

ALABAMA TAX TRIBUNAL

DELVIN M. FRANKLIN,	§	
Taxpayer,	§	DOCKET NO. INC. 25-0190-JP
v.	§	
STATE OF ALABAMA	§	
DEPARTMENT OF REVENUE.		

FINAL ORDER

This appeal challenges the entry by the Alabama Department of Revenue of a final assessment of individual income tax for the year 2022. In the Alabama Tax Tribunal’s Second Preliminary Order, it was stated that the Taxpayer had asserted several “tax protester” arguments in his Notice of Appeal in arguing that the final assessment should be voided. And it was noted that the Taxpayer had asserted such arguments to the Tax Tribunal in previous appeals. Therefore, the Tax Tribunal directed the Taxpayer “to provide the Tax Tribunal with any and all non-tax protester arguments as to why he disputes the final assessment of income tax for the year 2022.”

In response, the Taxpayer claims that the Tax Tribunal’s reference to “tax protester’ arguments violates Section 3707(a) of the Internal Revenue Service Restructuring and Reform Act of 1998 ...” He continues by asserting that the Alabama Department of Revenue has erroneously applied Ala. Code § 40-18-14 to him, which defines the phrase “gross income” for Alabama individual income tax purposes. Specifically, he states that “I do not fit within the general classes illustrated in the statute.”

First, no act of the federal government attempts to preclude the Alabama Tax Tribunal from using the phrase “tax protester.” Second, the Taxpayer makes no valid claim that Alabama’s income tax laws have been applied erroneously to him. More to the point, he made no claim or argument that the Revenue Department’s final assessment was incorrect on non-protester grounds, despite being directed by the Tax Tribunal to do so.

Therefore, the final assessment in issue is upheld. Judgment is entered against the Taxpayer and in favor of the State of Alabama in the amount of \$1,564.36, plus additional interest that continues to accrue until the liability is paid in full.

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

Entered September 9, 2025.

/s/ Jeff Patterson

JEFF PATTERSON

Chief Judge

Alabama Tax Tribunal

jp:la

cc: Delvin M. Franklin
Stephanie Berger, Esq. (w/enc.)