissed under Rule 12(b)(1) f or lack of subject matter jurisdiction “because Hinds fails to establish a waiver of sovereign immunity.”. (Def. Memo. p.6, cl.3)

As a matter of law or as a question of law, it *“fails to establish a waiver of sovereign immunity”* is misplaced, misapplied & a breach of “fiduciary responsibility” pursuant to the policy of “UNITED STATES” under the [Exec.Order/Directive/A.G.Policy].

In other words, “[t]o survive a motion to dismiss, a complaint must contain sufficient factual matter, accepted as true, to 'state a claim to relief that is plausible on its face.' ” Ashcroft v. Iqbal, 556 U.S. 662, 678 (2009) was a United States Supreme Court case which held that plaintiffs must present a "plausible" cause of action. Alongside quoting Bell Atlantic Corp. v. Twombly, 550 U.S. 544, 555 (2007) (and together known as Twiqbal), Iqbal raised the threshold which plaintiffs needed to meet.

The “Petition” is self-evident that [P/P]’s understood, met and exceeded this threshold. In making this determination, the court should accept Hinds’ allegations as true and draws all reasonable inferences in favor of [P/P]. *Crooks v. Lynch*, 557 F.3d 846, 848 (8th Cir. 2009).

Rule 12(b)(1) allows a [D/R/I P]’s to challenge a federal court's authority to hear a case due to lack of subject matter jurisdiction, based on the nature of the claim as the court would have to lack the *“constitutional or statutory power”* to hear the case.

Thus: First, Rule 12(b)(1) provides that an action may be *dismissed for lack of subject matter jurisdiction*. Federal courts are of “limited jurisdiction” and [P/P] bears the burden to prove the *requisite federal subject matter jurisdiction* and has do so, see In general, *Kokkonen v. Guardian Life Ins. of Am.*, 511 U.S. 375, 377 (1994).

Facial vs. Factual Challenges:

The 8th Circuit Court of Appeals has held:

“The existence of subject-matter jurisdiction is a question of law that this court reviews de novo.” *ABF Freight Sys., Inc. v. Int’l Bhd. of Teamsters*, 645 F.3d 954, 958 (8thCir. 2011). “A court deciding a motion under Rule 12(b)(1) must distinguish between a ‘facial attack’ and a ‘factual attack’” on jurisdiction. *Osborn v. United States*, 918 F.2d 724, 729 n.6 (8th Cir. 1990). In a facial attack, “the court restricts itself to the face of the pleadings, and the non-moving party receives the same protections asit would defending against a motion brought under Rule 12(b)(6).” *Id.* (internal citations omitted). “In a factual attack, the court considers matters outside the pleadings, and the non-moving party does not have the benefit of 12(b)(6) safeguards.” *Id.* (internal citation omitted). The method in which the district court resolves a Rule 12(b)(1) motion—that is, whether the district court treats the motion as a facial attack or a factual attack—obliges us to follow the same approach. *BP Chemicals Ltd. v. Jiangsu Sopo Corp.*, 285 F.3d 677, 680 (8th Cir. 2002).

Here, defendants challenge pursuant to Rule 12(b)(1) may be facial or factual, but not both simultaneously. A facial 12(b)(1) motion involves an inquiry confined to the allegations in the complaint, whereas a factual 12(b)(1) motion permits the court to look beyond the complaint to extrinsic evidence. Defendants’ motion has a legal defect by failing to demonstrate why all counts & claims for relief in Plaintiff’s Complaint/“Petition” or the facts presented are not sufficient to support the claim.

2. To survive a motion to dismiss brought under Rule 41(b)

In essence, to survive a Rule 41(b) motion, the *plaintiff* must demonstrate they have acted diligently and in good faith in prosecuting their case and complying with court rules and orders. For the purposes of the record, a “petition” is different from a “complaint” or when combined within a pleading, as a hybrid constitution case, In law & In Equity, the

real party in interests, Plaintiff/Petitioner is not subject to motion to dismiss brought under Rule 41(b). [P/P]'s addresses this legal matter within [ECF No. 10] - NOTICE OF MISAPPLICATION OF LAW & THEORY IN LEGAL DOCUMENTS in response to the Court Order [ECF No. 7]. To date the Court has elected not to response to [P/P]'s legal concerns, however, hopefully the court will review [ECF No. 9-10] within this motion to dismiss. If Rule 41(b) motion would apply in this case it should be withdrawn to "United States' " motion for extension of time (acted diligently and in good faith in prosecuting their case I do not think so).

To avoid a dismissal under Rule 41(b), the [P/P] has:

1. Demonstrate diligent prosecution:

This means taking steps to move the case forward, such as filing motions, engaging in discovery, and preparing for trial.

2. Comply with all court orders:

This includes deadlines for filing documents, appearing for hearings, and participating in discovery.

3. Comply with the rules of civil procedure:

This includes following the rules for pleading, discovery, and other procedural matters.

A dismissal under Rule 41(b) by the Court or as a motion by "United States" would be a misapplication of law and a *procedural due process violation* as well as a substantive due process an injustice of *government inference* with free exercise of [Rights].

3. To survive a motion to dismiss brought under Rule 8

To survive a motion to dismiss under Rule 8, a complaint must contain sufficient factual allegations, accepted as true, to state a plausible claim for relief. This means the allegations must plausibly suggest a right to relief, rather than just a mere possibility. Conclusory allegations and legal conclusions are not sufficient. HOWEVER, "United States" response

evokes 12 times the entire breath and scope of Rule 8 and 2-time Rule 8(a) with this sole or baseless conclusion:

The extraordinary prolixity of the "Petition" is incompatible with Rule 8(a)'s direction that statements in pleadings should be "short and plain." (Def. Memo. p.2, cl.1)

Notice in 2015 "Federal Tax Laws and Regulations are Now Over 10 Million Words Long" <https://taxfoundation.org/blog/federal-tax-laws-and-regulations-are-now-over-10-million-words-long/>

Nowhere does the "United States" actual provided a single example of averments alleged violated. [P/P] directs the Courts attention to his [PPP] particularity to these averments in:

IV. GENERAL FACTS, FACTUAL ALLEGATIONS OR FACTS OF FAITH

A). Enactments of Law &/or Application of Internal Revenue Laws ("[THE CODE]")

See :Averments #146 to #183

B). Declarations Filed in this Case

See :Averments #185 to 191

C). [P/P] 's Free Exercise of Religious Liberty

See :Averments #192 to 203 and #204 to #217 and #224 to #228 and #268 to #282

D). [D/R/I P] 's application of religious beliefs or activity.

See :Averments #285 to #383

E). Governmental actions are substantially burdening the free exercise of religion

See :Averments #384 to 434 and #449 to #485

F). [To LIVE as EVIL] is advance against any person & this [P/P].

See :Averments #486 to #539

G). A Factual Religious Revelation of Proselytizing Taxpayers into Taxp[r]ayers.

See :Averments #540 to #542 and #544 to #556 and #559 to #575 and #557 to #586

If any averment pleaded would or should fall outside the vague standards or *opinion of other* under Rule 8(a) [P/P] asserts those averments are pure speech as a protected speech protesting the unlawful activities, illegal conduct or actions of the “United States” and the seven other adverse parties, in this case.

III. LEGAL FRAMEWORK, LEGAL IMPLICATIONS & APPLICABLE LAW

B. MATTERS OF FACT, MATTERS OF LAW & MATTERS OF FAITH

1. MATTERS OF FACT – SECTION IV of “Petition” Listing A). through G).

IV. GENERAL FACTS, FACTUAL ALLEGATIONS OR FACTS OF FAITH, page 8.

In law, a "matter of fact" refers to an issue concerning the factual circumstances of a case: (Plf. [PPP] p.8, ¶31.thru p.82, ¶.587) see matter of facts within:

- A). Enactments of Law &/or Application of Internal Revenue Laws (“[THE CODE]”).
- B). Declarations Filed in this Case
- C). [P/P]'s Free Exercise of Religious Liberty
- D). [D/R/I P]'s application of religious beliefs or activity.
- E). Governmental actions are substantially burdening the free exercise of religion
- F). [To LIVE as EVIL] is advance against any person & this [P/P].
- G). A Factual Religious Revelation of Proselytizing Taxpayers into Taxp[r]ayers.

“United States” presented no answers or disputed any matters of fact or reveal any disagreements between parties about the actual events, details, or circumstances of a case.

In a legal context, "United States" or any party is arguing that they have any factual disputes, when making a motion to dismiss for a lack of subject matter jurisdiction.

Genuine Dispute: NONE

A genuine dispute exists when the evidence presented by the non-moving party could lead a reasonable trier of fact (e.g., a jury) to decide in favor of that party.

Material Fact: See “Petition”

A material fact is a fact that could affect the outcome of the case based on the applicable law.

[P/P]'s [PPP]'s "matter of fact" refers to a specific incident, occurrence, or state of affairs that is at the center of a legal dispute & issue. It's an objective truth or event that has been proven or established through evidence. See [P/P]'s [Decl. #7] and (Plf. [PPP] p.78-79, ¶576.).

[P/P] avers he has presented a case within:

- **Factual Circumstances:**

A matter of fact involves the details of what happened, who was involved, and the circumstances surrounding the events.

- **Objectivity:**

Facts are typically considered objective and verifiable, unlike interpretations or opinions.

- **Legal Relevance:**

Matters of fact are crucial in legal proceedings because they form the basis for applying relevant laws and determining liability or guilt.

- **Proof and Evidence:**

In legal cases, matters of fact must be proven through evidence, such as witness testimony, documents, or other forms of proof.

The following "**matters of fact**" refers to a specific incident, occurrence, or state of affairs, conduct & activities that is at the center of a legal dispute & issue being material fact relevant and important to a decision being made, such as this legal case. These *facts would influence a reasonable person's decision or understanding of **the situation having legal consequences.***

That is to say, namely:

1. A Government Religion of Submission ("[Islamic belief]"), and
2. Law respecting an establishment of religion in a matrix of religious dealings ("CODE"),
3. The Systematic Theology of THEIRS ("[THEIRS]"), and

4. Dominion Theology of Taxism ("[IRS Realm]"), and
5. The Collective Experience of THEIRS ("Dominion Theology"), and
6. The Newest Covenant and Dispensation Theology of THEIRS ("[Dispensation]"), and
7. The Theology of Money ("[Moralistic]"), and
8. Taxology's Theology of THEIRS ("[Religiosity]"), and
9. The Black Theology of Legalism ("[Legalism]"), and
10. Progressive Theology of Materialism in Post-Foundationalism Enlightenment Values ("[Materialism]"), and
11. "Our core values guide our path to achieving our vision." ("[Creed]"), and
12. Auditing is precise, thoroughly codified and has exact procedures ("[Auditing]"), and
13. Taxology's Doctrine of Exchange by using refunds, exemptions, enumerations, credits, deductions, adjustments, or abatements ("[Doc-of-Exch]"), and
14. IRS Refunds of Income Taxes Collected ("[Refunds]"), and
15. Federal tax exempted status issued by IRS or as declared by Taxpayers ("[Exemptions]"), and
16. Refundable/Nonrefundable Tax Credits ("[Tax Credits]"), and
17. Above/Below the Line Tax Deductions ("[Tax Deductions]"), and
18. IRS Tax Tables, Brackets & Rates, *inter alia* ("[Enumerations]"), and
19. Adjusted Gross Income/Withholding Allowance Certificate Depreciation/Amortization ("[Adjustments]"), and
20. Forgiveness found in Fresh Start relief & Redemption "Offer in Compromise" ("[Abatements]") i.e., Salvation, and
21. The personification of unrighteous wealth that in which one trusts (" (False God]"), and

22. The Church of Taxology Internal Revenue Service ("[House of Worthship]"), and
23. The Worship of Money & Egregious Wealth ("[Mammon]"), and
24. Modified Adjusted Gross Income ("[MAGI]"), and
25. IRS Dogma: "Service + Enforcement = Compliance" ("[IRS Dogma of THEIRS]"), &
26. "Your Voice At The IRS" as ("[Theology Forum]"), and
27. Taxpayers Advocate Service per se Church of What's Happening Now ("[Theology Forum]") or as "Your Voice At The IRS", and
28. Government Speech creating spirituality, assessment & empowering Body/Mind/Spirit ("[Government Speech]"), and
29. Benefits or privileges offered & provided when making a [proper return] to a system of [Worthship] ("[Body of Rites]"), and
30. Publications, Instructions & Forms for Worthship or to "see" their steppingstones of enlightenment values ("[The Govspel]"), and
31. IRS' Stealthy Seamless Intrusions of Interfaith &/or Encroachments to manipulate or adapt to one's advantage so as to give one party an imbalance or unfair advantage ("[religious gerrymanders]"), and
32. The policies, rules, guidelines & mandates created to rob Peter to pay Paul ("[Peter-to Paul Mandates]"), and
33. Voluntary Compliance ("[Confession]"), and
34. The Tax Anti-Injunction Act 26 U.S.C. §7421(a) - the essence of censorship /sacrilege ("[Prior Restraint]"), and
35. Filing a U.S. Individual Income Tax Return, Form 1040 ("[Form 1040]"), and
36. A Form 1040 used by U.S. taxpayers to file an annual income tax return with IRS

- having an OMB No. 1545-0074 ("[1040]"), and
37. IRS' Forbidden Accounting Transcends Everything ("F.A.T.E."), and
38. The ABC's of Salvation: Admit - Believe - Confess ("[AB C's of Faith]"), and
39. The Religious Triggers of Penalties & Interests of THEIRS ("[Temple Taxes]"), and
40. The fusion of religion, revenue & returns into an Orthodoxy of THEIRS ("[Orthodoxy of THEIRS]"), and
41. Force and Effect of Law Respecting an Establishment of Religion. ("[THE WORDS]"),
42. "Revenue Rulings" as [THE WORDS] of THEIRS, and
43. "Revenue Procedures" as [THE WORDS] of THEIRS, and
44. "Announcements" as [THE WORDS] of THEIRS, and
45. "Notice" as [THE WORDS] of THEIRS, and
46. "Delegation Orders" as [THE WORDS] of THEIRS, and
47. "Private letter ruling" as [THE WORDS] of THEIRS, and
48. "General Counsel Memoranda" as [THE WORDS] of THEIRS, and
49. "Treasury Decisions" as [THE WORDS] of THEIRS, and
50. "Technical Memoranda" as [THE WORDS] of THEIRS, and
51. "Proposed regulations" as [THE WORDS] of THEIRS, and
52. "Treasury Department Regulations" as [THE WORDS] of THEIRS, and
53. "Determination Letter for 501c3" as [THE WORDS] of THEIRS, and
54. THE ABC's Ministries of THEIRS *per se* as The Emerging Church of THEIRS, and
55. IRS Worthship Ministries *per se* as The Mega Church, and
56. Internal Revenue Service *per se* as The Church of Taxology, and
57. U. S. Tax Court *per se* as The Temple of Taxism, and

