No. 23-6416

SUPREME COURT OF THE UNITED STATES

Carla Slater,
Petitioner,

vs.

Janey Yellen, et al,
Respondent

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

PETITION FOR WRIT OF CERTIORARI

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I. QUESTIONS PRESENTED

1. Whether Title VII violations and retaliation claims are isolated events confined to the date they occurred when they are part of a conspiracy and fraud on the part of the employer?
2. Whether the Third Circuit Court of Appeals ignored a constitutional right, freedom of religion under the First Amendment and abused its discretion by failing to see that the Title VII violations, Perjury, Color of Law Violation, and malicious prosecution were part of a secret and hideous plan to criminalize me based on the collection of unemployment benefits in retaliation for choosing to practice my religious beliefs?
3. Whether the Third Circuit Court of Appeals' properly found that Petitioner's complaint failed to state a claim?
4. Whether the Third Circuit Court of Appeals abused their discretion by denying appointment of counsel due to the enormity and complexity of the case involving five government agencies?
5. Whether employees are liable for personal injury under 42 U.S.C. 183?

II. LIST OF PARTIES

All parties **do not** appear in the caption of the case on the cover page. A list of all parties to the proceeding in the court whose judgment is the subject of this petition is as follows:

JANET YELLEN
Secretary of the Treasury
1500 Pennsylvania Ave, N.W.
Washington, D.C. 20220

CHARLOTTE A . BURROWS
Chair, EEOC
131 M Street, N.W.
Washington, D.C. 20507

LISA CHAN
IRS
Operation Manager
SBSE Service Centers
Memphis Campus Exam/AUR
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STEPHANIE SPROSS
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III. RELATED CASES

1. Carla Slater v. United States of America, Case No. 2:18-CR-00467, United States District Court for the Eastern District of Pennsylvania, Judgment entered June 6, 2022.
2. Carla Slater v. Unemployment Compensation Board of Review, Case No. 88 EM 2023, Supreme Court of Pennsylvania
3. Carla Slater v. IRS (Employee Investigation), Case Number: 69-1609-0028-I, TIGTA, Judgment entered on July 10, 2017.
4. Carla A. Slater v. Steven T. Mnuchin, TD Case No.IRS-20-0561-F, EEOC, Judgment entered on May 19, 2021.
5. Carla Slater v. Department of the Treasury, MSPB Case Number: PH-0752-17-0325-I-1, Judgment entered on October 5, 2017.
6. Carla A. Slater v. Steven T. Mnuchin, TD Case No. IRS-17-0539-F, EEOC, Judgment entered on August 17, 2017.

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V. TABLE OF AUTHORITIES

A. Cases

B. Statutes

C. Constitutional Provisions

United States Constitution, Amendment I:

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

United States Constitution, Amendment VIII:

Excessive bail shall not be required, nor excessive fines imposed, nor cruel and unusual punishments inflicted.

United States Constitution, Amendment XIV:

All persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the state wherein they reside. No state shall make or enforce any law which shall abridge the privileges or immunities of citizens of the United States; nor shall any state deprive any person of life, liberty, or property, without due process of law; nor deny to any person within its jurisdiction the equal protection of the laws.

VI. OPINIONS BELOW

The decision by the Pennsylvania Third Circuit Court of Appeals denying Petitioner Slater's direct appeal is reported as Carla Slater v. Janet Yellen, et al, 23-1091 (Appendices A & A1). The decision by the District Court for the Eastern District of Pennsylvania dismissing Petitioner Slater's Second Amended Complaint, Motion for Counsel, Motion To Set Aside 2017 EEOC Formal Complaint is reported at Carla Slater v. Janet Yellen, et al, 2:21-cv-02763 (Appendix B, B1, and B2).

VII. JURISDICTION

The date on which the United States Court of Appeals decided Petitioner Slater's case was October 4, 2023. No petition for rehearing was timely filed in my case. The jurisdiction of this Court is invoked under 28 U.S.C. 1254(1).

VIII. STATEMENT OF THE CASE

A. Title VII Violations & Stating a Claim

The Third Circuit Court alleged claims against Spross, Chan, and Burrows were due process claims.[1] The Court alleged I did not address the District Court's ruling on any other claims or any other motions that I filed except for religious discrimination and retaliation claims under Title VII against Spross, Chan, and Yellen. However, the

[1] See Appendix A, p.3.

District Court alleged EEOC Chair Charlotte A. Burrows was a due process claim.[2] The Court alleges the leave request denial to attend a religious event and the AWOLs for attending the event are time-barred because they did not occur within 45 days of contacting the EEO counselor on May 5, 2017.[3] The Court also alleges I failed to state a claim, the religious discrimination and retaliation claims were based on the pressure to accept a plea deal, the plea deal is not an adverse action, I failed to allege facts giving rise to an inference of discrimination, and I have not pleaded facts to make out either claim.[4]

The Third Circuit Court of Appeals' and the District Court findings and decisions abused its discretion by alleging claims against Spross, Chan, and Burrows were due process claims. IRS Supervisor Stepanie Spross was the official who violated my right to freedom of worship, forced me to quit, and then declared me AWOL for attending a known religious event and keeping me in AWOL status until termination. Each day I was AWOL was an act of retaliation for choosing to practice my religion.[5]

IRS Operation Manager (OM) Lisa Chan was the official who administered all adverse actions and the proposing official for unlawful termination after I was forced to quit on 10/29/2015. Mrs. Chan was the third level manager to Ms. Keeya Gaskins, Mrs.

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[2] See Appendix B1, p.6.

[3] Compare Appendix B1, p.5 andAppendix B, pp.5-6.

[4] See Appendix B, p.6-8.

[5] Compare Appendix D, pp. 3-7 and Appendix L, pp. 5-8.

