

FILED

MAR 18 2026

Wisconsin Tax Appeals Commission

Drew Fox - Clerk

STATE OF WISCONSIN  
TAX APPEALS COMMISSION

---

U'SI CH-AB a/k/a  
ALAN NATHAN CARROLL JR,

DOCKET NO. 24-I-209

Petitioner,

v.

WISCONSIN DEPARTMENT OF REVENUE,

Respondent.

---

DECISION AND ORDER

---

**KENNETH P. ADLER, COMMISSIONER:**

On December 10, 2024, the Respondent submitted a Motion for Summary Judgment and Petitioner replied on January 17, 2025. Based upon the complexity of the legal issues and questions as to whether material facts were in dispute, the Commission denied the Motion and held a hearing on June 11, 2025. A continuation of the June 11, 2025, hearing was held on September 19, 2025, to complete the record. Petitioner, U'si Ch-ab, also known as Alan Nathan Carroll, Jr., appeared *pro se*. The Respondent, the Wisconsin Department of Revenue ("the Department"), was represented by Attorney Heather M. Morrissey.

**ISSUES**

The issues for determination are whether (1) Petitioner was required to file a 2020 and 2022 Wisconsin income tax return based upon his Wisconsin residency and

gross income and (2) the Department properly assessed an income tax liability when Petitioner failed to file a 2020 and 2022 Wisconsin income tax return. Petitioner asserts he is excluded from filing Wisconsin income tax returns based upon his status as an Indigenous Aborigine American and member of the Onkwehonwe Mohawks within the Iroquois Confederacy of Aborigine American People (ICAAP).

#### FINDINGS OF FACT

1. Petitioner resides in Oshkosh, Wisconsin.
2. Petitioner is a member of the Onkwehonwe Mohawks and currently holds the title of Fire-Keeper within the Iroquois Confederacy of Aborigine American People (ICAAP).
3. There are eleven federally recognized tribes in Wisconsin: (1) Bad River Band of the Lake Superior Tribe of Chippewa, (2) Forest County Potawatomi Community, (3) Ho Chunk Nation, (4) Lac Courte Oreilles Band of Lake Superior Chippewa, (5) Lac du Flambeau Band of Lake Superior Chippewa, (6) Menominee, (7) Oneida, (8) Red Cliff Band of Lake Superior Chippewa, (9) Sokaogon Chippewa, (10) St. Croix Chippewa, and (11) Stockbridge-Munsee. Neither the Onkwehonwe Mohawks nor the ICAAP are federally recognized tribes.
4. Petitioner does not reside on federally recognized reservation or trust land; he does not reside on any federally recognized tribe's land; nor does he own such land.

5. Petitioner works for Oshkosh Defense, LLC. He does not work on tribal or trust land.

6. For the tax year ending December 31, 2020, Petitioner's gross earnings from Oshkosh Defense, LLC, for 2020 were \$59,124.91. (Hearing Exhibit 6)

7. For the tax year ending December 31, 2022, Petitioner's gross earnings from Oshkosh Defense, LLC, for 2022 were \$62,605.70. (Hearing Exhibit 7.)

8. For the tax year ending December 31, 2020, Petitioner did not file a Wisconsin Income Tax Return.

9. For the tax year ending December 31, 2022, Petitioner did not file a Wisconsin Income Tax Return.

10. On January 23, 2024, the Department sent Notices of Estimated Tax Amount Due - Individual Income Tax to Petitioner with respect to tax years ending December 31, 2020, and December 31, 2022. The Notices stated Petitioner was required to file tax returns for years ending December 31, 2020, and December 31, 2022.