58. Taxology like religious bigotry is a lifestyle choice as a religion of reality, and
59. Federal Reserve System per seas The Adjustment Bureau & its Synagogue, and
60. The "Bureau of Prohibition" per se as The Founding Church of Modern-day Saints, and
61. A church being organized on corporal & corporate logic seen as a collective experience of religious phenomenon ("[Mega Church]"), and
62. IRS exist as "The Bureau" - "The Agency" - "The Service" ("[Taxing Trinity]"), and
63. An IRS deity system of taxing beliefs, practices and convictions for organized religion ("[Theologies]"), and
64. The Fountainhead of Faith as an Orthodoxy of THEIRS ("[Convention]"), and
65. ABC's Ministries of THEIRS as strategies for reaching a returning generation ("[Emerging Church]"), and
66. A Complacent Policy of Indifference to Evil ("[To LIVE as EVIL]"), and
67. [D/R/I PJ's activities, conduct and documentation with [Doc-of-Exch] ("[The Policy]"), and
68. Cross References that "are made only for convenience and shall be given no legal effect" ("[As Applied Law]"), and
69. An IRS' strategy, plan or positions enforced as their core values guiding their path to achieving their vision in favor of a "proselytization" approach of THEIRS. ("[CRITERION]"), and
70. Institutionalized Faith in Taxism ("[Taxism]"), and
71. The Fruits of the Purpose-Driven Life of THEIRS ("[Purpose-Driven Life]"), and
72. Law Respecting an Establishment of Religion ("[Law/ As/Religion]"), and
73. Crudely Crafted Burdens of Law, Belief and Practice ("[Burdens]"), and

74. Enactments of Law &/or Application of Internal Revenue Laws ("[THE CODE]"), and
75. The IRS Path of Life is to keep your faith . . . THEIRS ("[IRS Path of Life]"), and
76. Worship of Argumentative Wealth, Words & Wants of Materialism ("[Worship]"),
and
77. A return to the IRS and their path of life, beliefs, and practices (" [proper return]"), and
78. Organized Religion of THEIRS ("[Taxology]"), and
79. Intellectual tithing is the giving of new and useful information to of IRS' Tree of
Knowledge of good beliefs and evil practice ("[Intellectual Tithing]"), and
80. Internal Religious Service a/k/a IRS ("[IRS]"), and
81. IRS' Pilgrimage - Knowing the Unknowable Answers Exist ("[IRS Pilgrimage]"), and
82. The human mind, a sacred place becoming the scene of thought crimes ("[thought
crimes]"), and
83. Points of Policy or Criteria of an IRS' Church ("[IRS House of Worship]"), and
84. The mandatory beliefs monitored practices or the experience of religious
conversion in an Institutionalized Faith of THEIRS ("[FAITH]"), and
85. An IRS Deific & Divinity of THEIRS as THE GREAT WHATEVER
("[WHATEVER]"), and
86. The Incarnate Spirit of [THE CODE] being the Encoded Syntax Messiah of
THEIRS ("[Syntax Messiah]"), and
87. IRS CORE VALUES - refunds, exemptions, exclusions, credits, deductions,
adjustments, abatements, and
88. The Orthodoxy of Spiritual, Sanctified & Religious Terms, Words or Actions of
THEIRS established the "right practice" ("[Orthodoxy]"), and

89. A hybrid congregation/membership as a body of believers & dependent condition ("[body of believers]"), and
90. IRS' Administrative Law of THEIRS guiding a Path to Involuntary Servitude ("[Servitude]"), and
91. An Adopted "set of fundamental rights" of THEIRS ("[Ceremony]"), and
92. "IRS Historical Fact Book" ("[THE BOOK]"), and
93. [Taxpayers Advocate Service] ("[TAS]"), and
94. [FAITH] in The Ten Tax Commandments, and
95. [The Church Without Walls Ministries] ("[Ministries]"), and
96. The Collective Experience of Taxology "Get Right with Your Taxes" as the Master of Tax Evasion, and
97. IRS' Trial by Ordeal is to keep your Faith THEIRS in 1646_{A.D.} was [given the character of an institution or incorporated into a structured and usually well-established system] ("[Institutionalized Faith]"), and

B. MATTERS OF FACT, MATTERS OF LAW & MATTERS OF FAITH

2. MATTERS OF LAW – Strict Scrutiny vs Rational Basis Review, *inter alia*

In legal constitutional review, strict scrutiny is a high standard used when a law infringes on fundamental rights or involves suspect classifications (like race, religion, or national origin), requiring the government to prove a compelling interest and narrowly tailored means. Rational basis review, the lowest standard, only requires a legitimate government interest and a rational connection between the law and that interest.

- **Burden of Proof:**

The “United States” must prove its actions are:

- **Compelling Government Interest:** The interest must be crucial and important.
- **Narrowly Tailored:** The law must be precisely targeted to achieve a compelling interest, avoiding unnecessary restrictions.
- **Least Restrictive Means:** There shouldn't be a less restrictive way to achieve the same goal.

- **Rational Basis Review:**
Applies to: Laws that don't involve fundamental rights or suspected classifications.

- **Burden of Proof:**
The challenger (person or entity challenging the law) must prove the law is not rationally related to a legitimate government interest.

- **Standard of Review:**
Strict scrutiny is the highest, most rigorous standard, while rational basis is the lowest, most deferential standard.

To promote a Court Doctrine & manifest *due process of law* whereby [P/P]'s pleaded & restates or avers again these following averments to proceed under **strict scrutiny review**:

IV. GENERAL FACTS, FACTUAL ALLEGATIONS OR FACTS OF FAITH:
That "establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability." ("Plf. Comp/Pet.") [ECF No. 1] p. 8-28, ¶146-184., and

- A). Enactments of Law &/or Application of Internal Revenue Laws ("[THE CODE]") as: [THE CODE] are [Burdens] because..., &/or [THE CODE] is [Burdens] because..., &/or [THE CODE]'s [Burdens] are..., Plf. Comp/Pet. p.28-32, ¶146-184., and
- B). Declarations Filed in this Case *concerns religious activity, conduct, behavior or beliefs as facts of faith; because it is a matter of [P/P]'s sincerely held religious beliefs with his general outlook on life, the world, or the future.* Plf. Comp/Pet. p.32-33, ¶185-191., and
- C). [P/P]'s Free Exercise of Religious Liberty manifested as [P/P]'s religious liberty is..., &/or [P/P]'s religious liberty of one's FAITH in [LAW] is essential or necessary...&/or [P/P] is motivated by one's FAITH...&/or [P/P]'s free exercise of religious liberty in FAITH is essential or necessary..., Plf. Comp/Pet. p.33-45, ¶192-284., and
- D). [D/R/I P]'s application of religious beliefs or activity set forth as [D/R/I P]'s application of religious beliefs or activity ban an aspect of... &/or [D/R/I P]'s application of religious beliefs or activity is a matrix of..., &/or [D/R/I P]'s application of religious beliefs, activity or opinions is a matrix of..., Plf. Comp/Pet. p.45-52, ¶285-383., and

E). Governmental actions are substantially burdening the free exercise of religion, set forth as Governmental actions are substantially burdening the free exercise of [P/P]'s religion and FAITH by... &/or Governmental actions/inactions of the... &/or Governmental actions are substantially burdening the free exercise of [P/P]'s religion when...
Plf. Comp/Pet. p.52-66,¶382-485., and

F). [To LIVE as EVIL] is advance against any person & this [P/P] in what shall be orthodox in matters of..., Plf. Comp/Pet. p.66-71,¶486-539., and

G). A Factual Religious Revelation of Proselytizing Taxpayers into Taxp[r]ayers set forth as “[THE CODE] manifests the government's actions of attempting to convert someone from one religion, belief, or opinion to a devout system of THEIRS, thereby converting any person, others or proselytizing Taxpayers into Taxp[r]ayers”, & “[P/P]'s religious liberty of [Protected Speech] proclaims or has averred the matrix of religious dealings **when government' actions converting any person by proselytizing Taxpayers into Taxp[r]ayers** with:
Plf. Comp/Pet. p.72-82,¶540-587.

[Islamic belief]

CODE

[THEIRS]

[IRS Realm]

Dominion Theology

[Dispensation]

[Moralistic]

[Religiosity]

[Legalism]

[Materialism]

[Creed]

[Auditing]

[Doc-of-Exch]

[Refunds]

[Exemptions]

[Tax Credits]

[Tax Deductions]

[Enumerations]

[Adjustments]

[Abatements]

[False God]

[House of Worthship]

[Mammon]

[MAGI]

[IRS Dogma of THEIRS]

IRS Dogma: "Service+ Enforcement= Compliance".

[Theology Forum]

Taxpayers Advocate Service per se Church of What's Happening Now.

[Government Speech]

[Body of Rites]
[The Govspel]
[religious gerrymanders]
[Peter-to-Paul Mandates]
[Confession]
[Prior Restraint]
[Form 1040]
[1040]
F.A.T.E.
[AB C's of Faith]
[Temple Taxes]
[Orthodoxy of THEIRS]
[THE WORDS]
"Notice" as [THE WORDS] of THEIRS
[Mega Church]
[Taxing Trinity]
[Theologies]
[Convention]
[Emerging Church]
[To LIVE as EVIL]
[Doc-of-Exch]
[As Applied Law]
[CRITERION]
[Taxism]
[Purpose-Driven Life]
[Law/As/Religion]
[Burdens]
[THE CODE]
[IRS Path of Life]
[Worthship]
[proper return]
[Taxology]
[Intellectual Tithing]
[IRS]
[IRS Pilgrimage]
[thought crimes]
[IRS House of Worship]
[FAITH]
[WHATEVER]
[Syntax Messiah]
[ABC's of Faith]
[Orthodoxy]
[body of believers]
[Servitude]
[Ceremony]
[FAITH] in The Ten Tax Commandments

[Ministries]
[The Policy]
[Institutionalized Faith]

III. LEGAL FRAMEWORK, LEGAL IMPLICATIONS & APPLICABLE LAW

C. MATTERS OF FACT, MATTERS OF LAW & MATTERS OF FAITH

2. MATTERS OF FAITH – FAITH in [LAW] / FAITH in [LLP] / FAITH in GOD

A. MATTERS OF FAITH

In legal matters, "matters of religious faith" generally refer to the intersection of sincerely held religious beliefs, practices, or observances ("FAITH") with *secular legal principles of Court doctrines* particularly within the framework of the First Amendment's Establishment and Free Exercise Clauses.

Secular legal principles in Court doctrines are to ensure fairness and neutrality, often by relying on "*neutral principles of law*" or "*public reason*". This approach avoids basing legal decisions on religious doctrines and prioritizes lawful objective, secular justifications for laws. The Establishment Clause of the First Amendment plays a key role, requiring government actions to have *a true secular purpose* and avoid favoring or establishing a particular religion.

Elaboration:

- **Neutral Principles of Law:**

Courts may apply "neutral principles of law" when interpreting property rights, church constitutions, and other legal documents, focusing on objective legal principles rather than religious ones.

- **Secular Purpose:**

The "secular purpose" doctrine, part of the Supreme Court's Establishment Clause test, requires government actions to have a primary, genuine secular purpose.

- **Public Reason:**

This concept, inspired by John Rawls, emphasizes the need for a shared, secular

justification for government actions, avoiding arguments that presuppose religious beliefs.

- **Separation of Church and State:**

Secular legal principles are rooted in the separation of church and state, ensuring that government actions do not favor or endorse religious beliefs.

- **Freedom of Religion:**

While secular legal systems aim to prevent government interference with religion, they also protect religious freedom by ensuring that individuals are not discriminated against based on their religious beliefs or lack thereof.

- **Religious Law in Courts:**

Secular courts may have a role in resolving disputes involving religious organizations, but they must defer to the highest courts of religious institutions on matters of religious doctrine or polity.

B. FAITH in [LAW]

FAITH in [LAW] protects both *religious liberty* of FAITH & *freedom of religion* (belief is absolute & practice case by case see *Cantwell v. Connecticut*, 310 U.S. 296 (1940)) and prevents the government from (1). establishing a religion or favoring one over another, including but not limited to:

- (2). Establishment or prefer religion over non-religion or favor particular faiths over others religious faiths, and
- (3). Establishment or Endorsement is where a governmental agency is engaged in expressive activities that impermissibly endorses & disapproves of religion, and
- (4). Government intrusions of unduly favor one religion over another to advance or inhibit religion, & create an excessive entanglement of government with religion, and
- (5). Establishment or Endorsement is where governmental agency is engaged in expressive activities making adherence to a religion relevant in any way to a person's standing in the political community, through [Auditing] [Worship] & a [proper return], and
- (6). Establishment or Endorsement is where governmental agencies are engaged in expressive activities of converting Taxpayers into Taxp[r]ayers, advanced by a [Doc-of-Exch] & [FAITH] as an endorsement of Institutionalized Faith in Taxism as legal coercion, and

- (7). Establishment or Endorsement is where governmental agencies are engaged in expressive activities that convey a message of endorsement or disapproval of Religion

Pursuant to [P/P]'s FAITH in [LAW] pleaded the following averments:

A total # of 31 ¶¶129,130,132,133p.25,134,136,137,138p.26,139,140,141,142,p.27, 143,144,148,p.28,192,193,194,195,p.33,214,215,216,p.35,217,219,220,221,p.36,227,p.37, 250,p.40,388,p.53,574,p.78,587,p.81 with another 85 averments listed and presented within the claims, counts & cause of action.

C. FAITH in [LLP]

Pursuant to [P/P]'s FAITH in [LLP] pleaded the following:

1. The federal arguments, disputes & concrete harms here, concern “unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness” (“[LLP]”) and with governmental actions substantially burdening an exercise of religion & the liberty of sincerely held religious beliefs, practices, or observances. (“FAITH”) or (“[believes]”). See [P/P]'s Brief in Support of Petition ¶ 5, page 2 and in “Petition” ¶ 3, page 1.

198. [P/P] is motivated by one's FAITH in [LLP] exercised by [Rights] as [Q.R.F.A.]. (“Petition” ¶198, page 34.)

216. [P/P]'s free exercise of religious liberty with FAITH in [LAW] and FAITH in [LLP] is essential or necessary for civil liberties; because these devout ideas manifest the two sturdiest pillars of the substantive due process temple. (“Petition” ¶216, page 35-36.)

220. [P/P]'s free exercise of religious liberty with FAITH in [LAW] and FAITH in [LLP] is essential or necessary; because these devout ideas manifest intellectual freedom, identity, autonomy, or freedoms of choice. (“Petition” ¶220, page 36.)

221. [P/P]'s free exercise of religious liberty with FAITH in [LAW] and FAITH in [LLP] is essential or necessary; because it allows [P/P] to express one's viewpoint & the contents of protected or pure speech, speech plus conduct with intellectual freedom, identity, autonomy, or freedoms of choice. (“Petition” ¶221, page 36.)

222. [P/P]'s free exercise of religious liberty with FAITH in [LLP] is essential or necessary; because [Q.R.F.A.] is about public morals and prevents the very sort of religious persecution and intolerance that led to the founding of the United States. (“Petition” ¶222, page 36.)

223. [P/P]'s free exercise of religious liberty in FAITH in [LLP] is essential or necessary; because religious faith and political beliefs is a sacred liberty to [P/P]. (“Petition” ¶223, page 36-37.)

249. [P/P]’s free exercise of religious liberty with FAITH in [LLP] is essential or necessary; because [Q.R.F.A.] is about public morals and prevents the very sort of religious persecution and intolerance that led to the founding of the United States.

(“Petition” ¶249, page 40.)

SECOND CLAIM FOR RELIEF

JUDICIAL REVIEW &/OR JUDGMENT - CONSTITUTIONAL PROTECTIONS

The coercive effect & force on the religious exercise & liberty of [P/P]’s FAITH in [LLP]

(“Petition” SECOND CLAIM FOR RELIEF, page 110.)

706. Pursuant to facts, factual allegations, averments, or [Testimony] as set forth herein; whereby, [P/P]’s exercised [Rights] & a religious liberty of religious integrity of one’s life with the establishment of a religion & its free exercise within a religious liberty of [P/P]’s FAITH in [LLP]; being a spatiality of [Commanding Heights] & in sacred precincts of a sacred place/sacred space found within us all manifesting one’s [LLP].

(“Petition” ¶706, page 110.)