Stephanie Spross, and I. Recall letters were issued after disciplinary actions and/or suspensions. These letters were not governed by the release and recall procedures for seasonal employment. The IRS is required to release seasonal employees to nonpay status at the end of a season and recall them to duty the next season based on performance, seniority, and veteran's preference.[6] During the nonpay status, seasonal employees collect unemployment benefits until they are recalled to duty. An employment agreement must be executed between the agency and the seasonal employee prior to the employee's entering on duty. My 2015 seasonal agreement could've been renewed for up to an additional year. This would require a second signing which did not occur. 2015 was the last year the IRS issued a seasonal employment agreement. Mrs. Chan's adverse actions including illegal termination were a gross violation of federal laws governing seasonal employment. Each day I was suspended including the termination and reprimand notices were an act of retaliation.[7]

IRS Department Manager (DM) Keeya Gaskins was appointed as the DM after I quit on October 29, 2015. However, she deliberately initiated the unemployment and TIGTA's investigations to interfere with my collection of unemployment benefits, both events were acts of retaliation.[8] Although Spross, Chan, Gaskins, and Burrows were not my employer, they are not liable under Title VII. However, Section 1 of the Civil Rights

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[6] Compare 5 CFR 340.402(d) and Appendix G, p.11.

[7] Compare See 5 CFR 340.402(c), Appendix N, pp. 3-6, pp.7,13, pp. 14-16, pp. 37-39 and Appendix R, pp.1-2

[8] Compare Appendix H, p.4, p.29, par.14, p.30, par.1, Appendix M, p.5 and Appendix R, p.3 9/1/2016 date, p. 4.

Act of 1871, codified at 42 U.S.C. 1983, is the vehicle by which an individual may sue government officials in tort for violations of constitutional rights, including those arising under the Establishment Clause.[9] Federal law provides no statute of limitations for actions brought under Section 1983, the personal injury actions were ongoing and climaxed into an illegal indictment and false arrest. The indictment was not dismissed until June 6, 2022. Burnett v. Grattan, 468 U. S. 42, 468 U. S. 47-48 (1984). Title VII prohibits unlawful employment practices by employers. 42 U.S.C. § 2000e-2(a). Therefore, Respondent Janet Yellen is liable for all Title VII claims.

The Third Circuit Court of Appeals and the District Court's Findings and decisions ignored a constitutional right, freedom of religion under the First Amendment and abused their discretion by failing to see the connection between the protected activity, adverse actions, and malicious prosecution. The Title VII violations including religious and employment discrimination (not a plea deal), IRS Perjury to TIGTA, IRS Perjury to the State, and IRS Perjury to the Grand Jury and malicious prosecution were not isolated events but part of secret and hideous plan to criminalize me based on the collection of unemployment benefits in retaliation for choosing to practice my religious beliefs. These events are not time-barred because of their continuity. -See 18 USC 241

[9] The pertinent part of the statute reads: "Every person who, under color of any statute, ordinance, regulation, custom, or usage, of any State or Territory or the District of Columbia, subjects, or causes to be subjected, any citizen of the United States or other person within the jurisdiction thereof to the deprivation of any rights, privileges, or immunities secured by the Constitution and laws, shall be liable to the party injured in an action at law, suit in equity, or other proper proceeding for redress...."

I am one of Jehovah's Witnesses over 40 years of age. As a Christian ordained minister of God, I devote 70 hours a month preaching and teaching the Bible to others. My faith requires me to attend annual assemblies and conventions throughout the year. On October 27, 2008, I accepted a seasonal position with the IRS because it allowed me to pursue my ministry. Every year at the end of each season, I collected unemployment compensation benefits in harmony with the seasonal agreement contract. However, in the 2015 tax year, things changed drastically.

On January 21, 2015, I was appointed as a delegate to a November 2015 religious conference in Thailand. I accepted the appointment and paid my hotel expenses for the convention prior to the February 19, 2015 deadline.[10]

On February 23, 2015, I signed a new seasonal agreement with the IRS. The contract was to last 9-11 months.[11]

On March 3, 2015, I informed IRS Supervisor Mrs. Spross that I was scheduled to attend a religious conference for the entire month of November 2015. As requested by Mrs. Spross, I provided evidence of the event, a letter dated January 1, 2015, appointed me as a delegate. I requested reasonable accommodations to attend the event when I submitted a leave without pay (LWOP) request. This request was made with the knowledge that I am furloughed each year in November.[12] However, on March

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[10] See Appendix D, pp. 4-5.

[11] See Appendix E, p. 3

[12] See Appendix D, p. 3.

23, 2015, Mrs. Spross denied the LWOP request. She said LWOP was not available. Then she pressured me to use compensation time. She failed to explain why it was necessary to pay the comp time forward. She failed to explain why I could not wait to return from my trip to pay only the comp time I used. Mrs. Spross could have accommodated my religious leave request because she never stated verbally or in writing that granting an accommodation would result in undue hardship on the IRS' business. Mrs. Spross never informed me directly that I was unable to take the trip and if I did I would be terminated.

Mrs. Spross' refusal to consider my leave request on March 3, 2015 created a conflict between my religion and employment and violated my constitutional right of freedom of worship.[13]

On May 3, 2015, I emailed Mrs. Spross to explain why compensation time was not requested. I informed her compensation time is a hardship because it is impossible to repay the amount of time requested and it conflicted with my religious practices. I also requested the reason for why LWOP was denied. However, Mrs. Spross never responded.[14]

On June 15, 2015, I received a memo from Mrs. Spross stating my

[13] See Appendix D, p. 6.

[14] See Appendix D, p. 7.

seasonal position was being converted to permanent effective June 28, 2015. I declined the permanent position on June 16, 2015.[15] The forced conversion letter of my employment status to permanent was an infringement upon my religious beliefs and deliberate pressure to force me to terminate the employment relationship. I requested reasonable accommodations to remain as a seasonal employee for religious reasons. The IRS never provided anything in writing proving they considered my religious accommodation request. However, without clearance from RAC, the IRS continued to administer adverse actions with the intent to terminate my employment. These facts were NOT exposed until after I was being criminalized from November 1, 2018 to June 2, 2022 during the Discovery.[16]

Groff v. DeJoy, 600 U.S. 447 (2023), The Supreme Court ruled: "An employer violates Title VII if it fails 'to reasonably accommodate' an employee's religious observance or practice, unless the employer demonstrates that accommodation would result in 'undue hardship' on the conduct of the employer's business."

My employer could have accommodated my leave request to attend a religious event as well as my request to remain as a seasonal employee to fulfill my religious obligations and practices without undue hardship on the conduct of the IRS's business.

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[15] See Appendix E, p. 4.

