

Honorable Chief Judge Kathleen Kerrigan
Attention: Clerk of the Court at United States Tax Court
400 Second Street, N.W., Room 116
Washington, D.C. 20217
Via email: rules@ustaxcourt.gov

Dear Honorable Chief Judge Kathleen Kerrigan,

I write on behalf of any current or potential Petitioners /Respondents to this court, Pro se, to express my support for the Proposed Amendment to Rule 210, Rule 240, Rule 270, Rule 280, Rule 300, and Rule 310. General.

I enthusiastically endorse these proposals and I believe that the proposed rules address an issue of importance to Pro Se Petitioners/Defendants. The proposal to give this Court Original Jurisdiction when Conditions of the Code Sections 7428, 7476, 7477, 7478 or 7479 allows citizens such as myself to plead proper Jurisdiction in this Court and provides an avenue for Courts to review cases filed for review without the previous barriers which I have encountered.

I have found myself having to defend the Court's Jurisdiction in my case and I am thankful for your courage and sense of justice to offer these proposed amendments to allow the Court to have jurisdiction to hear matter in controversy with respect to IRS cases to allow a venue to Respondents to have IRS decisions review.

I believe that the proposed rules are an attempt by this Court at creating uniformity and proper jurisdiction for the Court to allow for greater access to Judicial intervention and review.

I thank you for the proposed amendments and your sense of commitment to Justice and finally for consideration of this letter.

Sincerely,



Mario Trujillo.

In the words of one of our greatest presidents:

“You cannot escape the responsibility of tomorrow by evading it today”- Abraham Lincoln.

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Bertha Rico

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