11. On January 27, 2024, Petitioner filed a Petition for Redetermination with the Department.

12. On July 9, 2024, the Department sent Petitioner a Notice of Action which denied his Petition for Redetermination.

13. On September 4, 2024, Petitioner signed an Affidavit of Status. The Commission is making no finding of fact other than that on that date Petitioner signed and had notarized a document with that title containing the following statements. In that notarized document Petitioner stated, in part "I am in the process of connecting back to my ancestral American aboriginal heritage and status" and asserting "I am an American aboriginal . . . 'excluding Indians Not Taxed . . .' as referenced in the Constitution for the United States, Article 1, Section 2. Clause 3 . . . H. RES. 331: A CONCURRENT RESOLUTION . . . I am NOT Black, Colored, Negro, African-American or Native American. I am NOT a Person, a person, Natural person, an individual, a U.S. Citizen, a U.S. citizen . . . I am NOT a WISCONSIN citizen, a WISCONSIN Resident. I am NOT . . . a Taxpayer or a Tax protester. I am NOT a pro say or pro per litigant in any way shape or form . . . I am guided by the Great Law of Peace and the Constitutions of me and my People's Nation-States, not limited to the Iroquois Confederacy of Aborigine American People (I.C.A.A.P.) and heritage of Onkwehonwe Mohawks, which are in Harmony with the Great Law of Peace . . . Wampum 58 of the Great Law of Peace is the 1<sup>st</sup> Law of this Land and I am forbidden from submitting to corpus juris secundum as outlined in WAMPUM (Article) #58 . . . I approach this court on a government to government basis. THE GREAT LAW OF PEACE states: . . . ANY CHIEF OR OTHER PERSONS WHO SUBMIT TO LAWS OF A FOREIGN PEOPLE ARE ALIENATED AND FORFEIT ALL CLAIMS AND IROQUOIS NATIONS . . ." (Exhibit BB.)

14. On September 10, 2024, Petitioner filed a Petition for Review with the Wisconsin Tax Appeals Commission. (Commission file)

## STANDARD OF REVIEW

### Burden of Proof and Presumption of Correctness

Determinations made by the Department are presumed to be correct, and the burden is on the Petitioner to prove by clear and satisfactory evidence in what respects the Department erred in its determinations.<sup>1</sup> Specifically, “[w]hen the assessment of the Department is disputed, the burden of proof is on the taxpayer to show error in the additional assessment because the additional assessment is presumed to be correct.”<sup>2</sup>

### APPLICABLE LAW

In this case, Petitioner repeatedly declined to file 2020 and 2022 Wisconsin income tax returns. Wisconsin law requires every resident who meets the statutory criteria to file a state income tax return. If a person does not, the Department is required to assess their income using its best judgment. While there is a narrow exception for enrolled members of federally recognized tribes, who live and work on land belonging to the tribe in which they are an enrolled member, as detailed below, that exception does not apply.

**Wis. Stat. § 71.02(1): IMPOSITION OF TAX.** (1) For the purpose of raising revenue . . . there shall be assessed, levied, collected and paid a tax on all net incomes of individuals and fiduciaries . . . by every natural person residing within the state . . .”

**Wis. Stat. § 71.03(1): DEFINITION.** In this section, “gross income” means all income, from whatever source derived and in whatever form realized, whether in money, property or services, which is not exempt from Wisconsin income taxes. “Gross income” includes, but is not limited to, the following

---

<sup>1</sup> *Calaway v. Dep’t. of Revenue*, Wis. Tax Rptr. (CCH) ¶ 400-856 (WTAC 2005), citing *Puissant v. Dep’t. of Revenue*, Wis. Tax Rptr. (CCH) ¶ 202-401 (WTAC 1984).

<sup>2</sup> *Woller v. Wisconsin Dep’t of Taxation*, 35 Wis. 2d 227, 232, 151 N.W.2d 170 (1970).

items: compensation for services, including salaries, wages and fees, commissions and similar items; gross income derived from business; . . . interest; . . . dividends; . . . distributive shares of limited liability company gross income accept distributive shares of limited liability company gross income except distributive shares of the income of limited liability companies treated as corporations under s. 71.22(1k); . . .

**Wis. Stat. § 71.03(2)(a)1:** (2) PERSONS REQUIRED TO FILE: OTHER REQUIREMENTS. The following shall report in accordance with this section:

**(a) *Natural persons.*** Except as provided in sub. (6)(b):

1. Every individual domiciled in this state during the entire taxable year who has a gross income at or above a threshold amount which shall be determined annually by the department of revenue . . . .