[16] Compare Appendix F, p. 6 and 42 U. S. C. §2000e(j)

On October 29, 2015, I was forced to terminate my 2015 seasonal agreement to attend a religious convention in Thailand in November 2015. Mrs. Spross knew I was one of Jehovah's Witnesses. She also knew I placed a high value on my religion. Denying my request for leave and pressuring me to accept a type of leave impossible to repay was unreasonable and created a heavy burden upon my religious practices. The fact that Mrs. Spross refused to consider my request for leave, that may or may not overlap with the time I was usually furloughed, is evidence of her intent to not only give me a hard time but to deny my request for leave for a known religious purpose.

On November 4, 2015, Mrs. Spross emailed me a Tinsley's memo from the Human Capital Office dated November 3, 2015 stating the permanent job offer in June 2015 was optional and that seasonal work was still available to me and the abolishment of seasonal work was a future goal. As previously stated, my seasonal contract for 2015 started on February 23, 2015 and according to the contract was to last 9 to 11 months. The length of this contract could have been until 12/31/2015. After that there would have to be a furlough, which could be for one day or longer. After a furlough a new contract would have to be issued the following year which has nothing to do with the old contract. - See CFR 340.402. Past December 31, 2015 I should not have been considered AWOL. However, Mrs. Spross violated a directive from headquarters and federal laws governing seasonal employment by declaring me AWOL for over a year

until termination.[17] The IRS' intent behind the prohibited employment practices were kept secret and skillfully orchestrated to do more than just terminate my employment.

On December 5, 2015, I filed for and was approved to receive unemployment compensation benefits. According to labor laws, voluntarily quitting for religious reasons is a necessary and a compelling reason that entitles one to collect unemployment benefits. However, when I applied for unemployment compensation online, I did not understand the requirements of unemployment compensation laws. I relied on past practice to file for unemployment benefits. Per federal regulations, the signing of the 2015 seasonal contract on February 23, 2015 had to terminate on December 31, 2015.[18] In bad faith, the IRS never disclosed when seasonal employees were furloughed. Therefore, I should have received credit for UC benefits after the 12/31/2015 date in compliance with UC law.

The IRS' motive behind the Title VII violations were NOT exposed until after I was being criminalized from November 1, 2018 to June 2, 2022. The evidence from the Discovery shows they were the beginning of a continuity of events that occurred over an extended period of time that culminated into malicious prosecution for choosing to practice my religion. If I did not attend my religious event, I would still be working for the IRS, the collection of UC benefits would not have been challenged, and the indictment would never have occurred. The discriminatory events leading to and the elements of

[17] Compare 5 CFR 340.402(c), Appendix E, p.5, Appendix F, p.5, and Appendix G, p.9, pp. 2, 5.

[18] Compare 5 CFR 340.402(d) and Appendix F, p. 5.

the indictment shows the cause of action was changing and ongoing. The indictment could not be obtained without the adverse employment actions, the IRS' perjured testimony to TIGTA, and the IRS' perjury to the State and to the Grand Jury. Each of these events were crucial for the indictment. The Title VII adverse employment actions culminated into malicious prosecution.

B. Statute

The Third Circuit Court affirms the District Court's ruling that claims against Yellen were time-barred and properly dismissed because I failed to state a claim upon which relief can be granted under Rule 12(b)(6); I have not pleaded facts supporting the requisite discriminatory intent behind the termination or behind the other actions that were adverse; and the religious discrimination claim is not rendered timely by the continuing violation doctrine.[19]

The Third Circuit Court's affirmation and the District Court's findings and conclusions were contrary to constitutional rights, power, privilege, or immunity and substantial evidence and abused its discretion by alleging claims against Yellen were time-barred, I failed to state a claim, I have not pleaded facts supporting the requisite discriminatory intent behind the adverse actions including termination, and the religious discrimination claim is not rendered timely by the continuing violation doctrine.

[19] See Appendix A, pp.4-7.

The IRS' conspiracy was a cleverly orchestrated scheme consisting of a continuity of events that extended over a period of time culminating into malicious prosecution. -See 18 USC 241. The conspiracy was deliberately concealed. It was NOT exposed until after I was indicted from November 1, 2018 to June 6, 2022 and the Discovery was released from the Prosecution.[20] The IRS used discriminatory employment practices to attack my collection of unemployment benefits and to initiate a UC investigation in retaliation for quitting my employment on October 29, 2015 to practice my religious beliefs. The IRS' disparate-treatment and retaliation were crucial for the unemployment hearing.[21] The unemployment hearing could not have occurred without the prohibited employment practices. The unemployment ruling was crucial for the indictment. The indictment could not have occurred without the unemployment hearing.[22] Each event was interdependent. The IRS perjury at March 24, 2017 unemployment hearing was a new event. The unemployment hearing shows the cause of action was changing and ongoing. On May 5, 2017, I contacted the EEO counselor because the IRS' harassment was continuing.[23] The discriminatory events leading to and the elements of the indictment shows the cause of action was changing and ongoing. Fraud, by its very nature, cannot initially be perceived. The true purpose is hidden deliberately. One would always hope that government actions are taken for a

[20] See Appendix G, pp.8-9, 11.

[21] TIGTA's final investigation report revealed the IRS' disparate-treatment and retaliation occurred after I quit for religious reasons and were designed to attack my unemployment benefits to deprive me of a protected right of seasonal employment. TIGTA's final investigation report was NOT released until Discovery. See Appendix G.

[22] See Appendix I.

[23] See Appendix P, pp.4-5.

legitimate purpose and would not be out to undermine the system in any fashion. The Commission had substantial reasons for extending the 45-day time limit to correct Title VII violations.

C. Perjury to TIGTA Claim

The Third Circuit Court and the District Court's findings and decisions were (1) contrary to constitutional rights, power, and privileges, (2) departed from accepted judicial practices or so abused its discretion by ignoring the perjury to TIGTA claim.

