

**STATE OF NORTH CAROLINA  
COUNTY of WAKE**

**BEFORE THE  
Tax Review Board**

**IN THE MATTER OF:**

**Docket No. 2007-87**

The proposed Assessment of Additional )  
Income Tax for the Taxable Year 2004 by the )  
Secretary of Revenue of North Carolina )  
) Opposition to Motion to Dismiss  
Vs. )  
)  
Ray Patriot, Taxpayer )

Taxpayer above-named hereby files his Opposition to Motion to Dismiss Taxpayer’s Petition for Administrative Review which was dated December 17, 2007, based on the following reasons:

1. On December 17, 2007, the high paid and well-educated tax attorneys for the revenue department moved this board to dismiss Taxpayer’s Petition. The Secretary is using the overwhelming resources of the state against a pro se litigant with limited resources.
2. The secretary scheduled a hearing in Raleigh knowing very well that the citizen did not have the financial ability to appear.
3. Taxpayer has business expenses, deductions, credits, etc. but was unable to present records of them because he was unable to attend the hearing. The secretary is aware of this burden on the hard-working citizens of this state, but insists on holding inaccessible hearing.
4. The state legislatures only authorize the tax collectors to collect the taxes actually due. Everybody knows that this taxpayer had business expenses, etc. Therefore, the revenue collectors are trying to collect money that they know is not due.
5. The question for the tax board is the amount due, not the ability of a working man to attend a long distant hearing.
6. The Department is not using original source documents to determine taxpayer’s gross income but is using a computer print-out from the IRS. The IRS figures are notoriously inaccurate. The secretary must use wage statements from employers that are properly authenticated.
7. The computer print out from the IRS is not a proper source of the income of taxpayer and should be disregarded.
8. Taxpayer has not filed any frivolous pleadings but has claims deductible such as business expenses.
9. This case should be reopened so that taxpayer can present his documentation to substantiate his deductions.

10. Taxpayer hereby incorporates by reference his previous filings in this case.

11. In conclusion, the Secretary should reform his administrative procedures so that the working people can have a fair shake on tax disputes.

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

Date: January 8, 2008

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Ray Patriot  
Concord, NC 28027