# MISSOURI COURT OF APPEALS
# WESTERN DISTRICT

**BRAD AND CHRISTINE FRANCIS**

**APPELLANTS,**

**v.**

**DIRECTOR OF REVENUE**

**RESPONDENT.**

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DOCKET NUMBER WD84199

DATE: July 6, 2021

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Appeal From:

Administrative Hearing Commission

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Appellate Judges:

Division Three: Gary D. Witt, Presiding Judge, Mark D. Pfeiffer, Judge and W. Douglas Thomson, Judge

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Attorneys:

Brad S. Francis and Christine C. Francis, Appellants Pro Se.

Richard C. Byrd, Jefferson City, MO, for respondent.

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**MISSOURI APPELLATE COURT OPINION SUMMARY**

**MISSOURI COURT OF APPEALS**
**WESTERN DISTRICT**

**BRAD AND CHRISTINE FRANCIS, APPELLANTS,**
**v.**
**DIRECTOR OF REVENUE, RESPONDENT.**

No. WD84199 Administrative Hearing Commission

Before Division Three: Gary D. Witt, Presiding Judge, Mark D. Pfeiffer, Judge and W. Douglas Thomson, Judge

Brad and Christine Francis ("the Francises") appeal the decision of the Administrative Hearing Commission ("the Commission") finding the Francises liable for $5,064 in State income tax, $253.20 in additions, plus interest. On appeal, the Francises allege that the Commission erred in: (1) finding that the Francises admitted that they had worked and earned money to support its conclusion that the Francises had taxable income for the tax years at issue; (2) admitting Exhibits A and A-1 through A-12 because they were admitted before the Francises were allowed to make objections; (3) admitting Exhibits B-1 through B-5 because such exhibits were only properly admissible in matters involving "Motor Vehicles, Watercraft and Aviation," and not in income tax cases; and (4) finding that the Director of Revenue ("Director") had issued a final decision for the Commission to review because the Director's decision was based on improperly altered documents.

**AFFIRMED.**

Section 621.050.1 RSMo (2016) provides that "any person or entity shall have the right to appeal to the administrative hearing commission from any ruling, order, decision, assessment or additional assessment made by the director of revenue." The Francises appealed the Director's Decision to the Commission pursuant to this provision. The legal error that the Francises allege, that the Director exceeded the authority of the office, does not render the Decision not final divesting the Commission of authority to review the decision. Further, it was the Francises that filed the appeal asking the Commission to conduct the review they now claim the Commission lacked authority to provide.

The Francises' substantive claim that they were not "employees" who earned "income" under the federal income tax code is one commonly argued by tax protestors, and it has been consistently determined to be frivolous by many courts. We agree with these decisions.

We find it unnecessary to review the propriety of the Commission's admission into evidence of the documents to which the Francises now object. Pursuant to section 621.050.2, the Francises bore the burden of proof at the administrative hearing, and they were required to present evidence that they had taxable income of $0 and were therefore entitled to a refund of their Missouri taxes. They presented no such credible evidence, and so it is irrelevant whether the Director's evidence supporting his Decision was properly admitted.

Opinion by Gary D. Witt, Judge July 6, 2021

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