IRS DM Gaskins and IRS Supervisor Spross submitted a false report to TIGTA Special Agent David Wessner. They alleged and omitted the following:

1. They omitted the fact and withheld exculpatory evidence proving I was scheduled to go on a religious trip in November 2015, I submitted a request for leave, the trip was not in my power to re-arrange, I made my reservations prior to returning to Seasonal Employment on 2/23/15[24];
2. They omitted the fact I had voluntarily quit on October 29, 2015 because Spross intentionally created a conflict between my religious practices and employment by denying my request for leave and putting me in AWOL status for attending the religious event in November 2015[25];
3. They alleged my seasonal position was reclassified to permanent in June 2015. However, they were advised by Tinsley's memo from the Human

[24] Compare Appendix D, pp. 3-5, Appendix L, pp.3-4, Appendix M, pp. 3-4, and 18 U.S.C. 1621.

[25] Compare Appendix D, pp. 6-7 Appendix L, pp.3-4, Appendix M, pp. 3-4, and 18 U.S.C. 1621.

Capital Office dated November 3, 2015 that the seasonal conversion in June 2015 was optional, my work status is seasonal, and the seasonal conversion is a future goal. I did not resign. No resignation paperwork was provided to me. It did not say I would be fired if I chose not to transition. It specifically stated that seasonal positions were not abolished[26];

4. They alleged I received unemployment benefits while in AWOL status for the period of December 19, 2015 to June 4, 2016;
5. They omitted the fact that Spross intentionally put in my time as AWOL starting October 30, 2015 through January 22, 2017 with the intent to illegally terminate my position as a seasonal worker with the IRS. - 18 U.S.C. 1621, 18 U.S.C. 245(b)(2)(B).
6. In bad faith, they omitted when seasonal employees were furloughed in 2015 and when they returned to duty in 2016 to interfere with the collection of unemployment compensation benefits, a benefit of seasonal employment;
7. They omitted the fact that I requested reasonable accommodations to remain seasonal for religious reasons. The IRS never provided anything in writing proving they considered the request. However, without clearance from RAC, the IRS continued to administer adverse actions with the intent to terminate my employment.

The IRS used prohibited personnel actions to initiate the TIGTA's investigation. Without the disparate-treatment and retaliation the investigation would have never occurred.

[26] Compare Appendix E, p.5, Appendix G, p. Appendix L, pp.3-4, Appendix M, pp.3-4, and 18 U.S.C. 1621.

The IRS perjury and omission of exculpatory evidence to TIGTA were NOT exposed until after I was being criminalized from November 1, 2018 to June 2, 2022 and the Discovery was released from the Prosecution.

The TIGTA reports indicate a conflict of information. The report of July 10, 2017 deals with the report and interview of Ms. Keeya Gaskin. It indicates my time was entered by "managers" as though I was transitioned to permanent. The report of October 31, 2016 states Special Agent David Wessner reviewed records received from Jean Miller and there was no "re-coded" to reflect a change from seasonal employee to permanent employee. The IRS and TIGTA used this false information to secure an indictment.[27]

D. Perjury to the State Claim

The Third Circuit Court and the District Court's findings and decisions were (1) contrary to constitutional rights, power, and privileges, (2) departed from accepted judicial practices or so abused its discretion by alleging the claims against unemployment benefits proceedings is a due process claim, Spross' perjury is time-barred because I did not file EEOC complaint within 15 days from the Notice of Right to File dated June 19, 2017, and I'm seeking review and rejection of the unemployment compensation benefits case that was resolved in state court.[28]

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[27] Compare Appendix G, pp.8-9, 11, Appendix I, p.7, point #5, 18 USC 241, and 18 USC 242.

[28] Compare Appendix A, p.8, Appendix B1, p.7 and Appendix B, p.6.

The unemployment compensation benefit case has not been resolved and is currently being litigated before the Supreme Court of Pennsylvania because quitting a job for religious reasons is a just cause for collecting benefits. (PA Supreme Court Case No. 88 EM 2023). The UC hearing proceedings were never a claim. The claims were the IRS perjured testimony and material misrepresentations at those proceedings and using the UC's proceedings with the intent to prosecute me criminally. In bad faith, the IRS never reported to the Referee, Board of Review, and the Commonwealth Court when all other seasonal employees were furloughed in 2015 because I should have received credit for UC benefits after the furlough date in compliance with UC law.

On September 16, 2016, TIGTA Special Agent David Wessner contacted Mr.Brad Bruyere from the Pennsylvania Department of Labor & Industry, Internal Audit Team to initiate an internal investigation regarding my eligibility. The IRS alleged that I collected unemployment benefits in AWOL status and my position as a seasonal employee was converted to permanent. TIGTA Special Agent Wessner obtained copies of my unemployment compensation application, claims certification process questions, the Referee's Order/ Decision dated April 3, 2017, check writing records and the unemployment compensation restitution history with the intent to criminalize me.[29] However, the IRS was fully aware that my position was seasonal and NOT permanent. The IRS Personnel Action History Report and Standard Form 50 records received from Jean Miller stated there was no "re-coded" to reflect a change from seasonal employee to permanent employee. The Standard Form (SF) 50 also reflects my position as a

[29] See. Appendix G, pp. 3-7 and p. 9.

"Full-time Seasonal (code 'G') employee in box 32 under 'Employee Data.'"[30] Despite the fact I was a seasonal employee, the IRS continued in their investigation to interfere with my collection of unemployment benefits with the intent to criminalize me. - See 18 U.S.C. 245(b)(2)(B).

On March 24, 2017 IRS DM Keeya Gaskins and IRS Supervisor Stephanie Spross committed perjury at the unemployment hearing. She alleged and omitted the following:

1. Spross claimed she did not know I was still planning to go on the religious trip. This is a false statement for the following reasons:
   (a) Spross testimony at UC hearing pages 13 to 19.[31]
   (b) I told Spross religious comp time was overly burdensome in light of usual practice with regard to furloughs.[32]
   (c) I emailed management reminding them I will be out of the office in November 2015 and information was received from me concerning being actively on a religious trip.[33]
2. Spross' testimony indicates a conflict of information regarding my **separation** from work. On one hand, she testifies the separation was caused by the IRS when they denied my March 3, 2015 leave request to

[30] See Appendix G, pp. 11-12.

[31] See Appendix H, pp.13-19.

[32] See Appendix D, pp.3, 7.

