

# **CITIZENSHIP, DOMICILE, AND TAX STATUS OPTIONS**

## **FORM INSTRUCTIONS**

Last revised: 6/24/2014

### **1. PURPOSE OF THIS FORM**

There are many occasions in your interactions with the government and the legal profession where you will be asked to identify your citizenship and domicile status. The subject of citizenship and domicile is one which few people have a clear understanding about and their answer to such questions is VERY important. The purpose of this short pamphlet is to provide a handy succinct reference for use by those who anticipate being asked questions about their citizenship and domicile or rebutting false presumptions about them. You can use this form to attach to legal pleadings, as exhibits at depositions, and within the context of legal discovery.

### **2. INSTRUCTIONS FOR USE**

#### **2.1. At trial or a judicial hearing:**

- 2.1.1. If you are in agreement with this pamphlet and if intend to use this item it would be wise to enter a copy into the record at least a week or more before you're your very first hearing date, thereby giving your opponent an opportunity to read it prior to the event. This way they can't complain about not having an opportunity to read it.
- 2.1.2. If you are going to be in any manner of a judicial proceeding you do need to familiarize yourself with procedure – as soon as you are served visit the court and ask the court's clerk for a copy of the "Local Rules". Familiarize yourself with them. Attend some court sessions and watch and learn how the attorneys do things. Your goal is not about being 'cute' or a TV "Perry Mason" - it's about doing whatever you do in court in an [real courtroom] acceptable manner. **Procedure does matter.**
- 2.1.3. Don't ever go to any judicial procedure alone – have as many supporters with you as you can muster. They can serve as moral support, intimidation to the other side, and witnesses.
- 2.1.4. Before you go prepare at least six clean copies of this pamphlet, yes the full document, not these first two, one page per sheet of paper -- staple each set together in upper left corner.
- 2.1.5. At the event – very early on when you are given opportunity to speak, say (into the record):

*"Let the record reflect that a certain \_\_\_\_ page pamphlet entitled 'Citizenship, Domicile and Tax Status Options' -- duly signed under penalty of perjury and presented by the Alleged Defendant as competent evidence in this matter. This item does clearly and extensively document my citizenship, domicile, and tax status and that the opponent is hereby challenged at this time to produce competent evidence which refutes any of the information contained within this item. As a copy of this item was placed into the record of this matter some time ago—if my opponent has any opposition to this item, its contents and my alleged status now is the time for it to be placed into the record or I move that this item be accepting into evidence in this matter and that he/she be found in default and estopped from any further action regarding this item. Let the record be clear and also reflect that I do declare that I am a STATUTORY non-resident NON-person not engaged in the 'trade or business' public office franchise as defined in [26 U.S.C. §7701\(a\)\(26\)](#). The status closest to my status is 26 C.F.R. §1.871-1(b)(1)(i) but I do not even have that status because I can't be a "nonresident alien" WITHOUT also being a statutory "person" and because even "nonresident alien" is never really defined. 26 U.S.C. §7701(b)(1)(B) describes what a 'nonresident alien' is NOT, but NOT what it IS. I not a statutory 'individual' or 'person' legally defined in the context of these proceedings because he is not a 'public officer' or 'federal personnel' as defined in [5 U.S.C. §552a\(a\)\(2\)](#) or (a)(13). In the interest of clarity it may be said that I am an 'individual' in the context of ordinary speech but NOT an 'individual' as legally defined in any state or federal statute. All statutory "individuals" are, in fact, public offices within the government because the ability to regulate PRIVATE conduct is repugnant to the Constitution and I am acting in the context of this interaction EXCLUSIVELY as a private party who does not agree to represent any public entity. I am therefore not under any know duty that places me into the jurisdiction of this franchise court. Is there a bona fide opposition to what I have just said?"*

- 2.1.6. Immediately take and hand the copy of the pamphlet that you signed to the court reporter to be tagged as evidence. The reporter will tag it and hand it back to you. Then, carry the tagged item directly to the court clerk for entry into the court record. The clerk will stamp it and hand it to the judge. In the meantime directly thereafter take another copy and courteously hand it to your opponent.
- 2.1.7. Be prepared for some manner of goings on by either the judge or the attorney. You have just pulled the rug out from under them and they are not going to be happy about it. Stand firm and demand that anything they may want to say be so said as testimony under penalty of perjury. Hey, what you just placed into evidence was done so under penalty of perjury – they can do the same – you can say, “Surely you must be aware that equality under the law is mandatory and paramount by law.”
- 2.1.8. You can [also] say, “I want this matter dismissed / I move that this matter be dismissed.” as many times as needed until it is!
- 2.2. At depositions.
  - 2.2.1. Before you go prepare at least three clean copies of this pamphlet - staple each together in upper left corner. Take a couple of witnesses with you to the event.
  - 2.2.2. When you are asked by a government opponent whether you are a “U.S. citizen”, say “No”
  - 2.2.3. Sign section 1 in the presence of those present, the witnesses, and the court reporter.
  - 2.2.4. Say into the record: the same thing as what is above in section 2.1.5.
  - 2.2.5. Take and hand the copy of the pamphlet that you signed to the court reporter to be tagged as evidence / exhibit. She/he will put a sticker on the item, mark it and retain it
  - 2.2.6. Take another copy and hand it to your opponent.
  - 2.2.7. After you hand the item to your opponent say something like, “I move that this deposition be formally stopped until the government's attorney has had ample opportunity to read and digest the information he/she has just received.”
- 2.3. In legal discovery:
  - 2.3.1. Download and complete the following form:  
*Affidavit of Citizenship, Domicile, and Tax Status*, Form #02.001  
<http://sedm.org/Forms/FormIndex.htm>
  - 2.3.2. Attach the above form to this form and provide with your response to every request for the production of documents and admissions.
- 2.4. As an attachment to legal pleadings:
  - 2.4.1. Download and complete the following form:  
*Federal Pleading/Motion/Petition Attachment*, Litigation Tool #01.002  
<http://sedm.org/Litigation/LitIndex.htm>
  - 2.4.2. Download and complete the following form:  
*Affidavit of Citizenship, Domicile, and Tax Status*, Form #02.001  
<http://sedm.org/Forms/FormIndex.htm>
  - 2.4.3. Attach the above two forms to this form and provide with your original Complaint or Criminal complaint or Response to complaints filed by the government. Beyond that point, attach only the *Federal Pleading/Motion/Petition Attachment* above to every motion or response or reply brief.

### **3. RESOURCES FOR FURTHER STUDY AND REBUTTAL**

- 3.1. *Government Identity Theft*, Form #05.046 – all the various ways that corrupt covetous governments CRIMINALLY kidnap your civil legal identity and transport it illegally to a legislatively foreign jurisdiction.  
<http://sedm.org/Forms/FormIndex.htm>
- 3.2. *Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen*, Form #05.006-exhaustive treatment of citizenship and domicile  
<http://sedm.org/Forms/FormIndex.htm>
- 3.3. *Affidavit of Citizenship, Domicile, and Tax Status*, Form #02.001-attach to all government correspondence to clearly and unambiguously describe your citizenship, domicile, and tax status.  
<http://sedm.org/Forms/FormIndex.htm>
- 3.4. *Why Domicile and Becoming a “Taxpayer” Require Your Consent*, Form #05.002-exhaustive treatment of legal domicile  
<http://sedm.org/Forms/FormIndex.htm>
- 3.5. *How to Apply for a Passport as a “state national”*, Form #09.007-how to apply for a passport as an exclusively private human being and not statutory “person” not domiciled or resident on federal territory and therefore not subject to federal civil law.  
<http://sedm.org/Forms/FormIndex.htm>

- 3.6. Tax Deposition Questions, Form #03.016, Section 14: Citizenship- legally admissible evidence you can use to prove to yourself that everything in this pamphlet is correct  
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>
- 3.7. Great IRS Hoax, Form #11.302, Chapter 4: Know your Citizenship Status and Rights!-exhaustive treatment of citizenship and domicile  
<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>
- 3.8. You're Not a "citizen" under the Internal Revenue Code  
<http://famguardian.org/Subjects/Taxes/Citizenship/NotACitizenUnderIRC.htm>
- 3.9. You're Not a "resident" under the Internal Revenue Code  
<http://famguardian.org/Subjects/Taxes/Citizenship/Resident.htm>

# CITIZENSHIP, DOMICILE, AND TAX STATUS OPTIONS

## **TABLE OF CONTENTS:**

LIST OF TABLES:	1
LIST OF FIGURES:	1
TABLE OF AUTHORITIES:	1
1 INTRODUCTION AND NOTICE	6
2 MY CITIZENSHIP, DOMICILE, and TAX STATUS	7
3 ADVANCE CRIMINAL COMPLAINT AGAINST PRESUMING, CLAIMING, OR ENFORCING A DIFFERENT STATUS THAN THAT DOCUMENTED HEREIN	11
4 THE FOUR "UNITED STATES"	11
5 STATUTORY v. CONSTITUTIONAL CONTEXTS	14
6 STATUTORY v. CONSTITUTIONAL CITIZENS	16
7 CITIZENSHIP STATUS v. TAX STATUS	18
8 FOUR TYPES OF AMERICAN NATIONALS	22
9 EFFECT OF DOMICILE ON CITIZENSHIP STATUS	25
10 MEANING OF GEOGRAPHICAL "WORDS OF ART"	27
11 CITIZENSHIP AND DOMICILE OPTIONS AND RELATIONSHIPS	28
12 STATUTORY RULES FOR CONVERTING BETWEEN VARIOUS DOMICILE AND CITIZENSHIP OPTIONS UNDER FEDERAL LAW	31
13 EFFECT OF FEDERAL FRANCHISES AND OFFICES UPON YOUR CITIZENSHIP AND STANDING IN COURT	33
14 FEDERAL STATUTORY CITIZENSHIP STATUSES DIAGRAM	39
15 CITIZENSHIP STATUS ON GOVERNMENT FORMS	41
15.1 Table of options and corresponding form values	41
15.2 How to describe your citizenship on government forms	45

## **LIST OF TABLES:**

Table 1: "Citizenship status" vs. "Income tax status"	19
Table 2: Meanings assigned to "United States" by the U.S. Supreme Court in <i>Hooven &amp; Allison v. Evatt</i>	23
Table 3: Effect of domicile on citizenship status	25
Table 4: Meaning of geographical "words of art"	27
Table 5: Tabular Summary of Citizenship Status on Government Forms	42

## **LIST OF FIGURES:**

Figure 1: Citizenship diagram	23
Figure 2: Citizenship and domicile options and relationships	28
Figure 3: Federal Statutory Citizenship Statuses Diagram	39

## **TABLE OF AUTHORITIES:**

1	<b>Constitutional Provisions</b>	
2	14th Amend. Sect.1 .....	19, 20
3	14th Amend., Sect. 1 .....	42, 43
4	Art. 1, § 2, cl. 3, § 9, cl. 4 .....	37
5	Article I, Section 8, Clause 17 .....	23
6	Article III, Section 2 .....	13
7	Articles of Confederation .....	9
8	First Amendment .....	8
9	Fourteenth Amendment .....	15, 32, 37, 45, 46
10	Sixteenth Amendment .....	37
11	U.S. Constitution Article IV, Section 2 .....	27

12		
13	<b>Cases</b>	
14	Balzac v. Porto Rico, 258 U.S. 298 (1922) .....	8
15	Boutilier v. Immigration and Naturalization Service, 387 U.S. 118, 123 (1967) .....	32
16	Bowers v. Kerbaugh-Empire Co., 271 U.S. 170, 174, (1926) .....	37
17	Brushaber v. Union P. R. Co., 240 U.S. 1, 17 .....	37
18	Chae Chan Ping v. U.S., 130 U.S. 581 (1889) .....	32, 33
19	Cohens v. Virginia, 19 U.S. 264, 6 Wheat. 265, 5 L.Ed. 257 (1821) .....	15
20	Cohens v. Virginia, 6 Wheat. 264, 413 .....	33
21	Corporation Tax Law of 1909 .....	37
22	Delaware, L.&W.R.Co. v. Petrowsky, C.C.A.N.Y., 250 F. 554, 557 .....	18
23	Doyle v. Mitchell Brothers Co., 247 U.S. 179, 185 .....	37
24	Edwards v. Cuba Railroad, 268 U.S. 628, 633 .....	37
25	Eisner v. Macomber, 252 U.S. 189, 207 .....	37
26	Flint v. Stone Tracy Co., 220 U.S. 107 (1911) .....	36
27	Fong Yue Ting v. United States, 149 U.S. 698 (1893) .....	17, 32
28	Goodrich v. Edwards, 255 U.S. 527, 535 .....	37
29	Hooven & Allison Co. v. Evatt, 324 U.S. 652 (1945) .....	23
30	Hooven and Allison v. Evatt, 324 U.S. 652 (1945) .....	11, 15
31	Irwin v. Gavit, 268 U.S. 161, 167 .....	37
32	Jones v. Mayer, 392 U.S. 409 (1798) .....	22
33	Kleindienst v. Mandel, 408 U.S. 753 (1972) .....	32
34	Lamm v. Bekins Van Lines, Co, 139 F.Supp.2d. 1300, 1314 (M.D. Ala. 2001) .....	13
35	License Tax Cases, 72 U.S. 462 (1866) .....	37
36	Marbury v. Madison, 5 U.S. 137, 163 (1803) .....	12
37	Merchants' L. & T. Co. v. Smietanka, 255 U.S. 509, 219 .....	37
38	Miles v. Safe Deposit Co., 259 U.S. 247, 252-253 .....	37
39	Oceanic Navigation Co. v. Stranahan, 214 U.S. 320, 339 (1909) .....	32
40	Paul v. Virginia, 8 Wall (U.S.) 168, 19 L.Ed. 357 (1868) .....	33
41	Pollock v. Farmer's Loan & T. Co., 157 U.S. 429, 29 L.Ed. 759, 15 Sup.St.Rep. 673, 158 U.S. 601, 39 L.Ed. 1108, 15 Sup.	
42	Ct. Rep. 912 .....	37
43	Pollock v. Farmers' Loan & Trust Co., 158 U.S. 601 .....	37
44	Powe v. United States, 109 F.2d 147 (1940) .....	16
45	Proprietors of Charles River Bridge v. Proprietors of Warren Bridge, 36 U.S. 420 (1837) .....	34
46	Slaughter-House Cases, 83 U.S. (16 Wall.) 36, 21 L.Ed. 394(1873) .....	15
47	Smith v. Smith, 206 Pa.Super. 310, 213 A.2d. 94 .....	17
48	Southern Pacific Co. v. Lowe, 247 U.S. 330, 335 .....	37
49	Stratton's Independence v. Howbert, 231 U.S. 399, 415 .....	37
50	The Chinese Exclusion Case, 130 U.S. 581, 609 (1889) .....	32
51	U.S. v. Whiteridge, 231 U.S. 144, 34 S.Sup.Ct. 24 (1913) .....	37
52	United States v. Phellis, 257 U.S. 156, 169 .....	37
53	United States v. Supplee-Biddle Co., 265 U.S. 189, 194 .....	37
54	Yick Wo v. Hopkins, 118 U.S. 356, 369 , 6 S.Sup.Ct. 1064, 1071 .....	13
55		

## Statutes

12 Stat. 432.....	37
17 Stat. 401.....	37
18 U.S.C. §§3 and 4 .....	6
18 U.S.C. §1028(a)(7) .....	11
18 U.S.C. §1028A .....	11
18 U.S.C. §3 .....	11
18 U.S.C. §4 .....	11
18 U.S.C. §654 .....	11
18 U.S.C. §911 .....	11
18 U.S.C. §912 .....	11
18 U.S.C. Chapter 75: Passports and Visas .....	11
19 Stat. 419.....	38
26 U.S.C. §§7701(a)(9) and (a)(10), 7701(a)(39), and 7408(d) .....	25
26 U.S.C. §1746(1) .....	10
26 U.S.C. §3121(e).....	45, 48
26 U.S.C. §6013(g) and (h) .....	20, 32
26 U.S.C. §6671 .....	35
26 U.S.C. §6671(b) .....	7, 31, 34
26 U.S.C. §6901 .....	9
26 U.S.C. §6903 .....	9
26 U.S.C. §7343 .....	7, 31, 34, 35
26 U.S.C. §7408(d) .....	25
26 U.S.C. §7601 .....	8
26 U.S.C. §7701(a)(26) .....	8, 35
26 U.S.C. §7701(a)(30) .....	8, 25, 32
26 U.S.C. §7701(a)(39) .....	22, 25, 32
26 U.S.C. §7701(b)(4)(B).....	32
26 U.S.C. §871 .....	8
26 U.S.C. §892(a)(1) .....	8
26 U.S.C. §911 .....	8, 20, 21, 25, 26
28 U.S.C. §1332 .....	13
28 U.S.C. §1332(e).....	13
28 U.S.C. §1603(b)(3).....	7
28 U.S.C. §3002(15)(A) .....	23, 34
4 U.S.C. §110(d) .....	14, 25, 27
42 U.S.C. §405(c)(2)(C)(i) .....	11
42 U.S.C. §408(a)(7) .....	11
5 U.S.C. §2105 .....	8, 9
5 U.S.C. §2105(a).....	20
5 U.S.C. §552a(a)(2) .....	9, 26, 47
8 U.S.C. §1101(a)(21) .....	19, 20, 22, 25, 32, 42, 43, 47
8 U.S.C. §1101(a)(22)(A).....	19, 22, 25, 42, 43
8 U.S.C. §1101(a)(22)(B).....	25, 31, 32, 42, 47
8 U.S.C. §1101(a)(29) .....	19, 42
8 U.S.C. §1101(a)(3) .....	9, 20, 31, 32, 43
8 U.S.C. §1101(a)(38) .....	47
8 U.S.C. §1101(a)(38), (a)(36) .....	19, 20, 42, 43
8 U.S.C. §1401 .....	12, 19, 22, 25, 26, 32, 42, 43, 45, 46, 47, 48
California Revenue and Taxation Code, §17018.....	27
California Revenue and Taxation Code, §6017.....	27
Corporation Excise Tax Act of 1909 .....	37
Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97 .....	20, 31
Foreign Surveillance Intelligence Act (FSIA) .....	8
Title 28, U.S.C., §§754 and 959(a).....	34
Title 48 .....	22
U.C.C. §§1-308 (1-207), 1-103.6, and 1-203 .....	10



