

NOV - 4 2024

24A456
Case No.

In the
United States Supreme Court

IN RE: Mawule Tepe,

Plaintiff – Applicant,

v.

To the Associate Justice
of the Supreme Court of the United States

Case from the United States District Court for
the Northern District of Texas
USDC No. 3:24-cv-1280-L-BK

**EMERGENCY APPLICATION FOR INJUNCTION RELIEF PENDING 5TH
CIRCUIT COURT OF APPEALS' RULING ON APPLICANT'S APPELLATE
CASE *Mawule Tepe v. IRS et al.*, No. 24-10742**

IMMEDIATE RELIEF REQUESTED

Mawule Tepe
3403 Peerless RD NW Apt# G
CLEVELAND, TN 37312
TEL: +1 (423) 994 3805
tepealex2002@gmail.com

QUESTIONS PRESENTED

- 1 Whether Internal Revenue Service (or IRS) can ABUSE ITS AUTHORITY and seize Applicant Mawule Tepe's 2022 and 2023 Tax Refund without Due process of Notification and Hearing in violation of due process under the 4th and 5th Amendment.
- 2 Whether IRS has a constitutional authority to take extra judicial action to seize Applicant Mawule Tepe's 2023 while the case is pending before the District Court.
- 3 Whether IRS has a constitutional rights and/or Authority to interpret laws on its own and to take arbitrary decision to seize Applicant Mawule Tepe's 2022 and 2023 Tax Refund (propriety) without seeking a District Court authorization and approval.
- 4 Whether IRS can tax Applicant Mawule Tepe's constitutional right to work and/or to engage into a labor which is right and not a privilege in violation of the 9th Amendment.
- 5 Whether IRS has constitutional right to levy federal income taxes on the wage earned by Applicant Mawule Tepe who is a natural person and not a Federal Government employee.

PARTIES TO THE PROCEEDING THAT NEED TO BE ENJOINED

Respondent Internal Revenue Service (or (IRS).

RULE 29.6 STATEMENT, AND RELATED PROCEEDINGS

Pursuant to Rule 29.6, Mawule Tepe states that he is not a corporation.

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2 <u>Issue related to Whether IRS has a constitutional authority to take extra judicial action to seize Applicant Mawule Tepe’s 2023 while the case is pending before the District Court.</u>	
3 <u>Issues Related to Whether IRS has a constitutional rights and/or Authority to interpret laws on its own and to take arbitrary decision to seize Applicant Mawule Tepe’s 2022 and 2023 Tax Refund (propriety) without seeking a District Court authorization and approval.</u>	
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TABLE OF AUTHORITIES**CASES**

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Matthews v. Rodgers, 284 U.S. 521, 525 (1932);

Aircraft & Diesel Equipment Corp. v. Hirsch, 331 U.S. 752 (1947);

Porto Rico Telephone Co. v. P.R. Communications Auth., 189 F.2d 39 (1st Cir.), cert. denied, 342 U.S. 830 (1951);

County of Santa Barbara v. Hickel, 426 F.2d 164 (9th Cir. 1970), cert. denied, 400 U.S. 499 (1971).

Sampson v. Murray, 415 U.S. 61, 90 (1974).

Louisiana Environmental Society, Inc. v. Coleman, 524 F.2d 930, 933 (5th Cir. 1975).

Sierra Club v. Morton, 405 U.S. 727 (1972);

Weinberger v. Romero-Barcelo, 456 U.S. 305, 312 (1982);

Cf., Yakus v. United States, 321 U.S. 414, 440 (1944);

Hecht Co. v. Bowles, 321 U.S. 321, 331 (1944);

Tenn. Scrap Recyclers Ass'n. v. Bredesen, 556 F.3d 442, 447 (6th Cir. 2009);

Denver Area Meat Cutters and Employers Pension Plan ex rel. Clayton Homes, Inc. v. Clayton, 120 S.W.3d 841, 857 (Tenn. Ct. App. 2003).

Ohio Republican Party v. Brunner, 543 F.3d 357, 361 (6th Cir. 2008);

United States v. Bisceglia, 420 U.S. 141 (1975);

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Loper's sister case, Relentless, Inc. v. Dep't of Commerce, No. 22–1219. No. 22–451, 603 U.S. __ (2024) and 467 U.S. 837 (1984);

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Ibid; *gibbons v. Ogen* 9 Wheat 1; 5 Cond. Rep. 562

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SEC v. Banc de Binary, Ltd., 964 F. Supp. 2d 1229, 1232 (D. Nev. 2013),

Colo. River Indian Tribes v. DOI, 2015 U.S. Dist. LEXIS 182548, at *99 (C.D. Cal. June 11, 2015),

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EEOC v. Evans Fruit Co., 2010 U.S. Dist. LEXIS 146991, at *21–22 (E.D. Wash. Oct. 26, 2010).

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Rubin ex rel. NLRB v. Vista Del Sol Health Servs., Inc., 80 F. Supp. 3d 1058, 1100-01 (C.D. Cal. 2015);

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(N.D. Cal. Sep. 18, 2013),

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Scotts Co. v. United Indus. Corp., 315 F.3d 264, 284 (4th Cir. 2002),

Mitchell v. Cate, 2014 U.S. Dist. LEXIS 87274, at *28 (E.D. Cal. June 25, 2014),

Shell Offshore, Inc. v. Greenpeace, Inc., 709 F.3d 1281, 1291 (9th Cir. 2013);

Moltan Co. v. Eagle-Picher Indus., 55 F.3d 1171, 1176 (6th Cir. 1995);

Statutes

28 U.S. Code § 1651(a)

26 U.S. Code § 3402(a)(1)

26 U.S. Code § 3401(c)

26 U.S. Code § 7701(c)

26 U.S.C. § 6320(c) and § 6330(d).

Section 7401 of Title 26

Article 1 Section 8.1 and 9.1.

27 CFR § 72.11

26 CFR § 31.3401(c)

United States Supreme Court Rules Rule 20.1

U.S. Const. Amend. IV

U.S. Const. Amend. V

U.S. Const. Amend. IX

U.S. Const. Amend. XVI

Barron's Legal Dictionary, 5th Edition, Page 357

II. RELEVANT LEGAL PROVISIONS

CONSTITUTIONAL AND STATUTORY PROVISIONS INVOLVED

4TH Amendment: The right of the people to be secure in their persons, houses, papers, and effects, against unreasonable searches and seizures, shall not be violated, and no Warrants shall issue, but upon probable cause, supported by Oath or affirmation, and particularly describing the place to be searched, and the persons or things to be seized.

5TH Amendment: No person shall be held to answer for a capital, or otherwise infamous crime, unless on a presentment or indictment of a Grand Jury, except in cases arising in the land or naval forces, or in the Militia, when in actual service in time of War or public danger; nor shall any person be subject for the same offence to be twice put in jeopardy of life or limb; nor shall be compelled in any criminal case to be a witness against himself, nor be deprived of life, liberty, or property, without due process of law; nor shall private property be taken for public use, without just compensation.

9TH Amendment: The enumeration in the Constitution, of certain rights, shall not be construed to deny or disparage others retained by the people.

16TH Amendment: The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration.