#11 Question Presented: claimed rights owed & claims of constitutional law & doctrines.

Whether [P/P]’s personal constitution & one’s FAITH in [LLP] shall exists; under the 1st, 4th, 5th & 9th Amends./ambits, Court Doctrines, vs [D/R/I P]’s jurisdiction as [To LIVE as EVIL]; when exercising [Q.R.F.A.] & its penumbral, as an unalienable right for [LLP] in the free exercise within [Commanding Heights] &/or as a rubric of the 9th & 10th Amend., being a natural, intrinsic, or implied right, casts as unenumerated rights or rights reserved?

Answer: Yes. See Petition.

(“Petition” #11 Question Presented, page 224.)

D. FAITH in GOD - God’s Priorities: The Weightier Matters of FAITH in GOD

1. God’s Priorities: The Weightier Matters of FAITH in GOD

i). Secular Side: A Nation’s Faith in GOD / "One Nation Under God"

ii). Religious Side: One’s Faith in God / "IN GOD WE TRUST"

i). The Truth Will Set You Free (John 8:31-32)

31 So Jesus said to the Jews who had believed him, "If you abide in my word, you are truly my disciples, 32 and you will know the truth, and the truth will set you free."

ii). In Psalm 33, the Lord's counsel and purposes are highlighted as lasting, and His people are encouraged to trust in His power and faithfulness.

Psalm 33:12 declares, "Blessed is the nation whose God is the LORD, the people he has chosen as his inheritance." This verse emphasizes the blessings of having God as their protector and guide, acknowledging the nation's role as God's chosen people and inheritance.

This case is in part, the application & forums used for religious liberty of one's [LLP].

Pursuant to [Decl. #7] declares in part:

¶22. Claimed Right Owed, a legal requirement & duty owed, for WERFEL, YELLEN, & GARLAND involving 5 U.S.C. § 3331. Oath of Office (“[§3331]”)

“An individual, except the President, elected or appointed to an office of honor or profit in the civil service or uniformed services, shall take the following oath: “I, AB, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States against all enemies, foreign and domestic; that I will bear true faith and allegiance to the same; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties of the office on which I am about to enter. ***So help me God.***” This section does not affect other oaths required by law.” *Emphasis Added.*

(Pub. L. 89–554, Sept. 6, 1966, 80 Stat. 424.)

¶43. Claimed Right Owed, The Judiciary Act; September 24, 1789, 1 Stat. 73. (SEC.32.) & (SEC. 19.) (“[Judiciary Act]”)

An Act to Establish the Judicial Courts of the United States.
Judiciary Act 1789

“SEC . 19. And be it further enacted, That it shall be the duty of circuit courts, in causes in equity and of admiralty and maritime jurisdiction, to cause the facts on which they found their sentence or decree, fully to appear upon the record either from the pleadings and decree itself, or a state of the case agreed by the parties, or their counsel, or if they disagree by a stating of the case by the court.”

“SEC. 32. And be it further enacted, That no summons, writ, declaration, return, process, judgment, or other proceedings in civil causes in any of the courts of the United States, shall be abated, arrested, quashed or reversed, for any defect or want of form, but the said courts respectively shall proceed and give judgment according as the right of the cause and matter in law shall appear unto them, without regarding any imperfections, defects, or want of form in such writ, declaration, or other pleading, return, process, judgment, or course of proceeding whatsoever, except those only in cases of demurrer, which the party demurring shall specially sit down and express together with his demurrer as the cause thereof. And the said courts respectively shall and may, by virtue of this act, from time to time, amend all and every such imperfections, defects and wants of form, other than those only which the party demurring shall express as aforesaid, and may at any time permit either of the parties

to amend any defect in the process or pleadings, upon such conditions as the said courts respectively shall in their discretion, and by their rules prescribe.”

Organic Law

¶17. **Front Matter of the U.S.C.** under “Organic Laws” The Declaration of Independence -1776, in pertinent part:

“We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed, That whenever any Form of Government becomes destructive of these ends, it is the Right of the People to alter or to abolish it, and to institute new Government, laying its foundation on such principles and organizing its powers in such form, as to them shall seem most likely to effect their Safety and Happiness.”

NOT TO LIVE, EXIST OR ACCEPT [To LIVE as EVIL]

The “United States’ ” attorneys on behalf the eight parties involved in this suit of equity have embraced [To LIVE as EVIL] against this devoutly religious & spiritual [P/P]; as their motion & theory of the case has advanced these exact words as *prejudice actions* as a “Taxation” Case vs Religious Liberty case: to wit: “tax” 57 times & “taxes” 15 times & “taxpayer” 12 times & “taxpayers” 5 times & “taxation” 4 times & “taxpayer’s” 2 times & “taxism” 1 time & “levied” 1 time & “revenue” 3 times & “income” 3 times & “payments” 1 time & “Taxp[r]ayer” 1 time & “complaint” 10 times & “plaintiff” 8 times vs “*petitioner*” *never* & “liability” 8 times & “religion” 2 times & “religious belief” 2 times & “constitutional challenge” 1 time & “constitutional claims” 1 time & “unconstitutionally” 1 time & “law” 3 times & “Statutes” 7 times & “freedoms” or “freedom” 2 times but *never liberty or religious liberty* & IRC 4 times *but never [THE CODE]* & “sovereign immunity” 35 times & “waiver or waiver” 22 times, with “waive, waives & waived” 11 times & “[To LIVE as EVIL]” *never* & “jurisdiction” 23 times & “subject matter” 16 times & “*Life, Liberty, and the pursuit of Happiness*” *never*,

“application” 2 times & “RFRA” 13 times & “APA” 13 times, however the word or thought of “burden” or “[Burdens]” *were never used or discussed !!!*. Why? For the Record: This [PPP]’s case averred,

¶5. The federal arguments, disputes & concrete harms here¹⁰ concern “*unalienable Rights*, that among these are *Life, Liberty and the pursuit of Happiness*” (“[LLP]”) and with governmental actions substantially burdening an exercise of religion & the liberty of sincerely held religious beliefs, practices, or observances. (“FAITH”) or (“[believes]”).

I do not care to address the lack of merit & truth within [ECF No. 12-13]. My rebuttal is:

The Moody Blues: “Say what you mean” & “Mean what you say” (Parts 1 and 2)
Keys of The Kingdom- Album <https://www.youtube.com/watch?v=5PEI2KHItD0>

The *forums* we choose or have access to, governs our *religious liberty* & FAITH, as well as our *secular beliefs and the words* we choose to live or exist by; is within a matrix of our reality and “*law*” *governs our reality*. The Court *is a forum* designed to resolve our *conflicts and legal concerns*, however in reality the “UNITED STATES” has created ‘*a rich man’s war and poor man’s fight*’. So, in keeping with this surreal reality of fighting with the “Mr. Smith” of this world, whether witnessed as IRS’ agents, lawyers, judges or leaders...I share *my secular thought & words* from a powerful forum, because the words and thought are perfect at this moment in time, “because I choose to do so.” Our “freedom”. <https://www.youtube.com/watch?v=bAYQsNyMihc> I have taken a liberty with this Court, because the “United States’ ” DOJ’s tax lawyers, IRS agents or the secular leaders sued, *in their official capacity* have taken my *religious liberty & love for God & Country* through the enforcement of [THE CODE] TO LIVE, EXIST OR ACCEPT [To LIVE as EVIL].

In LAW & In EQUITY as applicable law for [Commanding Heights]¹ & Forums Used
Pages# 48 & 49 as a Flow Chart for *legal framework, legal implication & applicable law*.

Marcus Aurelius, a Roman Emperor declared: “*What we do in life echoes in eternity.*”¹”

FLOW CHART

In the Name of: Justice – Equality – Service – Unity – Sacrifice

(“J.E.S.U.S.”)

<https://tlic76.com/wp-content/uploads/2017/09/T-10-In-the-Name-of-JESUS.pdf>

[P/P]’s Substantive Creed:

“In Order to Form a More Perfect Union between the powers in Heaven and on Earth.”

Religious Side of Wall

Intersection of Church/State

Secular Side of Wall

Free Exercise of:

Application of:

Establishment of:

[Rights]
Religious Liberty
Civil Liberty
Civil Rights
"substantive due process right"
natural/rights reserved
"claimed rights owed"
the right of the people

FAITH & 1st Amend.
[Q.R.F.A.] 9th Amend.
[LLP] & 13th Amend.
Court Doctrines/Tests
5th & 14th Amendments
10th Amendment
personal constitution
"to be secure in their persons"

The U.S. Constitution
The Bill of Rights
Unalienable Rights
Statutory Law/U.S.C.
Fundamental Rights
Stare decisis doctrine
Oath of Office/E.O.¹
4th Amendment, et al.

One’s faithfulness to *the rule of law* used & *hybrid forums* applied are central to this case

Questions Utilizing Evidence Seeking Truth
(“[Q.U.E.S.T.]”)²

First Amendment Jurisprudence Doctrine: ‘*Wall of Separation*’ between Church & State³

Religions & FAITH⁴ of individual/natural persons & A. I.⁵ as a legal person

personal constitution &/or [conscience]

*The Laws of Principle & Practice*¹

One’s Faith in God
"IN GOD WE TRUST"

Intersection of Church/State

A "Vested Right" for [LLP] via
D.C. 4:17-cv-00750 AGF [OVC]
8th Cir. Ct. App. No: 18-1299
U.S. Sup. Ct. No. 17-1612 (2018)
for exercise & application of
The Way, The Truth & The Life
FAITH in [Q.R.F.A.] & Secular Beliefs
in a dialogue forum as [Q.U.E.S.T.] &
dutiful forum for marketplace of ideas
"So help me God"
Spatiality of God’s Kingdom on Earth
[Commanding Heights]
pursuant to a Suit in Equity
D.C. 4:25-cv-00047 AGF⁸ - Petition

Political Secularism of Federal/States/Local Gov. & Administrative Agency

personal constitution &/or conscience

*The Laws of Cause & Consequence*⁶

A Nation’s Faith in GOD
"One Nation Under God"

"to secure the blessings of liberty" within our Constitutionality Sensibilities of "One Nation Under God"

FAITH in [LAW] & FAITH in [LLP] & FAITH in GOD

*"Our Church of Greater Reality" as an Apt Forum*²

"I am" an architect of my [LLP] with the right to exist or live as "I Am"

[P/P]’s personal religion as "I am", is for the World to come manifesting [Testimony] within a dutiful forum of colorable claims for a battle of ideas¹⁰

We The People: Our Age at the precipice of [To LIVE as EVIL] vs. GOD’S POLICY OF TRUTH
As evidenced by: <https://eclipsewitness.com/american-eclipse-judgment>

FLOW CHART

In the Name of: Justice – Equality – Service – Unity – Sacrifice

E.O.¹ [Exec.Order/Directive/A.G.Policy] see Petition & Brief in Support.

(“[Q.U.E.S.T.]”)² Advanced by GOD’s POLICY OF TRUTH through [Q.U.E.S.T.] is a program to reshape the human condition... thoughts which reaches from the inner mind to the outer limits of our soul... through our legal system and its Constitutional Design... within How We Balance the Power for the Intersection of Church & State... establishing **Quintessential Rights** of the **First Amendment**... by manifesting one’s *free exercise* of life, liberty and the pursuit of happiness as The Way, The Truth and The Life. See in general: <https://tlc76.com/wp-content/uploads/2017/09/T-2-Mankind’s-Supreme-Possessions.pdf>

Church & State³ Everson v. Board of Education, 330 U.S. 1, 16-17 (1947), landmark case.

Religions & FAITH⁴ Cantwell v. Connecticut, 310 U.S. 296, 303-304 (1940) (touchstone).

A. I.⁵ Not artificial intelligence; accordingly, *Acquired Intelligence* exists as a *legal person*.

*The Laws of Cause & Consequence*⁶ The Ten Commandants of God.

*The Laws of Principle & Practice*⁷ The Light of The World, The Lord, The GOD, Jesus.

D.C. 4:25-cv-00047 AGF⁸ Judge Fleissig handed [P/P]’s [OVC] No. 4:17cv-750 (2017).

In *Apt forums*,⁵⁷ "I am" *an architect of my* [LLP] *with the right to exist or live as* "I Am"² see ¶ 57 Brief footnotes and in paragraph #26 of [P/P]’s Brief in Support/Petition in general.

FOR THE RECORD: "I AM" is The LORD, Thy God, Jesus Christ, the Son of GOD who created prefect reason and **not** a particular religion.

FOR THE RECORD: "I Am" is the Son of Man, God’s faithful servant and helper with the God given *unalienable right* to exist as "I Am", and not as "*any person*".

FOR THE RECORD: "I am" is a person or individual whose FAITH follows or manifests the desire or ability to exist more like one’s Creator; instead of existing more like a creature or creation of the State. This is the *absolute free exercise* of one’s own chosen religion(s).

[Testimony] within a *dutiful forum* of *colorable claims* for a *battle of ideas*¹⁰ See Petition

We The People: Our Age at the precipice of [To LIVE as EVIL] vs. GOD’s POLICY OF TRUTH
As evidenced by: <https://eclipsewitness.com/american-eclipse-judgment>

In legal terminology, "In Law" refers to claims based on established legal rights and remedies, while "In Equity" refers to remedies that are based on fairness and justice. [P/P] has asserted a total of 47 averments regarding the [Commanding Heights] & with three hybrid forums used within [Intersection of Wall] one's FAITH in [LAW] & FAITH in [LLP]. Averments:

¶¶137,p.26, 242,243,245,p.39, 252p.40, 253-261p.41-42, 702,p.109, 706,p.110, 710,p.111 714,p.112, 718,p.114, 722,p.115, 726,p.116, 730,p.249, 735p.118, 739,p.120, 743,p.121, 747,p.122, 751,p.123, 755,p.125, 1131,1132,p.222, 1141p.224, 1152,1153,p.227, 1159, p.229, 1165,p.230, 1171,p.232, 1172,p.234, 1183,p.236, 1189,p.237, 1195,p. 1201,p.241, 1207,p.243, 1213,p.244, 1219,p.246, 1225,p.248.

[P/P] averred with the footnotes if his Brief in Support of Petition these legal asserations:

¶ 6. hybrid forums applied⁶

- [P/P]'s free exercise of a dutiful forum is The Intersection of Church & State via Personal Constitution & U.S. Constitution for the [Commanding Heights] with a dialogue forum as [Q.U.E.S.T.]

¶ 13. the liberty¹³ to make the personal decisions and choices constitutive of private life

Liberty within the [Commanding Heights] as a Liberty of Soul, Spirit & Mind for [LLP]

¶ 14. P/P] religious life is a sacred temple of free moral/agency guided by a personal religion¹⁴ in order to form a more perfect union.

Essential Rights of Unalienable Rights

raison d'etre: (the most important reason or purpose for someone or something's existence)

The essential rights of unalienable rights are the establishment and endorsed Quintessential Rights of the First Amendment ("[Commanding Heights]"), as unenumerated rights guaranteed under the Ninth Amendment of the U. S. Const. for American Civil Religion. see Appendixes J, T, U, Y.

¶ 64. The Intersection of Church & State⁶⁴

Location/Place as a dutiful forum

[Commanding Heights]'s spatiality within the Intersection of Church & State activities for thoughts/speech/conduct.

Person/Individual in support of a dutiful forum

Personal Constitution & U.S. Constitution of the (“[Commanding Heights]” under FAITH in [LAW] as faith-based organization Person/Individual in support of a dutiful forum.

Thing/Instruments/Undertaking

Liberty Interests and Property Interests of the First Amendment.