**Wis. Stat. § 71.74(3):** DEFAULT ASSESSMENT. Any person required to file an income or franchise tax return, who fails, neglects or refuses to do so within the time prescribed by this chapter or files a return that does not disclose the person's entire net income, shall be assessed by the department according to its best judgment.

**Wis. Stat. § 71.80(1):** DEPARTMENT DUTIES AND POWERS. **(a)** The department shall assess incomes as provided in this chapter and in performance of such duty the department shall possess all powers now or hereafter granted by law to the department in the assessment of personal property and also the power to estimate incomes.

However, there is an *exemption* from the general rule that every natural person who is a resident of the state and having income above a statutorily determined amount is required to file an income tax return. That exemption was highlighted in the United States Supreme Court case *McClanahan v. State Tax Commission of Arizona* which concluded “reservation Indians with income derived wholly from reservation sources are exempt

from state income taxation.”<sup>3</sup> That exemption, known as the Indian Income Tax Exemption, is available in Wisconsin for enrolled members of one of the 11 federally recognized tribes who live on their own tribal land and who work on their own tribal land. *Joan LaRock v. Wisconsin Department of Revenue*.<sup>4</sup>

## ANALYSIS

The Department asserts Petitioner, based upon his Wisconsin residency and gross earnings of \$59,124.91 for 2020 and \$62,605.70 for 2022, was required by statute to file 2020 and 2022 Wisconsin income tax returns and repeatedly declined to do so.<sup>5</sup> Therefore, the Department made its determination as to Petitioner’s estimated tax liability utilizing information reported by employers, payors and the Internal Revenue Service.<sup>6</sup> Petitioner (1) is not a member of one of the 11 federally recognized tribes in Wisconsin, (2) does not live on tribal land, and (3) does not work on tribal land.

As explained by the Department:

The US Supreme Court holding in *McClanahan* was in line with the Indian Sovereignty Doctrine as “[t]he policy of leaving Indians free from state jurisdiction and control is deeply rooted in the nation’s history.” . . . All the way back to 1832 in *Worcester v. Virginia*, Chief Justice Marshall held that Indian nations were ‘distinct political communities, having territorial boundaries, within which their authority is exclusive . . . which is not only acknowledged, but guaranteed [sic] by the United States.’”

The Indian sovereignty doctrine is important because it provides the background needed for the *McClanahan* holding. The court combines

---

<sup>3</sup> *McClanahan v. State Tax Commission of Arizona*, 411 U.S. 164, 165, 93 S. Ct. 1257, 36 L.Ed. 2d 129 (U.S. Sup. Ct. 1973). *McClanahan* was an enrolled member of the Navajo tribe who lived and worked on the Navajo reservation in Arizona.

<sup>4</sup> *Joan LaRock v. Wisconsin Department of Revenue*, 2001 WI 7, 241 Wis. 2d 87, 621 N.W.2d 907 (2001).

<sup>5</sup> Department’s Brief in Support of its Motion for Summary Judgment, p. 4. Wis. Stat. § 71.03(2)(a)1.

<sup>6</sup> However, the Department does not know if Petitioner received income from any other source during 2022 because it relies upon taxpayers to report all income and realizable losses on income tax returns (Hans Aff., ¶¶ 4,5)

the Doctrine with a reading of relevant treaties and federal statutes in order to come to the decision that "Arizona has exceeded its lawful authority by attempting to tax appellant." . . . "Since appellant is an Indian and since her income is derived wholly from reservation sources, her activity is totally within the sphere which the relevant treaty and statutes leave for the Federal Government and for the Indians themselves." . . . States have no jurisdiction to tax Indians living and working on their tribal lands. . . .[citations omitted]<sup>7</sup>