To the Associate Justice of the Supreme Court of the United States:

This case is filed on May 4, 2024, before the U.S. District Court for the Northern District of Texas at Dallas (or NDTX) on constitutional bases against IRS, United States, honorable U.S. Magistrate Judge Rebecca Rutherford, Honorable U.S. District Judge Ed Kinkeade, WHIRLPOOL CORPORATION, and OGLETREE DEAKINS NASH SMOAK & STEWART P.C., and on August 1, 2024, Applicant has filed a Motion for Injunctive Relief (i) to enjoin IRS to stop withholding his 2022 and 2023 Income Tax Refund, and to release it immediately pending resolution of this case, and (ii) to prevent Respondent Internal Revenue Service (or IRS) not only from taking any further extra judicial action to levy fees on his account or on his property arbitrary, but also from contacting him regarding any Tax collection efforts moving forward. See case *Mawule Tepe v. IRS et al.*, No: 3:24-cv-01280-L-BK, ECF No. 22.

On August 7, 2024, NDTX unconstitutionally dismissed the case without prejudice without ruling on the motion for injunctive relief, and the case is currently on Appeal before 5th Circuit Court of Appeals. See USCA case *Mawule Tepe v. IRS et al.*, No: 24-10742. Applicant has also filed a Petition for Writ of Quo Warranto and Mandamus seeking the reversal of the case's proceeding, a ruling on his Motion to motion for Injunctive relief and the recusal of honorable U.S. Magistrate Judge Renee Harris Toliver for having failed to disclose his (1) Oath of office, (2) the Foreign Registration and Anti-Bribery Statement with Affidavit; and (3) the Surety Bond. See *In Re Mawule Tepe*, No 24-10722.

On October 29, 2024, Applicant has filed an Emergency Application for Injunctive Relief seeking to stop IRS' unconstitutional harassment and failure to disburse Applicant 2022 and 2023 Tax Refund.

However, on November 1, 2024, the Deputy Clerk Lyle W. Cayce (not a Judge), denied the Emergency Application for Injunctive Relief without explanation. The order states the following:

IT IS ORDERED that appellant's motion for an injunction restraining the Internal Revenue Service from taking additional action pending resolution of this mandamus is DENIED.

IT IS FURTHER ORDERED that appellant's motion to compel the Internal Revenue Service to disburse its 2022 and 2023 tax refunds immediately is DENIED.

Lyle W. Cayce, Clerk
United States Court of Appeals
for the Fifth Circuit
/s/ Lyle W. Cayce

ENTERED AT THE DIRECTION OF THE COURT

See *In Re Mawule Tepe*, No 24-10722 ECF No. 33-2, or APPENDIX 9.

Besides this, the same Deputy Clerk Lyle W. Cayce who is not a Judge also dismissed the Petition for Writ of Quo Warranto and Mandamus on unlawful. Applicant will file a separate Petition for Writ of Certiorari or Mandamus later on regarding this latest matter on the 5th Circuit Court rule on the pending Appeal.

As for now, Applicant Tepe would like the U.S. Supreme Court to enjoin IRS to stop harassing him, to stop its extra judicial actions, and to stop withholding his 2022 & 2023 Tax Refund and to disburse it immediately.

III. OPINION BELLOW

On November 30, 2020, Tepe received a Notice CP2000 from IRS that he owed

\$4,588 related to 2018 Income Tax Return. (See APPENDIX 1, Page 1). Tepe sent at least twice correspondences to IRS and sought time Extension to provide a response.

On January 3, 2023, Tepe received a Tax Delinquency Notice from IRS and Tepe was provided an opportunity to challenge the action. See APPENDIX 1, Page 2.

On around March 22, 2022, Tepe filed 2018 Income Tax Amendment. IRS approved it and IRS discharged the debt, and sent a confirmation letter to Plaintiff.

In February 2023, Tepe filed his 2022 Income Tax, and he is expected to receive a tax refund of \$3,552 in April 2023. However, IRS sent a notice CP3219A to Tepe informing him that his 2022 Income Tax refund of \$3,552 is deducted from the initial 2018 Tax Debt of \$4,588 he owned, and IRS requested Tepe to pay immediately a balance of \$1,695.95. See APPENDIX 1, Page 3.

On around April 2023, Tepe reached out to IRS and claimed his 2022 Tax Refund, and sought an explanation of his 2022 Income Tax Refund arbitrary confiscation, and IRS informed Tepe that his account went on audit, and for that reason, his 2022 Income Tax was not disbursed. Tepe requested an immediate refund but IRS requested Tepe to resend a copy of his 2018 Tax amendment that IRS has already processed and approved.

In the same month of April 2023, Tepe faxed a copy of his 2018 income Tax Amendment to IRS and mailed a separate copy also to IRS via USPS Certified Mail. However, until now, IRS failed to fix the issue and to issue the Refund. It appears IRS has failed to provide a notice of 2018 Income Tax Audit, and it failed to provide a notice when it reactivated the 2018 Income Tax debt of \$4,588. Since the debt was

discharged, upon the reactivation of the Debt, IRS should have provided at least a notice, instead confiscating Tepe tax refund.

As directly and proximate result of IRS tortious and violation of Plaintiff's fundamental rights, Tepe lost the opportunity to purchase house.

Furthermore, on December 1, 2020, Whirlpool Corporation sent a mail to Tepe (a former employee) asking him to pay back \$1,144.91 regarding an alleged wage overpayment. Whirlpool Corporation issued the request without a supporting evidence. It also informed Tepe of Tax consequences, if Tepe failed to pay it back. See APPENDIX 2, Page 1-2.

On January 30, 2021, for verification purpose, Tepe sent a letter to Whirlpool Corporation requesting his personal files such as his login/logout, his Time Card filing, and his Paystubs. However, Whirlpool Corporation failed to answer Tepe's request. See APPENDIX 2, Page 3.

On March 3, 2023, Tepe issued the same demand for the second consecutive time seeking justification. However, Whirlpool Corporation failed to respond to Tepe's request for the second time. See APPENDIX 2, Page 4.

Tepe was Whirlpool Corporation employee who was wrongfully terminated on September 2, 2020 for retaliatory purposes. As presented, despite the fact that Whirlpool Corporation cannot justify its unlawful wage overpayment's allegation, it made unfounded, baseless and fraudulent disclosure to IRS for extortionist and retaliatory purposes.

On November 1, 2021, IRS sent an installment notification to Tepe, and on November 29, 2021, Tepe received another installment fees collection request from IRS, and Tepe is requested to pay an installment fees of \$126.50 (See APPENDIX 3). Both IRS letter are related to Whirlpool

Corporation wage overpayment allegation. Since Tepe is prevented to have access to his personal files, Tepe sent a letter to IRS requesting a suspension of any installment fees collection until the legal actions¹ Tepe has taken against his former employer Whirlpool Corporation is resolved.

On April 18, 2023, Tepe issued 2022 Income Tax Refund Request as well as Federal Torts Damage Claim Form-95 to IRS seeking a compensation of \$60,192. See APPENDIX 4.

However, it is more than a year, and IRS failed to respond to Tepe's 2022 Income Tax Refund Request and the compensation sought by Tepe regarding his Federal Torts Damage Claims.

According to the procedural due process under the 5th Amendment, before auditing Tepe's 2018 Income Tax, and before the reactivation of the debt of \$4,588, and before seizing Tepe's 2022 Income Tax Refund, IRS should have provided a reasonable Notice to Tepe, but it failed to do so. The action of IRS is unlawful, arbitrary, and deprived Tepe of his Propriety (his 2022 Tax Refund) under the 4th & 5th Amendment without a due process.

Since Whirlpool Corporation cannot justify its wage overpayment disclosure to IRS with supporting documents, IRS should have discharged the installment fees of \$126.50 against Tepe. IRS failure to discharge the debt makes it complicit of the unlawful disclosure. Thus, IRS is liable for harms suffered by Tepe.

However, IRS failed to discharge the debt of \$126.50.