1

2     **Regulations**

3	20 C.F.R. §422.104 .....	46
4	26 C.F.R. §1.1-1 .....	45
5	26 C.F.R. §1.1-1(a)(2)(ii) .....	21, 26
6	26 C.F.R. §1.1-1(c).....	22, 31, 32, 48
7	26 C.F.R. §1.1441-1(c)(3) .....	8, 9, 21, 26, 48
8	26 C.F.R. §1.1441-1(c)(3)(i) .....	31
9	26 C.F.R. §1.1441-1(c)(3)(ii) .....	20, 21, 25, 31
10	26 C.F.R. §1.871(a) .....	8
11	26 C.F.R. §1.871-2.....	32
12	26 C.F.R. §1.871-4(b) .....	31
13	26 C.F.R. §1.871-4(c)(ii).....	31, 32
14	26 C.F.R. §1.872-2(f) .....	8
15	26 C.F.R. §301.6109-1(b) .....	46
16	26 C.F.R. §301.6109-1(d)(3).....	21
17	26 C.F.R. §301.7701(b)-1(d).....	21
18	26 C.F.R. §1.1-1(a)(2)(ii) .....	19
19	26 C.F.R. §1.1441-1(c )(3) .....	19
20	26 C.F.R. §1.1441-1(c )(3)(i) .....	19
21	8 C.F.R. §215.1(f) .....	20, 43

22

23     **Other Authorities**

24	19 Corpus Juris Secundum, Corporations, §883 (2003).....	34
25	A Treatise on the Law of Public Offices and Officers, Floyd Russell Mechem, 1890, pp. 3-4, §2 .....	36
26	About E-Verify, Form #04.107 .....	48
27	About IRS Form W-8BEN, Form #04.202.....	32, 44, 47
28	Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001 .....	15, 45, 46
29	Black’s Law Dictionary (6th ed. 1990), p. 1025 .....	16
30	Black’s Law Dictionary (8th ed. 2004) .....	17
31	Black’s Law Dictionary, Fourth Edition, p. 310 .....	18
32	Black’s Law Dictionary, Sixth Edition, p. 1498.....	8
33	Black’s Law Dictionary, Sixth Edition, p. 485.....	17
34	Bouvier's Maxims of Law, 1856 .....	6
35	Confucius (551 BCE - 479 BCE) Chinese thinker and social philosopher .....	6, 16
36	Delegation of Authority Order from God to Christians, Form #13.007 .....	8
37	Department of State Form I-9 .....	46
38	Federal Jurisdiction, Form #05.018.....	12
39	Federal Laws Related to Identity Theft (RL31919 / 2008-01-30), Congressional Research Service.....	11
40	Federal Pleading/Motion/Petition Attachment, Litigation Tool #01.002 .....	46
41	Federal Rule of Civil Procedure 17(b) .....	34
42	Flawed Tax Arguments to Avoid, Form #08.004, Section 6.7 .....	45
43	Government Conspiracy to Destroy the Separation of Powers, Form #05.023 .....	12, 14
44	Government Identity Theft, Form #05.046 .....	2, 6
45	Government Instituted Slavery Using Franchises, Form #05.030.....	38
46	Great IRS Hoax, Form #11.302, Chapter 6 .....	37
47	Great IRS Hoax, Form #11.302, Section 4.11.2.....	25
48	Great IRS Hoax, Form #11.302, Section 4.9.....	27
49	Great IRS Hoax, Form #11.302, Section 6.5.20.....	37
50	Great IRS Hoax, Form #11.302, Sections 3.9.1 through 3.9.1.28.....	27
51	Guide to Freedom of Information Act, Social Security Administration.....	48
52	I-9 Form Amended, Form #06.028.....	44, 46
53	Identity Theft Laws: State Penalties and Remedies and Pending Federal Bills (RL34028 / 2007-08-06) , Congressional	
54	Research Service .....	11
55	Identity Theft, U.S. Attorneys’ Bulletin, March 2008.....	11

1	IRS Form 1040 .....	25
2	IRS Form 1040 plus 2555 .....	25
3	IRS Form 1040NR .....	25
4	IRS Form 1078 .....	31, 32
5	IRS Form W-7 ITIN Application .....	21
6	IRS Form W-8BEN .....	31
7	IRS Form W-8BEN, Block 3 .....	31, 45
8	Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001 .....	46
9	Meaning of the Words "includes" and "including", Form #05.014 .....	13
10	Non-Resident Non-Person Position, Form #05.020 .....	9, 32
11	Non-Resident Non-Person Position, Form #05.020, Sections 10 and 11 .....	12
12	President Obama Recognizes separate POLITICAL and LEGAL components of citizenship, Exhibit #01.013 .....	16
13	Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.007 .....	12
14	Proof That There is a “Straw Man”, Form #05.042 .....	35
15	Reasonable Belief About Income Tax Liability, Form #05.007 .....	13, 45
16	Resignation of Compelled Social Security Trustee, Form #06.002 .....	8, 46
17	SEDM Forms Page .....	47
18	Social Security Program Operations Manual (POMS), Section RM 00299.005 Form SSA-L669 Request for Evidence in	
19	Support of an SSN Application — U.S.-Born Applicant .....	48
20	Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic .....	27
21	SS-5 Form .....	48
22	SS-5 Form, Block 5 .....	47
23	Tax Form Attachment, Form #04.201 .....	15, 46
24	The “Trade or Business” Scam, Form #05.001 .....	11, 35
25	Thomas Jefferson to Charles Hammond, 1821. ME 15:331 .....	13
26	Thomas Jefferson to Charles Hammond, 1821. ME 15:332 .....	14
27	Thomas Jefferson to Gideon Granger, 1800. ME 10:168 .....	14
28	Thomas Jefferson to Thomas Ritchie, 1820. ME 15:297 .....	14
29	Thomas Jefferson: Autobiography, 1821. ME 1:121 .....	13
30	Treasury Order 150-02 .....	8
31	USA Passport Application Attachment, Form #06.007 .....	46
32	Voter Registration Attachment, Form #06.003 .....	46
33	Who are “Taxpayers” and Who Needs a “Taxpayer Identification Number”?, Form #05.013 .....	35, 46
34	Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002 .....	11, 12, 13, 16, 45
35	Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006 .....	12, 15, 32
36	Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006, Section 13.1 .....	45
37	Why You Aren’t Eligible for Social Security, Form #06.001 .....	44
38	Why Your Government is Either a Thief or You Are a “Public Officer” for Income Tax Purposes, Form #05.008 .....	35
39	Woodrow Wilson .....	7
40		

## 41 Scriptures

42	Exodus 20:3-11 .....	9
43	Holy Bible .....	8
44	Isaiah 33:22 .....	9
45	Matthew 22:36-40 .....	9

46  
47



# 1 INTRODUCTION AND NOTICE

"When words lose their meaning, people lose their freedom."  
[Confucius (551 BCE - 479 BCE) Chinese thinker and social philosopher]

"Dolus versatur generalibus. **A deceiver deals in generals.** 2 Co. 34."

"Fraus latet in generalibus. **Fraud lies hid in general expressions.**"

Generale nihil certum implicat. **A general expression implies nothing certain.** 2 Co. 34.

Ubi quid generaliter conceditur, in est haec exceptio, si non aliquid sit contra jus fasque.  
**Where a thing is concealed generally, this exception arises, that there shall be nothing  
contrary to law and right.** 10 Co. 78.  
[[Bouvier's Maxims of Law, 1856](#)]

This document is provided in good faith to:

1. Prevent criminal government identity theft in which my civil legal identity is transported against my consent to a legislatively (but not constitutionally) foreign territorial jurisdiction.

Government Identity Theft, Form #05.046

<http://sedm.org/Forms/FormIndex.htm>

2. Associate the submitter with a specific civil status.
3. Prevent the commissions of crimes resulting from imputing or presuming statutory statuses to the submitter that he/she:
  - 3.1. Does not have.
  - 3.2. Does not CONSENT to have.
  - 3.3. Would be committing the crimes documented herein IF they had.
4. Prevent government verbiage that might injure the rights of the submitter throughout any and all administrative interactions or litigation against any government or agent of government.
5. Prevent false presumptions about the status of the submitter by any and all courts or governments that might injure the rights of the submitter.
6. Exhaustively explain and justify the various citizenship, domicile, and tax status options within the United States of America.
7. Show their relationships graphically in a way that can and will be explained to the jury, if litigation is or may be involved.
8. Provide authorities to those who challenge its contents which can be used for further research and rebuttal.

If you are in receipt of this document, you are challenged to provide all contradictory evidence that would disprove it within 30 days or forever be estopped from later challenging it in any court of law, at law in any matter that relates to the submitter. A failure to deny shall constitute an admission pursuant to Federal Rule of Civil Procedure 8(b)(6). The duty to admit or deny is hereby established by the fact that a failure to deny would protect, perpetuate, aid, and abet the commission of the criminal offenses identified herein to all those serving in the government and the court, and to which they thereby become and "accessory after the fact" and complicit party by a failure to deny pursuant to 18 U.S.C. §§3 and 4.

Pictures and tables are worth a THOUSAND words. This document will avoid narrative and show you as many pictures and diagrams as possible to ensure that the relationships between citizenship, domicile, and tax status are crystal clear in your mind. There is no better place we know of to use a picture to describe relationship than in the context of citizenship, domicile, and residency.

1. Section 7 describes the relationship between citizenship and tax status.
2. Section 14 provides a Venn diagram of the various citizenship options and their statutory origins.
3. Section 9 illustrates in tabular form the effect that changes in domicile has upon one's citizenship status for both foreign and domestic nationals.

- 1 4. Section 10 describes the default meaning of various “words of art” in their various contexts as I understand them, so  
2 that the terms “United States” as used in the term “citizen of the United States” is clearly understood in both a statutory  
3 and a constitutional context.
- 4 5. Section 11 shows graphically how one transitions between all the various citizenship and domicile states from by  
5 showing the various statutes and regulations that govern changes between states. In the engineering field, this diagram  
6 is called a “state diagram”.
- 7 6. Section 8, breaks down the statutory rules mentioned in Section 11 to describe in narrative how the statutory and  
8 regulatory rules for changing states between the various citizenship and domicile options.
- 9 7. Finally, Section 13 describes how participating in government franchises, offices, agency, and licenses alter one’s  
10 effective citizenship and domicile status while they are on official duty.

**NOTICE:** When used as evidence, this entire pamphlet is to be used with no portion redacted or excluded.

11 The main motivation for providing this document to you, the recipient, is to avoid false presumptions that could severely  
12 injure my legal status and standing in federal and state court and destroy my sovereign immunity pursuant to [28 U.S.C.](#)  
13 [§1603\(b\)\(3\)](#) and to ensure that the recipient acts appropriately and consistent with the requirements of law. We have found  
14 that there is widespread misunderstanding and [false presumptions](#) about law, federal jurisdiction, the separation of powers,  
15 and the definitions of various geographical “words of art” used in federal law both within the government and the legal  
16 field. I seek to diligently avoid being injured by these widespread misunderstandings and presumptions and to educate  
17 decision makers such as yourself about the lawful limits upon your authority and the authority of the government in  
18 general.

19 *“The history of liberty is the history of the limitation of governmental power, not the*  
20 *increase of it.”*  
21 *[Woodrow Wilson, President of the United States]*

22 For the record, I rely on law as written and interpreted completely consistent with the strict rules of statutory construction.

## 23 **2 MY CITIZENSHIP, DOMICILE, and TAX STATUS**

24 I rely upon the fact that I am:

- 25 1. A statutory “national” as defined in [8 U.S.C. §1101\(a\)\(21\)](#) because I have allegiance to my “state”, which is a state of  
26 the Union and a “foreign state” for the purposes of federal jurisdiction.
- 27 2. A non-resident with respect to federal jurisdiction, because I do not maintain a domicile within the “United States” as  
28 defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10).
- 29 3. A “nonresident” but not an “alien” in relation to the national government because not a foreign national and not  
30 domiciled or resident on (known) federal territory.
- 31 4. A statutory “non-resident non-person” because:
- 32 4.1. I am not a “person” or “individual” because not engaged in an elected or appointed office. Se 26 U.S.C. §6671(b)  
33 and 26 U.S.C. §7343, which define “person” to EXCLUDE private humans and INCLUDE only officers or  
34 employees or partners with federal corporations. All others are PURPOSEFULLY excluded under the rules of  
35 statutory construction.
- 36 4.2. I have not waived sovereign immunity under the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97.
- 37 4.3. I have not knowingly, “purposefully”, or “consensually” availed myself of commerce within the exclusive or  
38 general jurisdiction of the national government on federal territory.
- 39 4.4. I waived the “benefit” of any and all licenses or permits in the context of a specific transaction or agreement.
- 40 4.5. In the context of a specific business dealing, I have not invoked any statutory status under federal civil law that  
41 might connect them with a government franchise, such as “U.S. citizen”, “U.S. resident”, “person”, “individual”,  
42 “taxpayer”, etc.
- 43 4.6. If I am demanded to produce an identifying number, they say they don’t consent and attach the following form to  
44 every application or withholding document:

[Why It is Illegal for Me to Request or Use a “Taxpayer Identification Number”, Form #04.205](#)  
<http://sedm.org/Forms/FormIndex.htm>

5. Not engaged in a “trade or business”, which is defined in [26 U.S.C. §7701](#)(a)(26) as “the functions of a public office”. All other things or classes of things are PURPOSEFULLY excluded under the rules of statutory construction.
6. Not subject to income taxation:
- 6.1. Not in receipt of government payments from the “United States”<sup>1</sup> government (“U.S. sources”). The only way a non-resident NON-person such as myself can owe a tax pursuant to [26 U.S.C. §871](#) is to be in receipt of government payments from the District of Columbia or to receive payments connected to a “trade or business”/ “public office” franchise, both of which are “income” and “gross income” for the purposes of the federal instrumentality kickback program called “income tax”.
- 6.2. As confirmed by [26 U.S.C. §871](#), 26 C.F.R. §1.872-2(f), and 26 C.F.R. §1.871(a).
- 6.3. As a foreign government, God’s government, pursuant to [26 U.S.C. §892](#)(a)(1). Because practice of religion is protected by the First Amendment, I may not lawfully suffer any legal disabilities or discrimination by virtue of serving in such a foreign government, such as to become a target of surveillance under the [Foreign Surveillance Intelligence Act \(FSIA\)](#).
- 6.4. As an entity who is neither a “citizen” nor a “resident” nor a “U.S. person” who is temporarily abroad but domiciled in the “United States” pursuant to [26 U.S.C. §911](#). There is no provision of the I.R.C. that imposes a tax upon these groups when they are domestically situated. Only those “abroad” can be “taxpayers” pursuant to [26 U.S.C. §911](#).
7. Operating under a Delegation of Authority Order from God found in the Bible 24 hours a day, 7 days a week. As such, I am a “trustee” and “public officer” of God’s government on earth. The trust indenture, the Holy Bible, prohibits me from knowingly contracting in any respect with, knowingly engaging in any franchises with, or engaging in commerce with any government, whether federal, state, county, or city. I cannot serve any foreign entity, and especially any man-made foreign political entity, without violating my delegation order. See and rebut:
- Delegation of Authority Order from God to Christians*, Form #13.007  
<http://sedm.org/Forms/FormIndex.htm>
- Government is formally noticed that any effort to compel me to enter into any of the activities specifically prohibited by the above constitutes compelling me to violate my sincerely held religious beliefs in violation of the First Amendment and/or the Thirteenth Amendment.
8. A “transient foreigner” in relation to the United States government.

*"Transient foreigner. One who visits the country, without the intention of remaining."*  
[Black's Law Dictionary, Sixth Edition, p. 1498]

I rely upon the fact that I am **NOT**:

1. A lawful or consensual participant in any federal franchise, including, but not limited to:
- 1.1. A “trade or business”, which is defined in [26 U.S.C. §7701](#)(a)(26) as “the functions of a public office”.
- 1.2. Social Security. See:
- Resignation of Compelled Social Security Trustee*, Form #06.002  
<http://sedm.org/Forms/FormIndex.htm>
- 1.3. Medicare.
- 1.4. Federal “public office” or employment. See 5 U.S.C. §2105.
2. A “public officer” or a person acting in a representative capacity on behalf of any earthly government. Rather, I am appearing (by special appearance) here today as a private and not public man or woman who has rights protected by the United States Constitution. Those rights attach to the land I am standing on, and not my civil status in any degree:

*"It is locality that is determinative of the application of the Constitution, in such matters as judicial procedure, and not the status of the people who live in it."*  
[Balzac v. Porto Rico, 258 U.S. 298 (1922)]

3. A “U.S. person” as defined in [26 U.S.C. §7701](#)(a)(30).
4. Domiciled within any internal revenue district. [26 U.S.C. §7601](#) confines the IRS to internal revenue districts. According to Treasury Order 150-02, the only remaining internal revenue district is the District of Columbia.
5. Domiciled within any United States Judicial District, which includes only federal territory within the exterior limits of the district.
6. An “alien individual” as defined in 26 C.F.R. §1.1441-1(c)(3) .

