

STATE OF SOUTH CAROLINA  
ADMINISTRATIVE LAW COURT

Anonymous Taxpayer	)
(Robert Clarkson)	)
Petitioner	)Docket No.07-ALJ-17-042x-xx
	)
Vs.	) MOTION FOR REHEARING
	)
South Carolina Department of Revenue)	
Respondent	)

In accordance with Rule 29D Petitioner hereby files his Motion for Rehearing based from the Judge's order dated, \_\_\_\_\_, which I received on \_\_\_\_\_ on the following grounds:

1. The aforementioned order lists name and confidential tax information and is published on the SCDOR website. Therefore the final order should be removed from public view or Petitioner's name and personal info removed from public view. Publication of confidential tax information is violation of federal law.

2. Because DOR is making public Petitioner's name and confidential tax information, taxpayer is unable to submit documentation and proof of his case. Taxpayer is faced with a dilemma:

- a. furnish records, receipts and paperwork that substantiation dependants and deductions
- b. or refuse to furnish information he has available in order to protect his privacy and therefore pay taxes he does not owe.

3. In his order, this honorable Judge spends much time dealing with the definition of income and some challenge on this definition by esteemed council of DOR. Taxpayer did not raise in this case the question of tax liability on grounds of Constitutionality of the income tax. If taxpayer brought up any political or religious arguments he hereby withdrawals them.

4. The Judges' error of attributing to taxpayer arguments he did not raise was caused by the lawyers for DOR who have some fixation on persons who represent themselves. The department classifies all such persons as tax protestors and falsely accuses them of challenging the definition of income.

5. Petitioner in this case did not bring up these issues but was falsely accused by opposing counsel. Therefore Petitioner is

entitled to penalties against Respondent and hereby requests them.

6. DOR uses IRS figures which are not substantiated. No final determination has been set forth by the IRS as to these income figures. The IRS income figures are notoriously inaccurate and in this case are grossly incorrect. DOR claims that taxpayer must disprove the IRS figures. This is impossible for taxpayer as he has no access to IRS computers. DOR can quickly and cheaply verify the IRS computations.

7. The Department has used hearsay to determine taxpayer's liability. The information from the IRS was not authenticated, was not credible information and should not have been admitted.

8. Taxpayer presented to the court an affidavit of expenses which he listed under oath and subject to the criminal penalty for perjury his deductions and expenses. Petitioner was there to testify under oath and be subjected to cross examination. Therefore the Petitioner's affidavit/testimony is credible and meets all standards of the court.

9. The Judge found that the unsubstantiated, incorrect printouts from the IRS were admissible, but the sworn testimony of taxpayer was not. This is grossly unfair and should be corrected by the Court.

10. The court is penalizing taxpayer for being a member of certain political organizations and for false rumors on his political beliefs.

11. Taxpayer disputed income amount as being too high because in fact he only worked a limited time at the allege employers. Taxpayer does not have access to the employer's records, files and computers and is unable to validate the figures used by DOR.

12. DOR however has the 1099's filed by the employer, subpoena power and the unlimited resources of the state.

13. If the taxpayer fails to file a tax return under SC Code section 12-60-430 the department is required to use "the best information available" which would be the 1099's or the sworn testimony of the employer.

14. Department is also required under the best info available rule to accept reasonable figures from the taxpayer on his deductions and expenses. However DOR has a policy of contesting

the credits of the tax victims because victims do not have million dollar computers and highly paid CPA's to prepare the unending paperwork required by the government.

15. ALC and DOR should try to determine the correct figures so that the correct amount of tax (if any) can be collected. State law only authorizes DOR to collect taxes that are owed not to create bogus figures. The best way to handle this is the Cohen doctrine as explained in previous pleadings.

16. The question is not whether Petitioner filed or did not file a tax return, but how much tax he owes and therefore taxpayer is entitled to credit for business deductions.

17. In conclusion taxpayer agrees that the decision of this court should not be based upon surmise, conjecture or speculation, which is exactly what the income figures supplied from the IRS consist of. The DOR must use income figures that are founded on evidence of sufficient substance to afford a reasonable basis for it.

**CERTIFICATE OF SERVICE: I do hereby certify on this date that a copy this pleading was sent properly to opposing counsel.**

\_\_\_\_\_  
Robert Clarkson  
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Date:\_\_\_\_\_