

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

ABRAHAM D. ORTON,)	
)	
Plaintiff,)	TC-MD 030905C
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
STATE OF OREGON,)	
)	
Defendant.)	DECISION

Defendant assessed personal income taxes against Plaintiff for the 2001 tax year. Plaintiff appealed that act to the court.

I. STATEMENT OF FACTS

Plaintiff declared that, as an American citizen he has no federal income tax liability, and as a consequence, he also has no liability for state income taxes. Plaintiff has referenced the Sixteenth Amendment to the United States Constitution; the contents of the Federal Register; that he is not a federal officer, federal employee, or elected official; the Treaty of Peace with the King of Spain in 1898; the 10 square mile area identified as Washington, DC; and that, in his view, although he is an “American citizen,” he is not a “U.S. citizen.”

Defendant requests that it be awarded sanctions under ORS 305.437.

II. ANALYSIS

Plaintiff earned wages in Oregon. Plaintiff’s reasoning that these wages should be exempt from Oregon personal income taxes is not persuasive. A greater discussion of these points is not necessary in view of the court’s previous unequivocal decision

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that wages are taxable. *Combs v. Dept. of Rev.*, 15 OTR 60 (1999) and *Clark v. Dept. of Rev.*, 15 OTR 197 (2000), *on recons*, 15 OTR 209 (2000), *aff'd* 332 Or 236, 26 P3d 821 (2001).

As to Defendant's request for damages, Defendant's participation before this court was limited to a single telephone proceeding of less than an hour's duration. Any damage to Defendant would be minimal. The court also notes that this decision is the first opportunity Plaintiff has had to present his point of view to an impartial entity. The court declines to award Defendant damages on this state of the record. However, this conclusion might not be reached in the event of further appeals making these allegations.¹

III. CONCLUSION

Now, therefore,

IT IS THE DECISION OF THIS COURT that the appeal is denied. Defendant's decision as to Plaintiff's withholding is upheld. No damages are awarded to Defendant.

Dated this _____ day of November, 2003.

SCOT A. SIDERAS
MAGISTRATE

IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, BY MAILING TO: 1163 STATE STREET, SALEM, OR 97301-2563; OR BY HAND DELIVERY TO: FOURTH FLOOR, 1241 STATE STREET, SALEM, OR. YOUR COMPLAINT MUST BE SUBMITTED WITHIN 60 DAYS AFTER THE DATE OF THE DECISION OR THIS DECISION BECOMES FINAL AND CANNOT BE CHANGED.

THIS DOCUMENT WAS SIGNED BY MAGISTRATE SCOT A. SIDERAS ON

¹ This appeal was heard at approximately the same time as a companion appeal filed by Plaintiff making the same allegations, *Orton v. Dept. of Rev.*, TC-MD 030849A. For purposes of resolving Defendant's request for damages, the two appeals are treated as contemporaneous.

NOVEMBER 10, 2003. THE COURT FILED THIS DOCUMENT ON NOVEMBER 10, 2003.