<sup>1</sup> District of Columbia pursuant to [26 U.S.C. §7701](#)(a)(9) and (a)(10)

7. A “nonresident alien individual” as defined in 26 C.F.R. §1.1441-1(c)(3).
- 7.1. NOTICE: I am a “non-resident NON-person”, and NOT a “nonresident alien” or “nonresident alien individual”.**
- 7.2. “nonresident aliens” are NOT a subset of “aliens”. A person who is a “national” pursuant to [8 U.S.C. §1101\(a\)\(21\)](#) can be a “nonresident alien” without being an “alien”.
8. A “alien” as defined in [8 U.S.C. §1101\(a\)\(3\)](#).
9. A statutory “U.S. citizen” as defined in [8 U.S.C. §1401](#) because I do not maintain a domicile on federal territory.
10. A statutory “resident” (alien) as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#).
11. An “individual” as defined in [5 U.S.C. §552a\(a\)\(2\)](#) because I am nonresident to the “United States” and do not work for the U.S. government as a “public officer” or “employee”. See also 5 U.S.C. §2105.
12. The “individual” mentioned in the upper left corner of IRS Form 1040.
13. A “transferee” as defined in [26 U.S.C. §6901](#).
14. A “fiduciary” for any entity as described in [26 U.S.C. §6903](#).

My allegiance:

1. Is ONLY to the Lord God my Father and not to any man or group of men who call themselves “government”.

*“For the Lord is our Judge, the Lord is our Lawgiver, The Lord is our King; He [and ONLY He] will save [and protect] us.”*  
*[Isaiah 33:22, Bible, NKJV]*

2. Is to the “United States of America” mentioned in the Articles of Confederation, which is the Sovereign people as individuals within the Sovereign and SEPARATE states of the Union. This type of allegiance the Bible calls “love”, as in the following:

*“Master, which is the greatest commandment **in the law?** Jesus said to him, Thou shalt love the Lord thy God with all thy heart, and with all thy soul and with all thy mind [See. Exodus 20:3-11]. This is the first and great commandment. **And the second is like unto it, Though shalt love thy neighbor [protect him] as thyself. On these two commandments hang all law...**”*  
*[Matthew 22:36-40, Bible, NKJV:]*

3. Is NOT to the government of the “United States” within the District of Columbia.
4. Is to my neighbor, who the Bible commands me to love and protect.
5. Is NOT to any government ruler, elected or appointed employee or officer, president, judge, etc.

Should you or any other recipient of this form have evidence in your possession contradicting any of the above, it is requested that you IMMEDIATELY and TIMELY present and enter said evidence on the record so that it can promptly and permanently be rebutted and rescinded.

For an even more detailed description of my citizenship and domicile status, please see the below. If there is any disagreement with the status declared herein, then please rebut any portion of this document you disagree with as well as the admissions at the end of the below item within 30 days or forever be estopped from challenging the content of the pamphlet later:

Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006  
<http://sedm.org/Forms/FormIndex.htm>

For a detailed description of my tax status, please see the following with reference to “non-resident non-persons”. If you disagree with the above status, please also rebut the admissions at the end of the pamphlet below within 30 days or forever be estopped from challenging the content of the pamphlet later:

Non-Resident Non-Person Position, Form #05.020  
<http://sedm.org/Forms/FormIndex.htm>

1 I declare under penalty of perjury from without the "United States" on other than federal territory and from within the  
2 "United States of America" pursuant to 26 U.S.C. §1746(1) that the foregoing facts are true about my nationality,  
3 citizenship, and domicile status.

_____ Affiant Signature All rights reserved without prejudice, U.C.C. §§1-308 (1-207), 1-103.6, and 1-203	_____ Date
_____ Witness 1 Signature	_____ Date
_____ Witness 2 Signature	_____ Date
City: _____ County: _____ State: _____	

4  
5 \_\_\_\_\_ (The Remainder of this Page is Left Intentionally Blank) \_\_\_\_\_

### **3 ADVANCE CRIMINAL COMPLAINT AGAINST PRESUMING, CLAIMING, OR ENFORCING A DIFFERENT STATUS THAN THAT DOCUMENTED HEREIN**

Any attempt to unilaterally change my civil status documented herein either against my will or without express written consent in the record of the proceeding signed by both parties makes the recipient and all who participate in the administrative or legal proceeding against me in violation of the following federal statutes and their equivalent state statutes:

1. [18 U.S.C. Chapter 75: Passports and Visas](#). Department of State citizenship records are FALSE and FRAUDULENT if they reflect or authorize ANY civil status under federal law.
2. [42 U.S.C. §405\(c\)\(2\)\(C\)\(i\)](#): Evidence, Procedure, and Certification for payments.
3. [42 U.S.C. §408\(a\)\(7\)](#): Penalties for use of government identifying numbers that increase payments to those not eligible.
4. [18 U.S.C. §1028\(a\)\(7\)](#): Fraud and related activity in connection with identification documents, authentication features, and information. All government ID records are false and fraudulent if they reflect any civil status other than that documented herein.
5. [18 U.S.C. §1028A](#): Aggravated Identity Theft
6. [18 U.S.C. §654](#): Anyone who uses a public number in connection with your PRIVATE property without your consent is guilty of conversion of PRIVATE property to a PUBLIC use without the consent of the owner.
7. [18 U.S.C. §911](#): Impersonating a “citizen of the United States”. I am not domiciled on federal territory and therefore cannot lawfully be or impersonate a “citizen of the United States”.
8. [18 U.S.C. §912](#): Impersonating a public officer or employee of the United States. All “taxpayers” are “public officers” of the United States participating in federal franchises, because the tax is upon the “trade or business” franchise. See:  

*The “Trade or Business” Scam*, Form #05.001  
<http://sedm.org/Forms/FormIndex.htm>
9. [18 U.S.C. §3: Accessory After the Fact](#). Those who refuse to recognize or omit to enforce the civil status documented herein become an accessory after the fact to all the crimes documented above.
10. [18 U.S.C. §4: Misprision of felony](#). Those who refuse to recognize or omit to enforce the civil status documented herein may be prosecuted for their silence of omission in condoning and protecting the crimes documented above.

The following resources will be used to prosecute any and all government employees who engage in identity theft against the submitter of this form by imputing, presuming, enforcing, or alleging any civil status OTHER than that documented herein:

1. [Why Domicile and Becoming a “Taxpayer” Require Your Consent](#), Form #05.002  
<http://sedm.org/Forms/FormIndex.htm>
2. [Identity Theft](#), U.S. Attorneys’ Bulletin, March 2008  
<http://famguardian.org/Publications/USAttyBulletins/usab5602.pdf>
3. [Federal Laws Related to Identity Theft \(RL31919 / 2008-01-30\)](#) -Congressional Research Service (CRS) Report
4. [Identity Theft Laws: State Penalties and Remedies and Pending Federal Bills \(RL34028 / 2007-08-06\)](#) - Congressional Research Service (CRS) Report

### **4 THE FOUR “UNITED STATES”**

It is very important to understand that there are THREE separate and distinct CONTEXTS in which the term "[United States](#)" can be used, and each has a mutually exclusive and different meaning. These three definitions of "[United States](#)" were described by the U.S. Supreme Court in [Hooven and Allison v. Evatt, 324 U.S. 652 \(1945\)](#):

**Table 1: Geographical terms used throughout this page**

<i>Term</i>	<i># in diagrams</i>	<i>Meaning</i>
United States*	1	The country “United States” in the family of nations throughout the world.
United States**	2	The “federal zone”.
United States***	3	Collective states of the Union mentioned throughout the Constitution.



In addition to the above GEOGRAPHICAL context, there is also a legal, non-geographical context in which the term "United States" can be used, which is the GOVERNMENT as a legal entity. Throughout this page and this website, we identify THIS context as "United States\*\*\*\*" or "United States<sup>4</sup>". The only types of "[persons](#)" within THIS context are [public offices within the national and not state government](#). It is THIS context in which "sources within the United States" is used for the purposes of "income" and "gross income" within the Internal Revenue Code, as proven by:

*Non-Resident Non-Person Position*, Form #05.020, Sections 10 and 11

FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>

DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/NonresidentAlienPosition.pdf>

The reason these contexts are not expressly distinguished in the statutes by the Legislative Branch or on government forms crafted by the Executive Branch is that they are the KEY mechanism by which:

1. Federal jurisdiction is unlawfully enlarged by abusing [presumption](#), which is a violation of due process of law. See:

*Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction*, Form #05.007

FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>

DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/Presumption.pdf>

2. The separation of powers between the states and the national government is destroyed, in violation of the legislative intent of the Constitution. See:

*Government Conspiracy to Destroy the Separation of Powers*, Form #05.023

FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>

DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/SeparationOfPowers.pdf>

3. A "society of law" is transformed into a "society of men" in violation of [Marbury v. Madison, 5 U.S. 137 \(1803\)](#):

*"The government of the United States has been emphatically termed a government of laws, and not of men. It will certainly cease to deserve this high appellation, if the laws furnish no remedy for the violation of a vested legal right."*

[\[Marbury v. Madison, 5 U.S. 137, 163 \(1803\)\]](#)

4. Exclusively PRIVATE rights are transformed into public rights in a process we call "invisible eminent domain using presumption and words of art".
5. Judges are unconstitutionally delegated undue discretion and "arbitrary power" to unlawfully enlarge federal jurisdiction. See:

*Federal Jurisdiction*, Form #05.018

FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>

DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/FederalJurisdiction.pdf>

The way a corrupted Executive Branch or judge accomplish the above is to unconstitutionally:

1. PRESUME that ALL of the four contexts for "United States" are equivalent.
2. PRESUME that CONSTITUTIONAL citizens and STATUTORY citizens are EQUIVALENT under federal law. They are NOT. A CONSTITUTIONAL citizen is a "non-resident " under federal civil law and NOT a STATUTORY "national and citizen of the United States\*\* at birth" per 8 U.S.C. §1401. See:

*Why You are a "national", "state national", and Constitutional but not Statutory Citizen*, Form #05.006

FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>

DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/WhyANational.pdf>

3. PRESUME that "nationality" and "domicile" are equivalent. They are NOT. See:

*Why Domicile and Becoming a "Taxpayer" Require Your Consent*, Form #05.002

FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>

DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/Domicile.pdf>

4. Use the word "citizenship" in place of "nationality" OR "domicile", and refuse to disclose WHICH of the two they mean in EVERY context.
5. Confuse the POLITICAL/CONSTITUTIONAL meaning of words with the civil STATUTORY context. For instance, asking on government forms whether you are a POLITICAL/CONSTITUTIONAL citizen and then FALSELY PRESUMING that you are a STATUTORY citizen under 8 U.S.C. §1401.

6. Confuse the words "[domicile](#)" and "[residence](#)" or impute either to you without satisfying the burden of proving that you EXPRESSLY CONSENTED to it and thereby illegally kidnap your civil legal identity against your will. One can have only one "domicile" but many "residences" and BOTH require your consent. See:

*Why Domicile and Becoming a "Taxpayer" Require Your Consent*, Form #05.002

FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>

DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/Domicile.pdf>

7. Add things or classes of things to the meaning of statutory terms that do not EXPRESSLY appear in their definitions, in violation of the rules of statutory construction. See:

*Meaning of the Words "includes" and "including"*, Form #05.014

FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>

DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/Includes.pdf>

8. PRESUME that STATUTORY diversity of citizenship under 28 U.S.C. §1332 and CONSTITUTIONAL diversity of citizenship under Article III, Section 2 of the United States Constitution are equivalent.
- 8.1. STATUTORY and CONSTITUTIONAL diversity are NOT equal and in fact are mutually exclusive.
- 8.2. The STATUTORY definition of "State" in 28 U.S.C. §1332(e) is a federal territory. The definition of "State" in the CONSTITUTION is a State of the Union and NOT federal territory.
- 8.3. They try to increase this confusion by dismissing diversity cases where only diversity of RESIDENCE (domicile) is implied, instead insisting on "diversity of CITIZENSHIP" and yet REFUSING to define whether they mean DOMICILE or NATIONALITY when the term "CITIZENSHIP" is invoked. See *Lamm v. Bekins Van Lines, Co*, 139 F.Supp.2d 1300, 1314 (M.D. Ala. 2001) ("To invoke removal jurisdiction on the basis of diversity, a notice of removal must distinctly and affirmatively allege each party's citizenship.", "[a]verments of residence are wholly insufficient for purposes of removal.", "[a]lthough 'citizenship' and 'residence' may be interchangeable terms in common parlance, the existence of citizenship cannot be inferred from allegations of residence alone.").
9. Refuse to allow the jury to read the definitions in the law and then give them a definition that is in conflict with the statutory definition. This substitutes the JUDGES will for what the law expressly says and thereby substitutes PUBLIC POLICY for the written law.
10. Publish deceptive government publications that are in deliberate conflict with what the statutes define "United States" as and then tell the public that they CANNOT rely on the publication. The [IRS does this with ALL of their publications](#) and it is FRAUD. See:

*Reasonable Belief About Income Tax Liability*, Form #05.007

FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>

DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/ReasonableBelief.pdf>

This kind of arbitrary discretion is PROHIBITED by the Constitution, as held by the U.S. Supreme Court:

*'When we consider the nature and the theory of our institutions of government, the principles upon which they are supposed to rest, and review the history of their development, we are constrained to conclude that they do not mean to leave room for the play and action of purely personal and arbitrary power.'*

[*Yick Wo v. Hopkins*, [118 U.S. 356, 369](#), 6 S.Sup.Ct. 1064, 1071]

Thomas Jefferson, our most revered founding father, precisely predicted the above abuses when he said:

*"It has long been my opinion, and I have never shrunk from its expression,... that the germ of dissolution of our Federal Government is in the constitution of the Federal Judiciary--an irresponsible body (for impeachment is scarcely a scare-crow), working like gravity by night and by day, gaining a little today and a little tomorrow, and advancing its noiseless step like a thief over the field of jurisdiction until all shall be usurped from the States and the government be consolidated into one. To this I am opposed."*

[*Thomas Jefferson to Charles Hammond*, 1821. ME 15:331]

*"Contrary to all correct example, [the Federal judiciary] are in the habit of going out of the question before them, to throw an anchor ahead and grapple further hold for future advances of power. They are then in fact the corps of sappers and miners, steadily working to undermine the independent rights of the States and to consolidate all power in the hands of that government in which they have so important a freehold estate."*

[*Thomas Jefferson: Autobiography*, 1821. ME 1:121]

"The judiciary of the United States is the subtle corps of sappers and miners constantly working under ground to undermine the foundations of our confederated fabric. They are construing our Constitution from a co-ordination of a general and special government to a general and supreme one alone. This will lay all things at their feet, and they are too well versed in English law to forget the maxim, 'boni judicis est ampliare jurisdictionem.'"  
[Thomas Jefferson to Thomas Ritchie, 1820. ME 15:297]

"When all government, domestic and foreign, in little as in great things, shall be drawn to Washington as the center of all power, it will render powerless the checks provided of one government on another and will become as venal and oppressive as the government from which we separated."  
[Thomas Jefferson to Charles Hammond, 1821. ME 15:332]

"What an augmentation of the field for jobbing, speculating, plundering, office-building ["trade or business" scam] and office-hunting would be produced by an assumption [PRESUMPTION] of all the State powers into the hands of the General Government!"  
[Thomas Jefferson to Gideon Granger, 1800. ME 10:168]

## 5 STATUTORY v. CONSTITUTIONAL CONTEXTS

Within this document and all the writings of the person who gave it to you, it is very important to understand that there are TWO separate, distinct, and mutually exclusive contexts in which geographical "words of art" can be used at the federal or national level:

1. Constitutional.
2. Statutory.

The purpose of providing a statutory definition of a legal "term" is to supersede and not enlarge the ordinary, common law, constitutional, or common meaning of a term. Geographical words of art include:

1. "State"
2. "United States"
3. "alien"
4. "citizen"
5. "resident"
6. "U.S. person"

The terms "State" and "United States" within the Constitution implies the constitutional states of the Union and excludes federal territory, statutory "States" (federal territories), or the statutory "United States" (the collection of all federal territory). This is an outcome of the separation of powers doctrine. See:

Government Conspiracy to Destroy the Separation of Powers, Form #05.023  
<http://sedm.org/Forms/FormIndex.htm>

The U.S. Constitution creates a public trust which is the delegation of authority order that the U.S. Government uses to manage federal territory and property. That property includes franchises, such as the "trade or business" franchise. All statutory civil law it creates can and does regulate only THAT property and not the constitutional States, which are foreign, sovereign, and statutory "aliens" for the purposes of federal legislative jurisdiction.

It is very important to realize the consequences of this constitutional separation of powers between the states and national government. Some of these consequences include the following:

1. Statutory "States" as indicated in 4 U.S.C. §110(d) and "States" in nearly all federal statutes are in fact federal territories and the definition does NOT include constitutional states of the Union.
2. The statutory "United States" defined in 26 U.S.C. §7701(a)(9) and (a)(10) includes federal territory and excludes any land within the exclusive jurisdiction of a constitutional state of the Union.

3. Terms on government forms assume the statutory context and NOT the constitutional context.
4. Domicile is the origin of civil legislative jurisdiction over human beings. This jurisdiction is called "in personam jurisdiction".
5. Since the separation of powers doctrine creates two separate jurisdictions that are legislatively "foreign" in relation to each other, then there are TWO types of political communities, two types of "citizens", and two types of jurisdictions exercised by the national government.