The Department then ties in the *LaRock* case, highlighting the distinction which caused the taxpayer to not prevail. Although the taxpayer was a member of a federally recognized tribe (the Menominee Tribe) and lived and worked on tribal land of another federally recognized tribe (Oneida), the Supreme Court's test for determining if an Indian had an exception from state income tax on income from employment on tribal land through the Indian Sovereignty Doctrine was whether "the individual is an enrolled member of *that* tribe."<sup>8</sup> Therefore, the applicable caselaw states that "an Indian is exempt from state income taxation when they are an enrolled member of the tribe, and that they live and work on tribal land for the same tribe in which they are enrolled member."<sup>9</sup>

Petitioner does not dispute he (1) is not a member of one of the 11 federally recognized tribes in Wisconsin, (2) does not live on tribal land, and (3) does not work on tribal land and therefore does not meet the Indian exemption for filing of income tax. Instead, Petitioner asserts he is *excluded* from the requirement he file income tax returns based upon his status as an "Indigenous Aborigine American as referenced in the U.S.

---

<sup>7</sup>Respondent's Post-Hearing Brief, page 5.

<sup>8</sup> *McClanahan* at 165.

<sup>9</sup>Department's Brief in Support of its Motion for Summary Judgment, p. 5

Const., Article 1, section 2, clause 3 and U.S. Const. Amend. XIV sec. 2 as 'Excluding Indians Not Taxed.'"<sup>10 11</sup>.

### **Authorities cited by Petitioner**

Petitioner cites a variety of sources to support his case. Those sources combine both United States government (United States Constitution, Senate and House of Representative Resolutions from the 100<sup>th</sup> Congress, the Northwest Ordinance Treaty of 1787) as well as Proclamations of the United Nations, his Oath and Affirmation to the I.C.A.A.P., and Wampum #58 of the Great Law of Peace. Of these documents, the Commission is bound by the United States Constitution, and the interpretations of it by the U.S. Supreme Court. And the Supreme Court, as noted above, has limited the Indian Income Tax Exemption strictly to enrolled members of federally recognized tribes. In Wisconsin that applied to only those who are living and working on tribal land where they are members. The other documents do not apply to the facts of this dispute.

### **Arguments presented by Petitioner**

#### **1. Petitioner's Affidavit**

Petitioner asserts there are genuine disputes regarding the applicability of state law tax regarding exempt Indians and "me and my People's status as 'Excluding Indians Not Taxed', a status firmly supported by but not limited to" the United States

---

<sup>10</sup> Article 1, Section 2 concerns the House of Representatives and Clause 3 of that section concerns Seats, stating "[r]epresentatives and direct Taxes shall be apportioned among the several States which may be included within this Union, according to their respective Numbers, which shall be determined by adding the whole Number of free Persons, including those bound to Service for a Term of Years, and excluding Indians not taxed, three fifths of all other Persons."

<sup>11</sup> The 14<sup>th</sup> Amendment, Section 2 provide "[r]epresentatives shall be apportioned among the several States according to their respective numbers, counting the whole number of persons in each State, excluding Indians not taxed."

Constitution, the Northwest Ordinance Treaty of 1787 and House and Senate Congressional Resolutions.<sup>12 13</sup>

These assertions are not supported by the record, nor by federal or state law. It is well established and settled law that, with very narrow exceptions the Petitioner has conceded he does not meet, there shall be assessed, levied, collected and paid a tax on all net incomes of individual natural persons living in the State of Wisconsin.

## 2. Exclusion vs. Exemption

Petitioner further argues there is a “fundamental distinction between Native Americans and ‘Excluding Indians Not Taxed’ ” and continues . . . “this distinction is critical to understanding Our exclusion from All state obligations.”<sup>14</sup> He references the United States Constitution and Senate Congressional Resolution 76 asserting they “provide a Lawful foundation for exclusion from State-imposed obligations and bypassing the Jurisdiction of WISCONSIN, unlike exemptions which suggest conditional or statutory exceptions for Native Americans.”<sup>15</sup>

These assertions are not supported by the record, nor by federal or state law. It is well established and settled law that, with very narrow exceptions the Petitioner has conceded he does not meet, there shall be assessed, levied, collected and paid a tax on all net incomes of individual natural persons living in the State of Wisconsin.

