

Book 88

Moshe Siselsender

Part IV

**Critique and Common Sense
Analysis**

**Rules and Procedures United
States Tax Court 2016**

**Civil Rules Procedures District
Court 2016**

Code of Conduct

ABA American Bar Association

90 day Rule to reply to final notice of deficiency

60 day rule for Respondent – IRS to answer petition

45 day rule to take official action

45 day rule for petitioner taxpayer to reply

30 day rule for petitioner-taxpayer to take official action

To my mind these time limitations are arbitrary and not equitable.

These dates in effect are used as loopholes to arbitrarily prevent the legal review and challenge of the presumption of correctness of IRS agents. These rules are another attempt to abridge limit and unfairly prevent challenging a the tax institution . The tax

institution is the institution that generates revenue for the USA. It is very important .

In my previous book 85 I have written that all government institutions including the IRS enjoy the assumption that they function honestly and accurately. That is why the burden of proof that challenge the accuracy of tax

However , there exists no common sense reason that the Tax Court that is supposed to be an impartial tribune erect barriers such as the 90 day rule. By erecting this time limitation they show partiality to the respondent –IRS.

The IRS is given an unfair advantage that the petition of one not meeting the 90 day

dead line arbitrarily never gets a hearing.

The constitutional rights due process of the 5TH and 14TH amendments are thus breached. .

In book 85 I criticized the power given to a judge to act as a gate keeper and keep out what he considers irrelevant evidence. I considered such power as interfering with due

process. I am likewise asserting this critique for the 90 day rule.

Not only the 90 day rule but the other date lines

I mentioned in the heading are a violation to my mind of the due process clauses of the 5th and 14th amendments.

Non attorneys can be admitted to practice in TAX Court if they take an examination given every two

years and pass the four parts with a certain average.

All four parts of the examination must be completed in four hours.
Critique.

This 4 hour dead line is a violation of the civil rights of elderly and disabled .

When an individual is over 65 or 67 and is retired or semi retired he functions slower

than one younger. He can not complete all four parts within the time span of 4 hours.

J The supreme Court has ruled that discrimination against disabled and the aged is forbidden . Accommodations are mandatory for disabled and aged. Accommodations also includes extension of the 4 hour time for the exam.

If the examinee is over 65 or 67 and is semi retired or retired and achieves a passing grade in the parts of the exam he was able to complete in the 4 hours , he should be given an opportunity to return to Washington, D.C. and complete the other parts that he missed. That I believe is covered under the Supreme

**Court rulings outlawing age
discrimination.**

the presumption of innocence.

[14] The defendant can remain silent. If the government fails to produce the evidence even if Elijah the prophet testifies that the defendant is guilty, he walks free.

[15] Circumstantial evidence is never accepted in Jewish Criminal law.

[16] Plea of guilt is never accepted in Jewish Criminal law.

[17] The rationale is that a person's body does not belong to him/her. The body given by God at birth is merely entrusted is lent to the person at birth. The body legally belongs to God.

[18]No human has the right to take his own life. Suicide is a cardinal sin. One committing suicide incurs the punishment of not going to heaven . He is not mourned . The family does not observe the rituals that honor the memory of the dead. The body is buried in a p lot reserved for criminal. The suicide is considered a murderer. Would it be possible

to resurrect him/her they would be tried for murder and executed.

[19]Thus one can comprehend why Jewish law does not accept a guilty plea of criminal murder.

[20]One can make a plea of acquiescence to all monetary claims. The reason is because if one is the owner of tangible or intangible real property or

money, one can surrender what belongs to them .

[21] However, only God is the legal owner to a human or a partial human a fetus.

[22] Therefore, a guilty plea to murder is alleging that one's body is legally his or hers. This is not true. Therefore his /her plea is legally invalid.

[23] Likewise , one achieves the status of partial human at

conception. Certainly, when the heart begins to function.

[24] Therefore ,abortion is akin to murder , unless the health and life of the mother is threatened. The reason is because the life of the fetus, precisely like her own life, belongs to God not the mother. The life of the fetus does not belong to the mother, but belongs to God.

[25] The mother has no legal right to terminate the life of the fetus. Let her have the baby and give it up for adoption.

[26] Non attorneys can be admitted to practice in Tax Court if they take an examination given every two years and pass the four parts with a certain average.

[27] All four parts of the examination must be completed in four hours.

[28] Critique.

This 4 hour dead line is a violation of the civil rights of elderly and disabled .

[29] When an individual is over 65 or 67 and is retired or semi retired he/she functions slower than one younger.

They can not complete all four parts within the time span of 4 hours.

[30] The supreme Court has ruled that discrimination against disabled and the aged is forbidden .

[31] Accommodations are mandatory for disabled and aged.

[32] Accommodations also includes extension of the 4 hour time for the exam.

[33] If the examinee is over 65 or 67 and is semi retired or retired and achieves a passing grade in the parts of the exam he/she was able to complete in the 4 hours , they should be given an opportunity to return to Washington, D.C. and

complete the other parts that they missed.

[34] That I believe is covered under the Supreme Court rulings outlawing age discrimination.