*"It is clear that Congress, as a legislative body, exercise two species of legislative power: the one, limited as to its objects, but extending all over the Union: the other, an absolute, exclusive legislative power over the District of Columbia. The preliminary inquiry in the case now before the Court, is, by virtue of which of these authorities was the law in question passed?"*

*[Cohens v. Virginia, 19 U.S. 264, 6 Wheat. 265, 5 L.Ed. 257 (1821)]*

6. A human being domiciled in a Constitutional state and born or naturalized anywhere in the Union is a statutory "nonresident alien" (26 U.S.C. §7701(b)(1)(B)) in relation to the national government if engaged in a public office and a "non-resident non-person" if not engaged in a public office.
7. You can be a statutory "nonresident alien" pursuant to 26 C.F.R. §1.1441-1(c)(3)(i) and a constitutional or Fourteenth Amendment "Citizen" AT THE SAME TIME. Why? Because the Supreme Court ruled in *Hooen and Allison v. Evatt*, 324 U.S. 652 (1945), that there are THREE different and mutually exclusive "United States", and therefore THREE types of "citizens of the United States". Here is an example:

*"The 1<sup>st</sup> section of the 14<sup>th</sup> article [Fourteenth Amendment], to which our attention is more specifically invited, opens with a definition of citizenship—not only citizenship of the United States[\*\*\*], but citizenship of the states. No such definition was previously found in the Constitution, nor had any attempt been made to define it by act of Congress. It had been the occasion of much discussion in the courts, by the executive departments and in the public journals. It had been said by eminent judges that no man was a citizen of the [\*\*\*] except as he was a citizen of one of the states composing the Union. Those therefore, who had been born and resided always in the District of Columbia or in the territories [STATUTORY citizens], though within the United States[\*], were not [CONSTITUTIONAL] citizens."*

*[Slaughter-House Cases, 83 U.S. (16 Wall.) 36, 21 L.Ed. 394(1873)]*

The "citizen of the United States" mentioned in the Fourteenth Amendment is a constitutional "citizen of the United States", and the term "United States" in that context includes states of the Union and excludes federal territory. Hence, you would NOT be a "citizen of the United States" within any federal statute, because all such statutes define "United States" to mean federal territory and EXCLUDE states of the Union. For more details, see:

Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006

<http://sedm.org/Forms/FormIndex.htm>

8. Your job, if you say you are a "citizen of the United States" or "U.S. citizen" on a government form ( a VERY DANGEROUS undertaking!) is to understand that all government forms presume the statutory and not constitutional context, and to ensure that you define precisely WHICH one of the three "United States" you are a "citizen" of, and do so in a way that excludes you from the civil jurisdiction of the national government because domiciled in a "foreign state". Both foreign countries and states of the Union are legislatively "foreign" and therefore "foreign states" in relation to the national government of the United States. The Following form does that very carefully:

Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001

<http://sedm.org/Forms/FormIndex.htm>

9. Even the IRS says you CANNOT trust or rely on ANYTHING on any of their forms and publications. We cover this in our Reasonable Belief About Income Tax Liability, Form #05.007. Hence, if you are compelled to fill out a government form, you have an OBLIGATION to ensure that you define all "words of art" used on the form in such a way that there is no room for presumption, no judicial or government discretion to "interpret" the form to their benefit, and no injury to your rights or status by filling out the government form. This includes attaching the following forms to all tax forms you submit:

9.1. Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001

<http://sedm.org/Forms/FormIndex.htm>

9.2. Tax Form Attachment, Form #04.201

<http://sedm.org/Forms/FormIndex.htm>

We started off this document with maxims of law proving that "a deceiver deals in generals". Anyone who refuses to identify the precise context, statutory or constitutional, for EVERY "term of art" they are using in the legal field ABSOLUTELY IS A DECEIVER.

## **6 STATUTORY v. CONSTITUTIONAL CITIZENS**

*"When words lose their meaning [or their CONTEXT WHICH ESTABLISHES THEIR MEANING], people lose their freedom."  
[Confucius (551 BCE - 479 BCE) Chinese thinker and social philosopher]*

Statutory citizenship is a legal status that designates a person's domicile while constitutional citizenship is a political status that designates a person's nationality. Understanding the distinction between nationality and domicile is absolutely critical.

### **1. Nationality:**

- 1.1. Is not necessarily consensual or discretionary. For instance, acquiring nationality by birth in a specific place was not a matter of choice whereas acquiring it by naturalization is.
- 1.2. Is a political status.
- 1.3. Is defined by the Constitution, which is a political document.
- 1.4. Is synonymous with being a "national" within statutory law.
- 1.5. Is associated with a specific COUNTRY.
- 1.6. Is called a "political citizen" or a "citizen of the United States in a political sense" by the courts to distinguish it from a STATUTORY citizen. See *Powe v. United States*, 109 F.2d 147 (1940).

### **2. Domicile:**

- 2.1. Always requires your consent and therefore is discretionary. See:

*Why Domicile and Becoming a "Taxpayer" Require Your Consent*, Form #05.002  
<http://sedm.org/Forms/FormIndex.htm>

- 2.2. Is a civil status.
- 2.3. Is not even addressed in the constitution.
- 2.4. Is defined by civil statutory law RATHER than the constitution.
- 2.5. Is in NO WAY connected with one's nationality.
- 2.6. Is usually connected with the word "person", "citizen", "resident", or "inhabitant" in statutory law.
- 2.7. Is associated with a specific COUNTY and a STATE rather than a COUNTRY.
- 2.8. Implies one is a "SUBJECT" of a SPECIFIC MUNICIPAL but not NATIONAL government.

Nationality and domicile, TOGETHER determine the political/CONSTITUTIONAL AND civil/STATUTORY status of a human being respectively. These important distinctions are recognized in Black's Law Dictionary:

*"nationality – That quality or character which arises from the fact of a person's belonging to a nation or state. **Nationality determines the political status of the individual, especially with reference to allegiance; while domicile determines his civil [statutory] status.** Nationality arises either by birth or by naturalization."  
[Black's Law Dictionary (6th ed. 1990), p. 1025]*

President Barack Obama affirmed our assertions that there are TWO components to your citizenship status at the end of his State of the Union address given on 2/12/2013:

*President Obama Recognizes separate POLITICAL and LEGAL components of citizenship*, Exhibit #01.013  
EXHIBITS PAGE: <http://sedm.org/Exhibits/ExhibitIndex.htm>  
DIRECT LINK: <http://sedm.org/Exhibits/EX01.013.wmv>

The U.S. Supreme Court also confirmed the above when they held the following. Note the key phrase "political jurisdiction", which is NOT the same as legislative/statutory jurisdiction. One can have a political status of "citizen" under the constitution while NOT being a "citizen" under federal statutory law because not domiciled on federal territory. To have the status of "citizen" under federal statutory law, one must have a domicile on federal territory:



1       *"This section contemplates two sources of citizenship, and two sources only,-birth and*  
2 *naturalization. The persons declared to be citizens are 'all persons born or naturalized in*  
3 *the United States, and **subject to the jurisdiction thereof.**' The evident meaning of these last*  
4 *words is, not merely subject in some respect or degree to the jurisdiction of the United*  
5 *States, **but completely subject to their [plural, not singular, meaning states of the Union]***  
6 ***political jurisdiction, and owing them [the state of the Union] direct and immediate***  
7 ***allegiance.** And the words relate to the time of birth in the one case, as they do [169 U.S.*  
8 *649, 725] to the time of naturalization in the other. Persons not thus subject to the*  
9 *jurisdiction of the United States at the time of birth cannot become so afterwards, except by*  
10 *being naturalized, either individually, as by proceedings under the naturalization acts, or*  
11 *collectively, as by the force of a treaty by which foreign territory is acquired."*  
12 *[U.S. v. Wong Kim Ark, [169 U.S. 649](#), 18 S.Ct. 456; 42 L.Ed. 890 (1898)]*

13       *"This right to protect persons having a domicile, though not native-born or naturalized*  
14 *citizens, rests on the firm foundation of justice, and the **claim to be protected** is earned by*  
15 *considerations which the protecting power is not at liberty to disregard. Such domiciled*  
16 *citizen pays the same price for his protection as native-born or naturalized citizens pay for*  
17 *theirs. **He is under the bonds of allegiance to the country of his residence, and, if he***  
18 ***breaks them, incurs the same penalties. He owes the same obedience to the civil laws.***  
19 *His property is, in the same way and to the same extent as theirs, liable to contribute to the*  
20 *support of the Government. In nearly all respects, his and their condition as to the duties*  
21 *and burdens of Government are undistinguishable."*  
22 *[Fong Yue Ting v. United States, [149 U.S. 698](#) (1893) ]*

23 Notice in the last quote above that they referred to a foreign national born in another country as a "citizen" of THIS  
24 country. THIS is the REAL "citizen" (a domiciled foreign national) that judges and even tax withholding documents are  
25 really talking about, rather than the "national" or "citizen" described in the constitution of the United States of America.

26 Domicile and NOT nationality is what imputes a status under the tax code and a liability for tax. Tax liability is a civil  
27 liability that attaches to civil statutory law, which in turn attaches to the person through their choice of domicile. When you  
28 CHOOSE a domicile, you elect or nominate a protector, which in turn gives rise to an obligation to pay for the civil  
29 protection demanded. The method of providing that protection is the civil laws of the municipal (as in COUNTY)  
30 jurisdiction that you chose a domicile within.

31       ***"domicile.** A person's legal home. That place where a man has his true, fixed, and*  
32 ***permanent home** and principal establishment, and to which whenever he is absent he has*  
33 ***the intention of** returning. Smith v. Smith, 206 Pa.Super. 310, 213 A.2d. 94. Generally,*  
34 *physical presence within a state and **the intention** to make it one's home are the requisites*  
35 *of establishing a "domicile" therein. The permanent residence of a person or the place to*  
36 *which he **intends to** return even though he may actually reside elsewhere. A person may*  
37 *have more than one residence but only one domicile. **The legal domicile of a person is***  
38 ***important since it, rather than the actual residence, often controls the jurisdiction of the***  
39 ***taxing authorities and determines where a person may exercise the privilege of voting***  
40 ***and other legal rights and privileges."***  
41 *[Black's Law Dictionary, Sixth Edition, p. 485]*

42 Later versions of Black's Law Dictionary attempt to cloud this important distinction between nationality and domicile in  
43 order to unlawfully and unconstitutionally expand federal power into the states of the Union and to give federal judges  
44 unnecessary and unwarranted discretion to kidnap people into their jurisdiction using false presumptions. They do this by  
45 trying to make you believe that domicile and nationality are equivalent, when they are EMPHATICALLY NOT. Here is an  
46 example:

47       ***"nationality** – The relationship between a citizen of a nation and the nation itself,*  
48 *customarily involving allegiance by the citizen and protection by the state; membership in a*  
49 *nation. **This term is often used synonymously with citizenship.** "*  
50 *[Black's Law Dictionary (8th ed. 2004)]*



1 Federal courts regard the term “citizenship” as equivalent to domicile, meaning domicile on federal territory.

2 *“The words “citizen” and citizenship,” however, usually include the idea of domicile,*  
3 *Delaware, L.&W.R.Co. v. Petrowsky, C.C.A.N.Y., 250 F. 554, 557;”*  
4 *[Black’s Law Dictionary, Fourth Edition, p. 310]*

5 Hence:

- 6 1. The term “citizenship” is being stealthily used by government officials as a magic word that allows them to hide their  
7 presumptions about your status. Sometimes they use it to mean NATIONALITY, and sometimes they use it to mean  
8 DOMICILE.
- 9 2. The use of the word “citizenship” should therefore be AVOIDED when dealing with the government because its  
10 meaning is unclear and leaves too much discretion to judges and prosecutors.
- 11 3. When someone from any government uses the word “citizenship”, you should:  
12 3.1. Tell them NOT to use the word, and instead to use “nationality” or “domicile”.  
13 3.2. Ask them whether they mean “nationality” or “domicile”.  
14 3.3. Ask them WHICH political subdivision they imply a domicile within: federal territory or a constitutional state of  
15 the Union.

16 A failure to either understand or apply the above concepts can literally mean the difference between being a government pet  
17 in a legal cage called a franchise, and being a free and sovereign man or woman.

## 18 **7 CITIZENSHIP STATUS v. TAX STATUS**

19 The table beginning on the next page in landscape format summarizes all the known citizenship and domicile options  
20 within American jurisprudence.  
21

1 **Table 1: “Citizenship status” vs. “Income tax status”**

#	Citizenship status	Place of birth	Domicile	Accepting tax treaty benefits?	Defined in	Tax Status under 26 U.S.C./Internal Revenue Code			
						“Citizen” (defined in 26 C.F.R. §1.1-1)	“Resident alien” (defined in 26 U.S.C. §7701(b)(1)(A), 26 C.F.R. §1.1441-1(c)(3)(i) and 26 C.F.R. §1.1-1(a)(2)(ii))	“Nonresident alien <b>INDIVIDUAL</b> ” (defined in 26 U.S.C. §7701(b)(1)(B) and 26 C.F.R. §1.1441-1(c)(3))	“Non-resident <b>NON-person</b> ” (NOT defined)
1	“national and citizen of the United States** at birth” or “U.S.** citizen” or Statutory “U.S.** citizen”	Statutory “United States” pursuant to 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) or in the “outlying possessions of the United States” pursuant to 8 U.S.C. §1101(a)(29)	District of Columbia, Puerto Rico, Guam, Virgin Islands	NA	8 U.S.C. §1401; 8 U.S.C. §1101(a)(22)(A)	Yes (only pay income tax abroad with IRS Forms 1040/2555. See Cook v. Tait, 265 U.S. 47 (1924))	No	No	No
2	“non-citizen national of the United States** at birth” or “U.S.** national”	Statutory “United States” pursuant to 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) or in the “outlying possessions of the United States” pursuant to 8 U.S.C. §1101(a)(29)	American Samoa; Swain’s Island; or abroad to U.S. national parents under 8 U.S.C. §1408(2)	NA	8 U.S.C. §1408 8 U.S.C. §1101(a)(22)(B); 8 U.S.C. §1452	No (see 26 U.S.C. §7701(b)(1)(B))	No	Yes (see IRS Form 1040NR for proof)	No
3.1	“U.S.A.*** national” or “state national” or “Constitutional but not statutory U.S.*** citizen”	Constitutional Union state	State of the Union	NA (ACTA agreement)	8 U.S.C. §1101(a)(21); 14 <sup>th</sup> Amend. Sect.1	No	No	No	Yes
3.2	“U.S.A.*** national” or “state national” or “Constitutional but not statutory U.S.*** citizen”	Constitutional Union state	Foreign country	Yes	8 U.S.C. §1101(a)(21); 14 <sup>th</sup> Amend. Sect.1	No	No	Yes	No
3.3	“U.S.A.*** national” or “state national” or “Constitutional but not statutory U.S.*** citizen”	Constitutional Union state	Foreign country	No	8 U.S.C. §1101(a)(21); 14 <sup>th</sup> Amend. Sect.1	No	No	No	Yes

#	Citizenship status	Place of birth	Domicile	Accepting tax treaty benefits?	Defined in	Tax Status under 26 U.S.C./Internal Revenue Code			
						"Citizen" (defined in 26 C.F.R. §1.1-1)	"Resident alien" (defined in 26 U.S.C. §7701(b)(1)(A), 26 C.F.R. §1.1441-1(c)(3)(i) and 26 C.F.R. §1.1-1(a)(2)(ii))	"Nonresident alien INDIVIDUAL" (defined in 26 U.S.C. §7701(b)(1)(B) and 26 C.F.R. §1.1441-1(c)(3))	"Non-resident NON-person" (NOT defined)
3.4	Statutory "citizen of the United States**" or Statutory "U.S.** citizen"	Constitutional Union state	Puerto Rico, Guam, Virgin Islands, Commonwealth of Northern Mariana Islands	NA (ACTA agreement)	8 U.S.C. §1101(a)(21); 14 <sup>th</sup> Amend. Sect.1	Yes	No	No	No
4.1	"alien" or "Foreign national"	Foreign country	Puerto Rico, Guam, Virgin Islands, Commonwealth of Northern Mariana Islands	NA	8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)	No	Yes	No	No
4.2	"alien" or "Foreign national"	Foreign country	State of the Union	Yes	8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)	No	No	Yes	No
4.3	"alien" or "Foreign national"	Foreign country	State of the Union	No	8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)	No	No	No	Yes
4.4	"alien" or "Foreign national"	Foreign country	Foreign country	Yes	8 U.S.C. §1101(a)(21)	No	No	Yes	No
4.5	"alien" or "Foreign national"	Foreign country	Foreign country	No	8 U.S.C. §1101(a)(21)	No	No	No	Yes

#### NOTES:

- Domicile is a prerequisite to having any civil status per Federal Rule of Civil Procedure 17. One therefore cannot be a statutory "alien" under 8 U.S.C. §1101(a)(3) without a domicile on federal territory. Without such a domicile, you are a transient foreigner and neither an "alien" nor a "nonresident alien".
- "United States" is described in 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) and includes only federal territory and possessions and excludes all Constitutional Union states. This is a product of the separation of powers doctrine that is the heart of the United States Constitution.
- A "nonresident alien individual" who has made an election under 26 U.S.C. §6013(g) and (h) to be treated as a "resident alien" is treated as a "nonresident alien" for the purposes of withholding under I.R.C. Subtitle C but retains their status as a "resident alien" under I.R.C. Subtitle A. See 26 C.F.R. §1.1441-1(c)(3)(ii).
- A "non-person" is really just a transient foreigner who is not "purposefully availing themselves" of commerce within the legislative jurisdiction of the United States on federal territory under the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97. The real transition from a "NON-person" to an "individual" occurs when one:
  - "Purposefully avails himself" of commerce on federal territory and thus waives sovereign immunity. Examples of such purposeful availment are the next three items.
  - Lawfully and consensually occupying a public office in the U.S. government and thereby being an "officer and individual" as identified in 5 U.S.C. §2105(a). Otherwise, you are PRIVATE and therefore beyond the civil legislative jurisdiction of the national government.
  - Voluntarily files an IRS Form 1040 as a citizen or resident abroad and takes the foreign tax deduction under 26 U.S.C. §911. This too is essentially an act of "purposeful availment". Nonresidents are not mentioned in section 911. The upper left corner of the form identifies the filer as a "U.S. individual". You cannot be an "U.S. individual" without ALSO being an "individual". All the "trade or business" deductions on the form presume the applicant is a public

