

VAN GROLL TIMOTHY 99102 061699 TAC

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STATE OF WISCONSIN
TAX APPEALS COMMISSION

FILED Wisconsin Tax Appeals Commission
JUN 16 1999
Darlene Skolaski Deputy Clerk

TIMOTHY VAN GROLL
6404 S. Hwy T
Denmark, WI 54208

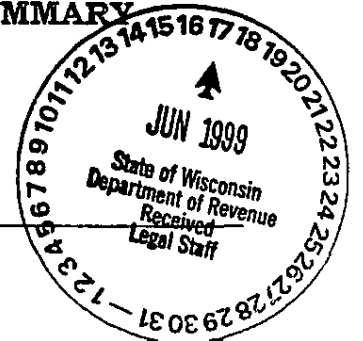
Petitioner,

vs.

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

Respondent.

- * DOCKET NO. 99-I-02
- * **RULING AND ORDER**
- * **AWARDING SUMMARY**
- * **JUDGMENT**



THOMAS M. BOYKOFF, COMMISSIONER:

This matter is before the Commission on the motion of the Wisconsin Department of Revenue ("respondent") to dismiss petitioner's petition for review on the ground that petitioner has failed to state a claim upon which relief can be granted under Wis. Stat. § 802.06(2)(a)6, which the Commission is required to treat as a motion for summary judgment under § 802.06(2)(b). Respondent has filed a sworn affidavit, and petitioner has filed a certified brief opposing the motion.

Petitioner appears by himself, *pro se*. Attorney Veronica Folstad represents respondent.

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

UNDISPUTED MATERIAL FACTS

1. Under date of April 13, 1998, petitioner filed a separate Form 1X (the amended return form) for 1994, 1995, and 1996. As his explanation of changes to his original returns, on each amended return petitioner wrote "I am Amending my 96-95-94 returns. I am filing a 'zero income return'. — I have sent Affidavits, contracts, ect. [sic] along with the return for unvolunteering in the income tax system." In each amended return, the phrase "without prejudice" was handwritten above the signature line, and petitioner signed and dated each "4-13-98." His refund claims totaled \$4,558.

2. Attached to the amended returns are copies of various documents, termed "tax protestor" documents by respondent. Assertions in the documents include: the word "income" is not defined in the Internal Revenue Code; tax laws do not apply to him because he is exempting himself from liability for Wisconsin income tax laws; and demands for proof that Wisconsin has any jurisdiction over him to impose or collect income tax. Many of the signed documents are photocopies, as are non-signed pages, some of which contain page numbers in the 200's, from a book or packet.

3. Under date of June 24, 1998, respondent denied petitioner's claims for refund.

4. Under date of July 6, 1998, petitioner filed a petition for redetermination with respondent. The petitioner attached several documents, some of which are identical to those filed earlier. They again deny that

2. Respondent is entitled to summary judgment because petitioner has failed to allege or demonstrate any justiciable error of law by respondent in its denial of his claims for refund.

3. Petitioner's position in these proceedings is frivolous and groundless, thereby subjecting petitioner to an additional assessment under Wis. Stat. § 73.01(4)(am).

RULING

If there ever was a case where there is no genuine issue as to any material fact, so respondent is entitled to judgment as a matter of law, and where summary judgment is appropriate, this is it.

Petitioner filed claims for refund with respondent requesting a refund of all of his state income taxes paid for 1994, 1995, and 1996. His assertions supporting his claims include: the state income tax is voluntary and he is "unvolunteering" by requesting a full refund for three years; by signing a "Contract and Declaration of Citizenship" and serving it on respondent, he declares himself a citizen of one of the 50 states and then selects California, which means that Wisconsin may not tax his income; the money received for his labor is not taxable under the language of the U.S. Constitution and the federal statutes and case law; and other similarly ludicrous arguments.

Petitioner's gobbledygook and the additional worthless ramblings in his communications and "brief" have no merit in the real world. They waste

petitioner's, respondent's, and this commission's time and resources. It is unfortunate that his (and everyone's) tax dollars must be wasted in dealing with them. It appears to the Commission that petitioner's position in these proceedings is frivolous and groundless under Wis. Stat. § 73.01(4)(am).

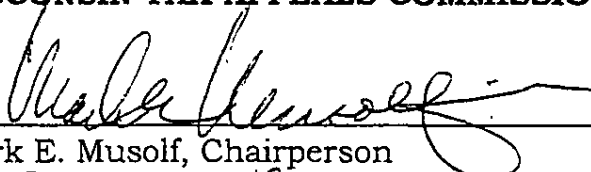
Therefore,

IT IS ORDERED

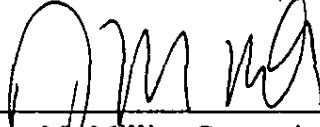
1. The Commission grants respondent's motion for summary judgment, and petitioner's petition for review is dismissed.
2. Petitioner is assessed an additional \$500 under Wis. Stat. § 73.01(4)(am).

Dated at Madison, Wisconsin, this 16th day of June, 1999.

WISCONSIN TAX APPEALS COMMISSION



Mark E. Musolf, Chairperson



Don M. Millis, Commissioner



Thomas M. Boykoff, Commissioner

ATTACHMENT: "NOTICE OF APPEAL INFORMATION"