

**COURT OF APPEALS  
DECISION  
DATED AND RELEASED**

**APRIL 30, 1996**

A party may file with the Supreme Court a petition to review an adverse decision by the Court of Appeals. See § 808.10 and RULE 809.62, STATS.

**NOTICE**

This opinion is subject to further editing. If published, the official version will appear in the bound volume of the Official Reports.

**No. 95-3254**

**STATE OF WISCONSIN**

**IN COURT OF APPEALS  
DISTRICT III**

**IN RE THE MARRIAGE OF:**

**RANDY JOSEPH MANN,**

**Plaintiff-Respondent,**

**v.**

**LOUISE MARIE MANN,**

**Defendant-Appellant.**

APPEAL from an order of the circuit court for Brown County:  
VIVI L. DILWEG, Judge. *Affirmed.*

Before Cane, P.J., LaRocque and Myse, JJ.

PER CURIAM. Louise Marie Mann appeals an order requiring her, under penalty of contempt, to sign an amended 1994 income tax return. She argues that the trial court changed the federal and state tax rules, regulations and codes, violated her civil and constitutional rights and

compelled her to do the impossible by requiring her to sign tax forms that were nonexistent and fraudulent. We reject these arguments and affirm the order.

The divorce judgment included a stipulation that Louise would "complete the order of the family court commissioner with regard to the income taxes for 1994 within a reasonable period ...." That order required her to submit a joint tax return for that year. Louise filed a "married filing separately" return. The trial court required her to file an amended return implementing the divorce judgment and the stipulation.

The divorce judgment was not appealed and the time for appealing it has expired. Therefore, this court has no jurisdiction to review the divorce judgment. *See* RULE 809.10(1)(b), STATS. Louise has also failed to request relief from the stipulation under § 806.07, STATS., in the trial court. Therefore, to the extent this appeal raises issues that would require relief from the stipulation or the initial divorce judgment, those issues will not be addressed.

Louise mischaracterizes the trial court's decision when she argues that the court lacks authority to change the tax laws, rules, regulations or codes. A divorce court has authority to enforce the parties' stipulations regarding tax matters. Louise's argument that the trial court took on the role of a tax appeals court is absurd.

Louise next argues that the court violated her civil and constitutional rights by requiring her to file a joint return. Louise's right to choose whether to file a joint or separate return was waived by her stipulation in which she agreed to file a joint return. A person's "privacy rights" are not violated by disclosure of tax information in divorce proceedings.

Louise argues that it is impossible to comply with the trial court's order because the Treasury Department, the Office of Internal Revenue and the Wisconsin Department of Revenue do not have tax forms entitled "amended joint 1994 income tax returns." The lack of a form with a specific title does not make it impossible to comply with the trial court's order. Randy has prepared amended tax forms and brought them to court for Louise's signature. The order

on appeal requires Louise to sign these forms. Louise's insistence on filing an "Amended Joint Federal and State Tax Return" because that language was used in the temporary order results from a hypertechnical reading of that order. The trial court and Randy have made reasonable accommodations to make compliance possible for Louise.

Finally, Louise makes unspecified and unsupported allegations of tax fraud and harassment by Randy's attorney. The record does not contain any evidence to support these allegations and the issue is not sufficiently argued in Louise's brief to allow further discussion.

Randy has filed a motion to find this appeal frivolous. While we conclude that the issues raised have no merit, there is no basis for concluding that the appeal was brought in bad faith or that Louise knew her arguments lacked a basis in law or fact. As a pro se litigant, Louise cannot be held to the same knowledge of law that an attorney would possess.

*By the Court.* – Order affirmed.

This opinion will not be published. See RULE 809.23(1)(b)5, STATS.