¶ 252 of this Petition States: [P/P]'s free exercise of religious liberty in FAITH is essential or necessary; because the *sacred liberty* of the [Commanding Heights]'s spatiality is within an Intersection of Church and State as one's pursuit of happiness, being built upon [P/P]'s Faith, Foundations, Fortifications & Forums for open discussion and decision-making.

Exhibit D- #32... [Commanding Heights] *E Pluribus Unum* (Latin for “Out of many, one”)/11 p

¶ 66. [Q.R.F.A.].⁶⁶

In ¶ 132 of this Petition: [P/P]'s *free exercise of religious liberty* within Quintessential Rights of the First Amendment (“[Q.R.F.A.]”) are essential or necessary; because it exists under the establishment of one's own chosen religions & the secured liberty of FAITH in [LAW] as [P/P]'s establishment of law as religion & for the free exercise rights of [LLP]. In ¶ 132 of this Petition: Here, Federal power infringes upon rights preserved by 9th & 10th Amendments. [P/P] avers [Q.R.F.A.] & its penumbral is ***unalienable hybrid-right*** for *colorable claims* for a battle of ideas in [Commanding Heights]. It is a rubric of 9th & 10th Amendments, as a *natural, intrinsic, or implied right*, casts as ***unenumerated rights*** or ***rights reserved***.⁸³

¶ 83. It is a rubric of 9th & 10th Amendments, as a natural, intrinsic, or implied right, casts as unenumerated rights or rights reserved.⁸³

In ¶ 42 of [P/P]'s Brief averred: Here, Federal power infringes upon rights preserved by 9th & 10th Amendments. [P/P] avers [Q.R.F.A.] & its penumbral is unalienable hybrid-right for colorable claims for a battle of ideas in [Commanding Heights]. It is a rubric of 9th & 10th Amendments, as a natural, intrinsic, or implied right, casts as unenumerated rights or rights reserved.⁸³

¶ 84. Intersection of Church & State activities for thoughts/speech/conduct.⁸⁴

In ¶ 137 of [P/P]’s Petition averred: [P/P]’s free exercise of religious liberty in the [Commanding Heights] being not a wall of separation, but a space within the Intersection of Church & State activities for thoughts/speech/conduct; with spatiality being socially constructed and the role people play in creating it. It’s a production of the political/economic system and serves as an Embassy for God’s Kingdom on Earth, being essential or necessary; because it exists under the establishment of one’s own chosen religions & the secured liberty of FAITH in [LAW] as an establishment of religion hierarchy in a dutiful forum’s spatial property.

In ¶ 242 of [P/P]’s Petition averred: [P/P]’s free exercise of religious liberty in FAITH is essential or necessary for the application of [Commanding Heights]’s spatiality within the Intersection of Church & State activities for thoughts/speech/conduct.

In ¶ 245 of [P/P]’s Petition averred: [P/P]’s dutiful forum is with The Intersection of Church & State via Personal Constitution & U.S. Constitution for the [Commanding Heights]’s spatiality; because this sphere of intellect, speech, conduct & spirit is built upon one’s intelligent design exercised of a liberty in [C/C/C].

In ¶ 252 of [P/P]’s Petition averred: [P/P]’s free exercise of religious liberty in FAITH is essential or necessary; because the sacred liberty of the [Commanding Heights]’s spatiality is within an Intersection of Church and State as one’s pursuit of happiness, being built upon [P/P]’s Faith, Foundations, Fortifications & Forums for open discussion and decision-making.

¶ 85. “One Nation Under God”.⁸⁵

In ¶ 43 of [P/P]’s Brief averred: [Commanding Heights] is not a wall of separation, but a space in Intersection of Church & State activities for thoughts/speech/conduct.⁸⁴ It is a bedrock of voices/viewpoints, with tenets/truths of faith; using legal doctrines/dogmas of Controlling Legal Principles (“[CLP]”) that constitutes our faith & spirit in support of “One Nation Under God”.⁸⁵

[P/P]’s holds that “One Nation Under God” in the [Commanding Heights] is The Lord, Thy God Jesus Christ, as the Son of God & as “The Chief Cornerstone of Our Nation”. Whereas; the phrase or motto “In God We Trust” is Jesus Christ’s as the Father of Mankind (Adam) or as officially referred to in every State Constitution under a large host of names or identity as “*A Divine Deity creating perfect reason... not a particular religion*”.

¶ 89. [Commanding Heights].⁸⁹

In ¶ 46 of [P/P]’s Brief averred: [P/P]’s [Rights] has manifested a substantive due process right/grounds to exist as “I am”, without fears of unwarranted intrusions, ultra vires acts,

legal defects, [Burdens], or invasions of substantive rights/protected fundamental rights or unjust deprivations of [P/P]’s [LLP] in the free exercise of his FAITH within the [Commanding Heights].⁸⁹

In ¶ 261 of [P/P]’s Petition averred: [P/P]’s free exercise of religious liberty in FAITH is essential or necessary; because the sacred liberty of the [Commanding Heights]’s spatiality is found in substantive law or substantive due process right to exist as "I am", as this [P/P] embodies that essence in a specific guaranty, exercised in the right of the people “to be secure in their persons” within the most sacred precincts of private & domestic life.

IV. LEGAL STANDARDS AS ANALYSIS: In the Matter of HINDS vs [D/R/I P]

1. Prejudice in Law & Fact, Misapplication of Law & Theory in ECF No. 12-13
2. Issue Identification, Rule Application, Fact Analysis, Conclusion ("[I/R/F/C]")

1. *Prejudice in Law & Fact — Misapplication of Law & Theory*

Defendant United States (incorrectly named here through the listing of the officials in their “official capacity” in the caption¹) respectfully moves to dismiss Plaintiff’s “Petition”² (ECF No. 1) pursuant to Federal Rule of Civil Procedure (“FRCP”) Rule 41(b) and/or Rule 12(b)(1) for lack of subject jurisdiction. For the reasons set forth below, the Court should dismiss Hinds’s suit. (Def. Memo. p.1, cl.1)

I. *Counsel for Defendants purported: “official capacity” in the caption¹*

Defendant United States (*incorrectly named here* through the listing of the *officials in their “official capacity” in the caption¹*) *Emphasis Added.* (Def. Memo.p.1,cl 1)

[P/P]’s avers: *A failure to exercise "due diligence" & a misplaced application*

See [ECF No. 1-3] & [ECF No. 1] attachments: 1, 20-27 & 29-33

[P/P]’s addressed this claim on 03/18/2025 with NOTICE OF ERROR, MISTAKE OR DEFECT IN LEGAL DOCUMENT [ECF No. 9] Point #1, page 1. No response to date.

¹ A suit against an official of the federal government in the officer’s official capacity is treated as a suit against the United States, and thus the proper defendant is the United States. See *Coleman v. Espy*, 986 F.2d 1184, 1189 (8th Cir. 1993); *Hawaii v. Gordon*, 373 U.S. 57, 58 (1963)). Thus, because Plaintiff named as defendants Joseph R. Biden, Daniel Werfel, Janet Yellen, and Merrick B. Garland expressly “in [their] official capacity,” this suit should be treated as one against the United States. While naming individuals as defendants may be appropriate in a suit properly brought under the Administrative

Procedure Act (“APA”) or Religious Freedoms Restoration Act (“RFRA”), neither the APA or RFRA should apply in this case as discussed below in Part II.A.1. Even if either did, the naming of officials of the government as party defendants in their official capacities does not properly circumvent the doctrine of sovereign immunity as discussed in Part II.A.1. Similarly, if a suit is brought under 26 U.S.C. § 7422 against an officer of the United States, § 7422(f)(2) requires that the “pleadings be amended to substitute the United States as a party for such officer or employee.” Nevertheless, if the Court does consider this case as one properly brought against government officers such as (now former) President Biden and the other individually named defendants in their official capacities, they all are automatically substituted out since they are no longer with the government and have successors such as President Trump, Attorney General Bondi, etc. *See* Fed. R. Civ. P. 25(d); *see, e.g., Aiken v. Dep’t of Justice*, 2017 WL 11884820, at *1 n.1 (S.D. Fla. 2017). Additionally, Hinds has asserted that there are actually *eight* defendants involved in the case, however the “Petition’s” caption, as well as the attached list for the civil cover sheet, identify only the four individuals listed above. (ECF No. 9 at 2, 12); (ECF No. 1 at 1); (ECF No. 1-27 at 2). (Def. Memo. p.1, f.n.1)

² Hinds takes issue with our description of ECF No. 1 as a “Complaint” rather than “Petition.” (ECF No. 9). However, FRCP Rule 3, states that a civil action is commenced by the filing of a “Complaint” and FCRP 7(a)(1) specifies that only a complaint is allowed. (Def. Memo. p.1, f.n. ²)

II. *Counsel for Defendants purported: Reinventing the art of misdirection*

A suit against an official of the federal government in the officer’s official capacity is treated as a suit against the United States, and thus the proper defendant is the United States. *See Coleman v. Espy*, 986 F.2d 1184, 1189 (8th Cir. 1993); *Hawaii v. Gordon*, 373 U.S. 57, 58 (1963)). Thus, because Plaintiff named as defendants Joseph R. Biden, Daniel Werfel, Janet Yellen, and Merrick B. Garland expressly “in [their] official capacity,” this suit should be treated as one against the United States. (Def. Memo. p.1, f.n. ¹)

Even if either did, ***the naming of officials of the government as party defendants in their official capacities does not properly circumvent the doctrine of sovereign immunity*** as discussed in Part II.A.1. ***Emphasis added.*** (Def. Memo. p.1, f.n. ¹)

[P/P]’s avers: *Transforming the Issue by “United States”*

A Defendant, here the “UNITED STATES” expresses or grants the consent to sue through a waiver of sovereign immunity; circumventing the Doctrine of Substantive Due Process in favor of a procedural due process of a court doctrine of federal sovereign immunity to control subject matter jurisdiction, thereby forsaking the Doctrine of Separation of Powers or much worst, Article III, sec.2, cl.1 to wit: “The judicial Power shall extend to all Cases, in Law and Equity, arising under this Constitution, the Laws of the United States...”

There was no mention of **any exception to this constitutional power and duty of subject matter jurisdiction**; but we now know that by “The Rule by Men” not of “The Rule of Law” **we practically read this “Vested Right” of standing** not as a guarantee of **equal protection under the law** or **equality before the law**. Thereby, it cannot exist as a *property right* (taking of money) or as *intangible property* (existing as a *divine intellectual property* of “one’s *intelligent design*”) or *the property of conscience*. The “UNITED STATES” in this suit of equity, is the Devil’s Advocate manifesting and advancing a government policy to ‘*delay, denied & defeat*’ constitutional rights, privileges or immunities & religious liberties sought, thereby [To LIVE as EVIL].

'A Complacent Policy of Indifference to Evil.' ("[To LIVE as EVIL]").

Devil’s Advocate of Ethical Considerations:

While the role of the "devil's advocate" is not inherently unethical, there's a risk that it can be used for manipulative purposes or *delay, denied or defeat* justice. It's crucial to maintain honesty and focus on exploring all sides of the issue rather than solely arguing for a predetermined outcome.

"Equal protection under the law" means that everyone should be treated the same by the law, regardless of their characteristics. This principle ensures that people in similar circumstances are treated similarly, and that the law is applied fairly and impartially to all. It's a fundamental aspect of a just and equitable legal system.

“Equality before the law” means that everyone, regardless of their background or status, is subject to the same laws and legal processes. This principle is fundamental to a fair and just legal system, ensuring that no one is above the law.

In law, a vested right is a right that is fully and unconditionally established, meaning it's not contingent on any future event or condition. It's a property interest that cannot be taken away without the owner's consent. A vested right is a legal right that is fully acquired and can't be taken away or diminished by future actions, including legislative changes, unless the owner consents. Vested rights are enforceable in court, meaning individuals can seek legal remedies if their rights are violated.

The doctrine of federal sovereign immunity forsakes the First Amendment Establishment clause on behalf of an Interest Party, (the courts) of “UNITED STATES” as the subterfuge to protect [THE CODE] by a respondent, here the (DOJ) of “UNITED STATES”.

It essentially means that the government deprives individuals or [P/P] of "life, liberty, or property", or applications of religious liberty rights without a just cause, even if proper procedures are followed, as outlined in procedural due process, for [P/P]’s “Vested Rights” or the substantive rights of [P/P]’s [LLP]. Note: In essence, a vested right provides a guaranteed legal protection against the loss of a specific entitlement, whether it's the right to develop the property of conscience, or to enforce a constitutional obligation, or to:

**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**

Defendant “UNITED STATES” is a party manifesting Congress as an Interested Party when it provides for the consent to sue through a waiver of sovereign immunity, therefore their consent (through laws) transfer/transforms *subject matter jurisdiction to a court*. This is a misapplication of law and violates Mottley, 211 U.S. 149 (1908), consent of the parties cannot allow subject matter jurisdiction to a court.

In Mottley, the Supreme Court established the well-pleaded complaint rule, which states that federal question jurisdiction cannot be based solely on an anticipated defense or on the fact that a federal law might be raised as a defense. Subject matter jurisdiction arises from the plaintiff’s initial complaint, *not from a defense raised by the defendant*. Consent of the parties cannot confer subject matter jurisdiction. *Louisville & Nashville Railroad Company v. Mottley*, 211 U.S. 149 (1908).

III. Counsel for Defendants purported: “neither the APA or RFRA should apply”

While naming individuals as defendants may be appropriate in a suit properly brought under the Administrative Procedure Act (“APA”) or Religious Freedoms Restoration Act (“RFRA”), **neither the APA or RFRA should apply in this case as discussed below in Part II.A.1. *Emphasis Added.*** (Def. Memo. p.1, n¹)

[P/P]’s avers: APA or RFRA waves “UNITED STATES” sovereign immunity.

It has been said:

The use of deception and its effect is upholding a principle as cruel as war itself.

Art as an illusion is acceptable to many people, yet [D/R/I P]’s *practice of law* is an art form based upon ***beliefs & expressive*** activities in a CODE as a religion.

[D/R/I P]'s *practice of law is an art form* based upon *beliefs & expressive activities* in a CODE as a religion. A relation between law/art appears to be one of devout passion.
([P/P] Brief in Support ("Plf. Br. in sup.") page 1, ¶ 1. [ECF No. 2])

- A. "UNITED STATES' " *Federal Sovereignty Immunity Doctrine* ("[F/S/I/D]") or waving immunity.
1. Congress has waived federal sovereign immunity through statutes such as the Administrative Procedure Act, 5 U.S.C. § 702. The APA, specifically § 702, waives sovereign immunity for non-monetary relief, meaning it allows individuals or [P/P] to seek judicial review of agency decisions in court that don't involve monetary compensation. [P/P] pleaded or sought **no** monetary compensation, just equity on the issues and legal decisions and actions/inactions as set forth in [PPP].
 2. The Supreme Court has at times allowed suits to go forward against federal officials sued in their individual capacity. see, e.g., *United States v. Lee*, 106 U.S. 196 (1882). Those officers argued that they had no personal interest in the land and that the suit was really a suit against the United States that should be barred by sovereign immunity. The Supreme Court, however, permitted the suit employing it as "legal fiction"— to go forward against the officers, noting that "[n]o man in this country is so high that he is above the law. . . . All the officers of the government, from the highest to the lowest, are creatures of the law and are bound to obey it."
 3. *Constitutionally defined government action* & Misapplication of law. *See* [ECF No. 10].
 4. In *federal court of equity* Defendants' [F/S/I/D] or its wavier has no standing or place to circumvent the powers granted in Article III or the Court's doctrines of separation of powers, or the checks and balances or Separation of Church & States doctrine, whereby this *medieval religious doctrine* of a common law, "The King Can Do No Wrong" is the body of law for [F/S/I/D].
 5. Under the **Religious Freedom Restoration Act** (RFRA), individuals can sue the "UNITED STATES" (federal government) for violating their religious freedom. The statute provides for appropriate relief against a government, which includes federal agencies and officials acting under color of law.

