

COOPER ALAN I11329 072386 TAC

ment of Revenue

Library

STATE OF WISCONSIN
TAX APPEALS COMMISSION

STATE OF WISCONSIN
DEPARTMENT OF REVENUE
RECORDED
JUL 2 1986
LEGAL DIVISION

ALAN COOPER *
1020 N. 10th Ave. *
Wausau, WI 54401 *

DOCKET NO. I-11329

Petitioner, *

RULING AND ORDER

vs. *

WISCONSIN DEPARTMENT OF REVENUE *
P.O. Box 8933 *
Madison, WI 53708 *

Pursuant to this Commission's notice, this Commission convened at the Marathon County Courthouse, Office of Emergency Government, Wausau, Wisconsin, at 1:30 p.m., on July 8, 1986, for the purpose of hearing arguments on the respondent's motion that this Commission issue an order dismissing petitioner's petition for review or, in the alternative, grant respondent a summary judgment in the above-entitled matter on the grounds that (a) the petitioner failed to file a proper petition for review in accordance with § 71.12(1)(c) and 73.01(5)(b), Stats., and TA 1.15 of the Wisconsin Administrative Code within 60 days after receipt of the respondent's notice of denial of the petition for redetermination as required by sec. 73.01(5)(a), Stats., and therefore the State of Wisconsin Tax Appeals Commission lacks jurisdiction to review the alleged grievances of the petitioner, and in the alternative (b) there is no genuine issue of fact for resolution, that the respondent's action was proper as a matter of law, and the respondent is entitled to dismissal of

petitioner's petition for review pursuant to sec. 802.06 of the Wisconsin Statutes or summary judgment pursuant to sec. 802.08 of the Wisconsin Statutes.

Petitioner, Alan Cooper, failed to appear either in person or by representative, although he was formally notified of the time and place of the motion hearing.

Respondent, Wisconsin Department of Revenue, appeared by Attorney Linda Roberts, who introduced exhibits, made the above referred to motion, and made argument in support thereof.

Having considered the entire record before it, this Commission finds, rules and orders as follows:

1. On July 25, 1984, the respondent, Wisconsin Department of Revenue, issued an income tax assessment against the petitioner, Alan Cooper, in the total amount of \$3,681.93 covering the years 1978, 1979, 1980, 1981 and 1982.

2. On September 24, 1984, the petitioner filed a petition for redetermination with the respondent in which he stated, in part:

"1) I did not earn any taxable income for those years in question according to Wis. Statutes.

2) The returns filed were in error and were filed on the basis of state imposed distraint, not upon voluntary action.

3) I am singled out for persecution and possible prosecution because of my alleged involvement with various patriot groups through the nation."

3. Under date of March 7, 1985, the respondent denied

in full petitioner's petition for redetermination.

4. On May 2, 1985, the petitioner filed an appeal of the respondent's denial with this Commission.

5. In his petition for review, the petitioner's objections, phrased as questions, are as follows:

"1. Are wages taxable income?

2. Do (I, we) receive any privilege based upon the payment of a income tax, an excise tax, which is not a natural right, which is not taxable?

3. Are (I, we) one required to file?

4. Have we been given no notice of any privilege, act, or activity to which (I, we) knowingly and intelligently volunteered, that would make (me, us) liable for an excise tax."

6. During the period involved, the petitioner has a history of noncompliance and disregard for the income tax laws of the State of Wisconsin.

7. During the period involved, the petitioner was a resident of the State of Wisconsin, was employed by Wausau Paper Mills Co., of Brokaw, Wisconsin, received substantial wage income from that employment, had substantial amounts of Wisconsin income tax withheld and was clearly required to file complete and accurate Wisconsin Individual Income Tax Returns with the respondent, which he failed to do.

8. Assessments made by the respondent, Wisconsin Department of Revenue, are presumptively correct, with the person challenging them having the burden to show by clear and

satisfactory evidence in what respects they are in error.

Petitioner has not met that burden.

9. From a review of the entire record before us, it is clear that the petitioner's objections consist of a series of constitutional and other objections which have been repeatedly rejected in both federal and State courts and before this Commission. In addition, the record does not reflect any intent on behalf of the petitioner to cooperate with either the respondent or this Commission in complying with Wisconsin income tax laws nor in demonstrating, in a logical or rational manner, how or why the statutes have been improperly applied to him.

10. The respondent has shown good and sufficient cause for the granting of its motion for summary judgment on the pleadings and papers filed in this matter, as the record discloses no genuine fact placed in issue for resolution.

Therefore,

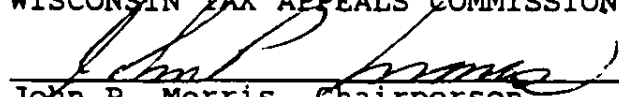
IT IS ORDERED


That respondent's motion for summary judgment is granted and respondent's action denying redetermination of the assessment is affirmed.

Dated at Madison, Wisconsin, this 23rd day of July, 1986.

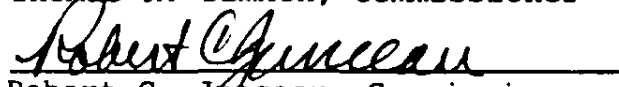
WISCONSIN TAX APPEALS COMMISSION

cc: Petitioner
Respondent


John P. Morris, Chairperson


Thomas R. Timken, Commissioner

ATTACHMENT: "NOTICE OF
APPEAL INFORMATION"


Robert C. Janceau, Commissioner