- officer, and therefore the "individual" on the form is REALLY a public officer in the government and would be committing FRAUD if he or she was NOT.
- 4.4. VOLUNTARILY fills out an IRS Form W-7 ITIN Application (IRS identifies the applicant as an "individual") AND only uses the assigned number in connection with their compensation as an elected or appointed public officer. Using it in connection with PRIVATE earnings is FRAUD.
5. What turns a "non-resident NON-person" into a "nonresident alien individual" is meeting one or more of the following two criteria found in 26 C.F.R. §1.1441-1(c)(3)(ii):
- 5.1. Residence/domicile in a foreign country under the residence article of an income tax treaty and 26 C.F.R. §301.7701(b)-7(a)(1).
- 5.2. Residence/domicile as an alien in Puerto Rico, Guam, the Commonwealth of Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa as determined under 26 C.F.R. §301.7701(b)-1(d).
6. All "taxpayers" are STATUTORY "aliens" or "nonresident aliens". The definition of "individual" found in 26 C.F.R. §1.1441-1(c)(3) does NOT include "citizens". The only occasion where a "citizen" can also be an "individual" is when they are abroad under 26 U.S.C. §911 and interface to the I.R.C. under a tax treaty with a foreign country as an alien pursuant to 26 C.F.R. §301.7701(b)-7(a)(1)

*And when he had come into the house, Jesus anticipated him, saying, "What do you think, Simon? From whom do the kings [governments] of the earth [lawfully] take customs or taxes, from their sons [citizens and subjects] or from strangers ["aliens"], which are synonymous with "residents" in the tax code, and exclude "citizens"?"*

*Peter said to Him, "From strangers ["aliens"]/"residents" ONLY. See 26 C.F.R. §1.1-1(a)(2)(ii) and 26 C.F.R. §301.6109-1(d)(3)]."*

*Jesus said to him, "Then the sons ["citizens"] of the Republic, who are all sovereign "nationals" and "nonresident aliens" under federal law] are free [sovereign over their own person and labor. e.g. SOVEREIGN IMMUNITY]. "*  
*[Matt. 17:24-27, Bible, NKJV]*

## 8 FOUR TYPES OF AMERICAN NATIONALS

There are four types of American nationals recognized under federal law:

### 1. Statutory “nationals and citizens of the United States\*\* at birth” (statutory “U.S.\*\* citizen”)

- 1.1. A CIVIL status because it uses the word “citizen” and is therefore tied to a geographical place.
- 1.2. A statutory privileged status defined and found in 8 U.S.C. §1401, in the implementing regulations of the Internal Revenue Code at 26 C.F.R. §1.1-1(c), and in most other federal statutes.
- 1.3. Born in the federal zone. Must inhabit the District of Columbia and the territories and possessions of the United States identified in Title 48 of the U.S. Code.
- 1.4. Subject to the “police power” of the federal government and all “acts of Congress”.
- 1.5. Treated as a citizen of the municipal government of the District of Columbia (see 26 U.S.C. §7701(a)(39)).
- 1.6. Have no common law rights, because there is no federal common law. See *Jones v. Mayer*, 392 U.S. 409 (1978).
- 1.7. Also called “federal U.S. citizens” throughout this document.
- 1.8. Owe allegiance to the GOVERNMENT of the United States\*\* and NOT the PEOPLE of the States of the Union, who are called United States\*\*\*.

### 2. Statutory “nationals but not citizens of the United States\*\* at birth” (where “United States” or “U.S.” means the federal United States)

- 2.1. A CIVIL status because it uses the word “citizen” and is therefore tied to a geographical place.
- 2.2. Defined in 8 U.S.C. §1408, 8 U.S.C. §1101(a)(22)(B) and 8 U.S.C. §1452.
- 2.3. Born anywhere American Samoa or Swains Island.
- 2.4. May not participate politically in federal elections or as federal jurists.
- 2.5. Owe allegiance to the GOVERNMENT of the United States\*\* and NOT the PEOPLE of the States of the Union, who are called United States\*\*\*.

### 3. Statutory “national of the United States\*\*\*”

- 3.1. A POLITICAL status not tied to a geographical place. Allegiance can exist independent of geography.
- 3.2. Defined in 8 U.S.C. §1101(a)(22).
- 3.3. Includes STATUTORY “citizens of the United States\*\*\*” defined in 8 U.S.C. §1101(a)(22)(A).
- 3.4. Includes “a person who, though not a citizen of the United States[\*\*], owes permanent allegiance to the United States\*\*\*” defined in 8 U.S.C. §1101(a)(22)(B). The use of the term “person” is suspicious because only HUMANS can owe allegiance and not creations of Congress called “persons”, all of whom are officers in the government. If it means a CONSTITUTIONAL “person” then it is OK, because all constitutional “persons” are humans.

### 4. “nationals of the United States\*\*\*”, “State nationals”, or “nationals of the United States of America”

- 4.1. A POLITICAL status not tied to a geographical place. Allegiance can exist independent of geography.
- 4.2. Defined under federal law pursuant to 8 U.S.C. §1101(a)(21), under Law of Nations, under state laws, and under U.S.A. Constitution.
- 4.3. Is equivalent to the term “state citizen”.
- 4.4. In general, born in any one of the several states of the Union but not in a federal territory, possession, or the District of Columbia. Not domiciled in the federal zone.
- 4.5. Not subject to the “police power” of the federal government or most “acts of Congress”.
- 4.6. Owes allegiance to the sovereign people, collectively and individually, within the body politic of the constitutional state residing in.
- 4.7. May serve as a state jurist or grand jurist involving only parties with his same citizenship and domicile status.
- 4.8. May vote in state elections.
- 4.9. At this time, all “state Nationals” are also a “USA National”. But not all “USA Nationals” are a “state National” (for example, a USA national not residing nor domiciled in a state of the Union).
- 4.10. Is a man or woman whose unalienable natural rights are recognized, secured, and protected by his state constitution against state actions and against federal intrusion by the Constitution for the United States of America.

Statutory “U.S. citizens” under 8 U.S.C. §1401 have civil rights under federal law that are similar but inferior to the natural rights that state Citizens have in state courts. We say almost because civil rights are created by Congress and can be taken away by Congress. Statutory “U.S. citizens” are privileged *subjects/servants* of Congress, under their protection as a “resident” and “ward” of a federal State, a person enfranchised to the federal government (the incorporated United States

defined in Article I, Section 8, Clause 17 of the Constitution). The individual Union states may not deny to these persons any federal privileges or immunities that Congress has granted them within “acts of Congress” or federal statutes. Federal citizens come under admiralty law (International Law) when litigating in federal courts. As such they do not have inalienable common rights recognized, secured and protected in federal courts by the Constitutions of the States, or of the Constitution for the United States of America, such as “allodial” (absolute) rights to property, the rights to inheritance, the rights to work and contract, and the right to travel among others.

We have prepared a Venn diagram showing all of the various types of citizens so that you can properly distinguish them. The important thing to notice about this diagram is that there are multiple types of “citizens of the United States” and “nationals of the United States” because there are multiple definitions of “United States” according to the Supreme Court in *Hooven and Allison v. Evatt*,

*"The term 'United States' may be used in any one of several senses. It may be merely the name of a sovereign occupying the position analogous to that of other sovereigns in the family of nations. It may designate the territory over which the sovereignty of the United States extends, or it may be the collective name of the states which are united by and under the Constitution."*

[\*\[Hooven & Allison Co. v. Evatt, 324 U.S. 652 \(1945\)\]\*](#)

The three definitions of the term “United States” are abbreviated or symbolized using the conventions below:

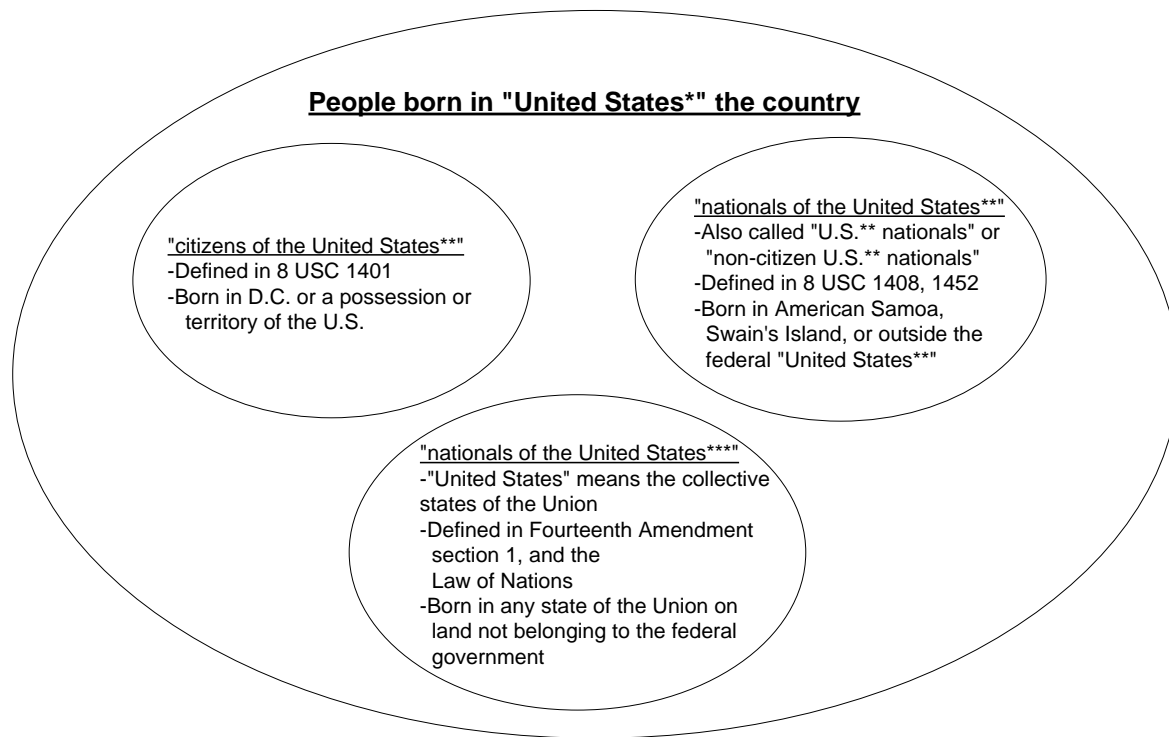
**Table 2: Meanings assigned to "United States" by the U.S. Supreme Court in *Hooven & Allison v. Evatt***

#	U.S. Supreme Court Definition of “United States” in <i>Hooven</i>	Context in which usually used	Referred to in this article as	Interpretation
1	“It may be merely the name of a sovereign occupying the position analogous to that of other sovereigns in the family of nations.”	International law	“United States**”	“These <u>united States</u> ,” when traveling abroad, you come under the jurisdiction of the President through his agents in the U.S. State Department, where “U.S.” refers to the sovereign society. You are a “Citizen of the United States” like someone is a Citizen of France, or England. We identify this version of “United States” with a single asterisk after its name: “United States*” throughout this article.
2	“It may designate the territory over which the sovereignty of the United States extends, or”	Federal law Federal forms	“United States**”	“The United States (the District of Columbia, possessions and territories)”. Here Congress has exclusive legislative jurisdiction. In this sense, the term “United States” is a singular noun. You are a person residing in the District of Columbia, one of its Territories or Federal areas (enclaves). Hence, even a person living in the one of the sovereign States could still be a member of the Federal area and therefore a “citizen of the United States.” This is the definition used in most “Acts of Congress” and federal statutes. We identify this version of “United States” with two asterisks after its name: “United States**” throughout this article. This definition is also synonymous with the “United States” corporation found in 28 U.S.C. §3002(15)(A).
3	“...as the collective name for the states which are united by and under the Constitution.”	Constitution of the United States	“United States***”	“The <u>several States</u> which is the <u>united States of America</u> .” Referring to the <u>50 sovereign States</u> , which are united under the <u>Constitution of the United States of America</u> . The federal areas within these states are not included in this definition because the <u>Congress does not</u> have exclusive legislative authority over any of the <u>50 sovereign States within the Union of States</u> . Rights are retained by the <u>States</u> in the 9th and 10th Amendments, and you are a “ <u>Citizen of these united States</u> .” This is the definition used in the Constitution for the United States of America. We identify this version of “United States” with a three asterisks after its name: “United States***” throughout this article.

Below is a Venn diagram showing the various types of citizens there are in our country based on the above, and the statutes where they are described :

**Figure 1: Citizenship diagram**





1  
2

## 9 EFFECT OF DOMICILE ON CITIZENSHIP STATUS

Table 3: Effect of domicile on citizenship status

Description	CONDITION		
	Domicile WITHIN the FEDERAL ZONE and located in FEDERAL ZONE	Domicile WITHIN the FEDERAL ZONE and temporarily located abroad in foreign country	Domicile WITHOUT the FEDERAL ZONE and located WITHOUT the FEDERAL ZONE
Location of domicile	“United States” per <a href="#">26 U.S.C. §§7701(a)(9)</a> and <a href="#">(a)(10)</a> , <a href="#">7701(a)(39)</a> , <a href="#">7408(d)</a>	“United States” per <a href="#">26 U.S.C. §§7701(a)(9)</a> and <a href="#">(a)(10)</a> , <a href="#">7701(a)(39)</a> , <a href="#">7408(d)</a>	Without the “United States” per <a href="#">26 U.S.C. §§7701(a)(9)</a> and <a href="#">(a)(10)</a> , <a href="#">7701(a)(39)</a> , <a href="#">7408(d)</a>
Physical location	Federal territories, possessions, and the District of Columbia	Foreign nations ONLY (NOT states of the Union)	Foreign nations states of the Union Federal possessions
Tax Status	“U.S. Person” <a href="#">26 U.S.C. §7701(a)(30)</a>	“U.S. Person” <a href="#">26 U.S.C. §7701(a)(30)</a>	“Nonresident alien individual” if a public officer in the U.S. government. <a href="#">26 C.F.R. §1.1441-1(c)(3)(ii)</a> “Non-resident NON-person” if NOT a public officer in the U.S. government
Tax form(s) to file	IRS Form 1040	IRS Form 1040 plus 2555	<u>IRS Form 1040NR</u> : “alien individuals”, “nonresident alien individuals” <u>No filing requirement</u> : “non-resident NON-person”
Status if DOMESTIC “national of the United States*”	“national and citizen of the United States** at birth” per <a href="#">8 U.S.C. §1401</a> and “citizen of the United States***” per <a href="#">8 U.S.C. §1101(a)(22)(A)</a> if born in on federal territory. (Not required to file if physically present in the “ <a href="#">United States</a> ” because no statute requires it)	Citizen abroad <a href="#">26 U.S.C. §911</a> (Meets presence test)	“non-resident” if born in a state of the Union <a href="#">8 U.S.C. §1408</a> , <a href="#">8 U.S.C. §1452</a> , and <a href="#">8 U.S.C. §1101(a)(22)(B)</a> if born in a possession.
Status if FOREIGN “national” pursuant to <a href="#">8 U.S.C. §1101(a)(21)</a>	“Resident alien” <a href="#">26 U.S.C. §7701(b)(1)(A)</a>	“Resident alien abroad” <a href="#">26 U.S.C. §911</a> (Meets presence test)	“Nonresident alien individual” if a public officer in the U.S. government. <a href="#">26 C.F.R. §1.1441-1(c)(3)(ii)</a> “Non-resident NON-person” if NOT a public officer in the U.S. government

### NOTES:

1. “United States” is defined as federal territory within [26 U.S.C. §§7701\(a\)\(9\)](#) and [\(a\)\(10\)](#), [7701\(a\)\(39\)](#), and [7408\(d\)](#), and [4 U.S.C. §110\(d\)](#). It does not include any portion of a Constitutional state of the Union.
2. The “District of Columbia” is defined as a federal corporation but not a physical place, a “body politic”, or a de jure “government” within the District of Columbia Act of 1871, 16 Stat. 419, 426, Sec. 34. See: *Corporatization and Privatization of the Government*, Form #05.024; <http://sedm.org/Forms/FormIndex.htm>.
3. “nationals” of the United States of America who are domiciled outside of federal jurisdiction, either in a state of the Union or a foreign country, are “nationals” but not “citizens” under federal law. They also qualify as “nonresident aliens” under [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) if and only if they are engaged in a public office. See sections 4.11.2 of the *Great IRS Hoax*, Form #11.302 for details.
4. Temporary domicile in the middle column on the right must meet the requirements of the “Presence test” documented in IRS publications.

