

CASE No. 20-1726

The Supreme Court of the United States

ROY J. MEIDINGER,

Petitioner

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent

**PETITION FOR REHEARING OF
PETITION FOR WRIT OF CERTIORARI**

**Conflict of Two United States Court of Appeals the
Federal Circuit Case No. 20-1518 original case
USFC Case No. 1:19-cv-01521-CFL**

and

**United States Court of Appeals for the District of
Columbia Circuit Case No. 19-1021 original case
USTC Case No. 16585-18W**

Petitioner

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The petition is presented to this Court, together with certification of a party un-represented by counsel, that it is restricted to the grounds specified in rule 44.1 and that it is presented in good faith and not for delay.

The original petition was submitted under Supreme Court Rule 10(a), there is a conflict between two appeals courts as to which court handles disputes of equity between the Whistleblower and the United States.

Grounds for Rehearing

The first amendment of the Constitution guarantees the right of a citizen to petition the Government for a redress of grievances. The actions of the Supreme Court and its Lower Courts, the Federal Claims Court and the Tax Court have taken away this right.

Discussion

The petitioner is seeking a court of equity to settle a dispute with the IRS Whistleblower Office. The petitioner states that he fulfilled all the requirements of the IRS Whistleblower Program 26 USC §7623b and thereby created a contractual relationship with the IRS.

The IRS made an offer for a reward that identifies a tax evasion scheme, the Whistleblower accepted the offer, information of a credible tax evasion scheme was submitted, the 211-claim was evaluated by the IRS Whistleblower Office, a letter was sent to the Whistleblower stating the 211-claim was accepted and a 211-claim number was assigned. A contractual relationship between the parties, the IRS Whistleblower Office and the

Whistleblower was created between the IRS
Whistleblower Office and the Whistleblower.

IRM 25.2.1.2 (04-29-2019)

Initial Form 211 Processing

1. Whistleblower Claims are applications for an award filed on a Form 211, *Application for Award For Original Information*. A Form 3949A, *Information Referral*, will not be processed or treated as a claim for an award. Individuals that want to file a claim for award with the IRS must submit Form 211, *Application for Award for Original Information*.
2. Upon receipt of a Form 211, the WO will conduct the following review:
 - A. Is the new Form 211 related to a previously filed Form 211? If not, the WO will continue to process the claim. If the new Form 211 is related to a previously submitted Form 211, the WO will review the claims and determine if the new Form 211 should be processed as a new claim or associated with the prior claim.
 - B. Does the Form 211 contain all the required information? If

not, the WO may correspond with the whistleblower for the missing information or the WO may reject the claim. If the WO rejects a claim, then the WO will provide notice of the rejection to the whistleblower stating the basis for the rejection. If the WO rejects a claim because it does not contain all required information, then the whistleblower may perfect and resubmit the claim.

3. Once a decision is made to build the claim as a new claim the WO will input the claim information into the database and notify the whistleblower and representative, if there is one, of the receipt of the information and claim number(s). The whistleblower will be notified that it could take several years until final resolution of all tax matters and a decision is made concerning the payment of an award.

Note:

When a whistleblower submits a Form 211, the WO will assign claim numbers, as necessary, and

communicate the assigned claim
number(s) to the whistleblower.

The IRS Whistleblower Office accepted the 211-

Claim and assigned claim number 2010-000985.

There is a dispute between the two court systems as to which court has jurisdiction over contract disputes because of each court's interpretation of 26 USC §7623b4. The Federal Court of Claims says the Tax Court has jurisdiction while the Tax Court says the Federal Court of Claims has jurisdiction.

Request to this Court

Establish which Court has jurisdiction to settle equity disputes of the IRS Whistleblower Program, 26 USC §7623b.

Signed /s/ Roy J. Meidinger

Dated 10/17/2021