

JUL 14 2020

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No. 19-8369

IN THE
SUPREME COURT OF THE UNITED STATES

LALANGIE HOSKINS – PETITIONER

vs.

GE AVIATION – RESPONDENT(S)

ON PETITION FOR A WRIT OF CERTIORARI
TO THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

PETITION FOR REHEARING

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STATUTES AND RULES

26 U.S.C. § 7434

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PETITION FOR REHEARING

Pursuant to Supreme Court Rule 44.1, LaLangie Hoskins respectfully petitions for rehearing of the Court's decision issued on June 22, 2020. LaLangie Hoskins v. GE Aviation, No. 19-8369. Ms. Hoskins moves this Court to grant this petition for rehearing and consider this case with merits briefing and oral argument in light of GE Aviation's IRS 1099-OID Tax Fraud Scheme under 26 U.S.C. § 7434. Pursuant to Supreme Court Rule 44.1, this petition for rehearing is filed within 25 days of this Court's decision in this case. Ms. Hoskins submits that similar cases have been granted while she faces a denial of her petition. She seeks rehearing on that part of the issue raised in her petition for writ of certiorari as GE Aviation currently has her facing penalties for their tax fraud committed during the Fifth Circuit Appeal briefing. This material factual or legal matter was overlooked in the decision. The proceeding involves questions of exceptional importance regarding discrimination and tax fraud.

As grounds for this petition for rehearing, petitioner states the following:

1. Failing to report income that matches a 1099 filed by a business or self-employed individual that paid you in the previous year is one the best ways to trigger an IRS audit. The IRS uses your social security number to match 1099 forms reporting payments to you as the recipient of the payment. Nevertheless, tax fraud and tax evasion are still very real problems and incorrect or fraudulent 1099s can be the “smoking gun” in a tax fraud situation. If the IRS determines that a payor willfully or intentionally filed a 1099 form, the penalties become much more severe.

The penalty for intentionally disregarding filing or correcting an information return is at least \$250 per return with no maximum penalty. Additionally, if a payor has filed a fraudulent 1099 for payments made to you, you may be able to sue for damages. Joseph Czerw sued Defendants for damages under Code Sec. 7434, alleging that Defendants willfully and fraudulently filed the false Form 1099-MISC as part of a scheme “to defraud state and federal taxing authorities... by lessening Lafayette’s tax obligations and the amount of its worker’s compensation insurance premiums.” Defendants issued a 2015 Form 1099-MISC to Plaintiff and were liable for Section 7434 damages. The court concluded that Defendants were jointly and severally liable to Czerw for damages. See, e.g. *Czerw v. Lafayette Storage and Moving*.

2. Ms. Hoskins challenged the summary judgment issued on March 25, 2019 by the District Court terminating her case just a few months before trial which is unconstitutional to revoke her right. On February 07, 2020, the Court of Appeals Fifth Circuit issued its opinion stating, “Although we must construe a pro se litigant’s briefs liberally, it is not our duty to sift through the record in search of evidence to support a party’s opposition to summary judgment. We do not conclude that all of her arguments have been abandoned, but we note that we have limited our review in line with the adequate briefing.” The life of an appeal in the Fifth Circuit Court of Appeals consists of a notice of appeal filed, docketed jurisdictional review and briefs filed by both Appellee and Appellant. Hoskins’s sufficiently filed her brief along with a reply brief, however; the Fifth Circuit determined a judgment

on the basis of lack of evidence without allowing the full appeal procedure. After emailing the Defendant's counsel on Feb. 03, 2020 regarding their Appellee Cross Reply, coincidentally the judgment was entered on Feb. 07, 2020. Cases have been reverse for erroneous summary judgments such as the case of *Griffith v. Wal-Mart Stores Inc.*, Plaintiff appeals the district court's grant of summary judgment in favor of Defendant on Plaintiff's claim that Defendant violated the Americans With Disabilities Act, 42 USC § 12101.

