

Your Name  
 Your Address  
 City, State [Zip]

*"Revenue laws relate to taxpayer; and not to non-taxpayer. The latter are without their scope. No procedure is prescribed for non-taxpayers and no attempt is made to annul any of their Rights or 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."*  
 [Economy Plumbing & Heating v. US. 470 F2d. (1972)]

Today's Date

Accounts Manager  
 Internal Revenue Service  
 City. State Zip

This letter is in response to your 2675C letter dated January 1, 2002. I am returning your letter, as I am not a 'Taxpayer' but rather a '**Non Taxpayer**' as I am an **American Citizen** who is "*neither of the subject nor the object of federal revenue laws.*" Someone in your position should be more careful about using the term Taxpayer so loosely and exceeding your authority as a federal employee working for the IRS. a corporation owned by the federal government with at least 510/0 of the capital stock [28 USC 1349].

The IRS does not have the authority to bestow the status of 'Taxpayer' on anyone. Botta v. Scanlon, 288 F.2d. 504. 508 (1961) held: "*A reasonable construction of the taxing statutes does **not include vesting any tax official with absolute power of assessment** against individual; not specified in the statutes 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...*"

The term 'Taxpayer' is defined in 26 USC Section 7701 (14) to mean "*any person subject to any internal revenue tax*" and in 26 USC Section 1313(b) to mean "*any person subject to a tax under the applicable revenue law.*" So by the mere statement of the word 'Taxpayer' one does not know which 'tax' or which '*applicable revenue law*' the IRS might even be referring to but the IRS makes the '*assumption*' that you owe a tax. I rebut your assumption based on your own 26 USC [even though 26 USC is not positive law and has no effective date of enactment per 26 CFR 1.0-1. where stated "*In general, the provisions of the Internal Revenue Code of 1954 are applicable with respect to taxable years beginning after December 31, 1953. and ending after August 16, 1954.*" 1. referenced court decisions, and the Legislative Intent of the 16th Amendment.

There are no Implementing Regulations imposing the non-enacted Subtitle A Income Tax upon *American Citizens*. There are no Implementing Regulations published in the Federal Register imposing any Income Tax liability upon *American Citizens*. So when an *American Citizen* receives a letter from the IRS stating '*Dear Taxpayer*' the IRS has no authority to make such a claim and should never use the appellation of '*Dear Taxpayer*' according to decision in Botta v. Scanlon.

However, '*Taxpayers*' do exist and they are the '*parties*' subject to the '*applicable revenue law*'~ '*Taxpayers*' of the federal income tax are: employees, officers, elected officials of the federal government, US corporations, and United States Citizens [individuals who were born in the Federal Zone and are subject to the jurisdiction thereof; per 8 USC Section 14011. You will find this statement in the Legislative Intent of the 16th Amendment written by President Taft and published in the Congressional Record on June 16, 1909.- Your- '*wages are considered-income*' by the legislative intent of the 16th Amendment, not mine. The truth is evident in that the real '*Taxpayers*' of the Federal Income Tax are those who work for the federal government. How else could the IRS say that they could levy by distraint [26 USC 6331 (a)] the '*salary or wages of any officer, employee or elected official of the federal government*'?

Revenue Laws [Subtitle A Federal Income Tax] relate to '*Taxpayers*' and not to *American Citizens* as they are without their scope. No procedure is prescribed for *American Citizens* and no attempt is made to annul any of their Rights or Remedies in due course of law. With *American Citizens*. Congress does not assume to deal and *American Citizens* are neither of the subject nor of the object of the revenue laws.

If a federal tax law were to be made applicable to *American Citizens*, it must meet the three phase criteria:

- 1) A Statute in an enacted Title of the United States Code [26 USC].
- 2) An Implementing Regulation for the specific Statute in the enacted Title of the USC being published in the Code of Federal Regulations [26 CFR].
- 3) The publication of the same 26 CFR Implementing Regulation in the Federal Register and evidenced by a volume, date, and page number.

You better learn what you are really doing and stop sending such nefarious accusations via the US Mail.

Sincerely,

*Your Name*

American Citizen

*A Non-Taxpayer who is neither the subject nor the object of federal revenue laws.*

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