---

<sup>12</sup> Petitioner’s Affidavit of Objections, January 15, 2025, page 1.

<sup>13</sup> Exhibit A – US Constitution, Art. 1, section 2, clause 3. Exhibit P – US Constitution, 14<sup>th</sup> Amendment, section 2. Exhibit B – 100<sup>th</sup> Congress, H. Con. Res. 331. Exhibit O – 100<sup>th</sup> Congress, Sen. Con. Res. 76.

<sup>14</sup> Petitioner’s Affidavit of Objections, January 15, 2025, page 3.

<sup>15</sup> *Id.*

### **3. Supremacy of Federal Law**

Petitioner also asserts the Wisconsin statutes cannot supersede the United States Constitution and the Northwest Ordinance Treaty of 1787, and he references the supremacy clause of the United States Constitution<sup>16</sup> to argue these federal legal documents establish his exclusion from state imposed obligations.

These assertions are not supported by the record, nor by federal or state law. It is well established and settled law that, with very narrow exceptions the Petitioner has conceded he does not meet, there shall be assessed, levied, collected and paid a tax on all net incomes of individual natural persons living in the State of Wisconsin

### **4. Government to Government**

Petitioner further asserts that there is a government to government relationship evidenced by the United States Constitution, the House and Senate Congressional Resolutions, and the Northwest Ordinance Treaty of 1787.<sup>17</sup>

These assertions are not supported by the record, nor by federal or state law. It is well established and settled law that, with very narrow exceptions the Petitioner has conceded he does not meet, there shall be assessed, levied, collected and paid a tax on all net incomes of individual natural persons living in the State of Wisconsin.

Petitioner made many statements and arguments, none of which are found to rebut the presumption of correctness of the Department's determination of his assessed income tax. First, Petitioner has not presented any facts to rebut the Department's income

---

<sup>16</sup> United States Constitution, Article 6.

<sup>17</sup> Petitioner's January 14, 2025, Affidavit of Objections, p. 9

information which it utilized to establish his estimated tax liability. Second, Petitioner has failed to file a 2020 and 2022 income tax return where he could provide his income if he disagreed with the income the Department attributed to him for those years. Third, Petitioner has agreed that he does not qualify for Indian Income Tax Exemption because he is not a member of the eleven federally recognized Indian Tribes, nor did he live or work on tribal land during the tax years at issue. Fourth, Petitioner has not presented persuasive legal support for his assertion he is exempt from filing state income taxes. While Petitioner vigorously asserts he is an Indian who should be excluded from taxation according to the language in the United States Constitution, and he has submitted numerous documents to support his position, he has not presented competent legal authority to support that position or rebut the Department's position based on statutory directives and centuries of caselaw. While Petitioner asserts he is completely excluded from following any U.S. government laws, he then relies upon those government laws to support his exclusion assertions. Finally, his blanket assertion he does not receive federal income or Wisconsin wages does not rebut the specific income information reported by his employers, nor overcome the statutory requirement such gross income must be utilized in determining his tax liability.

#### **CONCLUSIONS OF LAW**

1. Petitioner did not provide clear and satisfactory testimony or documentation to overcome the presumption of correctness of the Department's determination of his income tax liability

2. Petitioner was required to submit 2020 and 2022 Wisconsin income tax returns based upon his gross income and Wisconsin residency, pursuant to Wis. Stat. § 71.03(2)(a).

3. The Department properly assessed an income tax liability pursuant to Wis. Stat. § 71.74(3) based upon the best information available to the Department.

### ORDER

The Department's assessments of Petitioner's Wisconsin 2020 and 2022 income tax are upheld.

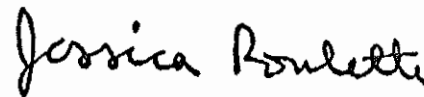
The Petitioner's Petition for Review is dismissed.