RFRA's Scope:

RFRA prohibits the federal government from substantially burdening a person's exercise of religion unless it demonstrates the burden is the least restrictive means of achieving a compelling governmental interest.

Right to Sue:

The RFRA statute allows individuals who have been unlawfully burdened to "obtain

appropriate relief against a government". This includes suing the federal government and its officials.

Defining "Government":

RFRA's definition of "government" includes "a branch, department, agency, instrumentality, and official (or other person acting under color of law) of the United States".

Money Damages:

While the text of RFRA is not explicit about money damages, the Supreme Court has ruled that it allows for such relief in some cases, particularly against officials in their personal capacities.

Qualified Immunity:

Government officials sued in their individual capacities under RFRA may raise qualified immunity as a defense. This defense protects officials from liability unless their actions violate clearly established statutory or constitutional rights of which a reasonable person would have known.

- 6. Defendants' [F/S/I/D] in this case are employing a "legal fiction"—a statement that everyone knew was false, but which the Court pretended was true because doing so allowed the Court to reach the desired result. *Langford v. United States*, 101 U.S. 341, 1 (1879) "*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.*"

Legal fiction is a construct used in the law where a thing is taken to be true, which is not in fact true, in order to achieve an outcome. Legal fictions can be employed by the courts, Black's Law Dictionary, 804 (5th ed. 1979) or found in legislation.

- 7. A "Complaint" as a lawsuit vs "Petition" as a suit in equity *see* [ECF No.10].

IV. Counsel for Defendants purported: Argument without merit or specification

II. ARGUMENT

[P/P]'s avers: Frivolous Arguments of a claim or defense with no genuine merit or lack of any arguable basis either in law or in fact.
Neitze v. Williams, 490 U.S. 319, 325 (1989).

This *artful assertion* pursuant to Part II.A.1, (Def.Memo.p.5,cl.A.1) is a logical fallacy as a misplaced argument that serves as a *passionate precedent, principle or endless endeavor*:

II. ARGUMENT

Hinds's "Petition" should be dismissed pursuant to Rule 41(b) *for violating Rule 8*. The Court should dismiss the Petition *because it violates the pleading requirements in Rule 8*. Rule 8(a) requires, in part, that a *pleading contains a "short and plain statement" of the grounds for the court's jurisdiction and "short and plain statement" of the claim*. A complaint that fails to comply with Rules 8(a) may be dismissed pursuant to Rule 41(b).⁶ *Nevijel v. N. Coast Life Ins. Co.*, 651 F.2d 671, 675 (9th Cir. 1981). *Emphasis Added*. (Def.Memo.p.5,cl.A.1)

On Point #1.

The defense counsel is correct about Rule 8(a) requirements. However, their argument NEVER declared Hinds's "Petition" violated specifically Rule 8(a). There sole argument on this matter "Hinds's 'Petition' should be dismissed pursuant to Rule 41(b) for violating Rule 8." For the record, their *argument is frivolous*, because their claim is for *the entire breath and scope of "Rule 8"*.

Importance of Understanding Scope and Breath:

Legal Interpretation:

Understanding the scope and breath of a legal rule is crucial for its correct interpretation and application.

Legal Analysis:

Lawyers and judges need to analyze the full extent of a legal rule to determine its implications in specific cases.

Legal Drafting:

When drafting legal documents, it's important to ensure that the language used clearly defines the scope and breath of the rule to avoid ambiguity.

In law, "*the entire breath and scope*" typically refers to the full extent and reach of a legal rule, statute, or legal principle. It emphasizes the complete and comprehensive application of the law, encompassing all relevant aspects and potential interpretations.

To understand the gravity of Rule 8 requirements, set forth as:

Rule 8. General Rules of Pleading

(a) CLAIM FOR RELIEF. A pleading that states a claim for relief must contain:

(1) a short and plain statement of the grounds for the court's jurisdiction, unless the court already has jurisdiction and the claim needs no new jurisdictional support;

(2) a short and plain statement of the claim showing that the pleader is entitled to relief; and

(3) a demand for the relief sought, which may include relief in the alternative or different types of relief.

(b) DEFENSES; ADMISSIONS AND DENIALS.

(1) *In General*. In responding to a pleading, a party must:

(A) state in short and plain terms its defenses to each claim asserted against it; and

(B) admit or deny the allegations asserted against it by an opposing party.

(2) *Denials—Responding to the Substance*. A denial must fairly respond to the substance of the allegation.

(3) *General and Specific Denials*. A party that intends in good faith to deny all the allegations of a pleading—including the jurisdictional grounds—may do so by a general denial. A party that does not intend to deny all the allegations must either specifically deny designated allegations or generally deny all except those specifically admitted.

(4) *Denying Part of an Allegation*. A party that intends in good faith to deny only part of an allegation must admit the part that is true and deny the rest.

(5) *Lacking Knowledge or Information*. A party that lacks knowledge or information sufficient to form a belief about the truth of an allegation must so state, and the statement has the effect of a denial.

(6) *Effect of Failing to Deny*. An allegation—other than one relating to the amount of damages—is admitted if a responsive pleading is required and the allegation is not denied. If a responsive pleading is not required, an allegation is considered denied or avoided.

(c) AFFIRMATIVE DEFENSES.

(1) *In General*. In responding to a pleading, a party must affirmatively state any avoidance or affirmative defense, including:

- accord and satisfaction;
- arbitration and award;
- assumption of risk;
- contributory negligence;
- duress;
- estoppel;
- failure of consideration;

- fraud;
- illegality;
- injury by fellow servant;
- laches;
- license;
- payment;
- release;
- res judicata;
- statute of frauds;
- statute of limitations; and
- waiver.

(2) *Mistaken Designation*. If a party mistakenly designates a defense as a counterclaim, or a counterclaim as a defense, the court must, if justice requires, treat the pleading as though it were correctly designated, and may impose terms for doing so.

(d) PLEADING TO BE CONCISE AND DIRECT; ALTERNATIVE STATEMENTS; INCONSISTENCY.

(1) *In General*. Each allegation must be simple, concise, and direct. No technical form is required.

(2) *Alternative Statements of a Claim or Defense*. A party may set out 2 or more statements of a claim or defense alternatively or hypothetically, either in a single count or defense or in separate ones. If a party makes alternative statements, the pleading is sufficient if any one of them is sufficient.

(3) *Inconsistent Claims or Defenses*. A party may state as many separate claims or defenses as it has, regardless of consistency.

(e) CONSTRUING PLEADINGS. Pleadings must be construed so as to do justice.

See https://www.law.cornell.edu/rules/frcp/rule_8

[P/P] refuses to address any possible combinations or their theory how a violation occurred, what averments are at issue or where in [P/P]'s "Petition" would confirm In law, ***"the entire breath and scope" of***

"Hinds's 'Petition' should be dismissed pursuant to Rule 41(b) for violating Rule 8."

Defense counsel asserts:

Rule 8(a) requires, in part, that a pleading contains a “short and plain statement” of the grounds for the court’s jurisdiction and “short and plain statement” of the claim.

Part II.A.1, (Def.Memo.p.5,cl.A.1)

[P/P] takes no issue with this settled law; other than it allows for an abuse of discretion, the skewed opinions of lawyers (DOJ here) or acts as injustices, prejudices or open biases on *pro se* individuals. [P/P] knows this, as a fact and reality within our Courts regardless of:

⁶“Although *pro se* pleadings are to be construed liberally, *pro se* litigants are not excused from compliance with relevant rules of the procedural and substantive law.”
Schooley v. Kennedy, 712 F.2d 372, 373 (8th Cir. 1983).

(Def.Memo.p.5,f.n.)

For the record, [P/P] has read or reviewed several thousand cases, opinions, decisions or Court’s Orders & Memorandum to try to understand how & why “law” operates, *inter alia*.

[P/P] knows if he was a powerful and recognized attorneys of the DOJ or GOOGLE, Rule 8(a) for a large majority cases does not exist or is exercised. It generally with *pro se* case.

Regardless, of such legal realities [P/P] shares with the Court this single case as a measure and test of Rule 8(a) in the lawsuit: *U.S. and Plaintiff States v. Google LLC [2023]* existing as complex ligation (Anti-Trust) with the “UNITED STATES” complaint having 153 pages of 343 averments of which contains no “short and plain statement” of the claim. [P/P] ventures to say if “UNITED STATES” complaint would consist of “short and plain statement” of the claim [P/P] thinks their number of averment would exceed over 1200. Regardless, [P/P]’s Complaint/“Petition” concerns subject matters that touch every human & business aspect of our [LLP] with the knowledge that IRC aka [THE CODE] in 2015 had over ten (10) million words used with over 9000 section of law with 255 sections having no legal effect within cross references. [THE CODE] violates constitutional &

statutory provisions as set forth in “Petition” & within [Decl. #1]. It is an evil manifestation of law & religion, *inter alia*, with the absolute power to control any person as a condition of servitude.

See United States v. Google LLC, No. 20-CV-3010 (APM), 2024 WL 3647498 (D.D.C. Aug. 5, 2024). <https://www.justice.gov/atr/case-document/file/1566706/dl?inline>

On Point #2.

[P/P]’s avers this claim is short on truth, facts & law ***being not grounded in reality***, or that the legal framework isn’t being respected. The fact is, APA & RFRA have been averred ***against eight adverse parties*** that are [D/R/I P], whereby federal *sovereign immunity* is waived. For the record, by preserving an issue for appeal, making a point publicly, & creating a permanent and official record of it for future use; **NOWHERE IN THEIR MEMORANDUM IN SUPPORT OF THE MOTION TO DISMISS** are actual &/or accurate circumstances of any example(s) pleaded in complaint/“Petition” exceeding that legal standard of “*short and plain statement*”. Why is there no list, no evidence presented, affidavit(s) offer by experts or a sworn declaration of what is a violation or a failure to plea

a “short and plain statement” of the grounds for the court’s jurisdiction and “short and plain statement” of the claim

(Def.Memo.p.5,cl.A.1)

If ***procedure due process*** should or would avail itself in [P/P]’s ***suit in equity*** (fairness/justice) or if ***substantive due process*** law/rights/ground truly do exist, inside & outside the courthouse then the next pleading, response or resolution of “UNITED STATES” should be done by ***civil right attorneys*** of DOJ. These attorneys would be ***protecting my religious liberties*** and protected speech, *inter alia*, pursuant to [Exec.Order/Directive/A.G.Policy], APA & RFRA. As GOD is my witness, I shall be

compelled by or accept [To LIVE As EVIL] to wit as pleaded within [P/P]'s "Petition":

Jurisdiction: [P/P]'s [PPP] [ECF No. 1] in ¶12 averment is a "*short and plain statement*" of the grounds for the court's jurisdiction:

This Court has *original jurisdiction* pursuant to 28 U.S. Code § 1343(a)(4) - Civil rights and elective franchise to *secure equitable or other relief* under *any Act of Congress* providing for the *protection of civil rights*, as acknowledged within The Religious Freedom Restoration Act of 1993 ("RFRA"); The Paperwork Reduction Act, 44 U.S.C. 3501, et seq., ("PRA") & Privacy Act of 1974 (5 U.S.C.A. 552a) ("Privacy Act"). *Emphasis Added.*

The "UNITED STATES" did not submit an answer to admit or deny nor did they raise any affirmative defenses, only an unfound conclusion.

V. Counsel for Defendants purported: Rule 41(b) dismissal for violating Rule 8.

Hinds's "Petition" is preposterously long, consisting of 1226 paragraphs and 249 pages, exclusive of attached exhibits (he also filed a separate "Brief in Support of Petition.") (ECF Nos. 1-2). *Hinds's "Petition" fails to coherently plead facts justifying its length (or its request for relief at all). Plus, Hinds has a history of violating Rule 8.* This action follows his 2017 suit where *Hinds filed a 4451 paragraph, 547-page "complaint" and dozens of other lengthy filings that consistently failed to comply with Rule 8.* Hinds I at ECF No. 1. The Court itself emphasized that Hinds filed "more than seventeen other motions or documents in this matter" each of **which failed to constitute an amended complaint compliant with Rule 8.** *Id.* at ECF No. 42 at 2. *Emphasis added.* (Def.Memo.p.6, cl.1)

[P/P]'s avers: The Laws of principle and practice commands me to declare, to wit

Matthew 7:3-5 speaks about hypocrisy and the importance of addressing one's own flaws before addressing the flaws of others. Jesus uses the imagery of a speck and a log in the eye to illustrate this point, teaching that one should focus on removing the larger, more obvious defect from their own life before attempting to help someone else with a smaller one.

[P/P]'s avers if that answer would not satisfy the Court, then read & absorb this thought:

See United States v. Google LLC, No. 20-CV-3010 (APM), 2024 WL 3647498 (D.D.C. Aug. 5, 2024). <https://www.justice.gov/atr/case-document/file/1566706/dl?inline>

[P/P]'s asserts some people or lawyers in this case failed to understand there is a major difference between knowledge and wisdom. Knowledge allows for the ability to do

something right, proper or correct, whereas wisdom is doing it. In fact, & In law that lawsuit of 2017 allowed me to build & complete an “Intersection” in the defendants’ Court doctrine of a “Wall of Separation between Church & State.” Therefore, to flawlessly address this claim listed below [P/P] set forth NOTICE #1 & NOTICE #2 & NOTICE #3.

Hinds’s “Petition” fails to coherently plead facts justifying its length (or its request for relief at all). Plus, Hinds has a history of violating Rule 8. This action follows his 2017 suit where Hinds filed a 4451 paragraph, 547-page “complaint” and dozens of other lengthy filings that consistently failed to comply with Rule 8. (Def.Memo.p.6, cl.1)

GENERAL FACTS, FACTUAL ALLEGATIONS OR FACTS OF FAITH
[ECF No. 1] ([P/P] Complaint/ “Petition”(“Plf. [PPP]) page 8-24 set forth as
“short and plain statement” of the claim

NOTICE #1: It took [P/P] approximately **60 minutes** to answer **60 averments *having “short and plain statement”*** of the claim with evidence (real, demonstrative, documentary, and testimonial) of each claim; submitted & entered into the record via [Decl. #1] to [Decl. #7], & exhibits as well as, in plaintiff’s “Previous Suit”. See [OVC]. These types of evidence presented is “self-evident” or compelling for a ***prima facie case*** of the claims, claim rights owed, counts & causes of action set forth in the relief sought section, page 83 to page 248.

NOTICE #2: The “UNITED STATES” *consisting of eight adverse parties* having access to over 2000 IRS’ lawyers &/or with the DOJ employing over 10,000 lawyers had 60 days plus 30 days to present an answer/affirmative defense, nevertheless, did present to the Court a frivolous motion with a ***superficial response*** being Prejudice in Law & Fact — Misapplication of Law & Theory.

NOTICE #3: For the *purposes of brevity and respectfully of the Court’s* time and limited resources [P/P] presents these 60 averments, however [P/P] does not relinquish any rights or claims by not subsection the Court to what is self-evident regarding a ***“short and plain***

statement” of the grounds for the court’s jurisdiction and “short and plain statement” of the claim as alleged by “UNITED STATES”.

