



Plaintiff [believes] an IRS' Non-Believer is a constitutional person who refuse to accept or makes a proper return to an IRS path of life or religious practices by existing as non-ardent of Taxology or as a "Non-Taxpayer".

*"The revenue laws are a code or system in regulation of tax assessment and collection. **They relate to taxpayers, and not to nontaxpayers.** The latter are without their scope. No procedure is prescribed for **nontaxpayers**, and no attempt is made to annul any of their rights and remedies in due course of law. **With them Congress does not assume to deal, and they are neither of the subject nor of the object of the revenue laws...**" (Emphasis added)*

*"The distinction between persons and things within the scope of the revenue laws and those without is vital." Long v. Rasmussen, 281 F. 236, 238(1922)*

The IRS has no delegated authority to declare or make a person who is a "nontaxpayer" into a "taxpayer":

*"A reasonable construction of the taxing statutes does not include vesting any tax official with absolute power of assessment against individuals not specified in the states as a person liable for the tax without an opportunity for judicial review of this status before the appellation of 'taxpayer' is bestowed upon them and their property is seized..." Botta v. Scanlon, 288 F.2d. 504, 508 (1961)*

The same is true of the federal courts:

*"And by statutory definition the term "taxpayer" includes any person, trust or estate subject to a tax imposed by the revenue act. ...Since the statutory definition of taxpayer is exclusive, the federal [and state] courts do not have the power to create nonstatutory taxpayers for the purpose of applying the provisions of the Revenue Acts..." C.I.R. v. Trustees of L. Inv. Ass'n., 100 F.2d.18 (1939)*

The case of *Economy Plumbing and Heating v. United States*, 470 F.2d 585 (1972) very clearly describes how to proceed to prevent illegal assessment or collection of taxes against "nontaxpayers":

*"In support of the foregoing conclusions, we wish to point out and emphasize that Congress has established a well-defined and comprehensive administrative system for the recovery of overpaid taxes by taxpayers. All taxpayers who have overpaid their taxes are within this system and must follow the appropriate procedures and regulations, including the timely filing of claims for refunds for overpayment of taxes, if they are to have the benefits of the system. **On the other hand, persons who are not taxpayers are not within the system and can obtain no benefit by following the procedures prescribed for taxpayers, such as filing of claims for refunds.** For example, there have been many cases where parties have sued to enjoin the assessment or collection of their moneys to pay the taxes of another, notwithstanding Section 263 of the Internal Revenue Code of 1939 (26 U.S.C. §3653 (1952 ed.) that provided that "no suit for the purpose of restraining the assessment or collection of any tax shall be maintained in any court". The courts have allowed these suits because the parties filing the suits were not taxpayers and were outside the revenue system of which the above statute is part. See **Long v. Rasmussen**, 281 F. 236 (D.Mont. 1922); **Rothensies v. Ullman**, 110 F.2d 590 (3rd Cir. 1940); **Raffaele v. Granger**, 196 F.2d 620 (3rd Cir. 1952); and **Bullock v. Latham**, 306 F.2d 45 (2d Cir. 1962). (Emphasis added)*

*In **Long v. Rasmussen**, the court said:*

*"They [the revenue laws] relate to taxpayers, and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and no attempt is made to annul any of their rights and remedies in due course of law. [Id. 281 F. at 238]*

*"The above cases are illustrative of the proposition that a nontaxpayer is outside the administrative system set up for the collection of a refund of overpaid taxes, and is not required to file a claim for refund to recover money taken from him to pay the taxes of another."*

*Economy Plumbing & Heating v. United States, 470 F.2d 585 (1972)*