

**THE UNITED STATES DISTRICT COURT**  
**THE SOUTHERN DISTRICT OF OHIO**  
**WESTERN DIVISION**

United States of America,	)	
Plaintiff,	)	
vs.	)	<b>CASE No. 06-cv-XXX</b>
	)	
Robert L. Patriot, and	)	
Karen S. Patriot,	)	Appeal of Magistrate's Report
Defendants,	)	

Defendants above-named hereby file their Appeal and Objection to the Report and Recommendation of the Magistrate dated May 30, 2007 (docket # 23) based on the following grounds:

1. Defendants filed several objections last month to the Magistrate orders. On the May 30, 2007 Chief US Magistrate Judge Michael R. Merz ruled against the Patriot's on everyone of them.

Taxpayers request that the Judge reviews the Report of the Magistrate and hopefully overturn them.

2. Defendants admit that they are *pro se* litigants, unschooled in the law with limited resources. Robert Patriot is \_\_\_ years old and unable to keep up with the demands of this court. Defendants do not challenge the necessary and proper rules of this court, but just admit they can not always comply, even through they know what the rules are. The taxpayers just do not have the resources to battle the DOJ.

The facts are clear in this case: Ms Patriot did not work at all outside the home during the tax years in question. She simply does not owe the money charged against her. She does not have any documents to prove that she did not work other than statements from her and her husband. The IRS should be required to show why she owes this money.

3. The liens against the Patriots are invalid because the Statue of Limitation has expired, as well as other reasons. This is explained more in Defendant's counterclaim and other pleadings.

The cost of legal counsel to combat the IRS is prohibited. Taxpayers are representing themselves pro se because they have to-- not because they want to.

4. Plaintiff's brought before the Honorable Magistrate three valid issues but Judge Merz held them to the standard of the highly-paid, well-education DOJ Attorneys. Taxpayers failed that standard.

5. Defendant requests that this Judge review the Motions of taxpayer and make a *de novo* decision.

6. In particular, the Magistrate erred in denying a well-known provision in the common law in Ohio which provides that the spouses have automatic power of attorney for their spouse. The common law of the state of Ohio applies to all federal courts in this state.

This common law protection is especially applicable in this case because aged litigants Patriot can not move around fast enough to file their pleadings on time. As well known, the federal courts have excessive and oppressive filing deadlines. Defendant admits that these are necessary when dealing with lawyers but deadly as to aged and impoverished pro se litigants.

7. The Magistrate recommendation of denying POA of Mr. Patriot for his wife was dead wrong and should be overturned.

**Certificate of Service:** I do hereby certify I sent properly a copy of this pleading to opposing counsel on this date.

Date: June 12, 2007

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Robert Patriot  
1776 Patriot Way  
Springfield, OH

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Karen Patriot