[P/P]’s averments in [ECF No. 1]:

1. A Government Religion of Submission (" [Islamic belief]") establishes a religious relationship between [P/P] & [DIR/IP] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p.8,¶ 1.).
2. Law respecting an establishment of religion in a matrix of religious dealings ("CODE") establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 8,¶32.).
3. Dominion Theology of Taxism ("[IRS Realm]") establishes a religious relationship between [P/P] & [DIR/IP] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 8-9,¶34.).
4. The Collective Experience of THEIRS ("Dominion Theology") establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 9,¶35.).
5. The Theology of Money ("[Moralistic]") establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 9,¶37.).
6. Taxology's Theology of THEIRS ("[Religiosity]") establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability (Plf. [PPP] p. 9,¶38.).
7. The Black Theology of Legalism ("[Legalism]") establishes a religious relationship between [PP] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability (Plf. [PPP] p. 9,¶39.).
8. "Our core values guide our path to achieving our vision. " ("[Creed]") establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 9-10,¶41.).

9. *Auditing is precise, thoroughly codified and has exact procedures* ("[Auditing]") establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 10, ¶42.).
10. Taxology's Doctrine of Exchange by using refunds, exemptions, enumerations, credits, deductions, adjustments, or abatements ("[Doc-of-Exch]") establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 10, ¶43.).
11. IRS Refunds of Income Taxes Collected ("[Refunds]") establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 10, ¶44.).
12. Federal tax exempted status issued by IRS or as declared by Taxpayers ("[Exemptions]") establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 10, ¶45.).
13. Refundable/Nonrefundable Tax Credits ("[Tax Credits]") establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 10-11, ¶46.).
14. Above/Below the Line Tax Deductions ("[Tax Deductions]") establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 11, ¶47.).
15. IRS Tax Tables, Brackets & Rates, inter alia ("[Enumerations]") establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 11, ¶48.).
16. Adjusted Gross Income/Withholding Allowance Certificate Depreciation/ Amortization ("[Adjustments]") establishes a religious relationship between [P/P] & [DIR/IP] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 11, ¶49.).
17. Forgiveness found in Fresh Start relief & Redemption "Offer in Compromise" ("[Abatements]") i.e., Salvation establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 11, ¶50.).

18. The personification of unrighteous wealth that in which one trusts (" (False God)") establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 11,¶51.).
19. The Worship of Money & Egregious Wealth ("[Mammon]") establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 12,¶53.).
20. IRS Dogma: "Service + Enforcement = Compliance" ("[IRS Dogma of THEIRS]") establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 12,¶55.).
21. "Your Voice At The IRS" as ("[Theology Forum]") establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 12,¶56.).
22. Publications, Instructions & Forms for Worthship or to "see" their steppingstones of enlightenment values ("[The Govspel]") establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 12,¶60.).
23. The policies, rules, guidelines & mandates created to rob Peter to pay Paul ("[Peter-to Paul Mandates]") establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 13,¶62.).
24. The Tax Anti-Injunction Act 26 U.S.C. §7421(a) - the essence of censorship /sacrilege ("[Prior Restraint]") establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 13-14,¶64.).
25. Filing a U.S. Individual Income Tax Return, Form 1040 ("[Form 1040]") establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 14,¶24.).
26. A Form 1040 used by U.S. taxpayers to file an annual income tax return with IRS having an OMB No. 1545-0074 ("[1040]") establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 14,¶66.).

27. The ABC's of Salvation: Admit - Believe - Confess ("[AB C's of Faith]") establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 14,¶66.).
28. The Religious Triggers of Penalties & Interests of THEIRS ("[Temple Taxes]") establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 14,¶69.).
29. The fusion of religion, revenue & returns into an Orthodoxy of THEIRS ("[Orthodoxy of THEIRS]") establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 14-15,¶70.).
30. Force and Effect of Law Respecting an Establishment of Religion. ("[THE WORDS]") establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 15,¶71.).
31. Internal Revenue Service per se as The Church of Taxology established a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 17,¶86.).
32. U. S. Tax Court per se as The Temple of Taxism establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 17,¶87.).
33. Taxology like religious bigotry is a lifestyle choice as a religion of reality establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 17,¶88.).
34. IRS existing as "The Bureau" - "The Agency" - "The Service" ("[Taxing Trinity]") established a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 18,¶92.).
35. An IRS deify system of taxing beliefs, practices and convictions for organized religion ("[Theologies]") establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 18,¶93.).
36. *A Complacent Policy of Indifference to Evil* ("[To LIVE as EVIL]") established a

religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 19,¶96.).

37. [D/R/I P]'s activities, conduct and documentation with [Doc-of-Exch] ("[The Policy]") established a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 19,¶97.).
38. Cross References that "are made only for convenience and shall be given no legal effect" ("[As Applied Law]") establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 19,¶98.).
39. Institutionalized Faith in Taxism ("[Taxism]") establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 19-20,¶100.).
40. The Fruits of the Purpose-Driven Life of THEIRS ("[Purpose-Driven Life]") establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 20,¶101.).
41. Crudely Crafted Burdens of Law, Belief and Practice ("[Burdens]") established a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 20,¶103.).
42. Enactments of Law &/or Application of Internal Revenue Laws ("[THE CODE]") established a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 20,¶104.).
43. Worship of Argumentative Wealth, Words & Wants of Materialism ("[Worthship]") establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 21,¶106.).
44. A return to the IRS and their path of life, beliefs, and practices (" [proper return]") establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 21,¶107.).
45. Organized Religion of THEIRS ("[Taxology]") establishes a religious relationship

between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 21, ¶108.).

46. Intellectual tithing is the giving of new and useful information to of IRS' Tree of Knowledge of good beliefs and evil practice ("[Intellectual Tithing]") establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 21, ¶109.).
47. Internal Religious Service a/k/a IRS ("[IRS]") established a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 21, ¶110.).
48. IRS' Pilgrimage - Knowing the Unknowable Answers Exist ("[IRS Pilgrimage]") establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 111, ¶111.).
49. An IRS Deific & Divinity of THEIRS as THE GREAT WHATEVER ("[WHATEVER]") establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 22, ¶115.).
50. The Incarnate Spirit of [THE CODE] being the Encoded Syntax Messiah of THEIRS ("[Syntax Messiah]") establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 22, ¶116.).
51. IRS CORE VALUES - refunds, exemptions, exclusions, credits, deductions, adjustments, abatements establish a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 22-23, ¶117.).
52. A hybrid congregation/membership as a body of believers & dependent condition ("[body of believers]") establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 23, ¶119.).
53. IRS' Administrative Law of THEIRS guiding a Path to Involuntary Servitude ("[Servitude]") established a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 23, ¶120.).

54. An Adopted "set of fundamental rights" of THEIRS ("[Ceremony]") establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 23,¶121.).
55. "IRS Historical Fact Book" ("[THE BOOK]") establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 23,¶122.).
56. [Taxpayers Advocate Service] ("[TAS]") establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 23-24,¶123.).
57. [FAITH] in The Ten Tax Commandments establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 24,¶124.).
58. The Collective Experience of Taxology "Get Right with Your Taxes" as the Master of Tax Evasion establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 24,¶126.).
- 59 IRS' Trial by Ordeal is to keep your Faith THEIRS in 1646a.d. was [given the character of an institution or incorporated into a structured and usually well-established system] ("[Institutionalized Faith]") established a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 24,¶127.).
60. The religious dealings of converting IRS' Taxpayers into taxp[r]ayers, advanced by a [FAITH] in [Taxism] as legal coercion establishes a religious relationship between [P/P] & [D/R/I P] as a specific event or circumstance that gives rise to mindfulness consequences or establishing the existence of a legal right, duty, or liability. (Plf. [PPP] p. 24,¶128.)

IV. LEGAL STANDARDS AS ANALYSIS: In the Matter of HINDS vs [D/R/I P]

2. Issue Identification, Rule Application, Fact Analysis, Conclusion ("[I/R/F/C]")

A. Issue Identification:

1. Forums used

2. [THE CODE] & CODE
3. [To LIVE as EVIL]
4. applied violations of statutory and constitutional provisions
5. constitutional rights and liberties pursuant to free exercise claims
6. religious belief, religion, conscience, association, petition, protest, protected speech, etc. (“[Rights]”)²
7. beliefs & expressive activities in a CODE as a religion
8. claim-rights owed & differ as to things that touch the heart of an existing order
9. government compulsion as employed herein is not a lawful measure of achieving taxation
10. compelled speech⁴ violating [Rights].
11. one’s faithfulness to the rule of law used⁵
12. hybrid forums applied⁶ are central to this case
13. applications of religious liberty rights,
14. applications of one’s personal constitution
15. applications of Facts of Faith/exhibits/declarations incorporated herein by reference. (“[Testimony]”)⁷
16. "Can the government compel someone to say something they don’t want to say?"⁸
17. challenged opinions/conduct/actions/law of the [D/R/I P], as applied
18. (1) violations of U.S. Const./Amends.
19. (2) unwarranted intrusions,
20. (3) ultra vires acts,
21. (4) legal defects,

22. (5) Crudely Crafted Burdens of Law, Belief & Practice (“[Burdens]”)
23. (6) invasions of legally protected interest of fundamental rights, doctrines, federal laws, & executive policy,
24. (7) unjust liberty deprivations, aimed at (“[unconstitutional ends]”).
25. federal arguments, disputes & concrete harms
26. “unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness” (“[LLP]”)
27. governmental actions substantially burdening an exercise of religion
28. governmental actions substantially burdening the liberty of. (“FAITH”) or (“[believes]”).
29. The religious integrity¹¹ of one’s life is something so fundamental that it has been found to draw to its protection the principles & practices of more than one explicitly granted Constitutional right.
30. governments must secure the equal right of every person to "Life, Liberty, and the pursuit of Happiness."¹² In this case these three sacred ends are compatible, mutually enhanced, and noteworthy harmonious.
31. the liberty¹³ to make the personal decisions and choices constitutive of private life our "concept of ordered liberty,"
32. Many religions typically advocate or demand of their followers a certain prescribed behavior to uphold religious integrity of their FAITH.
33. [P/P] *religious life* is a *sacred temple of free moral/agency* guided by a *personal religion*¹⁴ in order to form a more perfect union.

34. [P/P] as a lead architect of one's [LLP] & "*Our Church of Greater Reality*"¹⁵ is built upon *one's intelligent design exercised of a liberty* in a tri-mixture of lawful/legal *elements* of Christianity/Constitutionally/Conscience, ("[C/C/C]").
35. [P/P]'s *personal religion as "I am"*, is for the World to come; & in keeping with *one's personal constitution* and the U.S. Constitution/Amendments & Rule of Law for [P/P]'s [LLP]. ("[LAW]").
36. [P/P] is motivated by one's FAITH in [LAW] through Questions Utilizing Evidence Seeking Truth ("[Q.U.E.S.T.]") for the *Intersection of Church and State as one's pursuit of happiness*.¹⁶
37. It is where *law and religion* are a "fusion", as an establishment, endorsement, or practice of law with the *free exercise* of one's FAITH, are the same, *as one cannot exist without the other*.
38. [D/R/I P]'s acts of *undue interference*¹⁸ in [P/P]'s ability of embracing one's FAITH, are sanctioned by *government speech*,¹⁹ *Cross References* & [unconstitutional ends] as law respecting an *establishment of religion* in a *matrix of religious dealings*. ("CODE").
39. This *holistic practice* provides devout services & benefits²⁰ from revenues raised under an *artful guise*, as *processing taxes*²¹ for a religion within a CODE; in contravention of [P/P]'s FAITH in [LAW] [C/C/C] [Rights] [LLP] & Art. I, § 8, cl. 1. & Art. I, § 9, cl. 7
40. Dutiful, the CODE are content-based restrictions on *pure speech*, *as applied* or on its face due to a discriminatory purpose or justification as viewpoint-based

- discrimination on *religious beliefs* thereby prohibited, unconstitutional or subject to strict scrutiny.²²
41. The CODE imposes special disabilities on the basis of *religious status* or an observer's FAITH, as a penalty on the *free exercise of religion* that triggers most exacting scrutiny.
42. This case involves claims that arise out of or related to relationships among the parties, via *substantive law, doctrines*, [Rights], [LAW], [LLP], *inter alia*²⁴ to be upheld congruent to one's [LLP], legal obligations, settled law & [D/R/I P]'s *faithful discharge of their duties* owed to this [P/P], to wit, *conforming to their respective Oath of office*.
43. [P/P] received an IRS' Notice CP2000²⁵, dated 7/3/2023, Tax year 2021 for the proposed amount due of **\$12,080.00** ("IRS Notice"). An urgent factual obligation alleged & encroachment.²⁶ A penalty/harm adequately particularized when [P/P]'s *chose to exercise fundamental rights*, U.S. Supreme Court Doctrines, and in *substantive rights of intellectual freedom, identity, autonomy, or freedoms of choice*.
44. This IRS Notice declared a '*Statutory Notice of Deficiency*'²⁸ followed by a bill for the proposed amount due is forthcoming if I failed to respond. This **lesson in debt coercion** is more substantial and concrete; when it comes to *reprisals on free speech, inter alia* particularly when it declares, "*doesn't match the information you reported on your tax return.*"
45. [P/P] never filed a 2021 tax return, because "**I am**" not an IRS' Taxp[r]ayer.²⁹
46. Filing a U.S. Individual Income Tax Return, Form 1040 ("[Form 1040]") thus,

regulates [P/P]'s viewpoint³⁰ & the contents³¹ of *protected or pure speech, speech plus conduct inter alia*.³²

47. Expressive activities in freedom of worship, of mind, a *right to refrain from speaking* or an individual's freedom to choose his own creed is substantially a burden.

48. IRS' "lesson" focuses on *required reading*³³ & *compelled speech* using [1040] as a [proper return] in a *dialogue forum* of [Intellectual Tithing]. Thus, *regulations of such conduct* are [Burdens] & a *subjugated lesson plan of indoctrination*³⁴ as a condition of servitude.

49. The point here is that this *exaction* (IRS Notice) is in no proper sense a tax; but a "lesson" imposed under the *guise* of a taxing act. The purpose is to usurp [Rights].

50. This "lesson" of *peer pressure turns into compulsion* and ceases to be an inducement, via *reading IRS' instructions/publications/opinions/notices/forms* that generate "*taxes on knowledge*"; a *constitutional evil* of which the First Amendment was partly aimed.

51. [P/P]'s FAITH dictates [D/R/I P] violated RFRA, and respective Oath of office, with a CODE, *in the form of substantive evils flowing as religious/education laws*, evolving the *constitutional evils*³⁵ as petitioned herein existing as claimed rights owed or claims.

