



**THE COMMONWEALTH OF MASSACHUSETTS**

***Appellate Tax Board***

*100 Cambridge Street  
Suite 200  
Boston, Massachusetts 02114*

(617) 727-3100  
(617) 727-6234 FAX

**Docket No. S335667**

**JAMESON M. REED**  
**Appellant.**

**COMMISSIONER OF REVENUE**  
**Appellee.**

**DECISION WITH FINDINGS**

The decision is for the appellee.

The appellant's appeal involves income taxes for tax years 2006, 2008 through 2012, and 2014. On January 23, 2019, the Appellate Tax Board ("Board") held a hearing on the appeal at which time the appellee argued a Motion to Dismiss with respect to tax years 2006 and 2008 through 2012, which had been filed with the Board on December 19, 2018. Based on the testimony and documentary evidence submitted during the hearing, the Board allows said Motion to Dismiss because the Board lacks jurisdiction under G.L. c. 62C, §§ 38 and 39 for tax years 2006 and 2008 through 2012.

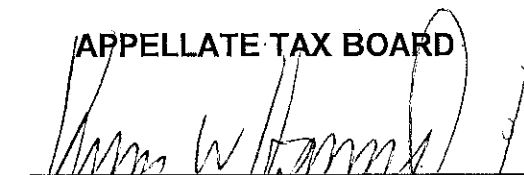
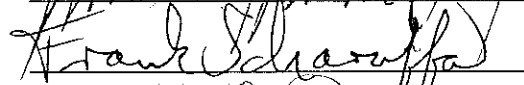
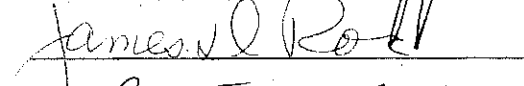
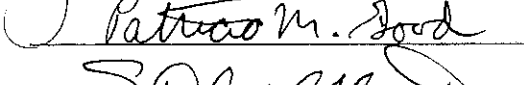

The Board found that the appellant failed to file income tax returns for tax years 2006 and 2008 through 2012, which are a prerequisite to an abatement pursuant to G.L. c. 62C, § 38. This finding alone deprives the Board of jurisdiction. See *Olson v. Commissioner of Revenue*, Mass. ATB Findings of Fact and Reports, 2013-151,155. Additionally, for tax years 2006 and 2008 through 2012, the appellant failed to file his petition of appeal with the Board within sixty days of the date of the notices of abatement determination as required by G.L. c. 62C, § 39, thereby providing additional grounds for dismissal of the appellant's appeal with respect to these years.

Having allowed the appellee's Motion to Dismiss for tax years 2006 and 2008 through 2012, the sole remaining year at issue is 2014, for which the appellant filed a Massachusetts Resident Income Tax Return. For tax year 2014, the appellant's claim is based on his argument that under the United States and Massachusetts Constitutions, wages cannot be subject to tax. This and similar arguments have repeatedly been


dismissed as frivolous by the Board. See **Olson v. Commissioner of Revenue**, Mass. ATB Findings of Fact and Reports, 2013-151,155-56; see also **David P. Fontaine v. Commissioner of Revenue**, Mass. ATB Findings of Fact and Reports 2008-1044, 1049-50; **Bolton v. Commissioner of Revenue**, Mass. ATB Findings of Fact and Reports 2005-387, 394 (quoting *Lonsdale v. Commissioner*, 661 F.2d 71, 72 (5th Cir. 1981)).

On the basis of the foregoing, the Board issued a decision for the Appellee in this appeal.

**APPELLATE TAX BOARD**

	Chairman
	Commissioner
	Commissioner
	Commissioner
	Commissioner

Attest:

  
Clerk of the Board

Date: **APR 10 2019**  
(Seal)

**NOTICE:** Pursuant to G.L. c. 58A, § 7B(g), neither party to these proceedings may appeal this decision. Pursuant to G.L. c. 58A, § 13, no further findings of fact or report will be issued by the Board.