- 1 5. "FEDERAL ZONE"=District of Columbia and territories of the United States in the above table
- 2 6. The term "[individual](#)" as used on the IRS Form 1040 means an "[alien](#)" engaged in a "[trade or business](#)". All
- 3 "taxpayers" are "aliens" engaged in a "trade or business". This is confirmed by 26 C.F.R. §1.1441-1(c)(3), 26 C.F.R.
- 4 §1.1-1(a)(2)(ii), and [5 U.S.C. §552a](#)(a)(2). Statutory "[U.S. citizens](#)" as defined in [8 U.S.C. §1401](#) are not "[individuals](#)"
- 5 unless temporarily abroad pursuant to [26 U.S.C. §911](#) and subject to an income tax treaty with a foreign country. In
- 6 that capacity, statutory "[U.S. citizens](#)" interface to the I.R.C. as "aliens" rather than "U.S. citizens" through the tax
- 7 treaty.
- 8

## 10 MEANING OF GEOGRAPHICAL “WORDS OF ART”

Because the states of the Union and the federal government are “foreign” to each other for the purposes of legislative jurisdiction, then it also follows that the definitions of terms in the context of all state and federal statutes must be consistent with this fact. The table below was extracted from the *Great IRS Hoax*, Form #11.302, Section 4.9 if you would like to investigate further, and it clearly shows the restrictions placed upon definitions of terms within the various contexts that they are used within state and federal law:

**Table 4: Meaning of geographical “words of art”**

Law	Federal constitution	Federal statutes	Federal regulations	State constitutions	State statutes	State regulations
Author	Union States/ “We The People”	Federal Government		“We The People”	State Government	
“state”	Foreign country	Union state or foreign country	Union state or foreign country	Other Union state or federal government	Other Union state or federal government	Other Union state or federal government
“State”	Union state	Federal state	Federal state	Union state	Union state	Union state
“in this State” or “in the State” <sup>2</sup>	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state
“State” <sup>3</sup> (State Revenue and taxation code only)	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state
“several States”	Union states collectively <sup>4</sup>	Federal “States” collectively	Federal “States” collectively	Federal “States” collectively	Federal “States” collectively	Federal “States” collectively
“United States”	states of the Union collectively	Federal United States**	Federal United States**	United States* the country	Federal United States**	Federal United States**

### NOTES:

- The term “Federal state” or “Federal ‘States’” as used above means a federal territory as defined in [4 U.S.C. §110\(d\)](#) and EXCLUDES states of the Union.
- The term “Union state” means a “State” mentioned in the United States Constitution, and this term EXCLUDES and is mutually exclusive to a federal “State”.
- If you would like to investigate the various “words of art” that lawyers in the federal government use to deceive you, we recommend the following:
  - Sovereignty Forms and Instructions Online*, Form #10.004, Cites by Topic: <http://famguardian.org/TaxFreedom/FormsInstr-Cites.htm>
  - Great IRS Hoax*, Form #11.302, Sections 3.9.1 through 3.9.1.28.

<sup>2</sup> See California Revenue and Taxation Code, §6017.

<sup>3</sup> See California Revenue and Taxation Code, §17018.

<sup>4</sup> See, for instance, U.S. Constitution Article IV, Section 2.

## **11 CITIZENSHIP AND DOMICILE OPTIONS AND RELATIONSHIPS**

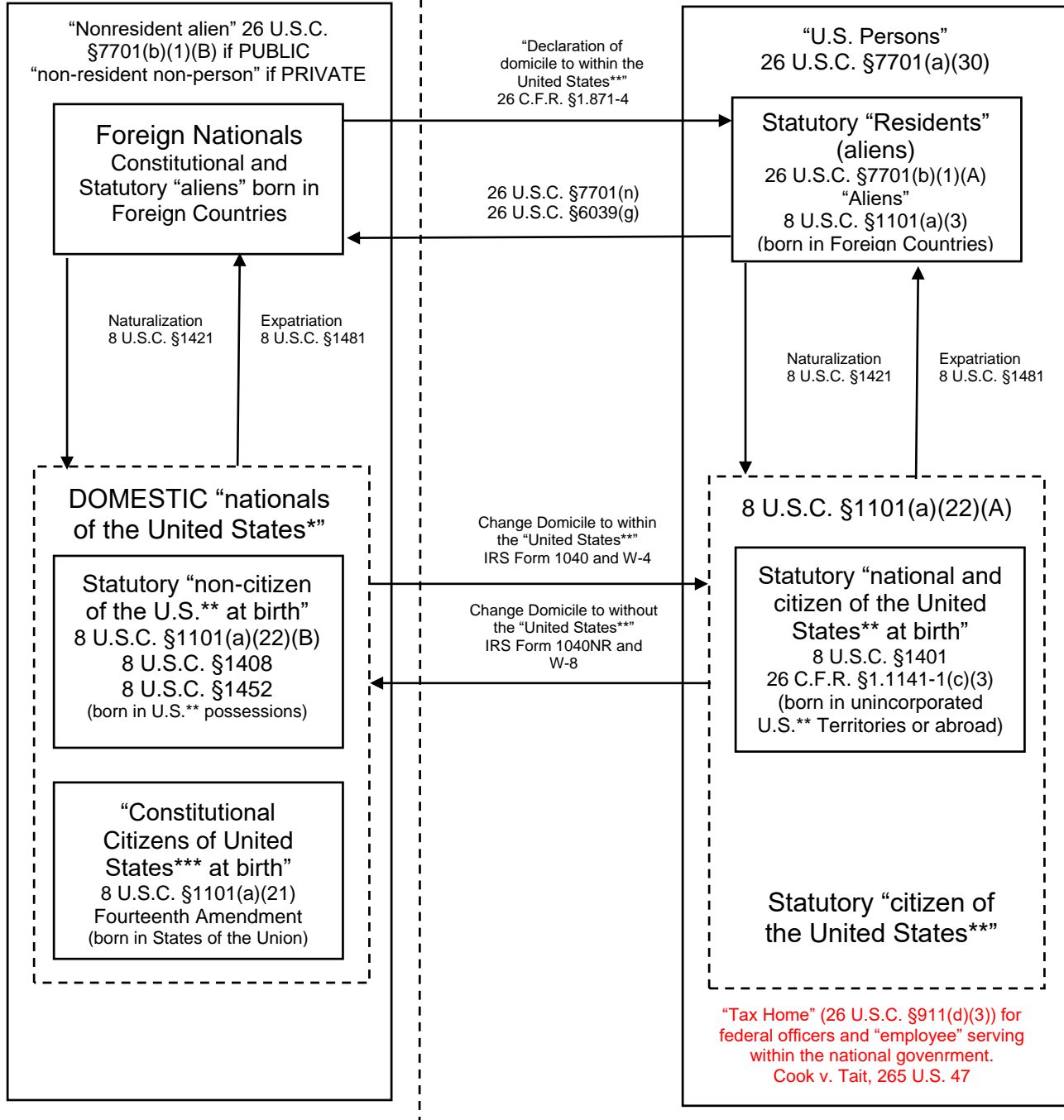
**Figure 2: Citizenship and domicile options and relationships**

## NONRESIDENTS

Domiciled within States of the Union or Foreign Countries  
WITHOUT the "United States\*\*"

## INHABITANTS

Domiciled within Federal Territory within the "United States\*\*"  
(e.g. District of Columbia)



### NOTES:

- Changing domicile from "foreign" on the left to "domestic" on the right can occur EITHER by:
  - Physically moving to the federal zone.
  - Being lawfully elected or appointed to political office, in which case the OFFICE/STATUS has a domicile on federal territory but the OFFICER does not.



2. Statutes on the right are civil franchises granted by Congress. As such, they are public offices within the national government. Those not seeking office should not claim any of these statutes.

## **12 STATUTORY RULES FOR CONVERTING BETWEEN VARIOUS DOMICILE AND CITIZENSHIP OPTIONS UNDER FEDERAL LAW**

The rules depicted above are also described in text form using the list below, if you would like to investigate the above diagram further:

1. **“non-resident non-person”**: Those with no domicile on federal territory and who are born either in a foreign country, a state of the Union, or within the federal zone. Also called a “nonresident”, “stateless person”, or “transient foreigner”. They are exclusively PRIVATE and beyond the reach of the civil statutory law because:
  - 1.1. They are not a “person” or “individual” because not engaged in an elected or appointed office.
  - 1.2. They have not waived sovereign immunity under the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97.
  - 1.3. They have not “purposefully” or “consensually” availed themselves of commerce within the exclusive or general jurisdiction of the national government within federal territory.
  - 1.4. They waived the “benefit” of any and all licenses or permits in the context of a specific transaction or agreement.
  - 1.5. In the context of a specific business dealing, they have not invoked any statutory status under federal civil law that might connect them with a government franchise, such as “U.S. citizen”, “U.S. resident”, “person”, “individual”, “taxpayer”, etc.
  - 1.6. If they are demanded to produce an identifying number, they say they don’t consent and attach the following form to every application or withholding document:

*Why It is Illegal for Me to Request or Use a “Taxpayer Identification Number”, Form #04.205*  
<http://sedm.org/Forms/FormIndex.htm>

2. **“Aliens” or “alien individuals”**: Those born in a foreign country and not within any state of the Union or within any federal territory.
  - 2.1. “Alien” is defined in 8 U.S.C. §1101(a)(3) as a person who is neither a citizen nor a national.
  - 2.2. “Alien individual” is defined in 26 C.F.R. §1.1441-1(c)(3)(i).
  - 2.3. An alien is defined in 8 U.S.C. §1101(a)(3) as a person who is neither a statutory “U.S.\*\* citizen” per 8 U.S.C. §1401 nor a “national of the United States\*\*” per 8 U.S.C. §1101(a)(22).
  - 2.4. An alien with no domicile in the “United States” is presumed to be a “nonresident alien” pursuant to 26 C.F.R. §1.871-4(b).
3. **“Residents” or “resident aliens”**: An “alien” or “alien individual” with a legal domicile on federal territory.
  - 3.1. “Resident aliens” are defined in 26 U.S.C. §7701(b)(1)(A).
  - 3.2. A “resident alien” is an alien as defined in 8 U.S.C. §1101(a)(3) who has a legal domicile on federal territory that is no part of the exclusive jurisdiction of any state of the Union.
  - 3.3. An “alien” becomes a “resident alien” by filing IRS Form 1078 pursuant to 26 C.F.R. §1.871-4(c)(ii) and thereby electing to have a domicile on federal territory.
4. **“Nonresident aliens”**: Those with no domicile on federal territory and who are born either in a foreign country, a state of the Union, or within the federal zone. They serve in a public office in the national but not state government.
  - 4.1. Defined in 26 U.S.C. §7701(b)(1)(B).
  - 4.2. A “nonresident alien” is defined as a person who is neither a statutory “citizen” pursuant to 26 C.F.R. §1.1-1(c) nor a statutory “resident” pursuant to 26 U.S.C. §7701(b)(1)(A).
  - 4.3. A person who is a “non-citizen national” pursuant to 8 U.S.C. §1452 and 8 U.S.C. §1101(a)(22)(B) is a “nonresident alien”, but only if they are lawfully engaged in a public office of the national government.
5. **“Nonresident alien individuals”**: Those who are aliens and who do not have a domicile on federal territory.
  - 5.1. Defined in 26 C.F.R. §1.1441-1(c)(3)(ii).
  - 5.2. Status is indicated in block 3 of the IRS Form W-8BEN under the term “Individual”.
  - 5.3. Includes only nonresidents not domiciled on federal territory but serving in public offices of the national government. “person” and “individual” are synonymous with said office in 26 U.S.C. §6671(b) and 26 U.S.C. §7343.
6. **Convertibility between “aliens”, “resident aliens”, and “nonresident aliens”, and “nonresident alien individuals”**:
  - 6.1. A “nonresident alien” is not the legal equivalent of an “alien” in law nor is it a subset of “alien”.
  - 6.2. IRS Form W-8BEN, Block 3 has no block to check for those who are “non-resident non-persons” but not “nonresident aliens” or “nonresident alien individuals”. Thus, the submitter of this form who is a statutory “non-resident non-person” but not a “nonresident alien” or “nonresident alien individual” is effectively compelled to make an illegal and fraudulent election to become an alien and an “individual” if they do not add a block for “transient foreigner” or “Union State Citizen” to the form. See section 5.3 of the following:

- 6.3. 26 U.S.C. §6013(g) and (h) and 26 U.S.C. §7701(b)(4)(B) authorize a “nonresident alien” who is married to a statutory “U.S. citizen” as defined in 26 C.F.R. §1.1-1(c) to make an “election” to become a “resident alien”.
- 6.4. It is unlawful for an unmarried “state national” pursuant to either 8 U.S.C. §1101(a)(21) or 8 U.S.C. §1101(a)(22)(B) to become a “resident alien”. This can only happen by either fraud or mistake.
- 6.5. An alien may overcome the presumption that he is a “nonresident alien” and change his status to that of a “resident alien” by filing IRS Form 1078 pursuant to 26 C.F.R. §1.871-4(c)(ii) while he is in the “United States”.
- 6.6. The term “residence” can only lawfully be used to describe the domicile of an “alien”. Nowhere is this term used to describe the domicile of a “state national” or a “nonresident alien”. See 26 C.F.R. §1.871-2.
- 6.7. The only way a statutory “alien” under 8 U.S.C. §1101(a)(3) can become both a “state national” and a “nonresident alien” at the same time is to be naturalized pursuant to 8 U.S.C. §1421 and to have a domicile in either a U.S. possession or a state of the Union.

7. Sources of confusion on these issues:

- 7.1. One can be a “non-resident non-person” *without* being an “individual” or a “nonresident alien individual” under the Internal Revenue Code. An example would be a human being born within the exclusive jurisdiction of a state of the Union who is therefore a “state national” pursuant to 8 U.S.C. §1101(a)(21) who does not participate in Social Security or use a Taxpayer Identification Number.
- 7.2. The term “United States” is defined in the Internal Revenue Code at 26 U.S.C. §7701(a)(9) and (a)(10).
- 7.3. The term “United States” for the purposes of citizenship is defined in 8 U.S.C. §1101(a)(38).
- 7.4. Any “U.S. Person” as defined in 26 U.S.C. §7701(a)(30) who is not found in the “United States” (District of Columbia pursuant to 26 U.S.C. §7701(a)(9) and (a)(10)) shall be treated as having an effective domicile within the District of Columbia pursuant to 26 U.S.C. §7701(a)(39) and 26 U.S.C. §7408(d) .
- 7.5. The term “United States” is equivalent for the purposes of statutory “citizens” pursuant to 26 C.F.R. §1.1-1(c) and “citizens” as used in the Internal Revenue Code. See 26 C.F.R. §1.1-1(c).
- 7.6. The term “United States” as used in the Constitution of the United States is NOT equivalent to the statutory definition of the term used in:
- 7.6.1. 26 U.S.C. §7701(a)(9) and (a)(10).
- 7.6.2. 8 U.S.C. §1101(a)(38).
- The “United States” as used in the Constitution means the states of the Union and excludes federal territory, while the term “United States” as used in federal statutory law means federal territory and excludes states of the Union.
- 7.7. A constitutional “citizen of the United States” as mentioned in the Fourteenth Amendment is NOT equivalent to a statutory “national and citizen of the United States” as used in 8 U.S.C. §1401. See:

*Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen*, Form #05.006

<http://sedm.org/Forms/FormIndex.htm>

- 7.8. In the case of jurisdiction over CONSTITUTIONAL aliens only (meaning foreign NATIONALS), the term “United States” implies all 50 states and the federal zone, and is not restricted only to the federal zone. See:
- 7.8.1. *Non-Resident Non-Person Position*, Form #05.020
- <http://sedm.org/Forms/FormIndex.htm>
- 7.8.2. [Kleindienst v. Mandel, 408 U.S. 753 \(1972\)](#)

*In accord with ancient principles of the international law of nation-states, the Court in The Chinese Exclusion Case, 130 U.S. 581, 609 (1889), and in Fong Yue Ting v. United States, 149 U.S. 698 (1893), held broadly, as the Government describes it, Brief for Appellants 20, that the power to exclude aliens is "inherent in sovereignty, necessary for maintaining normal international relations and defending the country against foreign encroachments and dangers - a power to be exercised exclusively by the political branches of government . . . ." Since that time, the Court's general reaffirmations of this principle have [408 U.S. 753, 766] been legion. 6 The Court without exception has sustained Congress' "plenary power to make rules for the admission of aliens and to exclude those who possess those characteristics which Congress has forbidden." Boutilier v. Immigration and Naturalization Service, 387 U.S. 118, 123 (1967). "[O]ver no conceivable subject is the legislative power of Congress more complete than it is over" the admission of aliens. Oceanic Navigation Co. v. Stranahan, 214 U.S. 320, 339 (1909). [Kleindienst v. Mandel, 408 U.S. 753 (1972)]*

- 7.8.3. [Chae Chan Ping v. U.S., 130 U.S. 581 \(1889\)](#)

While under our constitution and form of government the great mass of local matters is controlled by local authorities, the United States, in their relation to foreign countries and their subjects or citizens, are one nation, invested with powers which belong to independent nations, the exercise of which can be invoked for the maintenance of its absolute independence and security throughout its entire territory. The powers to declare war, make treaties, suppress insurrection, repel invasion, regulate foreign commerce, secure republican governments to the states, and admit subjects of other nations to citizenship, are all sovereign powers, restricted in their exercise only by the constitution itself and considerations of public policy and justice which control, more or less, the conduct of all civilized nations. As said by this court in the case of *Cohens v. Virginia*, 6 Wheat. 264, 413, speaking by the same great chief justice: "That the United States form, for many, and for most important purposes, a single nation, has not yet been denied. In war, we are one people. In making peace, we are one people. In all commercial regulations, we are one and the same people. In many other respects, the American people are one; and the government which is alone capable of controlling and managing their interests in all these respects is the government of the Union. It is their government, and in that character they have no other. America has chosen to [130 U.S. 581, 605] be in many respects, and to many purposes, a nation; and for all these purposes her government is complete; to all these objects, it is competent. The people have declared that in the exercise of all powers given for these objects it is supreme. It can, then, in effecting these objects, legitimately control all individuals or governments within the American territory."

[. . .]

"The power of exclusion of foreigners being an incident of sovereignty belonging to the government of the United States as a part of those sovereign powers delegated by the constitution, the right to its exercise at any time when, in the judgment of the government, the interests of the country require it, cannot be granted away or restrained on behalf of any one. The powers of government are delegated in trust to the United States, and are incapable of transfer to any other parties. They cannot be abandoned or surrendered. Nor can their exercise be hampered, when needed for the public good, by any considerations of private interest. The exercise of these public trusts is not the subject of barter or contract."