¹ Plaintiff (Tepe) files various employment lawsuits claims against Whirlpool Corporation. See *Mawule Tepe vs. Whirlpool Customer Experience Center* case no: 1:19-cv-00158 and case no: 1:22-cv-00136. Whirlpool Corporation hired Ogletree Deakins Nash Stewart P.C. as a counsel to defend his cases. This latest appointed its employees attorneys William Stewart Rutchow and attorney Lucille Lattimore Nelson (unauthorized lawyers to practice law at Eastern District of Tennessee – or EDTN-) to lead the cases. These latest attorneys conspired with EDTN's Judges to have the case *tepe v. whirlpool corp*, case no: 1:22-cv-00136 dismissed despite the fact EDTN lacked subject matter jurisdiction.

Moreover, On November 20, 2023, Tepe filed a complaint² against Defendants Internal Revenue Service and United States at Northern District of Texas (NDTX), and Summons were issued the same day and the process services was unfolding, and both Defendants were not even served with a copy of the complaint and the summons when, on November 29, 2023, Honorable U.S. Magistrate Judge Rebecca Rutherford unlawfully issued an order³ transferring the case to the Southern Division Eastern District of Tennessee without giving the opportunity to the Tepe to It well-settled that a Party's (Plaintiff/Tepe) right to be heard before the case's transfer implementation is absolute under the 5th Amendment. However, Honorable U.S. Magistrate Judge Rebecca Rutherford disregarded it and infringed upon it and deprived Tepe of his fundamental rights under the Fifth Amendment.

On December 27, 2023, Tepe filed an emergency interlocutory appeal with Circuit Court of Appeals for the Fifth Circuit – or CAFC-. (See USCA case *Tepe v. IRS et al*; case no: 23-11271.)

On January 12, 2024, Plaintiff /Appellant (Tepe) filed a motion to vacate the NDTX's case transfer proceeding as void and null since its procurement of subject matter and personal jurisdiction over the case *Tepe v. IRS et al*; case no: 3:23-cv-02568-K-BT, infringed upon the fundamental rights of Tepe under the 5th and 6th Amendment. Besides this, Tepe also requested a hearing. See USCA case *Tepe v. IRS et al*; case no: 23-11271, ECF No. 10 & 15.

On February 20, 2024, the Deputy Clerk (not a judge) Ms. Melissa V. Mattingly

² Citing NDTX case *Tepe v. IRS et al*, case no. 3:23-cv-02568-K-BT:

³ See *Tepe v. IRS et al*, case no. 3:23-cv-02568-K-BT, ECF No 7. clarify the ground upon which he filed the case before NDTX.

of CAFC dismissed the appeal on the ground that the CAFC lacked jurisdiction without explaining as to why the CAFC lacked jurisdiction. See USCA case *Tepe v. IRS et al*; case no: 23-11271, ECF No. 39).

Ever since the case was transferred, Tepe finds himself not authorized to litigate his case at U.S. District Court for the Eastern District of Tennessee (or EDTN) since he is under unconstitutional restriction at EDTN.

Tepe has filed an appeal with the Sixth Circuit Court of appeal to have the case transfer order reversed, but this latest court dismissed the appeal on the ground it only exercise jurisdiction over final order. See USCA case *Tepe v. IRS et al.*, case no. No. 24-5261, ECF No. 7.

Tepe attempted to file a Petition for Writ of Mandamus with U.S. Supreme Court, but his Petition was return for procedural defect, and the Supreme Court asked Tepe to fix the issue and to refile it. Meanwhile, while the case is unconstitutionally stalled for no reason at EDTN, on February 26, 2024, IRS took extra-judicial action, contacted Tepe instead going through its counsels, issued a Notice and requested Tepe to pay a balance of \$1,837.15 and \$281.81 immediately. IRS threatened Tepe of levying (seizing) his 2023 Income Tax and/or bank account. See APPENDIX 5.

As the case is pending, IRS should not have taken extra judicial action against Tepe. IRS should have obtain a leave or a permission from the District Court (EDTN) before reaching out to Tepe. As presented, IRS violated Tepe's due process rights due the unlawful case transfer initiated by Defendants Hon. Hon. U.S. Magistrate Judge

Rebecca Rutherford (supported by U.S. District Judge Ed Kinkeade).

On March 6, 2024, Tepe emailed the counsels of the Defendant IRS, Mrs. Racheal Wollitzer, and Mr. Joshua Zimberg to stop IRS extra judicial actions. However, they failed to stop IRS. See APPENDIX 6, 1st Page.

On around March 15, 2024, Tepe filed his 2023 Income Tax, and he was expected to receive \$5,831 as 2023 Tax Return.

However, on March 6, 2024, IRS partially seized Tepe's refund, and only credited his bank account with \$3,240.90 after having deducted the alleged 2018 Income Tax balance including 2020 Income Tax Balance. See APPENDIX 7.

As presented, IRS violated Tepe 4th and 5th amendment when it took extrajudicial action while the case is pending and seized Tepe's 2023 Tax refund without due process.

Furthermore, On April 8, 2024, IRS issued another notice (CP504) informing Tepe that he still owes a balance of \$1,855.26 out of nowhere and threatened Tepe to seize his property for no reason. There is no justification of IRS' arbitrary and unlawful actions. APPENDIX 8.

Tepe respectfully seeks an injunction relief to prevent IRS from contacting him moving forward, and to have IRS disburse his 2022 & 2023 Tax Refund in FULL without delay. The Counsels of IRS should have prevented IRS abusive action but they have failed to do so.

As a direct and proximate result of the respective Defendants action including IRS, Tepe was unable to purchase house. Tepe has engaged expenses in a legal

actions. Tepe spent money on mailing and on transport throughout the litigation process. Besides this, Tepe has suffered a constitutional harms and unreasonable delay in his case resolution.

The purpose of this injunctive relief is not to seek any damages at this level but to enjoin IRS to stop withholding his 2022 & 2023 Tax Refund without justification, to prevent IRS' unconstitutional harassment, and to stop IRS from contacting him moving forward pending the resolution of this case.

On August 1, 2024, Tepe has filed an Emergency Motion for Injunctive Relief with NDTX. However, it failed to rule on it. See *Tepe v. Internal Revenue Service et al*, case no. 3:24-cv-01280-L-BK, ECF. No. 22.

Tepe has also filed a Petition for Writ of Mandamus with this honorable Court to compel the ruling on this latest motion for injunctive relief. However, this honorable Court has not ruled on the Petition yet. See *In re Mawule Tepe*, case no. 24-10722.

IV. JURISDICTION

Injunctive relief may also be sought from an Appellate Court under the All Writs Act, 28 U.S.C. § 1651(a). See, e.g., *FTC v. Dean Foods Co.*, 384 U.S. 597 (1966).

The All Writs Act, 28 U.S. Code § 1651(a), provides: “The Supreme Court and all courts established by the act of Congress may issue all writs necessary or appropriate in aid of their respective jurisdictions and agreeable to the usages and principles of law.”

V. JUDICIAL NOTICE TO THE COURT

Applicant Mawule Tepe asks the Court to take judicial notice of the fact that he is without counsel, is not schooled in the law and legal procedures, and is not licensed to practice law. Therefore his pleadings must be read and construed liberally. See *Haines v. Kerner*, 404 US at 520 (1980); *Birl v. Estelle*, 660 F.2d 592 (1981).

In a recent cases, the U.S. Supreme Court has issued a ruling and granted a consideration of Pro Se Litigant filing who has filed 150 pages handwritten documents. In the ruling, the court said:

“ ... We now consider whether respondent's complaint states a cognizable 1983 claim. The 150 pages handwritten document is to be liberally construed. As the Court unanimously held a pro se complaint, "however in-artfully pleaded," must be held to "less stringent standards than formal pleadings drafted by lawyers" and can only be dismissed for failure to state a claim if it appears "beyond doubt that the plaintiff can prove no set of facts in support of his claim which would entitle him to relief." *Id.*, at 520 521...”

