

**ALABAMA TAX TRIBUNAL**

NORMAN G. MILLS,	§	
Taxpayer,	§	DOCKET NO. INC. 23-420-JP
v.	§	
STATE OF ALABAMA	§	
DEPARTMENT OF REVENUE.		

**FINAL ORDER**

This appeal involves the entry of a final assessment of individual income tax for 2021. A Preliminary Order was entered on June 7, 2023, which stated that, unless either party notified the Tax Tribunal that it desired a formal hearing, the Tax Tribunal would deem the parties in agreement that the case be decided without a hearing. As neither party has responded to request a hearing, this Final Order is entered without a hearing.

In the Taxpayer’s Notice of Appeal, he contended that his income was not subject to taxation in Alabama pursuant to claims concerning his DNA, his claimed status as “an American state National,” Napoleon’s coronation, and so on. The Revenue Department answered the Notice of Appeal, stating that the Taxpayer had failed to show that the final assessment was incorrect. The Revenue Department stated that the Taxpayer was domiciled in Alabama and earned wage income during 2021, therefore, the Taxpayer was subject to Alabama tax.

The Taxpayer replied to the Answer, making statements such as “State of Alabama also says I was domiciled in Alabama, but that is not accurate as I live ON

the land and am not part of the zone improvement parcels of Washington, District of Columbia.”

Thereafter, the Taxpayer was directed by the Tax Tribunal to “state clearly to the Tax Tribunal all tax-law arguments and relevant, supporting facts as to why the Revenue Department’s final assessment is incorrect as a matter of Alabama tax law.” The Taxpayer responded, seeming to state that the State of Alabama is identifying the wrong person by typing his name in all capital letters, because his name is correctly spelled with uppercase and lowercase letters. The Taxpayer is presumably referencing the final assessment which states his name in all uppercase letters. The Taxpayer provided his birth certification, among other things, in support of his response. He also stated:

I ask for a reset as one who seeks equity must come with clean hands, equity will not allow a statue to be used as a cloak for fraud, and equity will not suffer a wrong to be without a remedy. ... Please tell me my remedy as equity aids the vigilant and not those who slumber on their rights.

Section 40-2A-7(b)(5)c.3, Ala. Code 1975, states the following: “On appeal ... to the Alabama Tax Tribunal, the final assessment shall be prima facie correct, and the burden of proof shall be on the taxpayer to prove the assessment is incorrect.” Here, the Taxpayer has failed to meet his burden of showing that the assessment is incorrect. More specifically, he failed to comply with the Tax Tribunal’s Second Preliminary Order directing him to state clear legal arguments relating to Alabama tax law.

Therefore, the final assessment is upheld. Judgment is entered against the

Taxpayer and in favor of the Revenue Department in the amount of \$2,562.20, plus additional interest that continues to accrue from the date of entry of the final assessment until the liability is paid in full.

It is so ordered.

This Final Order may be appealed to circuit court within 30 days, pursuant to Ala. Code § 40-2B-2(m).

Entered August 16, 2023.

/s/ Jeff Patterson  
JEFF PATTERSON  
Chief Judge  
Alabama Tax Tribunal

jp:ac

cc: Norman G. Mills  
Ralph M. Clements III, Esq.