Dated at Madison, Wisconsin, this 18<sup>th</sup> day of March, 2026.

### WISCONSIN TAX APPEALS COMMISSION

Concurs in the outcome

Elizabeth Kessler, Chair



Jessica Roulette, Commissioner



Kenneth Adler, Commissioner

ATTACHMENT: NOTICE OF APPEAL INFORMATION

WISCONSIN TAX APPEALS COMMISSION  
101 E Wilson St, 5<sup>th</sup> Floor  
Madison, Wisconsin 53703

**NOTICE OF APPEAL INFORMATION**

**NOTICE OF RIGHTS FOR REHEARING, OR JUDICIAL REVIEW, THE TIMES  
ALLOWED FOR EACH, AND THE IDENTIFICATION OF THE PARTY TO BE  
NAMED AS RESPONDENT**

A taxpayer has two options after receiving a Commission final decision:

***Option 1: PETITION FOR REHEARING BEFORE THE COMMISSION***

The taxpayer has a right to petition for a rehearing of a final decision within 20 days of the service of this decision, as provided in Wis. Stat. § 227.49. The 20-day period commences the day after personal service on the taxpayer or on the date the Commission issued its original decision to the taxpayer. The petition for rehearing should be filed with the Tax Appeals Commission and served upon the other party (which usually is the Department of Revenue). The Petition for Rehearing can be served either in-person, by USPS, or by courier; however, the filing must arrive at the Commission within the 20-day timeframe of the order to be accepted. Alternately, the taxpayer can appeal this decision directly to circuit court through the filing of a petition for judicial review. It is not necessary to petition for a rehearing first.

**AND/OR**

***Option 2: PETITION FOR JUDICIAL REVIEW***

Wis. Stat. § 227.53 provides for judicial review of a final decision. Several points about starting a case:

1. The petition must be filed in the appropriate county circuit court and served upon the Tax Appeal Commission and the other party (which usually is the Department of Revenue) either in-person, by certified mail, or by courier, within 30 days of this decision if there has been no petition for rehearing or, within 30 days of service of the order that decides a timely petition for rehearing.
2. If a party files a late petition for rehearing, the 30-day period for judicial review starts on the date the Commission issued its original decision to the taxpayer.
3. The 30-day period starts the day after personal service, or the day we mail the decision.
4. The petition for judicial review should name the other party (which is usually the Department of Revenue) as the Respondent, but not the Commission, which is not a party.

For more information about the other requirements for commencing an appeal to the circuit court, you may wish to contact the clerk of the appropriate circuit court or, the Wisconsin Statutes. The website for the courts is <https://wicourts.gov>.

This notice is part of the decision and incorporated therein.

ELIZABETH KESSLER, CHAIR, IN CONCURRENCE

Wisconsin law requires every resident who meets the statutory criteria in Wis. Stat. § 71.03(2)(a) to file a state income tax return. If such a person does not file a state income tax return, the Department is required under Wis. Stat. § 71.74(3) to assess their income using its best judgment. That is what happened to U'si Ch-Ab in 2020 and 2022. His frivolous and groundless arguments and hundreds of pages of unrelated filings do not change the facts, nor the law.

This is a straightforward “tax protester” case; a frivolous and groundless appeal for which an evidentiary hearing should not have been held as the law is settled and there were no material facts in dispute.<sup>18</sup> The Seventh Circuit addressed groundless tax protester claims with the comment, “Some people believe with great fervor preposterous things that just happen to coincide with their self-interest.” *Coleman v Commissioner*, 791 F. 2d 68, 69 (1986 7<sup>th</sup> Cir.). Like U'si Ch-Ab, “Coleman declined to offer any evidence concerning his income. . . . The Tax Court granted summary judgment to the IRS, concluding that Coleman had presented no evidence that might undermine the presumption that the Commissioner's notice of deficiency is correct.” *Id.* at 70.

