

ROY F. PATTERSON  
3204 BROOK MANOR AVENUE  
HUNTSVILLE, AL 35816,

Taxpayer,

v.

STATE OF ALABAMA  
DEPARTMENT OF REVENUE.

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STATE OF ALABAMA  
DEPARTMENT OF REVENUE  
ADMINISTRATIVE LAW DIVISION

DOCKET NO. INC. 12-1400

### FINAL ORDER

The Revenue Department assessed Roy F. Patterson (“Taxpayer”) for 2009 Alabama income tax. The Taxpayer appealed to the Administrative Law Division pursuant to Code of Ala. 1975, §40-2A-7(b)(5)a. A hearing was conducted on May 8, 2013. The Taxpayer attended the hearing. Assistant Counsel Keith Maddox represented the Department.

The Taxpayer failed to file a 2009 Alabama income tax return. The Department received W-2 information from SCI Technologies indicating that it had paid the Taxpayer wages in 2009. The Department accordingly entered the final assessment in issue based on that W-2 information.

The Taxpayer testified at the May 8 hearing that “we have a right to work for money without it being taxed.” (T. 4). He also contended that “I was not a natural person domiciled in or residing in the State of Alabama” for purposes of the Alabama income tax levied at Code of Ala. 1975, §40-18-2.

To begin, there is no constitutional or statutory right to work for money without paying taxes. Section 40-18-2(1) also levies the Alabama income tax on “[e]very individual residing in Alabama.” The Taxpayer is an individual that admittedly resides in Alabama. He also confirmed that he received taxable wages from SCI Technologies in 2009.

The final assessment is affirmed. Judgment is entered against the Taxpayer for 2009 tax, penalties, and interest of \$1,772.62. Additional interest is also due from the date the final assessment was entered, November 2, 2012.

This Final Order may be appealed to circuit court within 30 days pursuant to Code of Ala. 1975, §40-2A-9(g).

Entered June 17, 2013.

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BILL THOMPSON  
Chief Administrative Law Judge

bt:dr

cc: Warren W. Young, Esq.  
Roy F. Patterson  
Kim Peterson