

UNITED STATES TAX COURT
Washington, D.C 20217

Julie K. Patriot)
Petitioners,) **DOCKET # 19719-xx,**
) **386-xx,**
V.) **5557-xx**
)
Commissioner Internal Revenue) **Motion for Reconsideration**
Respondent,)

Petitioner files this **Motion for Reconsideration** from the Court's rejection of Request for Waiver of Penalties dated August 31, 2006, based on the following reasons:

1. On August 28, 2006, Petitioner above named filed Request for Waiver of Penalties. On August 31, 2006, this was rejected by Clerk of Court with a form which stated "Insufficient copies; No Certificate of Service and Not a proper document."
2. Pertaining to "insufficient copies:" Plaintiff is neither a lawyer, nor a legal professional and had no previous knowledge of the number of copies required by "rule 23(b)". Plaintiff's previous filings before this date were accepted with limited number of replicas. Either the Court or the District Council's office could have informed Plaintiff of the number of copies needed before the Court decided to reject Plaintiff's submissions.
3. Pertaining to "No Certificate of Service attached as required by standing Pretrial Order:" Plaintiff always included a Certificate of Service as she thought was proper to the best of her *pro se* litigant's knowledge. Plaintiff has been told this style Certificate of Service has been accepted by the federal courts for decades and thousands of cases. She is unable to ascertain why this pleading would be rejected when, again, all her previous pleadings were accepted.

Petitioner is unable to locate in the mountainous stack of paperwork the sentence or paragraph to which the Court is referring of the Pretrial Order detailing the Certificate of Service. The only conclusion of proper certification Petitioner can make is by duplication of the information included on District Council's paperwork.

4. Pertaining to "Not a proper document to be filed with Court:" this statement is very confusing to the Petitioner. If the document is "Not a proper document to be filed" then what difference do 1 and 2 above make? No reason was given as to why this document is "Not a proper document to be filed."
5. This is further evidence of the Judge's disdain for *Pro se* litigants.

Date: October 3, 2006

Julie Patriot

CERTIFICATE OF SERVICE: This is to certify that a copy of the foregoing paper was served on Senior Attorney Terry Serena by mailing the same on September 30, 2006 in a postage-paid wrapper addressed to:

Terry Serena, Senior Attorney
312 Elm Street, Suite 2300
Cincinnati, OH 45202-2723.

Date: September 30, 2006

Julie McCammon