STATE OF MICHIGAN

COURT OF APPEALS

MICHAEL SAWUKAYTIS,

Petitioner-Appellant,

v

DEPARTMENT OF TREASURY,

Respondent-Appellee.

UNPUBLISHED
July 25, 2006

No. 258318
Michigan Tax Tribunal
LC Nos. 00-297800; 00-304091

Before: Neff, P.J., and Bandstra and Zahra, JJ.

PER CURIAM.

Petitioner appeals as of right the decision of the Tax Tribunal granting summary disposition in favor of respondents pursuant to MCR 2.116(C)(10). We affirm.

Petitioner does not dispute that he earned income between 1996 and 2000, and that he failed to pay state income taxes during this time. Respondent sent petitioner a bill for taxes due, yet petitioner insists he is not obligated to pay. Petitioner makes the following assertions to support his claim: (1) Federal income taxes are excise taxes, (2) petitioner was not engaged in "excise-taxable" activity between 1996 and 2000 and, therefore, owes no federal income tax, (3) Michigan state income tax "piggybacks" the federal income tax, and (4) because petitioner owes no federal income tax, he also owes no income tax to the state of Michigan. On appeal, petitioner argues that the tax tribunal erred in granting defendant's MCR 2.116(C)(10) motion for summary disposition because "it is not impossible" for him to present evidence at trial to support his asserted claims.

Absent an allegation of fraud, this Court's review of a Tax Tribunal's decision is limited to determining whether the tribunal committed an error of law or applied the wrong legal principle. *DaimlerChrysler Corp v Dep't of Treasury*, 268 Mich App 528, 534; 708 NW2d 461 (2005). This Court reviews questions of law de novo. *Id.*

Petitioner fails to present a cogent argument on appeal. Petitioner repeatedly asserts that he was not involved in "excise-taxable" activity between 1996 and 2000; in fact, his entire argument is centered on this premise. However, petitioner never explains what he believes "excise-taxable" activity is, or why he was not involved in "excise-taxable" activity during the time in question. Specifically, petitioner never explains why his employment at Ford Motor Company and at Visteon Corporation during this time did not constitute "excise-taxable" activity. Because petitioner has not presented any authority to support his position, this Court

need not address the issue further. *Byrne v Schneider's Iron & Metal, Inc*, 190 Mich App 176, 183; 475 NW2d 854 (1991). [1]

Regardless, it is clear that petitioner's assertions before the Tax Tribunal and this Court are wholly without merit.

In *Brushaber v Union Pacific R Co*, 240 US 1; 36 S Ct 236; 60 L Ed 493 (1915), the United States Supreme Court clearly held that regardless of the source from which a taxpayer derives his income, that income is taxable. Therefore, it does not matter if petitioner's income is derived from an "excise-taxable" activity or not. If petitioner earned income, regardless of the source, pursuant to the Sixteenth Amendment he must pay his taxes on that income. If petitioner has taxable income under the federal Internal Revenue Code, this income is also taxable by the state, regardless of the source from which this income is derived. MCL 206.2(3).

The Tax Tribunal did not err when it dismissed petitioner's cause of action pursuant to MCR 2.116(C)(10) due to the utter lack of a genuine issue of material fact.

Affirmed.

/s/ Janet T. Neff
/s/ Richard A. Bandstra
/s/ Brian K. Zahra

[1] It is not enough for an appellant in his brief simply to announce a position or assert an error and then leave it up to this Court to discover and rationalize the basis for his claims, or unravel and elaborate for him his arguments, and then search for authority either to sustain or reject his position. *LME v ARS*, 261 Mich App 273, 287; 680 NW2d 902 (2004), quoting *Mitcham v Detroit*, 355 Mich 182, 203; 94 NW2d 388 (1959).