

**STATE OF SOUTH CAROLINA  
ADMINISTRATIVE LAW COURT**

In re: Robert Barnwell Clarkson,	)	
Gary Chapman,	)	Docket No. 07-ALJ-17-0257-CC
Petitioner,	)	
vs.	)	MOTION FOR RECONSIDERATION
	)	
SC Department of Revenue	)	
Respondent,	)	

Defendant Robert Clarkson hereby moves the court for a Reconsideration of its order dated October 5, 2007 in the case of taxpayer Gary Chapman, based on the following grounds:

1. The Department of Revenue with its vast resources sprung a trap without notice on Defendant Clarkson at the hearing on September 26, 2007. They presented many witnesses without giving Clarkson a chance to bring his witnesses.

Defendant has witnesses to testify on his behalf, particular Mr. Chapman. Also defendant has more testimony, but this can be presented by affidavits. At the short and sudden trial, Clarkson knew that he needed to put on record the facts dealing with the control and management of the cases he was assisting with. Unfortunately Clarkson comes from an old South Carolina family where manners are considered very important. He knew he had to interrupt the Judge but was unable to do so because she is a young lady.

2. Mr. Chapman's testimony however is crucial and Clarkson has numerous other witnesses who can verify Clarkson's testimony and his actual conduct. He does not do any of the following actions:

- A. Does not cause working people to hate the income tax (The IRS does a good job of that.)
- B. Does not cause middle income citizens to seek to lessen their tax burden.
- C. Does not force people to adopt any political position.
- D. Does not force any belief or idea on others at any time.
- E. Does not fill out tax returns for himself or anybody else or even know how.
- F. Did not force his political beliefs on Mr. Chapman.
- G. Did not force Mr. Chapman or anybody to not file tax returns.
- H. Did not force Mr. Chapman or anybody else to seek redress from the DOR before the administrative law courts.

3. The DOR suddenly brought up this contempt charge without giving Clarkson any notice or opportunity to present witnesses. However, able and competent counsel for the tax service did an excellent job of presenting in court the essential facts in this case. Clarkson who seeks resolution in this issue has not disputed any facts presented by the government.

The main fact not on the record pertains to the issue of Clarkson's control of the case or management. Clarkson denies that he makes decisions on behalf of the people he assists. Clarkson tries to be careful to make sure everyone that he assists knows that they are responsible and the advisor only assists. For reasons not listed in the literature, Clarkson does not manage the conduct of any cases.

4. This Honorable Court erred by not holding that management or control of the cases is the definitive issue on unauthorized practice of the law. Clarkson admits the other conduct stated by his accusers but denies that he does anything further than advice and assistance. Paralegal have a right to assist people, to prepare pleadings, to advice on procedure, etc. but not to control the case.

The term legal advice is not in the law dictionary. Giving such is not illegal and should be removed from this Court's Opinion. Defendant and everybody else on God's green earth can give legal advice all day long.

5. The citizens of South Carolina have a right of access to the courts but this is meaningless unless they have somebody to assist them. South Carolina has a good unauthorized practice of the law statue, which incidentally Clarkson supports **overwhelming** and does not challenge.

The issue before this court is the definition of unauthorized practice. Clarkson's position is that his conduct is legal under any existing definition of the term unauthorized practice. Defendant is fully aware of the SC Supreme Courts decision in the prior case (SC vs. Clarkson) site\_\_\_\_\_ and has seen the inside of the jailhouse more times than necessary.

6. The DOR is beating up on the little people. The working people can not afford highly paid tax professionals. DOR takes advantage of the fact that in almost every case the amount of tax in dispute is far less than reasonable attorney's fees.

A tax case against DOR is complicated, complex and long term. Except for the very wealthy and the mega corporations, nobody contest DOR assessments or procedures. Top management at the tax agency access each case and determine the brutality level based on the resources of the taxpayer to protect his rights- not the taxes actually owed.

The licensed lawyers can not and will not take these types of cases. All middle income and below taxpayers have to pay the taxes they does not owe or seek assistance from a paralegal. Hiring a licensed lawyer is not an opinion. The practical realities of the situation are that Mr. Chapman et al. are helpless before the might and knowledge of Chief Counsel and need somebody to assist them.

If paralegals cannot help taxpayers in the administrative law courts, then justice is for sale in South Carolina. Then people will no longer respect the courts and the institution of government. Therefore, compliance with the tax system will drop.

7. Even though R. Clarkson is unconventional and his political views are unpopular, he is performing in his opinion a valuable service to the people of South Carolina. The Patriot Network is a tax reform operation and is helping many people who are unable to afford to protect their interests. We hope that this court does not take the position that DOR is perfect and never makes mistakes.

DOR enforces the tax law with tricks and chicanery -not the legal tax procedure.

The tax service routinely send notices to incorrect address, demands excessive documentation from people who have no records or can not produce them at reasonable costs. They schedule all meetings in Columbia in order to frustrate the taxpayer and drive up his costs. The tax boys have regional offices in every area of the state and at no additional costs or effort could schedule conferences convenient to the citizen.

8. In violation of the cannon of ethics for the South Carolina bar, Mr. Urban is using the overwhelming recourses available to government attorneys against Mr. Chapman and others. His conduct should be tried along with Defendant so that the ultimate decision makers can have before them an important issue and facts to deliver an evenhanded decision.

