

US TAX COURT

Julie K. Patriot
Petitioners,

V.

Commissioner Internal Revenue
Respondent

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DOCKET # 10677-XX

Motion for Default

Pursuant to Rule 123, Rules of Practice and Procedure, Petitioner moves this court for Default Judgment.

1. Petitioner received her 90 day letter on April 14, 2006. Petitioner filed timely her Petition to the tax court dated May 30, 2006. Respondent filed his Answer on August 1, 2006.

2. Petitioner filed her Amended Petition dated August 20, 2006. The amended petition was accepted and ordered filed by US Tax Court Judge John O. Colvin on August 31, 2006.

3. District Counsel has not filed an Answer to the Amended Petition and is therefore in default. Petitioner asks that this court to find the Commissioner in default and grant her the judgment that she seeks.

4. Since the opposing Counsel has not taken the time to answer the amended complaint and formally inform taxpayer of the IRS position. Petitioner is without any knowledge of the case and defense of Respondent. Therefore she is unable to prepare for her trial, unable to gather then necessary documentation, experts, witnesses, etc.

5. Since the Commissioner has not disputed or denied any of the statements or facts listed in the petition, the government has in effect admitted the entire Petition. By not filing a denial, the Commissioner has made an admission by default. Therefore all of these statements, figures and facts listed in the petitions should be taken as true and unassailable.

6. Petitioner is a pro se litigant without any legal education; she does not make as much money as the IRS claims and is unable to hire expensive tax professionals. Yet, she must battle in court the well paid and highly educated government attorneys.

She needs much time to prepare her case against the powerful Commissioner of Internal Revenue. However she is unable to even start until her opponent states the facts and laws in dispute.

7. Since District Counsel has not filed an Answer, the Commissioner should be penalized \$25,000 under IRC §6673. Pro se petitioner is at a severe disadvantage against the massive resources of the massive tax service. Here DC ignored the rules, which places taxpayer at a severe disadvantage.

The Tax Court is very generous with penalties placed on pro se petitioners and should apply the same standards to the District Counsels office.

8. In conclusion, the attorneys for the IRS are forgetful, careless and take shortcuts -- as we all do. The supervisors are not enforcing the rules to the extent that they should. The Tax Court should give DC some incentive to file their pleadings on time.

CERTIFICATE OF SERVICE: I do hereby certify on this date that a copy this pleading was sent to properly to opposing council.

Date: August 20, 2007

Dr. Julie K. Patriot, Petitioner Pro se
Bridgeport, West Virginia 26330