Citing *Haines v. Keaner, et al.* 404 U.S. 519,92 s. Ct. 594,30 L. Ed. 2d 652. See also *Estelle, Corrections Director, et al. v. Gamble* 29 U.S. 97, 97 S. Ct. 285, 50 L. Ed. 2d 251.

Furthermore, Applicant Mawule Tepe believes that this court has a responsibility and duty to protect his constitutional and statutory rights. See *United States v. Lee*, 106 US 196,220 [1882]. Before taking office, Federal Judges always take oath to support and to defend the U.S. Constitution, and to carry out the duty of court lawfully and properly, and to respect the constitutional rights of U.S. citizen. "It is the duty of the courts to be watchful for the Constitutional rights of the citizen and against any stealthy encroachments thereon." (*Boyd v. United States*, 116

U.S.616, 635). Federal Judges have the responsibility to respect and protect persons from violations of federal constitutional rights "See. *Goss v. State of Illinois*. 312 F. 2d 257 - Court of Appeals. 7th Circuit 1963. Seeing that Applicant's fundamental Rights are violated, the Supreme Court has duty, right and authority to protect and to restore Applicant in his constitutional rights.

**VI. LEGAL STANDARD,
STATEMENT OF THE CASE,
ARGUMENTS**

A preliminary injunction is an extraordinary and drastic remedy. *Canal Authority of State of Florida v. Callaway*, 489 F.2d 567, 572-73 (5th Cir. 1974). No injunction will issue if there is an adequate remedy at law. See *Matthews v. Rodgers*, 284 U.S. 521, 525 (1932); *Aircraft & Diesel Equipment Corp. v. Hirsch*, 331 U.S. 752 (1947); *Porto Rico Telephone Co. v. P.R. Communications Auth.*, 189 F.2d 39 (1st Cir.), cert. denied, 342 U.S. 830 (1951). Irreparable injury is an essential prerequisite to the issuance of a preliminary injunction. *County of Santa Barbara v. Hickel*, 426 F.2d 164 (9th Cir. 1970), cert. denied, 400 U.S. 499 (1971). Temporary loss of income or other alleged injury involving only the loss of money is not irreparable injury. *Sampson v. Murray*, 415 U.S. 61, 90 (1974). The injury alleged must be immediate and non-speculative. *Louisiana Environmental Society, Inc. v. Coleman*, 524 F.2d 930, 933 (5th Cir. 1975). There must be a convincing showing of irreparable injury, and mere litigation expense will not suffice. *Sierra Club v. Morton*, 405 U.S. 727 (1972). Even if there will be irreparable injury, the granting of a temporary injunction is not a matter of right and may be refused in the exercise of judicial discretion.

In the exercise of its discretion a court "of equity should pay particular regard for the public consequence in employing the extraordinary remedy of injunction." See *Weinberger v. Romero-Barcelo*, 456 U.S. 305, 312 (1982). If an injunction will impair the public interest, it should be denied. *Cf., Yakus v. United States*, 321 U.S. 414, 440 (1944); see also *Hecht Co. v. Bowles*, 321 U.S. 321, 331 (1944).

In considering whether to grant a preliminary injunction or temporary restraining order, federal courts weigh the following four factors: (1) whether the movant has demonstrated a likelihood of success on the merits; (2) whether the movant will suffer irreparable harm if the injunction is not issued; (3) whether the injunction will cause substantial harm to others if it is issued; and (4) whether granting the injunction will serve the public interest. See *Tenn. Scrap Recyclers Ass'n. v. Bredesen*, 556 F.3d 442, 447 (6th Cir. 2009); see also *Denver Area Meat Cutters and Employers Pension Plan ex rel. Clayton Homes, Inc. v. Clayton*, 120 S.W.3d 841, 857 (Tenn. Ct. App. 2003). The factors to be weighed in considering whether to grant a temporary restraining order and a preliminary injunction are the same. See *Ohio Republican Party v. Brunner*, 543 F.3d 357, 361 (6th Cir. 2008).

1. Whether Internal Revenue Service (or IRS) can ABUSE ITS AUTHORITY and seize Applicant Mawule Tepe's 2022 and 2023 Tax Refund without Due process of NOTIFICATION and HEARING in violation of due process under the 4th and 5th Amendment.

IRS lacks power to abuse its authority and to seize Applicant Mawule Tepe's 2022 and 2023 Tax Refund without Due process of Notification and Hearing in violation of due process clause under the 4th and 5th Amendment.

As presented above, IRS claims there is a discrepancy in Tepe's 2018 Tax filing. Tepe has filed Tax Amendment and IRS discharged the debt, and sent a confirmation to Tepe. Latest, IRS has reactivated the same 2018 Tax issue, held and audit on its own and arbitrary seized Tepe's 2022 Tax Refund and 2023 Tax refund partially even when the issue is pending before the District Court.

According to the 4th and the 5th Amendments, and 26 U.S. Code § 6330, before seizing and levying Tax and penalties, IRS has to provide Tepe with a Notice and opportunity for hearing. The Sections 6320 and 6330 of the Internal Revenue Code require the IRS to provide a taxpayer an opportunity for a CDP hearing upon the filing of a notice of federal tax lien or before the IRS issues a levy. These sections also provide for a limited judicial review of the CDP hearing. 26 U.S.C. § 6320(c) and § 6330(d). However, IRS has failed to do so.

Besides this, before seizing and levying tax and penalties on Tepe's 2022 and 2023 Tax Refund, and according to the due process, IRS is under the obligation to issue Summons, schedule a CDP hearing, and obtain an authorization from the Secretary of Treasury to take collection action, and upon the approval of a District Court to seize and levy tax and Penalties.

Section 7401 of Title 26 provides that:

No civil action for the collection or recovery of taxes, or of any fine, penalty, or forfeiture, shall be commenced unless the Secretary or

his delegate authorizes or sanctions the proceedings.
Citing 26 U.S.C. 7401.

The provision authorizes the United States to bring civil suits for the collection of taxes "where there has been a refusal or neglect to pay any tax, or discharge any liability in respect thereof." In Tepe's case, there is no refusal to pay tax. Tepe has filed 2018 Tax amendment and IRS discharged the debt, and suddenly, IRS reactivated the same issue, re-held an audit on its own, disregarded Tepe concerned/claims regarding Whirlpool Corporation's retaliatory wage overpayment allegation and seized Tepe's 2022 Tax Refund. Even while the case is pending before the District Court, IRS disregarded the Court authority, failed to go through its counsels, reached to Tepe and seized Tepe's 2023 Tax Refund partially. The U.S. Supreme Court held that IRS is compel to enforce any of its action through Court. *United States v. Bisceglia*, 420 U.S. 141 (1975). Holding that that IRS summons have no independent force until the IRS seeks to enforce them through the judicial process. That is to say, only a federal judge can enforce an IRS summons. See also *Reisman v. Caplin*, 375 U.S. 440 (1964).

Since IRS has abuse its authority, and has infringed upon Tepe's constitutional Rights under the 4th and the 5th Amendments, Tepe prays the this court to enjoin IRS from contacting him moving forward, to stop withholding Tepe's Tax Refund, and to disburse Tepe's 2022 and 2023 Tax

Refund in full right away and without delay, and if in the future IRS is intended to collect Tax from Tepe, to follow the due process procedure and to enforce any of its action through a District Court.