[33] See Appendix D, p.8.

attend a known religious event in November 2015.[34] On the other hand, she testified that I caused the separation because I was not furloughed, I did not have sufficient accrued leave to take the month off, I failed to provide a repayment plan for the trip, I abandoned my job, I failed to exhaust all possibilities, and I did not returning to work.[35] However, the fact that I had not presented a "repayment plan" is irrelevant. What are all the options available for a religious request for leave? They weren't considered or enumerated. There is no legitimate government purpose in having me run from pillar to post trying to comply with overwhelming requirements. The IRS could have accommodated my leave request without a burden to the agency. Spross knew everything I knew about the event, including that I had already accepted the invitation, had made reservations and had put down a deposit. She also knew it was not in my power to rearrange the trip. She gave me no other reasonable alternative but to quit.

3. Spross alleged she did not receive documentation from me stating why religious compensation time was rejected. However, on May 3, 2015, I informed Spross in writing that compensation time was a burden in light of usual practice with regard to furloughs and it was impossible for me to repay the amount being requested.[36]

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[34] See Appendix H, p.3, p.6, pars.2-4.

[35] See Appendix H, p.15, pars 12-13, p.16, pars. 1-3, p.17, pars.2-4, and p.20, pars.1-4.

[36] Compare Appendix D, p. 7 and Appendix H, p.3, p.7, pars.3-4.

4. She omitted the fact that she was the person who entered my time and unilaterally decided to declare me AWOL when I attended a known religious event.[37]
5. Spross' testimony indicates a conflict of information regarding my employment position. On one hand, she states my position was seasonal. On the other hand, she states my position as a seasonal employee was reclassified to permanent. However, they were advised by Tinsley's memo from the Human Capital Office dated November 3, 2015 that the seasonal conversion in June 2015 was optional, my work status is seasonal, and the seasonal conversion is a future goal. I did not resign. No resignation paperwork was provided to me. It did not say I would be fired if I chose not to transition. It specifically stated that seasonal positions were not abolished.[38]
6. In bad faith, Spross omitted when seasonal employees were furloughed in 2015 and when they returned to duty in 2016 to deliberately interfere with the collection of unemployment compensation benefits, a benefit of seasonal employment.

Ms. Keeya Gaskins alleged and omitted the following:

1. Ms. Keeya Gaskins' testimony indicates a conflict of information regarding my employment status. She alleged I was not furloughed and I was still an

[37] Appendix H, p.3, p. 22, pars. 1-3.

[38] Compare Appendix H, p.3, p.24, pars.6-7, 9, Appendix E, p.5, Appendix G, p.11 and 18 U.S.C. 1621.

IRS' employee who should be at work. On the other hand, she admitted that I was a seasonal employee and the IRS did not have a new seasonal employment contract signed for 2016, confirming the IRS violation of federal laws governing seasonal employment by circumventing the furlough period in 2015 and by keeping me in employment status for over a year without a valid employment contract in 2016. How could I still be considered an employee then fired, if there was no contract.[39]

2. Gaskins alleged I was not under contract because I was absent from work. According to federal regulations, a seasonal employment agreement must be executed between the agency and the seasonal employee prior to the employee's entering on duty. Although I requested it on several occasions, the IRS never offered me a 2016 employment contract.[40]
3. She omitted the fact that I had quit because of the conflict that existed between my employment and religious practices.[41]

Spross or the IRS' perjury at the UC hearing is not time-barred nor is it limited to the 15 days from the Notice of Right to File dated June 19, 2017. The perjury was part of a continuity of events that extended over a period of time. The IRS needed and used the prohibited employment practices to attack my collection of unemployment benefits. The IRS' intent for initiating the unemployment compensation investigation, perjured

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[39] See Appendix H, pp.3, 31, 33

[40] Compare Appendix H, p.3, p.31, par.8, and 5 CFR 340.402(c).

[41] Compare Appendix H, p.3, p.31, par.2 and Appendix D, pp.3-7.

testimony, the civil prosecution itself, and TIGTA's investigation were designed to criminalize me for voluntarily quitting to exercise my 1st Amendment right - freedom of worship. As previously stated, the unemployment ruling was crucial for the indictment. The IRS' intent behind the continuity of events was NOT exposed until after I was indicted from November 1, 2018 to June 6, 2022 and TIGTA's investigation reports in the Discovery were released by the Prosecution.[42]

E. Perjury to the Grand Jury & Malicious Prosecution Claims

The Third Circuit Court affirmed the District Court's ruling to dismiss unemployment proceedings and criminal charges. The Court also alleged my claims are not rendered timely by the continuing violation doctrine because they were isolated, sporadic, or discrete acts, such as the denial of leave.[43]

The District Court alleged I did state the Defendant was involved in the criminal prosecution, the plea deal does not constitute a retaliatory adverse action, the protected activity before the plea deal occurred on May 5, 2017, when I contacted the EEO counselor, I have not alleged any facts related to the plea deal and the criminal prosecution, and there's no causal connection between the plea deal offer and her 2017 EEO Counselor interview.[44]

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[42] Compare Appendix G, pp.8-9, 11, 18 USC 245(b)(2)(B), and 18 USC 241.

[43] See Appendix A, pp.3,6,8.

[44] See the Appendix B, pp.9-10.

The Third Circuit Court of Appeals' findings and decisions were (1) contrary to constitutional rights, power, and privileges, and (2) departed from accepted judicial practices or so abused its discretion. The plea deal is not a claim. The indictment, the arrest, and the malicious prosecution are the claims. They were not time-barred. The indictment was not dismissed until June 6, 2022. This was almost a year later after I filed a civil action suit on June 21, 2021 with the District Court. The indictment and the malicious prosecution were legal actions initiated with malicious intent.[45] The indictment was dismissed with prejudice in my favor. Therefore, they are legally recognizable damages.

The District Court's findings and decisions were (1) contrary to constitutional rights, power, and privileges, (2) departed from accepted judicial practices or so abused its discretion, and (3) unsupported by substantial evidence. The Court failed to see that the retaliation claims did not include the plea deal, the IRS fraudulent testimony before the Grand Jury, and the discriminatory events leading to and the elements of the indictment shows the cause of action was changing and ongoing.

On June 16, 2017, the IRS targeted me for a Grand Jury Investigation for collecting unemployment compensation while receiving wages from the IRS from December 2015 to June 2016.[46]

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[45] Compare Appendix G, pp.8-9, 11, Appendix I, pp.7-8, 10-11,13, and Appendix B1, p.1.

