

US TAX COURT

<b>Julie Patriot</b>	)	
<b>Petitioners,</b>	)	<b>DOCKET # 19719-xx,</b>
	)	<b>386-xx,</b>
<b>V.</b>	)	<b>5557-xx</b>
	)	
<b>Commissioner Internal Revenue</b>	)	<b>Motion for Reconsideration</b>
	)	<b>for Memorandum Order</b>
	)	
<b>Respondent,</b>	)	

Petitioner, Julie McCammon, hereby files her **Motion for Reconsideration** from the Court's Order dated January 8, 2007, based on the following reasons:

1. Petitioner above named filed a request for continuance both in writing on September 5, 2006 and verbally at the September 11, 2005 hearing. She was denied, which denied Dr. McCammon a chance to contest the onslaught of the almighty IRS with its limited resources.
2. The grounds for Petitioner request for continuance include, as she testified under oath in court: "I would like to have it on the record that I am an extremely busy physician in sole practice of obstetrics and gynecology, which no one wants to practice in West Virginia anymore.

I do high risk obstetrics because here are no high risk obstetricians in my area. I have eight thousand or approximately eight thousand patients now registered in my computer, though I have more. I perform a service by myself that no one else can do, working 24 hours a day.

I have no vacation, and the last vacation I took was in 1989. I have tried to work with the Court, and I would like to meet with Counsel to come up with a settlement. I had just needed more time. My accountant had quit suddenly in January, and as I mentioned previously, I had thought I could do the work myself, and I realized that I couldn't at the time."

3. Petitioner clearly stated that she had not time to prepare for the trial and her paid accountant deserted her. Further, in Petitioner's Motion to Recuse dated Sept 6, 2006, McCammon stated, "Petitioner performs life saving functions and surgeries in the OBGYN field in the state of West VA to an extent which no other physician is capable of doing. Petitioner has stated this several times and has tried to cooperate fully with opposing Counsel and the Court to the best of her *pro se* ability and busy schedule of over 8,000 active patients."

4. Petitioner tried to meet with District Counsel many times to reach a settlement in her case. However, District Counsel was inflexible or scheduled meetings without informing McCammon of the date and location.

In her Request for Waiver of Penalties dated August 25, 2006 she stated: "...she sought professional help. She also paid a relatively large sum for her tax advice and consultation."

5. In her rural impoverished area of West VA, Petitioner performs life saving obstetric surgery with little or no compensation. She was unable to meet with District Counsel without notification of two months in advance, which was refused. Removing her from her medical duties was, in effect, murder of the high risk mothers and infants.

Trial judge refused to give petitioner more time to have her recently hired accountant appear in court. He could have appeared in her case in Washington DC where tax court cases are held weekly.

6. The penalties in her case should be waived because McCammon has complied with all of the proper procedures in Tax Court and none of her pleadings have any arguments or words associated with "tax protestors." If Petitioner brought up these issues years ago or verbally, she hereby withdraws them.
7. The Internal Revenue Code is extremely complex and confusing. Petitioner, a loyal American citizen has done her best to comply with the IRC and the IRS, but filed things that the IRS does not like. However, she did make great efforts, paid a large amount of money for tax advice and did not realize her advice was unpopular with the IRS and Tax Court.
8. This Court must admit that all of Petitioner's pleadings in her case have been in the proper format and respectful to the honor and dignity of the court event though she filed tax returns unpopular with the IRS. As stated above, none of Petitioner's pleadings before her administrative tribunal have raised any arguments classified as political.
9. Petitioner requests that her court reconsider the penalties awarded for the reasons stated above. The Court granted penalties against petitioner for large amounts as explained in her Request for Waiver of Penalties, *supra*. Penalties were not warranted in this case as explained above and the Court should recall that decision and waive the penalties.

In the McKee case, the 9<sup>th</sup> Circuit court of Appeals recently ruled that the IRS code is so complex and confusing that nobody knows what it says. In this case the IRS was dreadfully confused about the provisions of the tax laws and was required by the Court to pay sanctions to the tax victims.

10. In conclusion, this Court should recall its order, grant the request for waiver of penalties and reschedule a hearing in this case, giving taxpayer adequate time to bring in her new accountant who is known to be competent.

Date: January 21, 2007

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

**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.

\_\_\_\_\_  
Julie McCammon

Date: \_\_\_\_\_