2. Whether IRS has a constitutional authority to take extra judicial action to seize Applicant Mawule Tepe's 2022 and 2023 while the case is pending before the District Court.

IRS lacks a constitutional authority to take extra judicial action to seize Applicant Mawule Tepe's 2022 and 2023 while the case is pending before the District Court. It well settled that, before seizing and levying tax and penalties on Tepe's 2022 and 2023 Tax Refund, and according to the due process, IRS is under the obligation to issue Summons, schedule a CDP hearing, and obtain an authorization from the Secretary of Treasury to take collection action, and upon the approval of a District Court to seize and levy tax and Penalties.

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3. Whether IRS has a constitutional rights and/or Authority to interpret laws on its own and to take arbitrary decision to seize Applicant Mawule Tepe's 2022 and 2023 Tax Refund (propriety) without seeking a District Court authorization and approval.

Tepe repeats, reiterates, incorporates by reference, and re-alleges each

and every previous two (2) Response to “Questions Presented for Review” of the preceding paragraphs as if set forth herein, verbatim and fully at length set forth here.

As presented, it clearly appears that IRS lacks a constitutional rights and/or Authority to interpret laws on its own and to take arbitrary decision to seize Applicant Mawule Tepe’s 2022 and 2023 Tax Refund (propriety) without seeking a District Court authorization and approval.

Moreover, and more importantly, on June 28, 2024, the U.S. Supreme Court issued a 6-3 decision in *Loper Bright Enterprises v. Raimando*⁴ and its companion case *Relentless v. Department of Commerce*⁵ that fundamentally reshape the balance of power between federal agencies, Congress and the Courts. The ruling overturns the *Chevron doctrine*⁶, precedent established in the 1980’s that directed the courts to defer to the expertise of federal agency’s “reasonable” interpretation of a law.

4 No. 22–451, 603 U.S. __ (2024). The Court's decision was also issued in the *Loper's sister case, Relentless, Inc. v. Dep't of Commerce, No. 22–1219.*

5 467 U.S. 837 (1984).

6 The *Chevron doctrine*, established in 1984 by the Supreme Court case *Chevron U.S.A., Inc. v. Natural Resources Defense Council, Inc.*, required courts to defer to an agency's reasonable interpretation of an ambiguous law. This doctrine is also known as "Chevron deference". The doctrine was based on the idea that if Congress has left an agency with a policy choice, the agency should be able to make it, not the courts. *Chevron USA v. National Resources Defense Council.*

Relying on these latest U.S. Supreme Court precedent, IRS lacks authority to interpret the U.S. Constitution, the laws and regulations, to bypass the District Court, and to seize and to levy tax and penalties on Tepe's 2022 and 2023 Tax Refund abusively and arbitrary. IRS has the obligation to go through a District Court to seek the U.S. Constitution, laws and regulations interpretation before enforcing its actions.

Since IRS has abuse its authority, and has infringed upon Tepe's constitutional Rights under the 4th and the 5th Amendments, Tepe prays the this court to enjoin IRS from contacting him moving forward, to stop withholding Tepe's Tax Refund, and to disburse Tepe's 2022 and 2023 Tax Refund in full right away and without delay, and if in the future IRS is intended to collect Tax from Tepe, to follow the due process procedure and to enforce any of its action through a District Court.

4. Whether IRS can tax Applicant Mawule Tepe's constitutional right to work and/or to engage into a labor which is right and not a privilege in violation of the 9th Amendment.

Pursuant the 9th and 16th Amendments Rights, which state Rights cannot be taxed and only Privileges can be taxed, IRS lacks authority to tax Applicant Mawule Tepe's constitutional right to work and/or to engage into a labor which is right and not a privilege.

According to Article 1, Section 9 Clause 4, No Capitation, or other direct, Tax shall be laid, unless in Proportion to the Census or enumeration herein

before directed to be taken. Persons are not the subjects of commerce, and not being imported goods. They cannot fall within the meaning founded upon the constitution, of a power given to congress to regulate commerce, and the prohibition of the government for imposing a duty on imported goods. Citing *Ibid; gibbons v. Ogen* 9 Wheat 1; 5 Cond. Rep. 562 Re-read, particularly, Article 1 Section 8.1 and 9.1.

Tepe is a natural person (not an artificial person or entity) who has the natural right to do anything that does not coercively harm others, and the natural right to be free from coercive harm. Natural rights are based on natural moral law, as expressed by the universal ethic. In the Constitution of the United States, the 9th Amendment states, in its entirety, "The enumeration in the Constitution, of certain rights, shall not be construed to deny or disparage others retained by the people." The other rights are common-law and natural rights. Therefore the U.S. Constitution recognizes natural rights. The Supreme Court ruled that rights may not be taxed. Only Privilege can be taxed. Therefore the right to engage in labor should not be taxed.

Tepe believes he should not be taxed on his labor which is a natural work and not a privilege. Therefore, Tepe respectfully requests an injunctive order requesting IRS to disburse Tepe's 2022 and 2023 Tax Refund that it unconstitutionally withheld in violation of the Tepe's Rights under 9th and 16th

Amendments.

5. Whether IRS has constitutional right to levy federal income taxes on the wage earned by Applicant Mawule Tepe who is a natural person and not a Federal Government employee.

IRS lacks constitutional right to levy federal income taxes on the wage earned by Applicant Mawule Tepe who is a natural person and not a Federal Government employee. It appears on the record that: **“No law that requires a worker (Tepe) to subject himself to wage withholding for income taxes”** for the following reasons:

According to 26 U.S. Code § 3402(a)(1):

... [...]. every employer making payment of wages shall deduct and withhold upon such wages a tax determined in accordance with tables or computational procedures prescribed by the Secretary...[...].

Now let us take look at the Definition of “Employee”. According to 26 U.S. Code § 3401(c):

For purposes of this chapter, **the term “employee” includes an officer, employee, or elected official of the United States, a State, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing.** The term “employee” also includes an officer of a corporation.

The 26 U.S. Code § 3402(a)(1) and 26 U.S. Code § 3401(c) are tax laws and by definition, It appears that , only Members of Congress as well as Federal and States Employees that are subject to pay tax, not private U.S.

Citizens, and tax can only be withheld from wage of Federal and States Employees (not private U.S. Citizens).

It clearly appears that the limit set by The 26 U.S. Code § 3402(a)(1) and 26 U.S. Code § 3401(c) in the definition of employee does extend to Private U.S. Citizen. Because 26 U.S. Code § 7701(c) and the U.S. Supreme Court bring a clarification on the Definitions of the terms “INCLUDES” and “INCLUDING” when it states:

The terms “**includes**” and “**including**” when used in a definition contained in this title shall not be deemed to exclude other things otherwise within the meaning of the term defined.

In *Meese v. Keene*, 481 U.S. 465, 484-485 (1987), the U.S. Supreme Court said that: “When a statute includes an explicit definition, we must follow that definition, even if it varies from that term’s ordinary meaning.” This means the term **employee** does not apply to all working class in United States.

In *Meese v. Keene*, 481 U.S. 465, 484 (1987), the U.S. Supreme Court Judges said: “As Judges, it is our duty to construe legislation as it is written, not as it might be read by a layman, or as it might understood by someone who has even read it.”

