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UPHOFF JACQUELINE J 860849 061187 CT APP

DECISION
DATED AND RELEASED

JUN 11 1987

A party may file with the Supreme Court
a petition to review an adverse decision by
the Court of Appeals pursuant to s. 809.1
within 30 days hereof, pursuant to Pr.
909.62(1).

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STATE OF WISCONSIN
DEPARTMENT OF REVENUE
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No. 86-0849

STATE OF WISCONSIN IN COURT OF APPEALS
DISTRICT IV

JACQUELINE J. UPHOFF,
Petitioner-Appellant,

v.

WISCONSIN DEPARTMENT OF
REVENUE,

Respondent.

NOTICE
This opinion is subject to fu-
ther editing. If published the
official version will appear
in the bound volume of the
Official Reports.

FILED

JUN 11 1987

CLERK OF COURT OF APPEALS
OF WISCONSIN

APPEAL from a judgment of the circuit court for
Dane county: P. CHARLES JONES, Judge. Modified and
affirmed.

Before Gartzke, P.J., Dykman and Sundby, JJ.

PER CURIAM. Jacqueline Uphoff appeals a judgment
that upheld a decision of the Wisconsin Tax Appeals
Commission. The Commission upheld a \$9,320 assessment by
the Department of Revenue for Uphoff's failure to file
income tax returns for the years 1978-82. She contends that
the assessment violated her constitutional rights, in effect
made something other than gold and silver coin legal tender,
contravened 31 U.S.C. s. 742, and erroneously covered only a
three year period rather than a five year period. We modify

the assessment to cover a five year period but otherwise affirm the judgment.

We reject her constitutional arguments. Article VIII, secs. 1 and 5 of the Wisconsin Constitution authorize an income tax. Uphoff's status as a "sovereign citizen" provides her no immunity. The tax does not violate religious freedom. Autenrieth v. Cullen, 418 F.2d 586, 588 (9th Cir. 1969). Her right to privacy has never been recognized to preclude taxation. The tax does not violate the ninth amendment by infringing on rights reserved to the people. The right to avoid taxation was not reserved.

The tax assessment does not violate the law regarding legal tender. Federal reserve notes are legal tender, because Congress, not Wisconsin, has made that so. Kauffman v. Citizens State Bank of Loyal, 102 Wis.2d 528, 533, 307 N.W.2d 325, 328 (Ct. App. 1981).

31 U.S.C. s.742 prohibits a state tax on United States obligations. The state tax was applied to income Uphoff earned, not on United States obligations.

The tax appeals commission erroneously stated that the \$9,280 assessment was based on Uphoff's failure to file

returns for the years 1979-81. She actually failed to file for five years: 1978-82. The amount of the assessment was nonetheless correct. We modify the judgment of the trial court to modify the decision of the commission.

By the Court.--The judgment is modified to modify the decision of the commission to reflect that the \$9,280 assessment is for the five year period 1978-82. The judgment is affirmed as modified.

Publication in the official reports is not recommended.