

United States Court of Appeals

FOR THE DISTRICT OF COLUMBIA CIRCUIT

No. 01-5173

September Term, 2001

00cv01910

Filed On: February 8, 2002 [657003]

Juanita Wright,
Appellant

v.

Charles O. Rossotti, Commissioner, Internal Revenue
Service,
Appellee

APPEAL FROM THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF COLUMBIA

BEFORE: Ginsburg, Chief Judge; Sentelle and Henderson, Circuit Judges

J U D G M E N T

This appeal was considered on the record from the United States District Court for the District of Columbia and on the briefs filed by the parties. It is

ORDERED AND ADJUDGED that the judgment of the district court dismissing the complaint be affirmed. As a jurisdictional prerequisite to a district court action seeking a refund of federal income tax that has been erroneously assessed or collected, the taxpayer must pay the challenged tax in full. See Flora v. United States, 357 U.S. 63, 75 (1958), aff'd on reh'g, 362 U.S. 145 (1960). Appellant makes no claim that she has done so. Moreover, appellant's claim that she owes no federal income tax because compliance with the federal tax laws is voluntary is patently frivolous and fails to state a claim on which relief may be granted. See Lonsdale v. United States, 919 F.2d 1440, 1448 (10th Cir. 1990). The district court therefore correctly dismissed appellant's complaint.

Pursuant to D.C. Cir. Rule 36, this disposition will not be published. The Clerk is directed to withhold issuance of the mandate herein until seven days after resolution of any timely petition for rehearing or petition for rehearing en banc. See Fed. R. App. P. 41(b); D.C. Cir. Rule 41.

Per Curiam