Here is another definition with exact language Congress used:

a) **27 CFR § 72.11 - Meaning of terms.**

As used in this part, unless the context otherwise requires, terms shall have the meanings ascribed in this section. Words in the plural form shall include the singular, and vice versa, and words importing the masculine gender shall include the feminine. **The terms “includes” and “including” do not exclude things not enumerated which are in the same general class.**

Citing 27 CFR § 72.11.

b) 26 CFR § 31.3401(c)-1 (Employee Definition)

(a) The term employee includes every individual performing services if the relationship between him and the person for whom he performs such services is the legal relationship of employer and employee. **The term includes officers and employees, whether elected or appointed, of the United States, a State, Territory, Puerto Rico, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing.**

By Definition the Term “Employee” includes an Officer, employee, or elected official of the United States, a [Federal State, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. As presented in above terms definitions, this means anybody working under the authority of Congress is included (not a private sector). This also means there is no definition of employee that embraces the private sector. This means payroll tax withholding can only affected individual working for those various Federal and State agencies. Therefore, Payroll tax withhold cannot affect individual people or person or U.S. Citizen who are not Federal or State employees. Thus, Tepe’s

wage or salary cannot be affected by Federal Tax withholding at the first place nor on any of his property or wage.

It appears that the Congress has only impose Income Tax on three (3) category of person:

- i) US Citizen residing abroad with Foreign earned Income
- ii) Foreign Corporation with US source of Income,
- iii) Foreign Individuals deriving US source of income.

It appears that Tepe is not a US Citizen residing abroad with Foreign earned Income. Tepe is not a Foreign Corporation with US source of Income, and Tepe is not among Foreign Individuals deriving US source of income. It appears that Tepe is US Citizen residing at 3403 Peerless Road Northwest, Cleveland, Bradley County in Tennessee. Therefore, IRS and any of his current or past employers should not withheld/withhold tax from his wage.

As presented, IRS lacks constitutional right to levy federal income taxes on the wage earned by Applicant Mawule Tepe who is a natural person and not a Federal Government employee. Since IRS has abuse its authority, and has infringed upon Tepe's constitutional Rights under the 4th, the 5th, the 9th and the 16th Amendments, Tepe prays the this court to enjoin IRS from contacting him moving forward, to stop withholding Tepe's Tax Refund, and to disburse Tepe's 2022 and 2023 Tax Refund in full right away and without

delay, and if in the future IRS is intended to collect Tax from Tepe, to follow the due process procedure and to enforce any of its action through a District Court.

A. TEPE AS THE MOVANT IS LIKELY TO SUCCEED ON THE MERITS

In order to succeed on its request for a preliminary injunction, movant must make a clear showing that it is likely to succeed on the merits. *Nanoexa Corp. v. Univ. of Chi.*, 2010 U.S. Dist. LEXIS 95688, at *8 (N.D. Cal. Aug. 27, 2010).

In a typical case, the court would require a movant to show that he is more likely than not to succeed on the merits. *SEC v. Banc de Binary, Ltd.*, 964 F. Supp. 2d 1229, 1232 (D. Nev. 2013).

Whether a claim on the merits is strong enough depends on the balance of harms: the more net harm an injunction can prevent, the weaker the Tepe's claim on the merits can be while still supporting some preliminary relief. *Colo. River Indian Tribes v. DOI*, 2015 U.S. Dist. LEXIS 182548, at *99 (C.D. Cal. June 11, 2015).

At an irreducible minimum, the moving party must demonstrate a fair chance of success on the merits or questions serious enough to require litigation. *Guzman v. Shewry*, 552 F.3d 941, 948 (9th Cir. 2009).

Serious questions refers to questions that cannot be resolved one way or the other at the hearing on the injunction and as to which the court perceives a need to preserve the status quo lest one side prevent resolution of the questions or execution of any judgment by altering the status quo. *EEOC v. Evans Fruit Co.*, 2010 U.S. Dist. LEXIS 146991, at *21–22 (E.D. Wash. Oct. 26, 2010).

Serious questions are substantial, difficult, and doubtful, so as to make them a fair ground for litigation and thus for more deliberative investigation. Serious questions need not promise a certainty of success, nor even present a probability of success, but must involve a fair chance of success on the merits. *EEOC v. Evans Fruit Co.*, 2010 U.S. Dist. LEXIS 146991, at *22 (E.D. Wash. Oct. 26, 2010).

First, extrajudicial action is prohibited. Since Tepe's 2018 and 2020 Tax filing become a dispute between IRS and Tepe, before enforcing any action, IRS should have ask the District Court to enforce its action upon Tepe. However, IRS has failed to so. As Tepe filed a lawsuit against IRS and United States to claim his fundamental rights, while the case is pending, IRS took extra judicial action and partially withheld Tepe's 2023 Tax Refund in addition to 2022 Tax Refund that it failed to disburse. If this Honorable court fails to issue an injunction to IRS, not only IRS will continue to harass Tepe and it will keep seizing Tepe's Tax Refund for no apparent reason, but also it will appears that IRS's power supersedes a federal court's Judicial force to enforce action without seeking the enforcement through a federal Court. This honorable court needs not let that happen. This honorable court must act in order to send a clear message to IRS.

Second, The U.S. Supreme Court ruled that rights may not be taxed. Therefore the right to engage in labor should not be taxed. IRS does not have any right to collect tax on Tepe's labor and to confiscate it at the first place. Tepe's labors are not a privilege. Only Privilege can be taxed. Tepe is a natural person (not an artificial person or entity) who has the natural right to do anything that does not coercively

harm others, and the natural right to be free from coercive harm. Natural rights are based on natural moral law, as expressed by the universal ethic. In the Constitution of the United States, the 9th Amendment states, in its entirety, “The enumeration in the Constitution, of certain rights, shall not be construed to deny or disparage others retained by the people.” The other rights are common-law and natural rights. Therefore the U.S. Constitution recognizes natural rights. The Supreme Court ruled that rights may not be taxed. Only Privilege can be taxed. Therefore the right to engage in labor should not be taxed. Tepe believes he should not be taxed on his labor which is a natural work and not a privilege. Therefore, Pending resolution of this case, Tepe respectfully requests an order enjoining IRS to refund Tepe’s 2022 and 2023 Tax refund in full without delay.

As presented above, Tepe has demonstrate that he will win this case since IRS lacks subject matter jurisdiction to collect tax at the first place, and it lacks authority to seize Tepe’s 2022 and 2023 Tax Refund with due process of law. Besides this, IRS should not have taken any extra judicial action against Tepe without seeking the enforcement through a District Court. As presented, Tepe will succeed on the merit in this case. Thus this motion should be granted.

**B. TEPE IS SUFFERING AND WILL SUFFER IRREPARABLE HARM IN
ABSENCE OF A PRELIMINARY INJUNCTION**

A court cannot grant an injunction unless the movant has shown that irreparable harm is likely; the possibility of harm is insufficient to meet the movant’s *Burden. Small v. Avanti Health Sys., LLC*, 661 F.3d 1180, 1191 (9th Cir. 2011).

Irreparable harm is traditionally defined as harm for which there is no adequate legal remedy, such as an award of damages. Because intangible injuries generally lack an adequate legal remedy, intangible injuries may qualify as irreparable harm. *Ariz. Dream Act Coal. v. Brewer*, 757 F.3d 1053, 1068 (9th Cir. 2014).

Speculative injury does not constitute irreparable injury that is sufficient to warrant granting a preliminary injunction. *Disney Enters. v. Vid Angel, Inc.*, 224 F. Supp. 3d 957, 975 (C.D. Cal. 2016).

To support injunctive relief, harm must not only be irreparable, it must be imminent; establishing a threat of irreparable harm in the indefinite future is not enough. Rather, a Tepe must demonstrate immediate threatened injury as a prerequisite to preliminary injunctive relief. *Amylin Pharm., Inc. v. Eli Lilly & Co.*, 456 F. App'x 676, 679 (9th Cir. 2011).