[46] Compare Appendix I, p.3 and 18 U.S.C. 1623.

On October 25, 2018, the IRS committed perjury to a Grand Jury by misrepresentation of facts, omission of facts, and by withholding exculpatory evidence. The unsealed indictment shows they alleged and omitted the following:

1. My position as a seasonal worker was reclassified to permanent status in June 2015 and I was no longer subjected to periodic furloughs. TIGTA's investigation report proves my position was NEVER reclassified.[47] The employee holding the position at the time of the reclassification is not automatically converted to being a full-time employee. On the contrary, seasonal employees who are under a contract, have the authority to determine whether or not they will accept the new permanent position. They evidence shows I never accepted any reclassified permanent position with the Internal Revenue Service.
2. I was designated as AWOL because I was absent without a valid excuse.[48] They omitted the fact and withheld exculpatory evidence proving I was scheduled to go on a religious trip in November 2015, I submitted a request for leave, the trip was not in my power to re-arrange, I had already confirmed my acceptance of the delegate position by making and paying for my hotel reservations on February 11, 2015 prior to returning to Seasonal Employment on 2/23/15.[49] I quit my employment on October 29, 2015 inorder to exercise my First Amendment rights concerning my religion.[50]

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[47] Compare Appendix I, p. 7, point #5, Appendix G, p.11, and 18 U.SC. 1623.

[48] See Appendix I, p.7, point #6.

[49] Compare Appendix D, pp.3-5 and 18 USC 1623.

[50] Compare Appendix D, pp. 6-7, Appendix B, p.3, and 18 U.SC. 1623.

3. I certified my eligibility for the Pennsylvania Department of Labor and Industry benefits with the fraudulent statement that I was not absent from work during the weeks for which I claimed unemployment benefits. This is incorrect. I did not fully understand unemployment compensation laws at the time I filed. I relied on past practices when I filed for benefits. I did not know any other way. In bad faith, the IRS never told me when all other seasonal employees were furloughed in 2015. I should have received credit for UC benefits after the furlough date in compliance with UC law.[51]
4. I was not eligible to receive unemployment compensation benefits because work was available and I failed to report to work.[52] This is incorrect. As previously stated, as a seasonal employee, I should have received credit for UC benefits received after the furlough date in compliance with UC law.[53] The Review Board and the Commonwealth Court decided that I quit my job on October 29, 2015. Whether work was available is irrelevant.[54] Since quitting a job for religious reasons is a just cause to collect unemployment benefits, I should have received credit for UC benefits in compliance with UC law.[55]
5. I stole $11,388 dollars in unemployment compensation benefits knowingly. This is incorrect. At no time did I claim benefits I was not entitled to receive. I did receive

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[51] See Appendix I, p.7, point #7, Appendix E, p.3, point #6, and 5 CFR 340.402(d)

[52] See Appendix I, p.7, point #7.

[53] Compare Appendix E, p.3, point #6, and 5 CFR 340.402(d)

[54] Compare, Appendix B, p.3 and Appendix C, p.3.

[55] Compare Eddie C. Thomas v. Review Board of the Indiana Employment Security Division et al., 450 U.S. 707 and Monroe v. Commonwealth, 112 Pa. Commw. 488,535 A.2d 1222 (1988).

$11,388.00 in UC Benefits. However, I never received UC Benefits and pay from the IRS at the same time for the same period of time. The Commonwealth Court did not conclude that I knowingly and willfully stole money from the government. Rather, the Court held that I voluntarily quit on October 29, 2015 and I was ineligible for benefits because I failed to demonstrate the cause for voluntarily quitting. This is incorrect. Quitting for religious reasons is a just cause for collecting benefits. As previously stated, this issue is currently being litigated before the Supreme Court of Pennsylvania. (Case No. 88 EM 2023).

As a result of the IRS perjury before a Grand Jury, a bench warrant for my arrest was issued.[56] On November 1, 2018, I was falsely arrested, imprisoned until I was indicted before a Magistrate Court, and placed on parole with travel restrictions until the indictment was dismissed.

Brady v. Maryland, 373 U.S. 83, 83 S. Ct. 1194 (1963), The Supreme Court ruled: "The suppression by the prosecution of evidence favorable to an accused upon request violates due process where the evidence is material either to guilt or to punishment, irrespective of the good faith or bad faith of the prosecution."

The indictment was illegally obtained and the arrest was illegally secured because of prosecution misconduct. The prosecutor(s) introduced false evidence or false testimony about my employment status and omitted that I was forced to voluntarily quit to attend a known religious event to the Grand Jury. The false evidence was based

[56] Compare Appendix I, p. 4 and Carla Slater v. United States of America, 18-cr-00467.

on the perjured testimony of IRS DM Keeya Gaskins and IRS Supervisor Stephanie Spross, who testified falsely against me to the investigating TIGTA Agent, to the Commonwealth Court of Pennsylvania, and to the Grand Jury. -See 18 USC 241.

On June 2, 2022, the Government submitted a motion to dismiss the indictment with prejudice stating it obtained information that counseled against proceeding with this case in the interests of justice. On June 6, 2022, the District Court of Eastern Pennsylvania saw fit to grant the Government's Motion to dismiss the indictment with prejudice.[57] On September 7, 2022, the Court saw fit to grant my Motion to Expunge Criminal Record.[58] The Government could not prove the indictment. However, for about 6 years, I was maliciously prosecuted by the IRS for choosing to practice my religious belief when I quit my employment on October 29, 2015.

I contend all Title VII violations, harassment, and retaliation are not isolated events subjected to the time the event occurred. But a continuity of events that extended over a period of time culminating into malicious prosecution. The adverse actions and unemployment hearing were in retaliation for choosing to practice my religion when I voluntarily quit on October 29, 2015. The indictment could not be obtained without the prohibited employment practices, the IRS' perjured testimony to TIGTA, and the IRS perjury to the State and to the Grand Jury. Each event was dependent upon the next. The discriminatory events leading to and the elements of the

[57] See Appendix I, pp. 10-13.

[58] See Appendix K, p. 10.

indictment shows the cause of action was changing and ongoing. The IRS' motive behind the Title VII violations and perjury were NOT exposed until after I was being criminalized from November 1, 2018 to June 2, 2022 when the TIGTA's investigation reports in the Discovery were released by the Prosecution.

