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STATE OF WISCONSIN  
TAX APPEALS COMMISSION

STATE OF WISCONSIN  
DEPARTMENT OF REVENUE  
**RECEIVED**  
MAY 15 1984  
LEGAL DIVISION

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STEVE VOSS  
Rt. 1  
Balsam Lake, WI 54810,

Petitioner,

vs.

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

Respondent.

\* \* \* \* \*

DOCKET NO. I-10,428

RULING AND ORDER

*on*

The above-entitled matter having come on to be heard before this Commission; the petitioner, Steve Voss, having appeared in person; the respondent, Wisconsin Department of Revenue, having appeared by its attorney, Deborah Rychlowski, who after the petitioner refused to be sworn and testify, moved that the petitioner's petition for redetermination be dismissed because the petitioner failed to make full disclosure under oath as required by Sec. 71.12(3) of the Wisconsin Statutes.

Having considered the record before it, this Commission hereby finds, rules and decides as follows:

1. This is a timely filed appeal protesting the respondent's assessment of income taxes against the petitioner for the year 1982.

2. Under date of August 22, 1983, the respondent, Wisconsin Department of Revenue, issued an assessment against the petitioner, Steve Voss, for the year 1982 in the total amount of \$881. In said assessment, the respondent estimated petitioner's income in 1982 to be \$15,000.

3. Petitioner filed a 1982 Wisconsin Income Tax Return with the respondent on April 17, 1983. However, said return did not report any income received by the petitioner in 1982. Instead of reporting income on the appropriate lines on said return the petitioner imprinted the word "Object". Attached to said return was a 15 page memorandum relating to rights against self-incrimination, etc.

4. At the hearing before this Commission, the petitioner refused to testify regarding his 1982 income, relying once again on what he called his 5th amendment rights.

5. Sec. 71.12(3) Wis. Stats. contains the following:

"71.12. Contested assessments and claims for refund.

(3) No person against whom an assessment of income tax has been made shall be allowed in any action either as plaintiff or defendant or in any other proceeding to question such assessment unless the requirements of sub(1) shall first have been complied with and unless such person shall have made full disclosure under oath at the hearing before the tax appeals commission of any and all income received by him." (Emphasis added)

6. At the hearing of this Commission, the petitioner was specifically advised of the contents of Sec. 71.12(3) and still refused to testify under oath as to any income received by him in 1982.

7. The petitioner failed to make full disclosure under oath of any and all income received by him in 1982, as required by Sec. 71.12(3) of the Wisconsin Statutes.

8. The respondent has shown good and sufficient reasons for the granting of its motion.

Therefore,


IT IS ORDERED,

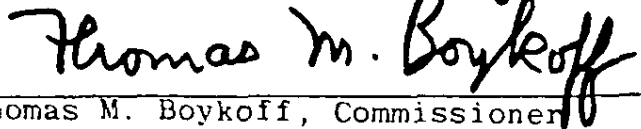
That the respondent's motion to dismiss the petitioner's petition for review is hereby granted.

Dated at Madison, Wisconsin, this 14th day of May, 1984.

WISCONSIN TAX APPEALS COMMISSION

  
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John P. Morris, Chairman

  
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Catherine M. Doyle, Commissioner

  
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Thomas M. Boykoff, Commissioner

ATTACHMENT:

"Notice of Appeal Information"