To demonstrate immediate threatened injury as a prerequisite to preliminary injunctive relief, a Tepe must proffer probative evidence that the threatened injury is imminent and irreparable. Conclusory affidavits are insufficient to demonstrate irreparable harm. *Rubin ex rel. NLRB v. Vista Del Sol Health Servs., Inc.*, 80 F. Supp. 3d 1058, 1100-01 (C.D. Cal. 2015).

As presented in the Declaration, upon reactivation of 2018 Tax filing for audition purpose, IRS failed to provide a reasonable notice to Tepe, failed to hold a hearing, and abusively seized Tepe's 2022 Tax Refund of \$3,552. Tepe took reasonable and good faith steps and requested IRS to disburse his 2022 Income Tax Refund of

\$3,552, but IRS refused to issue the refund. As direct result of IRS action, Tepe missed the opportunity to buy home. As presented, Tepe was financially injured, and Tepe is still in rental property and he keeps paying rents, and he keeps suffering of IRS' action, and the pain and suffering is continuing now and this needs to stop. Thus, this honorable must enjoin IRS to stop withholding Tepe's 2022 Tax Refund.

As Parties cannot work out the dispute on their own, Tepe filed a lawsuit before this NDTX. As the case is pending resolution, IRS should have abstained from taking any extra judicial action. However, As Tepe filed his 2023 Income Tax, IRS took extra judicial action and seized \$2,590.1 out of Tepe's 2023 Tax Refund of \$5,831. Besides this, IRS allegedly claimed Tepe still owed \$1,855.26 out of nowhere and threatened to seize Tepe's property for no reason. See Complaint's APPENDIX 8, or Declaration Paragraph 20. There is no justification of IRS' unconstitutional, arbitrary, harassing and unlawful actions.

Tepe does not have any other alternative means than seeking an injunction from the court to compel the disbursement of his 2022 and 2023 Income Tax Refund in a total of \$6,142.1, and to stop IRS' unconstitutional harassment. As presented, Tepe is constitutionally, emotionally, and financially harmed, and this honorable court must act to stop Tepe's suffering. So granting this Preliminary injunction will protect Tepe from any further intimidation, bullying, and harassment action of the Defendant IRS. It will preserve Tepe's mental health, stress, and will ease his financial challenges.

Granting this motion will give a relief while waiting for a final resolution of

this case. The consequences of the Defendant IRS's actions on Tepe is constitutional, psychological and financial, and the absence of Injunctive Order can only worsen Tepe's emotional and financial conditions that he is already enduring. Tepe will keep suffering constitutional harms.

Since Tepe will win on the merit in this case, granting this motion will do him good constitutionally, emotionally and financially, and it will preserve any further constitutional harms, and it will deter Defendant IRS from carrying out its unlawful action in the future. If nothing done, Tepe will keeps being stressed out and he will continue to suffer irreparable harm and constitutional harms by denial of injunctive relief.

C. THE BALANCE OF EQUITIES TIPS IN THE TEPE'S FAVOR

In assessing whether the Tepes have met this burden, the district court has a duty to balance the interests of all parties and weigh the damage to each. *Stormans, Inc. v. Selecky*, 586 F.3d 1109, 1138 (9th Cir. 2009). The relative size and strength of each enterprise may be pertinent to this inquiry. *Gold Club-SF, LLC v. Platinum SJ Enter.*, 2013 U.S. Dist. LEXIS 134379, at *37 (N.D. Cal. Sep. 18, 2013). The court must evaluate the interim harm the defendants are likely to sustain if the injunction is granted and compare it with the harm the Tepe is likely to suffer if an injunction does not enter. *De Vico v. United States Bank*, 2012 U.S. Dist. LEXIS 155622, at *22 (C.D. Cal. Oct. 29, 2012).

The real issue is the degree of harm that will be suffered by the Tepe or the defendant if the injunction is improperly granted or denied. *Scotts Co. v. United*

Indus. Corp., 315 F.3d 264, 284 (4th Cir. 2002). If the balance of hardships tips strongly in a defendant's favor, a Tepe is required to demonstrate a stronger likelihood of success on the merits. *Mitchell v. Cate*, 2014 U.S. Dist. LEXIS 87274, at *28 (E.D. Cal. June 25, 2014). If a Tepe can only show that there are serious questions going to the merits—a lesser showing than likelihood of success on the merits—then a preliminary injunction may still issue if the balance of hardships tips sharply in the Tepe's favor and the other two Winter factors are satisfied. *Shell Offshore, Inc. v. Greenpeace, Inc.*, 709 F.3d 1281, 1291 (9th Cir. 2013) (emphasis in original).

In this instant case, all Defendants including Defendant IRS will not suffer any appreciable injury if this request is granted, because the request is based on a constitutionally and statutorily mandated requirements and the defendant IRS will merely be restrained from ongoing due process rights violations and unconstitutional Income Tax withholdings. It will help IRS to uphold their own written Policy, regulations and U.S. Constitution clauses under the 4th, 5th, 9th and 16th amendment.

Tepe is currently engaged in federal court litigation and he has no adequate remedies at law at this moment, and he cannot claim any right at Eastern District Court of Tennessee since he is deprived of his right to access the court under the 6th amendment. Thus this court must act.

The Defendant IRS is depriving Tepe of his due process right and is taking extra judicial actions against Tepe despite the fact the case is already pending before the court. This is the second time IRS is taking Tepe Tax refund (or property) without compensation in violation of the 5th amendment. In addition IRS allegedly claimed

Tepe still owes \$1,855.26 out of nowhere. Compelling IRS to disburse Tepe's 2022 & 2023 Income Tax Refund, and stopping its extra judicial action will not harm IRS at all, but it will help IRS to know its limits. Granting the injunctive relief will relieve Tepe from the unlawful harassment and it help IRS to uphold the U.S. Constitution. It will prevent IRS from continuing on its arbitrary actions. IRS and United States will not suffer any damages. The injunctive order will make them comply with laws action moving forward.

D. THE INJUNCTION IS IN THE PUBLIC INTEREST

As argued above, the remaining questions are largely moot because of the substantial likelihood that Tepe will prevail on his claims. The public interest is served by the granting of the injunction because the public "as a whole has a significant interest in ... protection of the Tax payers and/or U.S. Citizens who live within the 50 states that IRS is not supposed to infringe upon the constitutional rights of taxpayers and/or U.S. Citizens. Issuing this injunction will serve Tepe's interest and the interest of the Public since it will prevent IRS from taking extra judicial action and infringed upon U.S. Citizens/Taxpayers' (who are vulnerable) fundamental rights.

The public interest is also served because the Court Order will order IRS to uphold U.S Constitution and their Policies that affect many taxpayers and/or U.S. Citizens who are paying taxes. The public interest will be served by this Court providing clarity on an issue that directly affects taxpayers and/or U.S. Citizens and

how IRS should handle their Tax Collection Process in order to avoid legal issues. As Tepe, a U.S. Citizens, 2022 & 2023 Tax Refunds have been unconstitutionally withheld by IRS, Tepe finds himself deprived of his fundamental rights. Even though IRS is free from elaborating coordinating its tax collection efforts depending on the need of the agency and the government, its policy and action should not be weaponized and instrumentalized in order to reprimand taxpayers and U.S. Citizens because, the agency and the United States want to meet a certain goal through tax collection. Granting this motion will limit IRS and the government repressive tax collection efforts. As presented, Tepe prays the court to issue the injunction to protect him and the public.