9. During the preparation of this pleading and all pass pleadings, Defendant received much legal advice from many people, none of whom were licensed lawyers in South Carolina. These non-lawyers furnish Clarkson a great deal of legal advice and assistance. Prior to the hearing, Mr. Urban gave much legal advice or very graciously helped Mr. Chapman's advisor with some of the procedures of the ALC. However, I do not request that he be held in competent of court.

I am making all the decisions in this case. My friends are only assisting me in providing legal advice. No one is controlling me on this or on any other matter.

No one is managing me or my case. I have the sole decision making authority.

10. Besides Defendant, many people give legal advice all day long. When he appeared at the Chapman trial, the ladies at the ALC clerk's office gave him much legal advice. The Magistrates in this state and their staff shovel tons of legal advice on litigants in summary court.

11. Defendant's main defense in this case is the fact that the vast majority of civil filed in the courts of this great state filed are by non-lawyers representing themselves or international banking corporations. The SC legislature allows supervisors in police departments to prosecute traffic ticket cases. Not long after this law was passed, Clarkson was a defendant in a traffic ticket case in Greenwood, SC. The supervisor of the SCHP did not show up, so the trooper prosecuted the case. The trial judges have a duty to move the cases along and have much discretion

So much respect for the laws and decisions from Columbia in the hitherlands in actual operations! Mr. Urban and Mr. Clarkson served together as Army officers and learned that the orders from the top can not always be obeyed at the bottom.

Further, the higher ups should not issue orders that will not be obeyed by the troops. Any prohibition against paralegals assisting pro se litigants will be

violated completely, totally, *en toto*. Any ruling against Clarkson in this case would turn thousands of honest, hard working taxpayers into criminals.

Disrespect for the law is a threat to civilized society, not Robert Clarkson.

12. Mr. Urban and Mr. Henry Richardson at the Office of Disciplinary Counsel have better access to the statistics on cases in our court system than Clarkson.

They should inform Defendant what statistics they have available and notify the authorities that Defendant will contact them about some figures. However the general statistics that Clarkson attached to his letter dated October 1, to the Judge are basically correct. However the defense needs to know the government's position on these numbers and maybe a little prodding will move things along.

13. Nowhere is Clarkson disputing the facts presented by Mr. Urban. This case is an issue of law but the statistics plus a little testimony from Clarkson and his witnesses would assist the ultimate decision makers. This court should reopen this case to allow the defense to bring some witnesses.

Mr. Urban had years to prepare his case and he ambushed defendant. Mr. Chapman was present that day but not allowed to testify. Without notice, Defendant was unprepared. The arguments presented by Mr. Chapman on the rules of evidence came from Peyman, a non licensed paralegal in California. The Cohen case was sent to Dr. Clarkson from another paralegal.

The pleadings filed by Mr. Chapman were taken off the Patriot Network website with few changes. Mr. Chapman and Mr. Clarkson's computer skills are limited. Clarkson wrote the original pleading in his first DOR case and then placed them on the website. Then other people taken the master pleading off the website and conformed them to the case at hand. The Patriot Network teaches classes on how to do this and Clarkson's actual participation is very small.

Defendant does have in his possession any documents or folders on Mr. Chapman or any other DOR case. Defendant is physically unable to control this case.

Clarkson passed on to Chapman to procedures of the ALC after he received them from Mr. Urban.

14. In the final analysis, the Patriot Network is a political organization with a political purpose in a political arena. In spite of the trouble he causes, the unpopularity of his political, social and economic views, his unusual political tactic, the Patriot Network is a legitimate tax reform organization and entitled to the highest protection under the First Amendment and the Ninth Amendment.

Clarkson has a right to develop, explain and propagate his political opinions at his meetings, website, writings, etc. In these he clearly expresses his opinions. The idea is ridiculous that anybody that participates in the PN programs does not know what Clarkson is doing. Everybody who participates knows what Clarkson does the plans and proposes.



After more than twenty-five years, Mr. Chapman is very aware of the purpose of the Patriot Network. The idea that he was unaware of the PN purposes or he was controlled by Dr. Clarkson is absolutely and totally ridiculous. Mr. Chapman was very much in tune with the PN purpose and had twenty-five years to disassociate himself if he disagreed.

The Patriots that attend PN meetings for decades can be assumed to know and support the PN political agenda. Mr. Chapman has already expended much more resources in time and money on this case than the amount in controversy. Does Mr. Chapman have the right to have his own political opinions?

15. Mr. Clarkson is unable to control any of the Patriot community, a hard-headed, obstinate lot if ever. Chapman *et al* and others are just not type of people to take orders. Clarkson is opposed to regimentation and is uncomfortable ordering anybody to do anything. Defendant, the founder of Libertarian Party in SC, is politically opposed to excessive laws, offensive force and victimless crime laws. The facts alleged by the prosecution are just not true in so far as Clarkson's conduct. A re-hearing in this case would be a great help to the Supremes. The position in the government on this is important but unknown at this time.

16. In conclusion, in Clarkson in his humble opinion believes this issue in this matter needs to be resolved by the highest authorities. Mr. Urban and Madam ALJ have done usually good job putting the facts on the record. However more

facts need to be developed and defendant should have an equal right to DOR to have his witnesses, facts and statistics in the record. This case should be reopened and a hearing held with notice.

Defendant does not have any animosity against anybody in state government in his home state. He does not have any agenda except a political one and honestly believes that DOR is a bully agency in need of reform.

**Certificate of Service:** I hereby certify that I sent properly a copy to opposing counsel. Plus the Honorable Henry Dargan McMaster, Clerk of US Supreme Court, Mr. Chapman and the ODC

October 12, 2007

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