

**NONPRECEDENTIAL DISPOSITION**

To be cited only in accordance with  
Fed. R. App. P. 32.1

**United States Court of Appeals**

**For the Seventh Circuit**

**Chicago, Illinois 60604**

Submitted January 17, 2014\*

Decided January 22, 2014

**Before**

RICHARD D. CUDAHY, *Circuit Judge*

FRANK H. EASTERBROOK, *Circuit Judge*

ILANA DIAMOND ROVNER, *Circuit Judge*

No. 13-2217

UNITED STATES OF AMERICA,  
*Plaintiff-Appellee,*

*v.*

KALMAR G. GRONVALL,  
*Defendant-Appellant.*

Appeal from the United States District  
Court for the Eastern District of Wisconsin.

No. 12-CR-188

William C. Griesbach,  
*Chief Judge.*

**ORDER**

Kalmar Gronvall failed to pay federal income taxes on approximately \$1.3 million in net income earned during 2006 through 2008 from his business buying and selling gold and silver coins. A jury found Gronvall guilty of three counts of tax evasion, 26 U.S.C. § 7201, and the district court sentenced him to a total of 48 months'

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\* After examining the appellant's brief and the record, we have concluded that the case is appropriate for summary disposition. Thus, the appeal is submitted on the briefs and the record. See FED. R. APP. P. 34(a)(2).

imprisonment. Gronvall filed this direct appeal and is proceeding pro se after turning down the services of two attorneys. He maintains that, for various reasons, his earnings were not subject to federal income tax. All of his contentions are typical of tax protestors and are frivolous. The Internal Revenue Code applies to Gronvall even though it provides for a direct, nonapportioned tax on wages that he did not earn as a federal employee or by trading in specially regulated goods. See *United States v. Sloan*, 939 F.2d 499, 500–01 (7th Cir. 1991); *Coleman v. Comm’r of Internal Revenue*, 791 F.2d 68, 70 (7th Cir. 1986); *United States v. Latham*, 754 F.2d 747, 750 (7th Cir. 1985); *Lovell v. United States*, 755 F.2d 517, 519 (7th Cir. 1984); *United States v. Drachenberg*, 623 F.3d 122, 124–25 (2d Cir. 2010); *United States v. Beale*, 574 F.3d 512, 519 n.3 (8th Cir. 2009). And because the petit jury found Gronvall guilty beyond a reasonable doubt, any asserted deficiency in the grand jury proceedings was harmless. See *United States v. Mechanik*, 475 U.S. 66, 72–73 (1986), *United States v. Philpot*, 733 F.3d 734, 741–42 (7th Cir. 2013).

**AFFIRMED.**