52. These actions & serious harms are a misuse or threatened abuse of the legal process & law pursuant to 26 U.S.C. Subtitle F - Procedure & Administration; *as applied law*³⁷ in Chapters 61 through 68, & 75 through 80 or germane subchapter or parts

- therein: “***are made only for convenience and shall be given no legal effect.***” (“[As Applied Law]”).
53. This legal aspect is ***self-evident*** pursuant to 26 U.S.C. §7806(a) - Construction of title.³⁸
54. This IRS Notice is a “*descriptive matter*” relating to the contents of this title
55. §7806(b), declares, in part: “*No inference, implication, or presumption of legislative construction shall be drawn*”...“*or descriptive matter relating to the contents of this title be given any legal effect.*” Such *legal effect* is for ***religion not legal reason.***
56. IRS’ ***administrative practices*** are self-evident when not in compliance with 26 U.S.C. Part I - GENERAL PROVISIONS §§ 7201 to 7217, as prescribed ***standards of behavior*** within a CODE,⁴² but again, on the other hand existing [As Applied Law].
57. [D/R/I P]’s encroachment, endorsement, or enforcement of [Form 1040] or being used by them, is axiomatic of activities infringing on [Rights]; when using ***law with no legal effect, made only for convenience.***
58. [P/P]’s [believes] [Form 1040] is an IRS Covenant⁴⁴ to ***convert taxpayers*** to taxp[r]ayers in a *dialogue forum* of [Intellectual Tithing] taxing the human spirit & soul for a ***Government Religion of Submission.*** (“[Islamic belief]”).
59. This conduct/actions forces [P/P] to profess a belief or disbelief in religion that affects him in a very personal/individual way *through a forum* for a process of instilling *religious doctrines.*

60. [P/P]'s [believes] this is an IRS' Creed: "***Our core values guide our path to achieving our vision***" ("[Creed]").⁴⁶
61. [P/P]'s [believes] when *any person* believes in, practices, or makes a ***proper return*** to the IRS & *their path of life, beliefs, and practices*;⁴⁷ manifests Worship of Argumentative Wealth, Words & Wants of Materialism. ("[Worship]").⁴⁸
62. ***Scientology***, one of various IRS' endorsed religions has this heartfelt tenet: "***Auditing is precise, thoroughly codified and has exact procedures***". This ***precise path*** used by IRS establishes [Burdens] & the ***religious undue influences*** of [Intellectual Tithing].⁴⁹
63. [D/R/I P]'s *religious motivations* individually or collectively have converted Taxpayers into Taxp[r]ayers & unduly favor one religion over another.⁵⁰
64. Their *prescribed standard of conduct & speech* in an IRS' [Creed] manifests taxp[r]ayers, dogmas, [Burdens] and forms a government religion, *inter alia*. In essence, an Organized Religion of THEIRS ("[Taxology]") with the endorsement of Institutionalized Faith in Taxism. ("[Taxism]").
65. Modes of [Worship] are in a *Doctrine of Exchange* using refunds, exemptions, enumerations, credits, deductions, adjustments, or abatements ("[Doc-of-Exch]")⁵¹ via [1040] for [Taxism] [Taxology] vs raising revenues. Conduct of ***Constitutional evils***.
66. [D/R/I P]'s described activities listed in this petition; crafted ***dependent conditions*** for an ***IRS' body of believers*** manifesting the Fruits of the Purpose-Driven Life of THEIRS – the semblance of religion.⁵³

67. [P/P]'s [believes] the Internal Religious Service (“[IRS]”) a/k/a IRS, has proselytized 26 U.S.C. §501(c) (“[Mega Church]”) thus, utilizing the prestige, power, and influence of a public institution administered by President Biden.
68. [As Applied Law]⁵⁴ is for IRS’ *indoctrination* & modes of [Worship].
69. proselytizing the CODE, the *as applied* challenges or list of real controversies, or the President’s most important constitutional duty, "shall take Care that the Laws be faithfully executed," Art. II, § 3; has caused [P/P] to suffer an injury in fact and harms.
70. The federal government has attached conditions for the receipt of a federal benefit; tax status/refunds/deductions/exemptions, *inter alia*, requiring [P/P] to alter his religious character, FAITH & [LLP]⁵⁵ to participate in a *government program*.⁵⁶
71. This *unconstitutional condition* embraces that [D/R/I P] may grant benefits or one’s rights on the condition that the beneficiary surrender constitutional rights in a *dutiful forum*.
72. This conduct/actions manifested uncertainty as to the legal obligations, responsibilities, and exercised [Rights] between these two parties, & a judicial review/ruling offers an immediate means to resolve extreme [Burdens] & legal uncertainties for these litigants.
73. [P/P] motivated by FAITH in a *personal constitution* of [Sacred Honor], [Mankind’s Supreme Possessions], [Constitutionally Protected Interests] (“[CPI]”),⁶¹ [conscience] & [Protected Conduct] existing as *legal/moral capacity*. In so doing, manifested [LLP] exercised by [Rights] as Quintessential Rights of the First Amendment. (“[Q.R.F.A.]”).

74. [P/P] is suffering [Burdens]⁶⁵ & invasions of these legally protected interests, relating to one's FAITH, *personal constitution* & [LLP] when *exercising* his [Q.R.F.A.].⁶⁶
75. A discrete injury, harm, & unreasonable loss in a concrete & personal way, is by activity of [D/R/I P] in '*A Complacent Policy of Indifference to Evil.*' ("[To LIVE as EVIL]").
76. [To LIVE as EVIL]⁶⁸ is *compelled symbolic speech & stratagem*⁶⁹ intended to convey a message or communication of ideas by *context/content/conduct of required behavior* or *behavior limited* in form that is necessary to convey the idea that EVIL will triumph.
77. These constitutional injuries were caused by enforcement of the CODE & the conduct, duty, or obligations of [D/R/I P], *as applied.*
78. The *free exercise of religious liberty & devout speech* not to exist or live as any person vs natural person is a claim-right owed.
79. The government seeks to use its law to compel an individual or "*any person*" to *create speech they do not believe.*⁷⁰
80. The activity at issue is *protected speech*, FAITH & [LLP] that are *inherently expressive conduct* vs [To LIVE as EVIL].
81. The *right to exist* as "I am" demonstrates religion, *as a community*⁷¹ to protect dignity, to guild one's *path of religious beliefs & achieving constitutional core values, one's constitution & [CPI].*⁷²
82. This triggers a real controversy of demonstrated deprivations when [P/P] discharged said policy in a *substantive due process right*⁷³ to exist as "I am", under

- the legal/lawful framework as outlined within this petition or *implicit in the concept of ordered liberty*.⁷⁴
83. The threshold issue or grounds for [D/R/I P] advocating [To LIVE as EVIL] is IRS' *indoctrination in a matrix of religious dealings*, violating the 16th Amendment; thereby establishing a Black Theology of Legalism.⁷⁶
84. [D/R/I P]'s [Legalism] strike everywhere today & it even defies *intelligible principles & foundational gravity* created or established by the U.S. Constitution & germane Constitutional Amendments.
85. This *matrix of religious dealings*, violating 16th Amendment is self-evident; with the "*power to lay and collect taxes*" is not express power to exempt and refund taxes, as well as "*on incomes*" is contrary to *on individual/any person*, as to condition [Rights]- *privileges* in [LLP].⁷⁷
86. "*from whatever source derived*" but source is not plural, hence, conflicting with 26 U.S.C. §§ 861 and 862 declaring "*Income from source[s]*".
87. There are no "compelling" or "legitimate" governmental interest for *ultra vires acts*,⁷⁹ hostility with or [Burdens] on [P/P]'s *free exercise* of religion & FAITH under RFRA.⁸⁰
88. [THE CODE], *as applied* challenges/establishment violations ban an aspect of [P/P]'s *religious observance* or practice, compels an act inconsistent with that observance or practice or puts difficult pressure on an adherent to modify such observance or practice.
89. [P/P]'s FAITH is a practice of his *personal constitution* with his *religious observance* within [C/C/C] as [LAW] through [Q.U.E.S.T.] as a political religion

for [P/P]'s [LLP].

90. [P/P] seeks adjudication of these claims, as he been grievously impacted by the ***chilling effects***⁸¹ of this ***prescribing orthodoxy***, especially where threatened action by government reprisal is real, courts do not require a plaintiff to expose [it]self to liability before bringing suit to challenge the basis for the threat or its ***censorship*** in a CODE.⁸²
91. ***Chilling effect*** is a term in law & communication that describes a situation where a speech or conduct is suppressed by fear of penalization at the interests of an ***individual's free will***. If it affects one's ***free speech, inherently expressive conduct***, or an Individual's Freedom of Mind; a sacred place it cannot pass constitutional muster or rights reserved.
92. The IRS ***in search for one's possessions of conscience, faith, knowledge, faculties &/or what one seeks to preserve as private, &/or any seizure of substantive liberty interests***⁹² protected in ***sacred precincts*** of a ***sacred place /sacred space*** found within us all is Evil.
93. The questions presented herein are about powers of [LLP] & not what powers a Federal Government ought to have, but what powers have, in fact, been given it by the people.⁹⁴
94. A ***reasonable observer*** or any person's [LLP] in a ***personal stake*** as defined, designed, driven, devalued, degraded, deprived, or fearful of being destroyed by law respecting an ***establishment of religion*** in a ***matrix of religious dealings*** avows [To LIVE as EVIL].

B. Rule Application:

1. See [Decl. #1]
2. Pursuant to a petition for [Q.R.F.A.] see [OVC] being a *fact-based pleading and plausibility* standard prevailing under *Bell Atlantic Corp. v. Twombly* vs. this [PPP] being a *faith-based pleading and plausibility* under FAITH in [LAW] pursuant to this suit, HINDS vs “UNITED STATES”.
3. In 1957, the Supreme Court ruled that, under the Federal Rules of Civil Procedure, “*a complaint should not be dismissed for failure to state a claim unless it appears beyond doubt that the plaintiff can prove no set of facts in support of his claim which would entitle him to relief.*” *Conley v. Gibson*, 355 U.S. 41, 45-46 (1957). On May 21, 2007, the Supreme Court decided that “*this famous observation has earned its retirement.*” *Bell Atlantic Corp. v. Twombly*, 127 S. Ct. 1955 (2007). In the process, the Court revolutionized pleading rules, introducing *twin requirements of fact-based pleading and plausibility. Emphasis Added.*

C. Fact Analysis:

1. Since “UNITED STATES” failed to provide an answer to facts alleged in the [P/P]’s Complaint/“Petition” by denying the facts, admitting to them, partially admitting and partially denying, or stating that the facts lack sufficient information or knowledge, and are unable to admit or deny an allegation are admitted a true most favorable to [P/P].

D. Conclusion:

1. See Section VII. of this pleading.

V. SOVEREIGN vs SOVEREIGNTY

1. The law, right, privilege or immunity to exist/live as "I Am"/"I am" for [LLP] under FAITH in [LAW].

The Tenth Amendment:

The powers not delegated to the United States by the Constitution, nor prohibited by it to the States, are reserved to the States respectively, or to the people.

The "UNITED STATES" has no powers granted for the establishment of a religion via federal laws & as such with the States are not delegated with any powers to practice or manifest laws for the establishment of a religion. However, the **First** Amendment and the **last** amendment (10th Amend.) granted the [P/P] or *other persons similar situated*, to create FAITH in [LAW]. [P/P]'s personal religion as "I am", is for the World to come; & in keeping with one's personal constitution and the U.S. Constitution/Amendments & Rule of Law for [P/P]'s [LLP]. ("[LAW]"). See (Plf. Pet. p. 25, ¶129.) & (Plf. Br. in Sup. P.2-3¶5.) Pursuant to a **landmark** U.S. Supreme Court case, as a *touchstone of religious liberty* & the protection clause of the First Amendment within *free exercise of religion* and *freedom of speech, & the freedom of conscience* thereof, is *Cantwell v. Connecticut*, 310 U.S. 296 (1940). The Court held a unanimous decision for Cantwell with the majority opinion by Owen J. Roberts to wit: Syllabus

#3. Under the constitutional guaranty, freedom of conscience and of religious belief is absolute; although freedom to act in exercise of religion is subject to regulation for the protection of society. Such regulation, however, in attaining a permissible end, must not unduly infringe the protected freedom. Pp. 310 U. S. 303-304.

Therefore, freedom of religious belief (FAITH) "is absolute" although freedom to act in the exercise of religion, in this case as a suit of equity for one's personal constitution and the U.S. Constitution/Amendments & Rule of Law for [P/P]'s [LLP]. ("[LAW]"). [P/P] as a lead architect of one's [LLP] & "*Our Church of Greater Reality*"¹⁵ is built upon *one's intelligent design exercised of a liberty* in a tri-mixture of lawful/legal *elements* of Christianity/Constitutionally/Conscience, ("[C/C/C]"). [P/P]'s *personal religion as "I am"*, is for the World to come; & in keeping with [LAW]. Thereby [P/P] *Suri Juris*, (having full legal capacity to act on one's own behalf : not subject to the authority of another &

qualified to enjoy full rights of citizenship). Whereas [P/P] is a sovereign citizen of U.S.A. when exercising within [Commanding Heights] *popular sovereignty, political sovereignty, de jure sovereignty* (Legal Standing) & *de facto sovereignty* (real-world authority under Ten Commandments).

Popular Sovereignty:

This principle, enshrined in the US Constitution, holds that the government's power ultimately derives from the consent of the governed. This can be seen in democratic processes like elections, where citizens elect representatives who make laws on their behalf.

Political Sovereignty:

This refers to the power to make and enforce political decisions within the Rule of Law.

De jure Sovereignty: (Legal Standing)

De jure sovereignty is about one's legal/lawful standing and recognition in any U.S. Court pursuant to the *subject matter jurisdiction* of Article III, sec 2, cl. 1 of the U.S. Constitution.

De facto Sovereignty: (Real-World Authority)

It describes the reality on the ground, even if it doesn't align with the legal framework.

In the Name of: Justice – Equality – Service – Unity – Sacrifice (“J.E.S.U.S.”)

“In Order to Form a More Perfect Union between the powers in Heaven and on Earth.”

[P/P]'s avers the United States of America (“USA”) is a supreme power or authority under the United States Constitution/Amendments/Rule of Law for a group or body of persons or of Fifty States having sovereign authority. Sovereignty, simply put, means the ultimate power or authority within a defined territory, especially a state, to govern itself and its people. It implies independence from external control and the ability to make and enforce laws within that territory.

The Government of the “United States” or (“UNITED STATES”) was not granted powers of sovereignty or to act as a sovereign using a court make doctrine/dogma of Federal Sovereign Immunity. [P/P]'s avers [F/S/I/D] is law respecting an establishment of a religion for The Black Theory of Legalism. [P/P] averred the following in his [PPP] for

his establishment of as a sovereign citizen of U.S.A. to wit:

- ¶207. [P/P]'s free exercise of religious liberty in FAITH is essential or necessary; because [P/P]'s religious life is a sacred temple of free moral/agency guided by a personal religion to exist as "I am" in order to form a more perfect union.
- ¶212. [P/P]'s free exercise of religious liberty in FAITH is essential or necessary; because [P/P]'s personal religion as "I am", is for the World to come; & is in harmony with one's personal constitution and the U.S. Constitution/Amendments & Rule of Law for [P/P]'s [LLP].
- ¶244. [P/P] articulated: I am an architect of my life, liberty, and pursuit of happiness. I know what is to come by the principle on which it is built. Freedom is the light of all sentient beings with the right to exist as "I Am", and not as "any person".
- ¶261. [P/P]'s free exercise of religious liberty in FAITH is essential or necessary; because the sacred liberty of the [Commanding Heights]'s spatiality is found in substantive law or substantive due process right to exist as "I am", as this [P/P] embodies that essence in a specific guaranty, exercised in the right of the people "to be secure in their persons" within the most sacred precincts of private & domestic life.
- ¶280. [P/P]'s free exercise of religious liberty in a Personal Religion to exist as "I am" is the reason that [P/P] never filed a 2021 tax return, because [P/P] declared "I am" not an IRS' Taxp[r]ayer.
- ¶283. [P/P]'s free exercise of religious liberty in a Personal Religion to exist as "I am" is for the World to come, & demonstrates religion, as a community to protect dignity, to guild one's path of religious beliefs & achieving constitutional core values, one's constitution & [CPI].
- ¶571. This lesson in debt coercion is more substantial and concrete; when it comes to reprisals on free speech, inter alia particularly when it declares, "doesn't match the information you reported on your tax return." [P/P] never filed a 2021 tax return, because "I am" not an IRS' Taxp[r]ayer.