[*Chae Chan Ping v. U.S.*, 130 U.S. 581 (1889)]

### 13 EFFECT OF FEDERAL FRANCHISES AND OFFICES UPON YOUR CITIZENSHIP AND STANDING IN COURT

Another important element of citizenship is that artificial entities like corporations are statutory but not Constitutional citizens in the context of civil litigation.

"A corporation is a citizen, resident, or inhabitant of the state or country by or under the laws of which it was created, and of that state or country only."  
[19 Corpus Juris Secundum, Corporations, §886]

"A corporation is not a citizen within the meaning of that provision of the Constitution, which declares that the citizens of each State shall be entitled to all the privileges and immunities of citizens of the several States."  
[*Paul v. Virginia*, 8 Wall (U.S.) 168, 19 L.Ed. 357 (1868)]

Likewise, all governments are "corporations" as well.

"Corporations are also of all grades, and made for varied objects; all governments are corporations, created by usage and common consent, or grants and charters which create a body politic for prescribed purposes; but whether they are private, local or general, in

their objects, for the enjoyment of property, or the exercise of power, they are all governed by the same rules of law, as to the construction and the obligation of the instrument by which the incorporation is made. One universal rule of law protects persons and property. It is a fundamental principle of the common law of England, that the term freemen of the kingdom, includes 'all persons,' ecclesiastical and temporal, incorporate, politique or natural; it is a part of their magna charta (2 Inst. 4), and is incorporated into our institutions. The persons of the members of corporations are on the same footing of protection as other persons, and their corporate property secured by the same laws which protect that of individuals. 2 Inst. 46-7. 'No man shall be taken,' 'no man shall be disseised,' without due process of law, is a principle taken from magna charta, infused into all our state constitutions, and is made inviolable by the federal government, by the amendments to the constitution."

[Proprietors of Charles River Bridge v. Proprietors of Warren Bridge, [36 U.S. 420](#) (1837)]

---

TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE  
[PART VI - PARTICULAR PROCEEDINGS](#)  
[CHAPTER 176 - FEDERAL DEBT COLLECTION PROCEDURE](#)  
[SUBCHAPTER A - DEFINITIONS AND GENERAL PROVISIONS](#)  
[Sec. 3002.](#) Definitions

(15) **"United States" means -**  
(A) **a Federal corporation;**  
(B) an agency, department, commission, board, or other entity of the United States; or  
(C) an instrumentality of the United States.

---

"A federal corporation operating within a state is considered a domestic corporation rather than a foreign corporation. **The United States government is a [foreign](#) corporation with respect to a state.**"

[19 Corpus Juris Secundum, Corporations, §883 (2003)]

Those who are acting in a representative capacity on behalf of the national government as "public officers" therefore assume the same status as their employer pursuant to Federal Rule of Civil Procedure 17(b). To wit:

[IV. PARTIES](#) > Rule 17.  
[Rule 17. Parties Plaintiff and Defendant; Capacity](#)

(b) Capacity to Sue or be Sued.

The capacity of an individual, other than one acting in a representative capacity, to sue or be sued shall be determined by the law of the individual's domicile. **The capacity of a corporation [the "United States", in this case, or its officers on official duty representing the corporation] to sue or be sued shall be determined by the law under which it was organized [laws of the District of Columbia].** In all other cases capacity to sue or be sued shall be determined by the law of the state in which the district court is held, except (1) that a partnership or other unincorporated association, which has no such capacity by the law of such state, may sue or be sued in its common name for the purpose of enforcing for or against it a substantive right existing under the Constitution or laws of the United States, and (2) that the capacity of a receiver appointed by a court of the United States to sue or be sued in a court of the United States is governed by [Title 28, U.S.C., §§ 754 and 959\(a\)](#).  
[SOURCE: <http://www.law.cornell.edu/rules/frcp/Rule17.htm>]

Persons acting in the capacity as "public officers" of the national government are therefore acting as "officers of a corporation" as described in [26 U.S.C. §6671\(b\)](#) and [26 U.S.C. §7343](#) and become "persons" within the meaning of federal statutory law.

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 68](#) > [Subchapter B](#) > [PART I](#) > § 6671  
[§ 6671. Rules for application of assessable penalties](#)

(b) Person defined

The term “person”, as used in this subchapter, **includes an officer or employee of a corporation, or a member or employee of a partnership,** who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 75](#) > [Subchapter D](#) > § 7343  
[§7343. Definition of term “person”](#)

The term “person” as used in this chapter **includes an officer or employee of a corporation, or a member or employee of a partnership,** who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.

Because all corporations are “citizens”, then “public officers” also take on the character of “U.S. citizens” in the capacity of their official duties, regardless of what they are as private individuals. It is also interesting to note that IRS correspondence very conspicuously warns the recipient right underneath the return address the following, confirming that they are corresponding with a “public officer” and not a private individual:

*“Penalty for private use \$300.”*

Note that all “taxpayers” are “public officers” of the national government, and they are referred to in the Internal Revenue Code as “effectively connected with a trade or business”. The term “trade or business” is defined as “the functions of a public office”:

[26 U.S.C. Sec. 7701\(a\)\(26\)](#)

*“The term ‘trade or business’ includes the performance of the functions of a public office.”*

For details on this scam, see:

1. *Proof That There is a “Straw Man”*, Form #05.042  
<http://sedm.org/Forms/FormIndex.htm>
2. *Why Your Government is Either a Thief or You Are a “Public Officer” for Income Tax Purposes*, Form #05.008  
<http://sedm.org/Forms/FormIndex.htm>
3. *The “Trade or Business” Scam*, Form #05.001  
<http://sedm.org/Forms/FormIndex.htm>
4. *Who are “Taxpayers” and Who Needs a “Taxpayer Identification Number”?*, Form #05.013  
<http://sedm.org/Forms/FormIndex.htm>

The U.S. Supreme Court has also said it is “repugnant to the constitution” for the government to regulate private conduct. The only way you can lawfully become subject to the government’s jurisdiction or the tax laws is to engage in “public conduct” as a “public officer” of the national government.

*“The power to “legislate generally upon” life, liberty, and property, as opposed to the “power to provide modes of redress” against offensive state action, was “repugnant” to the Constitution. Id., at 15. See also United States v. Reese, 92 U.S. 214, 218 (1876); United States v. Harris, 106 U.S. 629, 639 (1883); James v. Bowman, 190 U.S. 127, 139 (1903). Although the specific holdings of these early cases might have been superseded or modified, see, e.g., Heart of Atlanta Motel, Inc. v. United States, 379 U.S. 241 (1964); United States v. Guest, 383 U.S. 745 (1966), their treatment of Congress’ §5 power as corrective or preventive, not definitional, has not been questioned.”*  
[\[City of Boerne v. Flores, Archbishop of San Antonio, 521 U.S. 507 \(1997\)\]](#)



Note also that ordinary “employees” are NOT “public officers”:

*Treatise on the Law of Public Offices and Officers*  
*Book 1: Of the Office and the Officer: How Officer Chosen and Qualified*  
*Chapter I: Definitions and Divisions*

§2 *How Office Differs from Employment.*-A public office differs in material particulars from a public employment, for, as was said by Chief Justice MARSHALL, "although an office is an employment, it does not follow that every employment is an office. A man may certainly be employed under a contract, express or implied, to perform a service without becoming an officer."

"We apprehend that the term 'office,'" said the judges of the supreme court of Maine, "implies a delegation of a portion of the sovereign power to, and the possession of it by, the person filling the office; and the exercise of such power within legal limits constitutes the correct discharge of the duties of such office. The power thus delegated and possessed may be a portion belonging sometimes to one of the three great departments and sometimes to another; still it is a legal power which may be rightfully exercised, and in its effects it will bind the rights of others and be subject to revision and correction only according to the standing laws of the state. An employment merely has none of these distinguishing features. A public agent acts only on behalf of his principal, the public, whose sanction is generally considered as necessary to give the acts performed the authority and power of a public act or law. And if the act be such as not to require subsequent sanction, still it is only a species of service performed under the public authority and for the public good, but not in the exercise of any standing laws which are considered as roles of action and guardians of rights."

"The officer is distinguished from the employee," says Judge COOLEY, "in the greater importance, dignity and independence of his position; in being required to take an official oath, and perhaps to give an official bond; in the liability to be called to account as a public offender for misfeasance or non-feasance in office, and usually, though not necessarily, in the tenure of his position. In particular cases, other distinctions will appear which are not general."

[A *Treatise on the Law of Public Offices and Officers*, Floyd Russell Mechem, 1890, pp. 3-4, §2;

SOURCE: <http://books.google.com/books?id=g-I9AAAAIAAJ&printsec=titlepage/>

The ruse described in this section of making corporations into “citizens” and those who work for them into “public officers” of the government and “taxpayers” started just after the Civil War. Congress has always been limited to taxing things that it creates, which means it has never been able to tax anything but federal and not state corporations. The Supreme Court has confirmed, for instance, that the income tax is and always has been a franchise or privilege tax upon profit of federal corporations.

**"Excises are taxes laid upon the manufacture, sale or consumption of commodities within the country, upon licenses to pursue certain occupations and upon corporate privileges...the requirement to pay such taxes involves the exercise of [220 U.S. 107, 152] privileges, and the element of absolute and unavoidable demand is lacking..."**

...It is therefore well settled by the decisions of this court that when the sovereign authority has exercised the right to tax a legitimate subject of taxation as an exercise of a franchise or privilege, it is no objection that the measure of taxation is found in the income produced in part from property which of itself considered is nontaxable...

Conceding the power of Congress to tax the business activities of private corporations.. the tax must be measured by some standard..."

[\[Flint v. Stone Tracy Co., 220 U.S. 107 \(1911\)\]](#)

1

2       *"The Sixteenth Amendment declares that Congress shall have power to levy and collect*  
3 *taxes on income, "from [271 U.S. 174] whatever source derived," without apportionment*  
4 *among the several states and without regard to any census or enumeration. It was not the*  
5 *purpose or effect of that amendment to bring any new subject within the taxing power.*  
6 *Congress already had power to tax all incomes. But taxes on incomes from some sources*  
7 *had been held to be "direct taxes" within the meaning of the constitutional requirement as*  
8 *to apportionment. Art. 1, § 2, cl. 3, § 9, cl. 4; Pollock v. Farmers' Loan & Trust Co., 158*  
9 *U.S. 601. The Amendment relieved from that requirement, and obliterated the distinction in*  
10 *that respect between taxes on income that are direct taxes and those that are not, and so put*  
11 *on the same basis all incomes "from whatever source derived." Brushaber v. Union P. R.*  
12 *Co., 240 U.S. 1, 17. **"Income" has been taken to mean the same thing as used in the***  
13 ***Corporation Excise Tax Act of 1909, in the Sixteenth Amendment, and in the various***  
14 ***revenue acts subsequently passed. Southern Pacific Co. v. Lowe, 247 U.S. 330, 335;***  
15 ***Merchants' L. & T. Co. v. Smietanka, 255 U.S. 509, 219. After full consideration, this***  
16 ***Court declared that income may be defined as gain derived from capital, from labor, or***  
17 ***from both combined, including profit gained through sale or conversion of capital.***  
18 ***Stratton's Independence v. Howbert, 231 U.S. 399, 415; Doyle v. Mitchell Brothers Co.,***  
19 ***247 U.S. 179, 185; Eisner v. Macomber, 252 U.S. 189, 207.** And that definition has been*  
20 *adhered to and applied repeatedly. See, e.g., Merchants' L. & T. Co. v. Smietanka, supra;*  
21 *518; Goodrich v. Edwards, 255 U.S. 527, 535; United States v. Phellis, 257 U.S. 156, 169;*  
22 *Miles v. Safe Deposit Co., 259 U.S. 247, 252-253; United States v. Supplee-Biddle Co., 265*  
23 *U.S. 189, 194; Irwin v. Gavit, 268 U.S. 161, 167; Edwards v. Cuba Railroad, 268 U.S. 628,*  
24 *633. In determining what constitutes income, substance rather than form is to be given*  
25 *controlling weight. Eisner v. Macomber, supra, 206. [271 U.S. 175]"*  
26 *[Bowers v. Kerbaugh-Empire Co., [271 U.S. 170](#), 174, (1926)]*

28       *"As repeatedly pointed out by this court, the Corporation Tax Law of 1909. **imposed an***  
29 ***excise or privilege tax, and not in any sense, a tax upon property or upon income merely***  
30 ***as income.** It was enacted in view of the decision of Pollock v. Farmer's Loan & T. Co.,*  
31 *157 U.S. 429, 29 L.Ed. 759, 15 Sup.St.Rep. 673, 158 U.S. 601, 39 L.Ed. 1108, 15 Sup. Ct.*  
32 *Rep. 912, which held the income tax provisions of a previous law to be unconstitutional*  
33 *because amounting in effect to a direct tax upon property within the meaning of the*  
34 *Constitution, and because not apportioned in the manner required by that instrument."*  
35 *[U.S. v. Whiteridge, [231 U.S. 144](#), 34 S.Sup.Ct. 24 (1913)]*

36       To create and expand a national income tax, the federal government therefore had to make the municipal government of the  
37 District of Columbia into a federal corporation in 1871 and then impose an income tax upon the officers of the corporation  
38 ("public officers") by making all of their earnings from the office into "profit" and "gross income" subject to excise tax  
39 upon the franchise they participate in. Below is the history of this transformation. You can find more in [Great IRS Hoax](#),  
40 Form #11.302, Chapter 6:

- 41       1. The first American Income Tax was passed in 1862. See:  
42       12 Stat. 432.  
43       <http://memory.loc.gov/cgi-bin/ampage?collId=llsl&fileName=012/llsl012.db&recNum=463>
- 44       2. The License Tax Cases was heard in 1866 by the Supreme Court, in which the Supreme Court said that Congress could  
45 not license a trade or business in a state in order to tax it, referring to the civil war tax enacted in 1862. See:  
46       License Tax Cases, 72 U.S. 462 (1866)  
47       <http://caselaw.lp.findlaw.com/scripts/getcase.pl?navby=case&court=us&vol=72&page=462>
- 48       3. The Fourteenth Amendment was ratified in 1868. This Amendment uses the phrase "citizens of the United States" in  
49 order to confuse it with statutory "citizens of the United States" domiciled on federal territory in the exclusive  
jurisdiction of Congress.
4. The civil war income tax was repealed in 1871. See:  
4.1. 17 Stat. 401  
4.2. [Great IRS Hoax](#), Form #11.302, Section 6.5.20.

1 5. Congress incorporated the District of Columbia in 1871. The incorporation of the District of Columbia was done to  
2 expand the income tax by taxing the government's own "public officers" as a federal corporation. See the following:

19 Stat. 419

<http://famguardian.org/Subjects/Taxes/16Amend/SpecialLaw/DCCorpStatuesAtLarge.pdf>

3 If you would like to know more about how franchises such as a "public office" effect your effective citizenship and  
4 standing in court, see:

*Government Instituted Slavery Using Franchises*, Form #05.030

<http://sedm.org/Forms/FormIndex.htm>

5

1

2 **14 FEDERAL STATUTORY CITIZENSHIP STATUSES DIAGRAM**

3 We have prepared a Venn diagram showing all of the various types of citizens so that you can properly distinguish them.  
4 The important thing to notice about this diagram is that there are multiple types of “citizens of the United States” and  
5 “nationals of the United States” because there are multiple definitions of “United States” according to the Supreme Court,  
6 as we showed earlier in section 2.

