

5. Attorney Fitzgerald flooded Petitioner Clark with eight pages of “definitions” and “instructions” that the Honorable Judge Cohen opined were “particularly inappropriate against a pro se petitioner” and unnecessary besides. It was a clear attempt to bully Petitioner Clark into fear and submission but Judge Cohen courageously put a stop to that.
6. Taxpayer repeatedly requested a settlement with the Commissioner but was always turned down. Almost every one of taxpayers pleadings had a plea for compromise but District Counsel was hard hearted or ordered by top tax officials to never settle with a pro se litigant. Petitioner is forced to represent himself as he does not have the funds to hire expensive tax counsel.
7. Attorney for the IRS knew that taxpayer had no records due to a fire but she demanded them anyway and would not accept any statements, under *Cohan*, below, or otherwise. The IRS is known for such cruel tactics to private citizens whose documentation was destroyed but do not have any money to fight back.
8. Taxpayer submitted proof of fire with a fire department statement and offered over and over to reconstruct his business expenses. Taxpayer had proof of his invalid, dependant father and his two children.
9. Taxpayer gave District Counsel the amounts of deductions and dependants but she demanded documentation that not longer existed. She was totally unreasonable because she knew the Tax Court would always back her up. She demanded punishment against Clark for not producing records at the same time she admitted

she also produced none. They both made the same error but Tax Court ruled against the citizen.

10. Taxpayer drove his own truck for the company. His expenses were about 80% of gross. This is the industry standard, undisputed. Under *Cohan v CIR* 39F.2d 540, he is entitled to claim a reasonable percentage as business expenses.
11. However, DC would not listen to reason or accept reconstructed submissions. She made it clear that she would not accept any *Cohan* material from tax victim and the IRS never would. All attempts to settle for the amount of taxes actually owed were rejected.
12. The law allows the tax service to assess and collect taxes owed, not assessable due to fires destroying documentation. If Congress wanted the tax collectors to collect income taxes which they know were not owed, then Congress would have said so. Unless authorized by Congress, the IRS is not allowed to assess taxes which are not due under law.
13. Congress did enact penalties for non-filing which this Court willingly levies but did not authorize assessment of taxes not owed under law.
14. Taxpayer cooperated as best he could as his limited circumstances allowed. Therefore, the burden of proof did not shift under IRC 7491(a).
15. Further, he made numerous offers to settle. DC turned everyone down. Therefore, the burden on evidence did not flow back to him.

16. As noted, CIR introduced no income records on *pro se* petitioner. Not a one. The figures the IRS dreamed up against him came from an illegal alien illegally using his social security number.
17. Since Taxpayer was totally cooperative and DC was totally **un**cooperative, the burden of proof does not fall on taxpayer with limited means but on the tax lawyer for the Commissioner with unlimited resources.
18. In conclusion, Petitioner request that this court recall the said order of July 2 and schedule another hearing or issue decision in favor of Petitioner.

X

Richard L. Clark
Petitioner

Certificate of Mailing

I hereby certify that this correspondence is being deposited with the United States Postal Service with sufficient postage as first class mail in an envelope to above addressee and to opposing counsel today, July __, 2007

Signed: _____

Richard L. Clark

Date: _____

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