

IN THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF WISCONSIN

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In re: CORNELIUS HILL,

ORDER

Plaintiff.

11-mc-11-bbc  
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Plaintiff Cornelius Hill has filed a document in which he states that he is “waiv[ing] and reject[ing] . . . any benefit privilege . . . of being a UNITED STATES citizen, a ‘14th AMENDMENT’ citizen, a UNITED NATIONS citizen, and/or a STATE OF WISCONSIN citizen.” He has attached a series of similar documents he has sent to other state and federal agencies. Nothing submitted by plaintiff is in the form of a complaint, and he does not explain what type of action he would like the court to take. Because it seems clear from these documents that plaintiff is not attempting to initiate an action in this court, I will direct the clerk of court to close this case, and plaintiff will not owe a filing fee.

However, given the nature of plaintiff’s filings, I will provide him with a warning. Although plaintiff’s submissions are somewhat difficult to understand, he appears to be claiming that he is a “sovereign citizen” who is not subject to local, state or federal taxes. Plaintiff that he is mistaken if he thinks that he has exempted himself from taxation by filing these documents. The “sovereign citizen” theory has been rejected repeatedly by courts.

E.g., United States v. Hilgeford, 7 F.3d 1340, 1342 (7th Cir. 1993) (argument that individual is sovereign citizen of state who is not subject to jurisdiction of United States and not subject to federal taxing authority is “shop worn” and frivolous).

ORDER

IT IS ORDERED that the clerk of court is directed to close this case. Plaintiff Cornelius Hill will not owe a filing fee for initiating this action.

Entered this 29th day of December, 2011.

BY THE COURT:  
/s/  
BARBARA B. CRABB  
District Judge