

# In the Matter of the Protest of

Petitioners.

## DECISION

## Background

Both revocations of election (ROE) were worded identically except for the names and pronouns used to identify the subject of the ROE (she, he, his, her, him, etc.). The ROE identifies the individual as “a living [man/woman] and Affiant herein.” On page 1, the ROE reads in part:

Affiant is contacting you herein to give you Notice of [his/her] Revocation of Election, revoking [his/her] status as a federal U.S. citizen “taxpayer.” Affiant will no longer be “volunteering” or “electing” to be treated as a federal taxpayer or U.S. citizen or as a “surety” for any government connected to Form 1040 federal income tax “contributions.”

Petitioners direct the appropriate party to change their status to “non-taxpayer” or some similar designation. Petitioners state that they conducted research and determined that they have the qualification to legally change their tax status as they direct, that they have no legal obligation to file a Form 1040 as “American Nationals” not within (without) D.C.’s foreign jurisdiction, and that Form 1040 is intended to be executed only by U.S. citizens and resident aliens domiciled in the United States. Petitioners state that they are not U.S. citizens or resident aliens, so for them to declare themselves as such by filing Form 1040 would be an act of felony perjury.

Petitioners further state,

The U.S. Department of the Treasury defines the term ‘United States’ in 31 U.S.C. 321(d)(2) to mean only the National Government in the District of Columbia and not the 50 states of the Union per 26 U.S.C. 7408(d). Title 26 excludes any reference to the Constitutional Republic where American National people live.

They also state,

[Their] domicile and union state Citizenship ... has no known lawful affiliation or connection to D.C.’s ‘municipal’ government’s Fourteenth and Sixteenth Amendments and Affiant is ‘alien’ or ‘foreign’ to the ‘United States’ as defined in the Internal Revenue Code as the 10-mile square land area more commonly known as the District of Columbia.

They explain that they do not derive any gross income or taxable income from sources within the United States (specifying that the term refers to D.C.). Each of them “revokes, rescinds, and makes void ab initio, all powers implied in law or ‘presumed’ by the IRS to exist that are related to the

social security number to [sic] government assigned to a nom de guerre name spelled similar to [theirs] except in all capital letters.”

The Tax Commission Intrastate Audit Bureau (Audit) reviewed the return and accompanying documents and issued the Notice on September 12, 2024. Audit explained that wages as an employee must be reported as income and that Petitioners were employees in 2023. Audit increased Petitioners’ Idaho taxable income by \$64,302 for these wages and reduced their Idaho taxable income by allowing the standard deduction amount for a married couple filing jointly. Audit also allowed the Idaho Child Tax Credit for one dependent.

On September 25, 2024, Petitioners mailed their response. The response did not contain any new information to support Petitioners’ position. On October 8, 2024, Audit sent a letter acknowledging Petitioners’ protest and informing them that the matter was being transferred to the Tax Commission’s Appeals unit (Appeals). On December 10, 2024, Appeals sent a letter providing two options for redetermining a protested Notice and requested a response by January 10, 2025. Petitioners did not request an informal hearing but instead sent an email with attached scans of the letter from Appeals and a refund check from the IRS for \$1,037 tax plus \$38.08 interest. Petitioners wrote, “We believe that the check shows that the IRS is accepting our amended return that we sent them and we would like you to add that document to our appeal that you are looking at on January 10th.” No further information was received, so the Tax Commission must make a decision based on the information available.

### **Law & Analysis**

The arguments Petitioners used in their correspondence are typical of people commonly known as “tax protesters.” They do not, however, encompass the full depth and breadth of the tax protester movement. The IRS maintains a list of dozens of arguments made by people that oppose

compliance with tax laws. The IRS document, *The Truth About Frivolous Tax Arguments*, explains many of the common arguments and includes legal responses and cites court cases that refute these claims. Some of them include the “voluntary” nature of the tax system, a taxpayer not being a citizen of the United States or a “person” as defined in Code, the United States only including the District of Columbia, wages not being income, and others used by Petitioners in their correspondence with the Tax Commission. “Some people believe with great fervor preposterous things that just happen to coincide with their self-interest. 'Tax protestors' have convinced themselves that wages are not income, that only gold is money, that the Sixteenth Amendment is unconstitutional, and so on. These beliefs all lead – so tax protesters think – to the elimination of their obligation to pay taxes.”<sup>1</sup> The Tax Commission has determined that Petitioners’ arguments are frivolous. As stated in *Crain v. Commissioner*, “We 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.”<sup>2</sup>

In Idaho, it is well established that a Tax Commission Notice is presumed to be correct, and the taxpayer bears the burden of showing the deficiency is erroneous. *See Parsons v. Idaho State Tax Commission*, 110 Idaho 572, 574-575 n.2 (Ct. App. 1986) (citing *Albertson’s Inc. v. State, Dept. of Revenue*, 106 Idaho 810, 814 (1984)). The Tax Commission requires Petitioners to provide adequate evidence to establish that the amount asserted in the Notice is incorrect. Petitioners have not provided any substantive argument to show the proposed corrections to Petitioners’ 2023 Idaho income tax return are incorrect. Therefore, the Tax Commission

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<sup>1</sup> *Coleman v. Commissioner*, 791 F.2d 68 (1986)

<sup>2</sup> *Crain v. Commissioner*, 54 AFTR 2d 84-5698 (737 F.2d 1417)

determined that the corrections shown on the Notice are appropriate and that Petitioners were due a refund for tax year 2023 of \$82 instead of \$1,497.

### **Conclusion**

Petitioners filed a return for tax year 2023 reporting no Idaho taxable income. Petitioners were residents of Idaho with wages. Their arguments that federal and state tax laws do not apply to them are frivolous.

THEREFORE, the Notice dated September 12, 2024, and directed to [REDACTED] [REDACTED] [REDACTED] [REDACTED]

[REDACTED] [REDACTED] is hereby UPHeld and MADE FINAL.

As no additional tax is owed, there is no DEMAND for payment.

An explanation of Petitioners' right to appeal this decision is enclosed.

DATED this \_\_\_\_\_ day of \_\_\_\_\_ 2025.

IDAHO STATE TAX COMMISSION

## CERTIFICATE OF SERVICE

I hereby certify that on this \_\_\_\_\_ day of \_\_\_\_\_, 2025,  
a copy of the within and foregoing DECISION was served by sending the same by United States  
mail, postage prepaid, in an envelope addressed to:



Receipt No.

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