F. MSPB, EEOC, & Statute

The Third Circuit Court of Appeals alleged the District Court properly dismissed Title VII and retaliation claims against Yellen as time-barred and unexhausted even if claims were exhausted through a complaint filed with the Merit System Protection Board on June 25, 2017. The Court alleged I failed to demonstrate a causal link between MSPB, EEOC, and the adverse employment actions; and I initiated the EEOC and MSPB proceedings only after I was terminated and Mrs. Spross had testified at the unemployment compensation hearing.[59]

The District Court alleged the Motion to Set Aside the original 2017 EEO formal complaint as moot because I said I never filed a formal EEOC complaint.[60]

The Third Circuit Court of Appeals and the District Court's findings and decisions were (1) contrary to constitutional rights, power, and privileges, and (2) departed from accepted judicial practices or so abused its discretion by affirming the District Court's ruling that claims against Yellen were time-barred and unexhausted even if the claims

[59] Compare Appendix A, pp.4-5, 7 and Appendix B, pp.4-5.

[60] See Appendix B, p.10.

were exhausted through the Merit System Protection Board, I failed to demonstrate a causal link between MSPB, EEOC, and the adverse employment actions, and the Motion to Set Aside the original 2017 EEO formal complaint as moot.

When more than one agency has jurisdiction over an appealable action, an employee may elect among various administrative review actions. The regulations state an individual may raise claims of discrimination in a mixed case either as a direct appeal to the MSPB or as a mixed case EEO complaint with the agency, but not both. Whatever action an individual files first is considered an election to proceed in that forum. - 29 C.F.R. § 1614.302(b). Filing a formal EEO complaint constitutes an election to proceed in the EEO forum. Contacting an EEO Counselor or receiving EEO counseling does not constitute an election. Where an aggrieved person files an MSPB appeal and timely seeks counseling, counseling may continue pursuant to 29 C.F.R. § 1614.105.

Procedures for handling dual filing states if an individual files a mixed case appeal with the MSPB before filing a mixed case complaint with EEOC, and EEOC does not dispute MSPB jurisdiction, EEOC must dismiss any complaint on the same claim, regardless of whether the claims of discrimination are raised in the appeal to the MSPB. A Commission Administrative Judge may dismiss the mixed case complaint pursuant to 29 C.F.R. § 1614.109(b).

On May 5, 2017, I contacted an EEO counselor. However, I elected to file a formal complaint with the MSPB and they received my complaint first on June 25, 2017. -29 CFR § 1614.302(b). I provided a copy of the EEO Counseling Report and an unsigned copy of the NRTF with my complaint to the MSPB.[61] However, EEOC alleged they received a NRTF on June 20, 2017 that was never signed nor submitted by me.[62] I contend this document was forwarded to EEOC by the MSPB. This was the only way EEOC received this document. -Compare 18 USC 241 and 18 U.S.C 242. EEOC also alleged a formal complaint was received on June 26, 2017.[63] EEOC was informed that a grievance was filed with the MSPB on the same issue.[64] EEOC did not dispute the MSPB jurisdiction nor dismissed the complaint on the same claim. However, contrary to federal regulations, EEOC litigated the same mixed case complaint as the MSPB between June 25, 2017 and August 31, 2017.[65] The MSPB and EEOC's ruling on the same mixed case complaints simultaneously were designed to self-police, to prevent and address the IRS' violation of constitutional right to freedom of worship, discriminatory employment practices, and perjury without outside enforcement.

I became aware of this discrepancy after I filed a formal EEOC complaint on August 17, 2020 (IRS-20-0561F). The 2020 formal EEOC complaint was filed because

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[61] See Appendix O, pp.2-3, 11-15.

[62] See Appendix P, p.38.

[63] See Appendix P, p.38.

[64] See Appendix P, p.32, Point 23.

[65] Compare Appendix P, pp.32-34 and Appendix O, p.3.

of the IRS' continuous violations of law culminating into malicious prosecution.[66] I informed the Commission that the administrative file IRS-17-0539 was fraudulent. The IRS made material misrepresentations that I filed documents I did not file on April 1, 2021 when I filed a petition to amend my petition for reconsideration (Appeal No.2021000061, Agency No. IRS-20-0561-F).[67] Through the Color of Law violation, the fraudulent EEOC administrative file IRS-17-0539 was used to dismiss all Title VII and retaliation claims as time-barred, it classified investigations and IRS' perjury as collateral attack on TIGTA's investigation process and the unemployment process, it ignored the malicious prosecution, and failed to see the discriminatory events leading to and the elements of the indictment shows the cause of action was changing and ongoing. The indictment could not be obtained without the adverse employment actions and perjury to TIGTA, to the Commonwealth Court, and to the Grand Jury. Title VII and retaliation claims were not time-barred, isolated events, nor limited to the date the event occurred because they were part of a continuity of events that culminated into malicious prosecution. Each event was interdependent. Therefore, Title VII, retaliation, perjury, and malicious prosecution claims against Yellen are not time-barred because of the continuing violation doctrine.

Referencing another process in the complaint or during pre-complaint EEO counseling, does not automatically convert the claim to a collateral attack. If the complainant is not affirmatively challenging a determination by another adjudicatory

[66] Compare Appendix I, pp.6-8 and Appendix Q, pp.13-14.

[67] See Appendix Q, p. 80.

body or the agency's actions within the other adjudicatory process, it is unlikely that the claim should be dismissed as a collateral attack. Complainant v. Department of Justice, EEOC Appeal No. 0120122277 (September 20, 2012) (dismissal improper as a collateral attack on the internal affairs process because complainant was not challenging a determination by the Internal Affairs Division. Rather, Complainant was claiming that the decision to report her to Internal Affairs and request an investigation was made as a result of discriminatory animus and/or in retaliation for her prior EEO complaint activity); Complainant v. United States Postal Service, EEOC Appeal No. 0120120554 (April 18, 2012) (dismissal as collateral attack improper because while the Agency has characterized the complaint as challenging a decision by management to not settle his related grievance, a more correct characterization of the complaint is that management did not take his allegations of harassment seriously by directing an investigation and taking prompt and effective corrective and preventive action. By contrast, complainant alleged a very different reaction from management to the harassment complaints of several female employees); Complainant v. Department of Homeland Security, EEOC Appeal No. 0120111551 (April 4, 2012) (challenge to Agency attorney's actions in contacting the District Attorney to allege Complainant was practicing law without a license was not a collateral attack, but constituted a viable allegation of prohibited retaliation).