4. Ms. Hoskins now asks for dignity and respect to present oral argument with regard to the criminal nature of this company to commit tax fraud in the midst of briefing during the appeal process. GE Aviation has added insult to injury willfully issuing a fraudulent information return. These cases find support in some of the statutory language, which provides that a civil action may be brought "against the person *so filing* such return." (Code Sec. 7434(a)) Thus, those cases argue that the Code provides a cause of action only against the person who files the allegedly fraudulent return. See, for example, *Vandenheede v. Vecchio*. Scams can lead to significant penalties and interest and possible criminal prosecution. The IRS Criminal Investigation Division works closely with the Department of Justice to shutdown scams and prosecute the criminals behind them. Much like falsely claiming an expense or deduction is improper, claiming income the taxpayer didn't earn is also inappropriate. This scheme usually involves the filing of a Form 1099-MISC, Miscellaneous Income, and/or bogus financial instruments such as bonds, bonded promissory notes or worthless checks.

5. Under 26 U.S.C. § 7434(a) a person may not "willfully" file a fraudulent information return with the IRS "with respect to payments purported to be made to any other person []." "The statute authorizes the person on whose behalf the fraudulent information return was filed to bring a civil action for damages against the person who filed it." See, e.g. *Gidding v. Zurich American Ins. Co.*

6. This case concerns whether Title I and Title II of the Americans with Disabilities Act (ADA) prohibits the District Court of Northern Mississippi to affirm its decision of the Plaintiff not being a member of protected class citizens. Title I of the Americans with Disabilities Act of 1990 prohibits private employers, State and local governments, employment agencies and labor unions from discriminating against qualified individuals with disabilities in job application procedures, hiring, firing, advancement, compensation, job training, and other terms, conditions, and privileges of employment. GE Aviation's Human Resource Representative, Angel Contreras failed to properly conduct his investigation and accommodate Plaintiff according to 42 USC § 12112, (a)(5). As to context, the Title I of the ADA, prohibits discrimination of any kind, see, e.g., *Knapp v. General Electric*. Angel Contreras terminated Plaintiff on grounds of attendance when clearly the doctor's order would not allow Plaintiff to return to work until released. See also e.g., *Giles v. General Electric* where GE also rejected this accommodation, and refused to return the machinist to work.

7. The granting of the petitions for writ of certiorari in similar cases raising the same issue with regards to discrimination is sufficient to warrant rehearing of

the order denying certiorari in Ms. Hoskins' case. Sup. Ct. R. 44.2. The granting of the petitions in those cases indicates that the Court provides justice in light of national importance. Below is a list of U.S. Supreme Court cases involving the rights of disabled persons and disability discrimination of the U.S. Supreme Court decisions:

- Wright v. Universal Maritime Service Corp. (1998) In this case, the Supreme Court revisits the issue of whether a collective bargaining agreement requiring arbitration can prohibit the party from taking their EEO claim to federal court. The Court held that the collective bargaining agreement at issue did not contain a clear and unmistakable waiver. Therefore the charging party could pursue his employment discrimination claim in court.
- Cleveland v. Policy Management Systems Corp. (1999) The Supreme Court agrees with Equal Employment Opportunity Commission's (EEOC) position that a plaintiff can go forward with his or her Americans with Disabilities Act case despite having filed an earlier claim for disability under the Social Security Act alleging he or she is unable to work.
- Murphy v. United Parcel Service, Inc. (1999) In this case, the Court explains how to determine whether an impairment "substantially limits" a major life activity under the Americans with Disabilities Act (ADA).
- Sutton v. United Airlines, Inc. (1999) The Court clarifies the definition of "disabled" under the Americans with Disabilities Act (ADA).

- *Toyota Motor Manufacturing, Kentucky Inc. v. Williams* (2002) (superceded by The Americans with Disabilities Act Amendments Act (ADAAA)).
The Court holds that a person is substantially limited in a major life activity, within the meaning of the ADA, if he or she has "an impairment that prevents or significantly restricts the individual from doing activities that are of central importance to most people's daily lives."

CONCLUSION

For the foregoing reasons, petitioner LaLangie Hoskins prays that this Court
(1) grant rehearing of the order denying her petition of writ of certiorari in this case,
(2) vacate the Court's June 22, 2020, order denying certiorari, and (3) grant the
petition for a writ of certiorari in light of the current issues. I hereby certify that
this petition for rehearing is presented in good faith and not for delay and is
restricted to the grounds specified in Rule 44.2.

Date July 14, 2020

Respectfully submitted,

LaLangie Hoskins

A handwritten signature in black ink, appearing to read "X LaLangie Hoskins". The "X" is a simple mark, and the name is written in a cursive script.

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