This appeal should have been treated as the court described was appropriate in *Crain v Commissioner*, 737 F.2d 1417, 1418 (1984) (5<sup>th</sup> Cir. per curium), “We

---

<sup>18</sup> I also do not believe that the record should have been re-opened after the original hearing; the evidence of U'si Ch-Ab's 2020 and 2022 income presented by the Department at the original hearing was sufficient for them to prevail in this case. U'si Ch-Ab did not provide evidence that Department's original exhibits documenting his income were incorrect. “Determinations the Department makes are presumed to be correct, and the burden is on the Petitioner to prove by clear and satisfactory evidence in what respects the Department erred.” *Edwin J. Puissant, Jr. v. Wis. Dep't of Revenue*, Wis. Tax Rptr. (CCH) ¶ 202-401 (WTAC 1984).

perceive no need to refute these arguments with somber reasoning and copious citation of precedent; to do so might suggest that these arguments have some colorable merit.” As in *Crain*, U’si Ch-Ab’s arguments have no colorable merit. Also like the Court in *Crain*, this Commission considers it of critical importance to take seriously all petitions from those who come before us in good faith:

We are sensitive to the need for the courts to remain open to all who seek in good faith to invoke the protection of law. An appeal that lacks merit is not always – or often – frivolous. However, we are not obliged to suffer in silence the filing of baseless, insupportable appeals presenting no colorable claims of error and designed only to delay, obstruct, or incapacitate the operations of the courts or any other governmental authority. Crain's present appeal is of this sort. It is a hodgepodge of unsupported assertions, irrelevant platitudes, and legalistic gibberish.” (*Id.*)

The most cursory review of the record in this case makes it clear that U’si Ch-Ab’s argument is composed of a similar “hodgepodge of unsupported assertions, irrelevant platitudes, and legalistic gibberish.” He filed hundreds of pages of documents with no relationship to the Wisconsin statutes at issue nor their applicability to a person in his circumstances.<sup>19</sup> U’si Ch-ab argued at several points in his briefs that his status as an “Indigenous Aborigine American” relieves him of the obligation to comply with Wisconsin income tax law.

These arguments furnish no basis to disturb U’si Ch-ab’s obligation to pay taxes in the State of Wisconsin. He also repeatedly invoked a phrase that appears in Article I, Section 2, Clause 3 of the U.S. Constitution, “excluding Indians not taxed.” The

---

<sup>19</sup> Apparently not for the first time. See, e.g. *State of Wisconsin v Alan Nathan Carroll, Jr. a/k/a Usi Ch-Ab*, 2023AP870-CR (March 20, 2024).

federal statute and constitutional provision cited by U'si Ch-ab do not exempt him from Wisconsin's income tax laws. Nor does Article I, Section 2, Clause 3 of the U.S. Constitution, which addresses the apportionment of members of the House of Representatives among the states. It has nothing to do with the laws governing taxation of income in the State of Wisconsin.

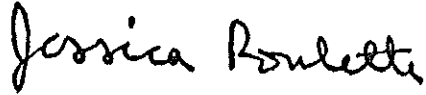
We do not believe that the language of our enabling statute requires that the Commission set matters for an evidentiary hearing even when a Petitioner's claims are plainly frivolous or groundless. When a Petitioner freely admits to all the material facts which would preclude success on the merits, the questions of law are well settled, and the Department moves for dismissal or summary judgment, the Commission should grant that motion. In this case, the Department filed a motion for summary judgment, which should not have been denied without consideration by the full Commission.

The concurring Commissioners make this point, as federal courts considering meritless tax protester cases have, because it is our intention to send a message to this Petitioner and others who are considering filing frivolous and groundless petitions before the Commission: such petitions will be given precisely the time and attention necessary to be fairly decided, and no more. I am authorized to state that Commissioner Roulette joins this concurrence.

Dated at Madison, Wisconsin, this 18<sup>th</sup> day of March, 2026.

WISCONSIN TAX APPEALS COMMISSION

  
\_\_\_\_\_  
Elizabeth Kessler, Chair

  
\_\_\_\_\_  
Jessica Roulette, Commissioner