E. COURT BOND.

Under Federal Appellate Rules, the applicant for an injunction must provide a bond for the payment of costs and damages as may be incurred or suffered by any person who would have been wrongfully enjoined. The bond is an issue for the court to determine. See *Moltan Co. v. Eagle-Picher Indus.*, 55 F.3d 1171, 1176 (6th Cir. 1995) (courts "possess discretion over whether to require the posting of security.").

A bond is unnecessary and, in fact, does not make sense. The bond is to be set in the amount of "costs and damages as may be incurred or suffered by any person who is found to have been wrongfully restrained or enjoined." Citation omitted. There are no costs and damages that could result. Tepe is not suing over money at this stage through this motion. Indeed, Tepe is not asking for any compensatory damages through this motion for injunctive relief. This motion only seeks injunctive relief so

IRS can stop withholding his 2022 & 2023 Income Tax Refund, and so there will be no further harassment, intimidation and bullying of any kind of its aspects/nature emanating from the Defendant IRS or United States and anybody working for them if this Court enters a preliminary injunction.

VII. CONCLUSION AND RELIEF REQUEST

Wherefore, Applicant, Mawule Tepe, respectfully requests the granting of a Preliminary Injunction restraining IRS from:

1. Taking extra judicial action pending resolution of this action.
2. Further violating Tepe's constitutional rights, harassing, intimidating and bullying Tepe in any kind of its aspects/nature;
3. Keeping withholding Tepe's 2022 & 2023 Income Tax Refund. Tepe requests the court to compel IRS to disburse its 2022 & 2023 Income Tax Refund right away.

CERTIFICATE OF COMPLIANCE

I hereby certify that the accompanying Application for Injunctive Relief complies with the word count limitations of Supreme Court Rule 33 in that it contains 10380 words, as required by the supreme court rules.

I declare under penalty of perjury that the foregoing is true and correct.

CERTIFICATE OF SERVICE

I, Mawule Tepe, hereby certify that a true and accurate copy of this Application

is served via email upon Attorney Jennifer Smiley, and Rachel Ida Wollitzer by placing the same, postage prepaid in USPS Mail on this the 4th day of October 2024.

Dated: November 4, 2024

Respectfully submitted,



Mawule Tepe

3403 Peerless RD NG Apt# G

Cleveland, TN 37312

Tel: +1 423 994 3805



Mawule TEPE <tepealex2002@gmail.com>

Emergency Application for Injunctive Relief to U.S. Supreme Court

1 message

Mawule TEPE <tepealex2002@gmail.com>

Sat, Nov 2, 2024 at 4:14 PM

To: jennifer.smiley@ogletree.com, "Wollitzer, Rachel I. (TAX)" <Rachel.I.Wollitzer@usdoj.gov>, appellate.taxcivil@usdoj.gov

To the Respective Counsel,

Take Notice of the attached forgoing Emergency Application for Injunctive Relief that will be mailed out to the U.S. Supreme Court on Monday 11/4/2024. Let me know if you have any questions or concerns.

Thank you,
Mawule Tepe
Tel: +1 423 994 3805

4 attachments



PROPOSED ORDER.pdf
361K



DECLARATION OF MAWULE TEPE.pdf
525K



Emergency Application for Injunctive Relief.pdf
1129K



APPENDIX.pdf
22406K



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Product	Qty	Unit Price	Price
Priority Mail® Dallas, TX 75225 Weight: 0 lb 8.20 oz Expected Delivery Date Wed 11/06/2024	1		\$11.65
Insurance Up to \$100.00 included			\$0.00
Certified Mail® Tracking #: 9589 0710 5270 1732 7503 83			\$4.85
e-Return Receipt			\$2.62
Total			\$19.12
Priority Mail® Washington, DC 20530 Weight: 0 lb 8.10 oz Expected Delivery Date Thu 11/07/2024	1		\$10.20
Insurance Up to \$100.00 included			\$0.00
Certified Mail® Tracking #: 9589 0710 5270 1732 7503 76			\$4.85
e-Return Receipt			\$2.62
Total			\$17.67

Grand Total: \$36.79

Debit Card Remit \$36.79

Card Name: VISA
 Account #: XXXXXXXXXXXXX
 Approval #:
 Transaction #:
 Receipt #:
 Debit Card Purchase: \$36.79
 AID: A0000000
 AL: US DEBIT Chip
 PIN: Verified

Use Tracking # for inquiry on Return Receipt (Electronic).

In a hurry? Self-service kiosks offer quick and easy check-out. Any Retail Associate can show you how.

Text your tracking number to 28777 (2USPS) to get the latest status. Standard Message and Data rates may apply. You may also visit www.usps.com USPS Tracking or call 1-800-222-1811.

For Return Receipt (by email), visit USPS.com, click on Track & Manage and enter Tracking number; click on drop-down arrow under Return Receipt Electronic; enter name and email address and click on Request Email.

Save this receipt as evidence of insurance. For information on filing an insurance claim go to <https://www.usps.com/help/claims.htm> or call 1-800-222-1811

CERTIFIED MAIL



9589 0710 5270 1732 7503 76



Retail



20530

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CLEVELAND, TN 37311
NOV 04, 2024

\$17.67

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RDC 03

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Certified Mail Fee \$4.35

Extra Services & Fees (check box, and fee) \$10.00

Return Receipt (hardcopy) \$3.00

Return Receipt (electronic) \$0.00

Certified Mail Restricted Delivery \$4.00

Adult Signature Required \$0.00

Adult Signature Restricted Delivery \$0.00

Postage \$10.20

Total Postage and Fees \$17.67

Sent To Mr. Wollitzer

Street and Apt. No., or PO Box No. Application for signature

City, State, ZIP+4® 11/04/2024

PS Form 3800, January 2023 PSN 7500-02-000-9001 See Reverse for Instructions

MAWULE TEPE

3403 PEARLESS RD NW APT# G

CLEVELAND, TN 37312-3432

Rachel Ida Wollitzer, Esq.

U.S. Department of Justice, Tax Division, Appellate Section

950 Pennsylvania Avenue, N.W., Room 4333

Washington, DC 20530

CERTIFIED MAIL



9589 0710 5270 1732 7503 83



MAWULE TEPE
3403 PEARLESS ROAD NW APT# G
CLEVELAND, TN 37312-3432

Retail



75225

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CLEVELAND, TN 37311
NOV 04, 2024

\$19.12

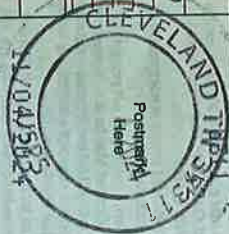
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DALLAS, TX 75225 SPECIAL USE

Certified Mail Fee	\$4.35
Extra Services & Fees (check box, add fee per option)	\$0.00
<input type="checkbox"/> Return Receipt (hardcopy)	\$2.40
<input type="checkbox"/> Return Receipt (electronic)	\$0.00
<input type="checkbox"/> Certified Mail Restricted Delivery	\$0.00
<input type="checkbox"/> Adult Signature Required	\$0.00
<input type="checkbox"/> Adult Signature Restricted Delivery	\$0.00
Postage	\$11.65
Total Postage and Fees	\$19.12



9589 0710 5270 1732 7503 83

Sent to: *Mrs. Stanley*
 Street and apt. No., or PO Box No. *3403 Pearlless Road NW Apt G*
 City, State, ZIP+4 *Cleveland TN 37312-3432*

PS Form 3800, January 2023 PSN 7530 02 000-9047 See Reverse for Instructions

OGLETREE, DEAKINS, NASH, SMOAK & STEWART, P.C
ATTN: ATTORNEY JENNIFER SMILEY
8117 PRESTON ROAD, SUITE 500
DALLAS, TX 75225

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available in the
Clerk's Office.**