My Title VII claims did not challenge the determination or the agency's actions within the unemployment process and the TIGTA's investigation process. They were not a collateral attack. The IRS' decision to report me to TIGTA; the IRS perjured testimony

to TIGTA, the IRS perjured testimony at the unemployment hearing, and the IRS perjured testimony to the Grand Jury were made as a result of discriminatory animus, in retaliation, and were evidence of the IRS' ongoing or active harassment because I choose to practice my religion when I voluntarily quit on October 29, 2015. The IRS' perjury to the State and the Grand Jury were the catalyst for the indictment, arrest, and malicious prosecution, new events. The discriminatory events leading to and the elements of the indictment shows the cause of action was changing and ongoing. The Commission had substantial reasons for dismissing the fraudulent EEOC administrative file IRS-17-0539 and extending the 45-day statute to correct Title VII violations, indictment, and malicious prosecution.

The 2017 mixed case complaint litigated by two federal agencies, the fraudulent administrative file IRS-17-0539, and EEOC Collateral Attack ruling allowed the IRS: (1) To conceal the violation of my constitutional right to freedom of worship by forcing me to voluntarily quit and then declaring me AWOL for choosing to practice my religion. 18 U.S.C 242. (2) To cover up the adverse employment practices including illegal termination. How can someone be terminated after voluntarily quitting and without a valid seasonal employment contract? 18 U.S.C 242. (3) Harassment to culminate into malicious prosecution. 18 U.S.C 242. (4) To mask the perjury to the Commonwealth Court and to the Grand Jury 18 U.S.C. 1001, 18 U.S.C 242. (5) to deprive me of rights and privileges protected by the Constitution or laws of the United States and restitution for Title VII violations. - 18 U.S.C 242. I have exhausted my options snd filing a civil lawsuit was the next step.

The Motion to Set Aside the Original 2017 EEO Formal Complaint was submitted because the EEOC's Administrative File No. IRS-17-0539-F is based upon inaccuracies, intentionally uncorrected for the purpose of establishing a basis for discipline and employment termination. These facts were not known at the time of the May 5, 2017 signing because they were concealed by the IRS. Further, the Original 2017 EEOC Complaint is not complete as the IRS discrimination, retaliation, and harassment is ongoing. Events that need to be included are the Grand Jury targeted letter, the IRS perjury at the Grand Jury trial, the indictment, arrest, and malicious prosecution because they were new events. Additionally, I did not receive information that I was never converted to full time until I read the TIGTA investigation report, which I received on February 28, 2022 during the Discovery. More than 4 years after I contacted the EEO counselor on May 5, 2017. [68] The IRS' testimony at the UC Hearing, during the TIGTA investigation, and to the Grand Jury led the courts and the TIGTA's investigator to believe that I had been converted to full time, when they knew that it was not true, since my manager (Spross) would have been the person to submit the paperwork to convert my position, and they knew I rejected the offer to convert when offered in June 2015.[69] Mrs. Spross continued to mislead me and upper management by declaring AWOL status for me until January 22, 2017. The IRS knew I was a seasonal employee and that all seasonal work for 2015 ended on December 31, 2015. Since I had elected to file a formal complaint (PH-0752-17-0325-I-1) with the MSPB in

[68] See Appendix G, p.11.

[69] Compare Appendix E, pp.4-5, Appendix G, pp.8-9, and Appendix I, p.7, point #5.

2017, EEOC should have never ruled on the mixed case complaint (Administrative File No. IRS-17-0539-F). Fraud, by its very nature, cannot initially be perceived. The true purpose is hidden deliberately. The District Court received substantial documentation to grant the Motion to Set Aside the Original 2017 EEOC fraudulent complaint.

G. Motion For Counsel

Third Circuit Court of Appeals denied appointment of counsel alleging Appellant has failed to demonstrate that appointment of counsel is warranted under the factors set forth in Tabron v. Grace, 6 F.3d 147, 155-56 (3d Cir. 1993).

The Third Circuit Court of Appeals[70] and the District Court's decision[71] (1) misapplied a case precedent (2) erred in the matter of law, and (3) abused its discretion by denying the motion for Appointment of Counsel.

> 28 U.S.C. § 1915(d) states the court may request an attorney to represent any such person unable to employ counsel upon special circumstances and may dismiss the case if the allegation of poverty is untrue, or if satisfied that the action is frivolous or malicious.

I was too poor to hire counsel and an affidavit was submitted as to its truthfulness. The civil action lawsuit is neither frivolous or malicious because several

[70] See Appendix A1.

[71] See Appendix B2.

federal criminal laws were violated to prosecute me maliciously. The complexity and the continuity of the case involving five government agencies - IRS, TIGTA, the Commonwealth Court, EEOC, and MSPB show exceptional circumstances existed under section 1915(d) allowing District Court and Third Circuit Court to appoint counsel.

IX. Reasons For Granting The Petition

Free exercise of religion is a protected right under the Title VII of the Civil Rights Act 1964 and the First Amendment of the U.S. Constitution. Due to FRAUD on the part of my employer, IRS, I was punished and subjected to a chain of events for voluntarily quitting for choosing to practice my religious belief. The discriminatory events leading to and the elements of the indictment shows the cause of action was changing and ongoing. The discriminatory employment practices were pivotal for the unemployment hearing. The unemployment ruling was crucial for the indictment. Each event was dependent upon the next. The IRS' motive behind the Title VII violations and perjury were NOT exposed until after I was being criminalized from November 1, 2018 to June 2, 2022 when the TIGTA's investigation report was released during the Discovery. The harm is obvious. To dismiss all claims as time-barred when they were part of a conspiracy is the clearest denial and deprivation of constitutional rights, life, liberty, and property.

X. Conclusion

WHEREFORE, I humbly and respectfully request that this Honorable Court grant the petition for writ of certiorari.

Respectfully submitted,

Carla Slater

Date: 12-27-2023