CLAIM RIGHTS OWED IN LIBERTY RIGHTS SOUGHT FOR RELIEF

THIRD CLAIM FOR RELIEF

A Constitutional Claim Right Owed in a Free Exercise Claim of a Liberty Right Sought
Free Exercise Claim of a Religious Liberty in [P/P]'s Personal Religion to exist as "I am"
Against All Defendants/Respondents/Interested Party

- ¶600. [P/P] repeats & incorporates by reference the facts, allegations, averments, exhibits and declarations in foregoing paragraphs of this Petition as fully set forth herein.

¶602. Pursuant to facts, factual allegations, averments, or [Testimony] as set forth herein; whereby, [P/P] exercised & observed his Creed, [conscience] & religions within a free exercise clause claim to a religious liberty in [P/P]'s FAITH in a personal religion to exist as "I am" for his [LLP].

¶605. Whereas [P/P] seeks this free exercise right owed to a religious liberty right sought with one's FAITH in a Personal Religion to exist as "I am" existing as legally protected interests of the First Amendment for his [LLP].

CONSTITUTIONAL PROTECTIONS CLAIMS OF RELIGIOUS LIBERTY

FIFTH CLAIM FOR RELIEF

JUDICIAL REVIEW &/OR JUDGMENT - CONSTITUTIONAL PROTECTIONS
The coercive effect & force on the religious exercise & liberty of [P/P]'s FAITH as "I am"
Against All Defendants/Respondents/Interested Party

¶718. Pursuant to facts, factual allegations, averments, or [Testimony] as set forth herein; whereby, [P/P]'s exercised [Rights] & a religious liberty of religious integrity of one's life with the establishment of a religion & its free exercise within a religious liberty of [P/P]'s FAITH as "I am" being a spatiality of [Commanding Heights] & in sacred precincts of a sacred place/sacred space found within us all manifesting one's [LLP].

CONSTITUTIONAL PROTECTIONS CLAIMS OF SUBSTANTIVE LAW & REMEDIAL LAW AS [Q.R.F.A.]

FOURTH CLAIM FOR RELIEF

JUDICIAL REVIEW &/OR JUDGMENT - CONSTITUTIONAL PROTECTIONS
A substantive right of one's [LLP], with demonstrated deprivations as applied, when [P/P] discharged [To LIVE as EVIL] in substantive due process right/grounds to exist as "I am"
Against All Defendants/Respondents/Interested Party

¶743. Pursuant to facts, factual allegations, averments, or [Testimony] as set forth herein; whereby, [P/P] establishment of [Q.R.F.A.] & its free exercise with a religious liberty of [P/P]'s FAITH in [LAW]; being a spatiality of [Commanding Heights] as grounds for substantive rights of [LLP] with demonstrated deprivations as applied, when [P/P] discharged [To LIVE as EVIL] in substantive due process right/grounds to exist as "I am" as lawful constitutional protection.

FIFTH CLAIM FOR RELIEF

JUDICIAL REVIEW &/OR JUDGMENT - CONSTITUTIONAL PROTECTIONS
A substantive due process right to exist as "I am", as this [P/P] embodies that essence in a specific guaranty, exercised in the right of the people "to be secure in their persons" within the most sacred precincts of a sacred place /sacred space of one's private & domestic life

Against All Defendants/Respondents/Interested Party

¶747. Pursuant to facts, factual allegations, averments, or [Testimony] as set forth herein; whereby, [P/P] establishment of [Q.R.F.A.] & its free exercise with a religious liberty of [P/P]’s FAITH in [LAW]; being a spatiality of [Commanding Heights] as grounds for substantive due process right to exist as "I am", as this [P/P] embodies that essence in a specific guaranty, exercised in the right of the people “to be secure in their persons” within the most sacred precincts of a sacred place /sacred space of one’s private & domestic life as a lawful constitutional protection.

CAUSES OF ACTION

**Violations of The Supreme Court of the United States’ Doctrines, Decisions & Tests
And with [P/P]’s Controlling Legal Principles (“[CLP]”)
As Constitutional Principles, Protections & Practices**

COUNT #6

JUDICIAL REVIEW & JUDGMENT – VIOLATION OF JUDICIAL PRECEDENT
Chilling Effect Doctrine (“[CED]”) on First Amendment Freedoms to exist as "I am"
Against All Defendants/Respondents/Interested Party

¶1054. [THE CODE]’s "chilling effect" of cross references, as applied, deterring free speech, expression & association rights protected by the First Amendment is a direct effect of a CODE & a fear of running afoul of a law or regulation thereof; of which targets pure or protected speech, speech plus conduct & inherently expressive conduct to exist as "I am", in contravention of [P/P]’s FAITH in [LAW], [C/C/C], [Rights] for [LLP].

COUNT #14

JUDICIAL REVIEW & JUDGMENT – VIOLATION OF JUDICIAL PRECEDENT
The Doctrine of Substantive Due Process Rights/grounds & Substantive Law
 (“[Substantive Due Process Rights/grounds & Law]”)
Against All Defendants/Respondents/Interested Party

¶1143. Herein [D/R/I P]’s policy & conduct triggers a real controversy of demonstrated deprivations when [P/P] discharged said policy & conduct in a substantive due process right to exist as "I am", under the legal/lawful framework as outlined within this petition or implicit in the concept of ordered liberty.

CLAIMS OF QUINTESSENTIAL DISESTABLISHMENT RIGHT (“[QDR]”)

In the Establishment of [Q.R.F.A.] & free exercise of Religious Liberties
Under 1st, 4th, 5th & 9th Amendments "within the ambit of federal law/Court Doctrines

TWELFTH CLAIM FOR RELIEF

Quintessential Disestablishment Right in a free exercise of Religious Rights for [LLP]

Question Presented: [unconstitutional ends] of *undue* or *unjust deprivations* of [LLP].
Against All Defendants/Respondents/Interested Party

#12 Question Presented: [unconstitutional ends] of undue or unjust deprivations of [LLP].

Under constitutional provisions, federal law, Court doctrines or Exc. Orders/policy, does [D/R/I P]’s invasions of a legally protected interest, [To LIVE as EVIL] or [As Applied Law] prevail; when [P/P]’s protected liberty interests was exercised & expressed as a full spectrum of inherently expressive conduct of religious activity with "taxes on knowledge", using [Rights] & FAITH in [LAW] for [LLP] with a substantive due process right/grounds to exist as "I am" of which has been violated as claimed herein or as a claim-right owed?

Answer: No. See Petition.

THIRTEENTH CLAIM FOR RELIEF

Quintessential Disestablishment Right in a free exercise of Religious Rights for [LLP]

Question Presented: *substantive law* in [LLP]-*substantive due process right/grounds*.
Against All Defendants/Respondents/Interested Party

#13 Question Presented: substantive law in [LLP]-substantive due process right/grounds.

Whether [P/P] has a constitutional right, liberty, or immunity to exist as "I am"; under the legal/lawful framework as outlined within this petition &/or implicit in the concept of ordered liberty for [LLP] (5th Amend.), exercising “The right of the people to be secure in their persons” (4th Amend.); when [P/P] discharged [D/R/I P]’s IRS programs, opinions, conduct, or law respecting an establishment of religion in a substantive due process right?

Answer: Yes. See Petition.

VI. SUMMARY OF ARGUMENT OF THE PARTIES

A. “UNITED STATES’ ” Theory & Argument

II. ARGUMENT

A. Hinds’s “Petition” should be dismissed pursuant to Rule 41(b) for violating Rule 8

B. Hinds’s “Petition” should be dismissed under Rule 12(b)(1) for lack of subject matter jurisdiction

In summary, "UNITED STATES'" sole legal theory is that the *subject matter jurisdiction*, involving the U.S. Constitution & its Amendment or federal statutes made thereof has no legal effect as The Rule of Law vs Federal Sovereign Immunity Doctrine prevails without the consent to be sued authorized by The Rule by Men. A governmental policy to live or exist or to accept [To LIVE as EVIL].

B. Hinds' Theory & Argument

In a world of EVIL, perhaps defined by a movie drama of The Devil's Advocate as our current reality when:

The Devil declares "who could possibly deny the 21st century was entirely mine? All of it, All of it. Why the law? Cut the sh.t, Dad! Why lawyers? Why the law? Because the law, my boy, puts us into everything. It's the ultimate backstage pass. It's the new priesthood, baby."

[P/P] knows the difference between a fictional movie vs current reality; however [P/P] also knows that the substance of art imitates how we live and live spelled in reverse is evil. This case legal theory in law & in equity shall define what the 'United States'" shall accept vs [P/P] all out fight against [To LIVE as EVIL].

[P/P] as a legal tactician, in part has declared this theory of his [PPP] as 1). Two Prominent Theories: Hybrid Case as a Framework/Hybrid Theory of Claim-Rights, and a Factual Theory and a Legal Theory as set forth in [ECF No.10] page 15, to wit:

E). [P/P]'s Theories of the Case: *to assist the court & all adverse parties or their lawyers.*

In legal contexts, a "case theory" or "theory of the case" is a concise, persuasive narrative that explains the facts of a case, the applicable law, and why a specific outcome should be reached, serving as the foundation for a lawyer's strategy and arguments.

Constitutionality Case presented as a Petition for a suit of equity: 4:25-CV-00047 AGF

The two theories of this *constitutionality case* in law and equity arising under the U.S.

Constitution, the Laws of the United States, with *justiciable controversies* regarding *constitutional rights* and *liberties* pursuant to *free exercise claims* of religious belief, religion, conscience, association, petition, protest, protected speech, etc. (“[Rights]”)

Two Prominent Theories: Hybrid Case as a Framework/Hybrid Theory of Claim-Rights

[P/P]’s “Petition” in this case, *as a suit in equity*, has two theories: (1) Factual Theory, under Natural Law Theory for *free exercise of religious liberty* of FAITH in [LAW]/[LLP] & with a *legal theory* as: (2) a “*hybrid law theory*” & “*hybrid legal system*” under American Legal Realism/Realist Law Theory for Legal Certainty. (“[Legal Certainty]”). [P/P] as I am via “*In Order to Form a More Perfect Union between the powers in Heaven and on Earth.*”

Factual Theory: See Sec. IV of Petition for general facts/factual allegations/facts of faith. In legal contexts, *Natural law theory*, in jurisprudence posits, natural law incorporates the inherent right to [LLP] & to live/exist as “I am” within intrinsic universal moral principles, discoverable through reason that form the basis of just laws, and any laws contradicting these principles are not legitimate thru *forums* existing in an Intersection of Church & State. [D/R/I P] advocating [To LIVE as EVIL] with [THE CODE] for IRS’ *indoctrination* in a matrix of *religious dealings*; a CODE as Black Theology of Legalism, [Taxism][Taxology] whereby proselytizing Taxpayers into Taxp[r]ayers, as a condition of servitude, *inter alia*.

Legal Theory: See 13 Question Presented in Brief in Support of Petition pursuant to ¶ 49. In legal contexts, [Legal Certainty] in jurisprudence generally refers to a system that blends elements of different legal traditions, such as common law and civil law, or constitutional and religious law. [Legal Certainty] is (i) predictability of judicial decisions & review, and (ii) the ready availability of the Courts upon which prediction is based. The first is a matter of *legal certainty*, the second a matter of a legal “system”. [Legal Certainty] for the layman is not predictability of judicial decision, it is congruence between legal rules and the ways of life. Also, one’s faithfulness to the rule of law used & hybrid forums applied are central to this case for the applications of religious liberty rights, one’s personal constitution & Facts of Faith/exhibits/declarations incorporated herein by reference. (“[Testimony]”). See ¶ 543 of Petition-[P/P]’s *religious liberty* of [Protected Speech] of *justiciable controversies*.

A Summary of the Argument:

1. No party can grant **subject matter jurisdiction** through one’s “consent to sue” and
2. A Lawsuit vs a Petition See [ECF. No 10] and
3. This action is within a “federal court of equity” and
4. FAITH in [LAW] as moral/legal reasoning of our “Constitutionality sensibilities” &
5. Rule of Law vs the Rule by Law to wit, Maxim “The King Can Do No Wrong” &

6. Prejudice in Law: The Doctrine of Sovereign Immunity vs THE RULE OF LAW. See [ECF No. 10], and
7. Constitutionality sensibilities" of NO ONE IS ABOVE THE LAW, and
8. *waving sovereign immunity & constitutionally defined government action, and*
9. *Prejudicial Order: A lack of due process or governmental actors frustrate the fairness*
10. Right to Petition & Suit in Equity as a "Vested Right" of Art. III, cl. I sec, II, &
11. Lawful/Legal Order(s) vs Prejudicial Order(s) of *waving sovereign immunity, &*
12. Legal Defect in the UNITED STATES' MOTION TO DISMISS [ECF No. 12] and MEMORANDUM IN SUPPORT OF THE MOTION TO DISMISS PLAINTIFF'S "PETITION" [ECF No. 13] must fail as a matter of law and a matter of equity; for the following reasons:
 1. When a court case is commenced with a "Complaint", the pleading to wit someone is being sued must file with the Court what is called an "Answer". When a court cases commences with a "Petition", the document that someone who is a party to the case; that party must file the with court what is called a "Response" or an "Objection" to dispute that the relief requested in the "Petition.
 2. In this case the "UNITED STATES" did not file an "Answer" because they did not admit, deny, or dispute the facts or factual allegations made against them.
 3. In this case the "UNITED STATES" did file a "response" as a motion to "dismiss with prejudice all counts and claims for relief in Plaintiff's Complaint/ 'Petition.'"
 4. In this case the "UNITED STATES" did not file a proper "objection" asserting that a question, evidence, or statement is improper or violates a legal rule. Their required responsive pleading was "MEMORANDUM IN SUPPORT" presented improperly

or indecorously; rather as an “objection” to a complaint/”petition”. A formal protest against the validity of facts or sufficiency of a complaint.

- 5. In this case the “UNITED STATES’ ” “MEMORANDUM IN SUPPORT OF” was not presented as a MEMORANDUM IN OPPOSITION Of to challenge the legal grounds of the Complaint/“Petition”, nor arguing that it doesn't state a claim upon which relief can be granted, or that it's otherwise deficient.

In legal terms, an "answer" refers to the defendant's formal written response to a plaintiff's complaint or petition in a lawsuit. It's the defendant's opportunity to admit, deny, or dispute the allegations made against them. The answer also often includes counterclaims or affirmative defenses.

In a legal context, "response" generally refers to a formal written submission filed by a defendant or respondent in response to a legal pleading, such as a complaint or a request for information. This action signifies that the party is contesting the case and requires the other party to prove their case at trial. A response can take various forms, including an answer, demurrer, or a motion.

In law, an objection is a formal protest made by a party or their attorney during a legal proceeding, asserting that a question, evidence, or statement is improper or violates a legal rule. The judge then rules on the objection, either sustaining it (disallowing the question or evidence) or overruling it (allowing it).

VII. CONCLUSION

The First Amendment is unique within the Bill of Rights, protecting not just one but seven personal liberties: freedom of FAITH, freedom of religion, freedom of speech, freedom of the press, freedom of association, or to protest in a freedom, witnessed as “peaceably to assemble” a “Petition” for government to correct grievances, wrong doing or make or compel [P/P] to live, exist or to accept [To LIVE as EVIL]. “So help me God.”

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Signatures of



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Dated the 28th day of April 2025

CERTIFICATE OF SERVICE AND DELIVERY

I hereby certify that the foregoing was filed on this 28th day of April 2025 with the court, with a true and correct copy, served upon [D/R/I P] through their counsels for the defense, by First Class U.S. Mail, postage prepaid, at the following address and named attorneys:

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Initials



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Dated the 28th day of April 2025