STATE OF SOUTH CAROLINA
ADMINISTRATIVE LAW COURT

Anonymous Taxpayer,	)	
(Wane Patriot)	)	
Petitioner,	)	
	)	OPPOSITION TO DOR DETERMINATION
v.	)	
South Carolina Department of	)	Docket No. 07-ALJ-17-xxxx-XX
Revenue,	)	
Respondent,	)	

Petitioner above named hereby files his Objection to the Department Determination dated March 27, 2007 for tax year 2000, based on the following grounds:

1. Taxpayer does not owe any income tax to the State because for the year in question he had business expenses, donations to church and charity, tax return preparation expense, medical expenses for Doctors and Dentists, interest, etc.

2. The well educated for tax lawyer for DOR filed a skimpy Determination for this tax year protesting Petitioner using tax protester language in this case. This is not true. Taxpayer did not do this. Opposing Counsel has this case mixed up with another one.

3. Taxpayer has only stated that he has no tax liability due to his cost of doing business and deductions. Taxpayer has always asked for an out-of-court settlement in this case.

4. Petitioner is accused of not filing tax returns. His income after expenses was clearly below the threshold to file.

5. Taxpayer request that this court determine that no taxes are due, grant judgment for taxpayer and sanction Respondent for raising frivolous and untrue arguments.

6. DOR is a bully who takes advantage low income people who do not have the resources to defend themselves. DOR is mean, vindictive and puts taxpayers through the wringer. They came up with a large number of senseless, meaningless requirements for taxpayer. The agents were intransient and refused to assist a hardworking citizen who pays the agent's salaries.

7. DOR is using the overwhelming resources of the taxpayers against a penniless, average working-class man with no legal education or training. He does not understand the complexities of the tax law and procedure. He is a peaceful rabbit in the jaws of a vicious snake!

8. Due to his low income and declining health, he is unable to protect himself or hire an expensive tax professional. The tax collectors are merciless in exercising their authority and will not relax their procedures to give him a fair chance.

9. Therefore he requests either a court appointed attorney or his Constitutional right to a counsel of choice i.e. meaning a paralegal.

10. Thousands of taxpayers in our wonderful state have the same problem: no funds to hire a tax lawyers/CPA. The bullies at DOR know this very well. They are using their financial advantage to the maximum benefit.

11. The tax victims of SC are therefore paying large amounts of non-owed taxes. Unjust taxes are assessed and collected because the working people do not have the economic resources and knowledge to fight back. Without the representation, the taxpayer is in sense being tried in the Star Chamber.

12. This administrative court has a duty to protect the people from the rapturous, insensitive, bureaucracy. Because the prey is unable to contest audits, DOR is knowingly and purposely collecting taxes that they know is not owed.

13. The State legislature did not authorize the tax collectors to collect taxes that are not owed. The tax collectors, by law must determine the tax liability, not determine how much money the little people have to fight the audit. Everybody knows when a case is assigned to an agent, the first thing he does is analyzes the file to see whether his subject has the ability to protect his interest. Then the agent acts accordingly.

14. Would a lawyer or a relative of a politician ever be treated as this bureaucracy has terrorized this honest, hard-workingman and loyal citizen of this magnificent state?

15. In prior correspondence, ratepayer stated that he had no tax liability, that the figures were incorrect, that the transcript from the IRS was incomplete, inaccurate and unfair. Taxpayer followed the burdensome procedures and clearly proved that none of the money was owed.

16. However the tax authorities took the position that the loyal citizen had not followed their meaningless procedures, which was not true.

17. The Administrative officers in their said Determination based their decision on frivolous and groundless arguments by DOR because they raised issues not raised by taxpayer. DOR educates everyone about the definition of income. However taxpayer did not raise this issue in this case. Why did DOR focus on events that did not happen? They wanted to divert this review board from the real facts.

18. DOR demanded over and over that this working man drive to Columbia for a short hearing. If low income workers take off from work for three days, they get fired and DOR collects nothing. But the civil servants do not care, because the other citizens in SC would bare the burden of their meanness.

19. As previously stated many times, Taxpayer does not have the funds to travel to Columbia, meals, lodging, etc.

20. DOR has an office in Rock Hill. The tax boys have ample staff and equipment to resolve this dispute in the Columbia office, which are only a few minutes from the citizen. However, the tax bullies purposely located the hearing at a location outside the reach of the citizen in order to force him to abandon his case.

21. Due to damage to his storage area, citizen is unable to substantiate his deductions, expenses, etc, but he still had them. He can testify under oath about his deductions. DOR knows that he had one penny or more for the cost of going to work.

The Cohen v. CIR case shows that in tax appeals, you can use reasonable figures, instead of figures conjured by the tax collectors that cannot be correct. You can also reconstruct lost paperwork to substantiate your deductions and business expenses.

Further, you can claim a percentage of business expenses and profit for a business enterprise, even if you have no records to substantiate your business expenses. For example, a plumbing subcontractor could claim as expenses 60% of gross receipts from the form 1099s that the IRS received from the contractors.

The 9th Circuit Court ruled in Cohen v. CIR, 266 F 2d 5(1959):

" * * We think our only proper course is to approach the problem indirectly by analysis of the record in the light of the principles established in Cohan v. Commissioner, 39 F.2d 540 (2d Cir. 1930). Our objective will be, after resolving any reasonable doubts against petitioner, to reconstruct his gross income as betting commissioner at a figure which in our judgment it would be unlikely to exceed in fact. (Petitioner, it is clear, has failed to establish a lesser amount.)"*

The purpose of the DOR is to collect taxes, not to brow beat hard working citizens who are unable to keep records because they struggle to make a living and suffer calamities. Due to damage, taxpayer is unable to provide all the records sought. However, everyone knows that he did incur large expenses for business purposes. Let us figure out what the law says he owe so he can start paying.

In conclusion, Taxpayer requests that this Administrative Law Court reject the said Determination and order DOR to hold a proper hearing at a reasonable location so taxpayer can present whatever books and records he may have.

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

_____ September 17, 2007

Wane Patriot, Pro se
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