7 **Figure 3: Federal Statutory Citizenship Statuses Diagram**

8

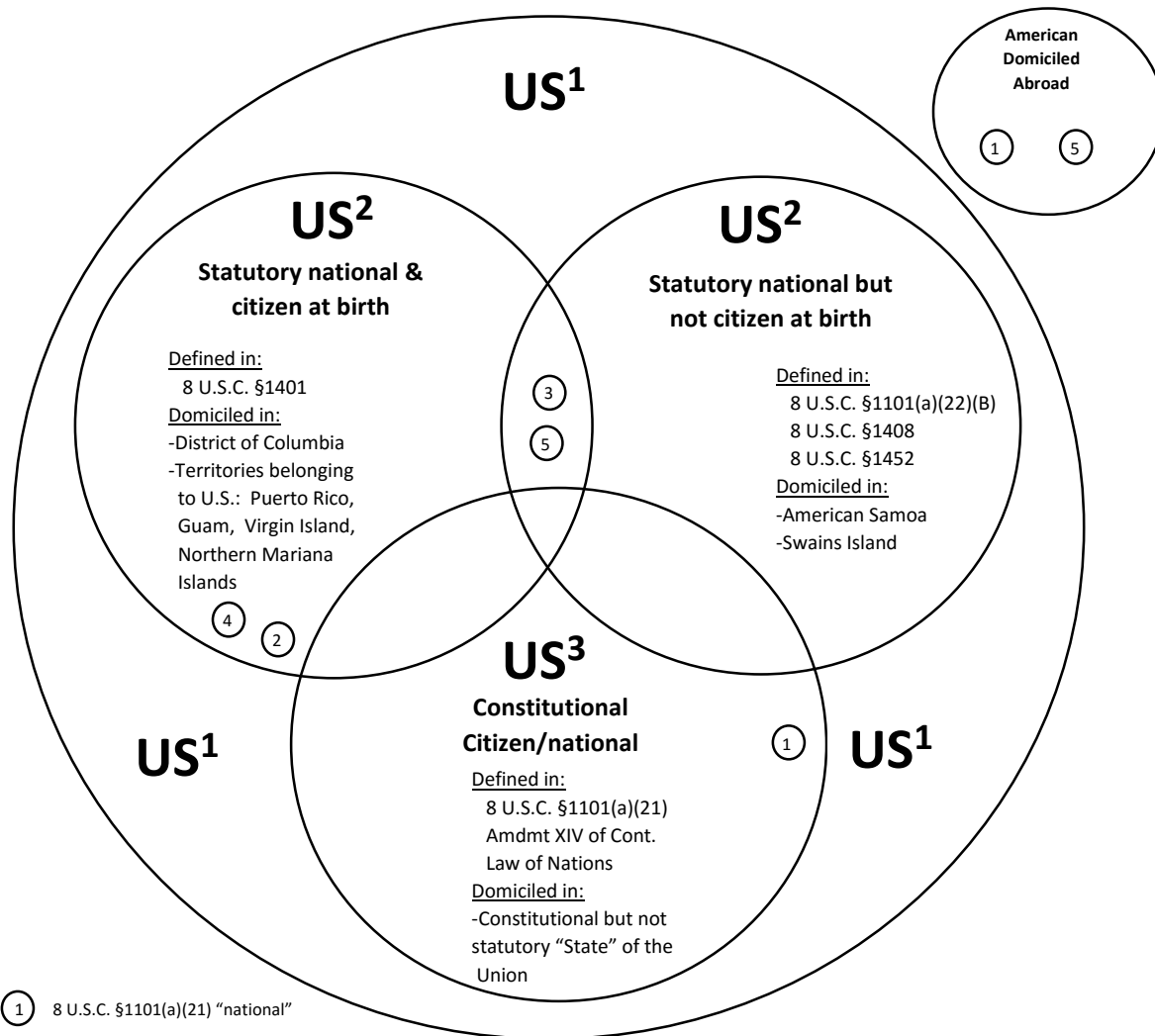
# FEDERAL STATUTORY CITIZENSHIP STATUSES

“The term ‘United States’ may be used in any one of several senses. **1)** It may be merely the naem of a sovereign occupying the position analogous to that of other sovereigns in the family of nations. **2)** It may designate the territory over which the sovereignty of the United States extends, or **3)** it may be the collective name of the states which are united by and under the Constitution.” **[Numbering Added]** [Hooven & Allison Co. v. Evatt, 324 U.S. 652 (1945)]

**US<sup>1</sup>**-Context used in matters describing our sovereign country within the family of nations.

**US<sup>2</sup>**-Conext used to designate the territory over which the Federal Government is exclusively sovereign.

**US<sup>3</sup>**-Context used regarding sovereign states of the Union united by and under the Constitution.



- 1 8 U.S.C. §1101(a)(21) “national”
- 2 8 U.S.C. §1401 “national & citizen of the United States<sup>2</sup> at birth”
- 3 8 U.S.C. §1101(a)(22)-“national of the United States<sup>2</sup>”
- 4 8 U.S.C. §1101(a)(22)(A)-“citizen of the United States<sup>2</sup>”
- 5 8 U.S.C. §1101(a)(22)(B)-“non-citizen national of the United States<sup>2</sup>”

1    **15   CITIZENSHIP STATUS ON GOVERNMENT FORMS**

2    **15.1   Table of options and corresponding form values**

3    The table on the next page resurrects and expands upon the table found earlier in section 7. It presents a tabular summary  
4    of each permutation of nationality and domicile as related to the major federal forms and the Social Security NUMIDENT  
5    record.



1

2

**Table 5: Tabular Summary of Citizenship Status on Government Forms**

#	Citizenship status	Place of birth	Domicile	Defined in	Social Security NUMIDEN T Status	Status on Specific Government Forms			
						<a href="#">Social Security SS-5 Block 5</a>	<a href="#">IRS Form W-8 Block 3</a>	<a href="#">Department of State I-9 Section 1</a>	<a href="#">E-Verify System</a>
1	“national and citizen of the United States** at birth” or “U.S.** citizen” or “Statutory U.S.** citizen”	Statutory “United States” pursuant to 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) or in the “outlying possessions of the United States” pursuant to 8 U.S.C. §1101(a)(29)	District of Columbia, Puerto Rico, Guam, Virgin Islands	8 U.S.C. §1401; 8 U.S.C. §1101(a)(22)(A)	CSP=A	”U.S. Citizen”	Can’t use Form W-8	”A citizen of the United States”	See Note 2.
2	“non-citizen national of the United States** at birth” or “U.S.** national”	Statutory “United States” pursuant to 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) or in the “outlying possessions of the United States” pursuant to 8 U.S.C. §1101(a)(29)	American Samoa; Swains Island; or abroad to U.S. national parents under 8 U.S.C. §1408(2)	8 U.S.C. §1101(a)(22)(B); 8 U.S.C. §1408; 8 U.S.C. §1452	CSP=B	”Legal alien authorized to work. (statutory)”	“Non-resident NON-person Nontaxpayer” if PRIVATE “Individual” if PUBLIC officer	”A non-citizen national of the United States*”	See Note 2.
3.1	“U.S.A.*** national” or “state national” or “Constitutional but not statutory citizen”	Constitutional Union state	State of the Union	8 U.S.C. §1101(a)(21); 14 <sup>th</sup> Amend., Sect. 1	CSP=D	“Other (8 U.S.C. §1101(a)(21))”	“Non-resident NON-person Nontaxpayer”	”A citizen of the United States***. Not a “citizen of the United States***” under 8 U.S.C. §1101(a)(22)(A) or 8 U.S.C. §1401”	See Note 2.
3.2	“U.S.A.*** national” or “state national” or “Constitutional but not statutory citizen”	Constitutional Union state	Foreign country	8 U.S.C. §1101(a)(21); 14 <sup>th</sup> Amend., Sect. 1	CSP=D	“Other (8 U.S.C. §1101(a)(21))”	“Non-resident NON-person Nontaxpayer”	”A citizen of the United States***. Not a “citizen of the United States***” under 8 U.S.C. §1101(a)(22)(A) or 8 U.S.C. §1401”	See Note 2.

#	Citizenship status	Place of birth	Domicile	Defined in	Social Security NUMIDEN T Status	Status on Specific Government Forms			
						<a href="#">Social Security SS-5 Block 5</a>	<a href="#">IRS Form W-8 Block 3</a>	<a href="#">Department of State I-9 Section 1</a>	<a href="#">E-Verify System</a>
3.3	“U.S.A.*** national” or “state national” or “Constitutional but not statutory citizen”	Constitutional Union state	Foreign country	8 U.S.C. §1101(a)(21); 14 <sup>th</sup> Amend., Sect. 1	CSP=D	“Other (8 U.S.C. §1101(a)(21))”	“Non-resident NON-person Nontaxpayer”	“A citizen of the United States***. Not a “citizen of the United States***” under 8 U.S.C. §1101(a)(22)(A) or 8 U.S.C. §1401”	See Note 2.
3.4	Statutory “citizen of the United States***” or Statutory “U.S.** citizen”	Constitutional Union state	Puerto Rico, Guam, Virgin Islands, American Samoa, Commonwealth of Northern Mariana Islands	8 U.S.C. §1101(a)(21); 14 <sup>th</sup> Amend., Sect. 1	CSP=A	“U.S. Citizen”	Can’t use Form W-8	“A citizen of the United States***”	See Note 2.
4.1	“alien” or “Foreign national”	Foreign country	Puerto Rico, Guam, Virgin Islands, American Samoa, Commonwealth of Northern Mariana Islands	8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)	CSP=B	“Legal alien authorized to work. (statutory)”	“Non-resident NON-person Nontaxpayer” if PRIVATE “Individual” if PUBLIC officer	“A lawful permanent resident” OR “An alien authorized to work”	See Note 2.
4.2	“alien” or “Foreign national”	Foreign country	State of the Union	8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)	CSP=B	“Legal alien authorized to work. (statutory)”	“Non-resident NON-person Nontaxpayer”	“A lawful permanent resident” OR “An alien authorized to work”	See Note 2.
4.3	“alien” or “Foreign national”	Foreign country	State of the Union	8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)	CSP=B	“Legal alien authorized to work. (statutory)”	“Non-resident NON-person Nontaxpayer”	“A lawful permanent resident” OR “An alien authorized to work”	See Note 2.
4.4	“alien” or “Foreign national”	Foreign country	Foreign country	8 U.S.C. §1101(a)(21)	CSP=B	“Legal alien authorized to work. (statutory)”	“Non-resident NON-person Nontaxpayer”	“A lawful permanent resident” OR “An alien authorized to work”	See Note 2.
4.5	“alien” or “Foreign national”	Foreign country	Foreign country	8 U.S.C. §1101(a)(21)	CSP=B	“Legal alien authorized to work. (statutory)”	“Non-resident NON-person Nontaxpayer”	“A lawful permanent resident” OR “An alien authorized to work”	See Note 2.

#### **NOTES:**

1. “United States” is described in 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) and includes only federal territory and possessions and excludes all Constitutional Union states. This is a product of the separation of powers doctrine that is the heart of the United States Constitution.

- 1 2. E-Verify CANNOT be used by those who are a NOT lawfully engaged in a public office in the U.S. government at the time of making application. Its use is  
2 VOLUNTARY and cannot be compelled. Those who use it MUST have a Social Security Number or Taxpayer Identification Number and it is ILLEGAL to apply  
3 for, use, or disclose said number for those not lawfully engaged in a public office in the U.S. government at the time of application. See:

*Why It is Illegal for Me to Request or Use a "Taxpayer Identification Number", Form #04.205*

<http://sedm.org/Forms/FormIndex.htm>

- 4 3. For instructions useful in filling out the forms mentioned in the above table, see:

- 5 3.1. Social Security Form SS-5:

*Why You Aren't Eligible for Social Security, Form #06.001*

<http://sedm.org/Forms/FormIndex.htm>

- 6 3.2. IRS Form W-8:

*About IRS Form W-8BEN, Form #04.202*

<http://sedm.org/Forms/FormIndex.htm>

- 7 3.3. Department of State Form I-9:

*I-9 Form Amended, Form #06.028*

<http://sedm.org/Forms/FormIndex.htm>

- 8 3.4. E-Verify:

*About E-Verify, Form #04.107*

<http://sedm.org/Forms/FormIndex.htm>

## 15.2 How to describe your citizenship on government forms<sup>5</sup>

This section provides some pointers on how to describe your citizenship status on government forms in order to avoid being confused with a someone who has a domicile on federal territory and therefore no Constitutional rights. Below is a summary of how we recommend protecting yourself from the prejudicial presumptions of others about your citizenship status:

1. Keep in mind the following facts about all government forms:
  - 1.1. Government forms ALWAYS imply the LEGAL/STATUTORY rather than POLITICAL/CONSTITUTIONAL status of the party in the context of all franchises, including income taxes and social security.
  - 1.2. "Alien" on government forms always means a person born or naturalized in a foreign country.
  - 1.3. The Internal Revenue Code does NOT define the term "nonresident alien". The closest thing to a definition is that found in 26 U.S.C. §7701(b)(1)(B), which defines what it ISN'T, but NOT what it IS. If you look on IRS Form W-8BEN, Block 3, you can see that there are many different types of entities that can be nonresident aliens, none of which are EXPRESSLY included in the definition at 26 U.S.C. §7701(b)(1)(B). It is therefore IMPOSSIBLE to conclude based on any vague definition in the Internal Revenue Code that a specific person IS or IS NOT a "nonresident alien."
  - 1.4. On tax forms, the term "nonresident alien" is NOT a subset of the term "alien", but rather a SUPERSET. It includes both FOREIGN nationals domiciled in a foreign country and also persons in Constitutional states of the Union. A "national of the United States\*", for instance, although NOT an "alien" under Title 8 of the U.S. Code, is a "nonresident alien" under Title 26 of the U.S. Code. Therefore, a "nonresident alien" is a "word of art" designed to confuse people, and the fact that uses the word "alien" doesn't mean it IS an "alien". This is covered in:

*Flawed Tax Arguments to Avoid*, Form #08.004, Section 6.7

<http://sedm.org/Forms/FormIndex.htm>

2. Anyone who PRESUMES any of the following should promptly be DEMANDED to prove the presumption with legally admissible evidence from the law. ALL of these presumptions are FALSE and cannot be proven:
  - 2.1. That you can trust ANYTHING that either a government form OR a government employee says. The courts say not only that you CANNOT, but that you can be PENALIZED for doing so. See:

*Reasonable Belief About Income Tax Liability*, Form #05.007

<http://sedm.org/Forms/FormIndex.htm>

- 2.2. That nationality and domicile are synonymous.
- 2.3. That "nonresident aliens" are a SUBSET of "aliens" within the Internal Revenue Code.
- 2.4. That the term "United States" has the SAME meaning in Title 8 of the U.S. Code as it has in Title 26.
- 2.5. That a Fourteenth Amendment "citizen of the United States" is equivalent to any of the following:
  - 2.5.1. 8 U.S.C. §1401 "national and citizen of the United States".
  - 2.5.2. 26 C.F.R. §1.1-1(c) "citizen".
  - 2.5.3. 26 U.S.C. §3121(e) "citizen of the United States".All of the above statuses have similar sounding names, but they rely on a DIFFERENT definition of "United States" from that found in the USA Constitution.
- 2.6. That you can be a statutory "taxpayer" or statutory "citizen" of any kind WITHOUT your consent. See:

*Why Domicile and Becoming a "Taxpayer" Require Your Consent*, Form #05.002

<http://sedm.org/Forms/FormIndex.htm>

3. The safest way to describe oneself is to check "Other" for citizenship or add an "Other" box if the form doesn't have one and then do one of the following:
  - 3.1. Write in the "Other" box

*"See attached mandatory Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001"*

and then attach the following completed form:

*Affidavit of Citizenship, Domicile, and Tax Status*, Form #02.001

<http://sedm.org/Forms/FormIndex.htm>

<sup>5</sup> Adapted from *Why You are a "national", "state national", and Constitutional but not Statutory Citizen*, Form #05.006, Section 13.1; <http://sedm.org>.

- 3.2. If you don't want to include an attachment, add the following mandatory language to the form that you are a:
- 3.2.1. A "Citizen and national of \_\_\_\_\_ (statename)"
  - 3.2.2. NOT a statutory "national and citizen of the United States" or "U.S. citizen" per 8 U.S.C. § 1401
  - 3.2.3. A constitutional or Fourteenth Amendment Citizen.
  - 3.2.4. A statutory alien per 26 U.S.C. § 7701(b)(1)(A) for the purposes of the federal income tax.
4. If the recipient of the form says they won't accept attachments or won't allow you to write explanatory information on the form needed to prevent perjurying the form, then send them an update via certified mail AFTER they accept your submission so that you have legal evidence that they tried to tamper with a federal witness and conspired to commit perjury on the form.
5. For detailed instructions on how to fill out the Department of State Form I-9, See:
- I-9 Form Amended*, Form #06.028  
<http://sedm.org/Forms/FormIndex.htm>
6. For detailed instructions on how to participate in E-Verify for the purposes of PRIVATE employment, see:
- About E-Verify*, Form #04.107  
<http://sedm.org/Forms/FormIndex.htm>
7. To undo the damage you have done over the years to your status by incorrectly describing your status, send in the following form and submit according to the instructions provided. This form says that all future government forms submitted shall have this form included or attached by reference.
- Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States*, Form #10.001  
<http://sedm.org/Forms/FormIndex.htm>
8. Quit using Taxpayer Identifying Numbers (TINs). 20 C.F.R. §422.104 says that only statutory "U.S. citizens" and "permanent residents" can lawfully apply for Social Security Numbers, both of which share in common a domicile on federal territory such as statutory "U.S. citizens" and "residents" (aliens), can lawfully use such a number. 26 C.F.R. §301.6109-1(b) also indicates that "U.S. persons", meaning persons with a domicile on federal territory, are required to furnish such a number if they file tax forms. "Foreign persons" are also mentioned in 26 C.F.R. §301.6109-1(b), but these parties also elect to have an effective domicile on federal territory and thereby become "persons" by engaging in federal franchises. See:
- 8.1. *Who are "Taxpayers" and Who Needs a "Taxpayer Identification Number"?*, Form #05.013  
<http://sedm.org/Forms/FormIndex.htm>
  - 8.2. *Why It is Illegal for Me to Request or Use a "Taxpayer Identification Number"*, Form #04.205-attach this form to every government form that asks for a Social Security Number or Taxpayer Identification Number. Write in the SSN/TIN Box (NONE: See attached form #04.205).  
<http://sedm.org/Forms/FormIndex.htm>
  - 8.3. *Resignation of Compelled Social Security Trustee*, Form #06.002-use this form to quit Social Security lawfully.  
<http://sedm.org/Forms/FormIndex.htm>
9. If you are completing any kind of government form or application to any kind of financial institution other than a tax form and you are asked for your citizenship status, TIN, or Social Security Number, attach the following form and prepare according to the instructions provided:
- Affidavit of Citizenship, Domicile, and Tax Status*, Form #02.001  
<http://sedm.org/Forms/FormIndex.htm>
10. If you are completing and submitting a government tax form, attach the following form and prepare according to the instructions provided:
- Tax Form Attachment*, Form #04.201  
<http://sedm.org/Forms/FormIndex.htm>
11. If you are submitting a voter registration, attach the following form and prepare according to the instructions provided:
- Voter Registration Attachment*, Form #06.003  
<http://sedm.org/Forms/FormIndex.htm>
12. If you are applying for a USA passport, attach the following form and prepare according to the instructions provided:
- USA Passport Application Attachment*, Form #06.007  
<http://sedm.org/Forms/FormIndex.htm>
13. If you are submitting a complaint, response, pleading, or motion to a federal court, you should attach the following form:
- Federal Pleading/Motion/Petition Attachment*, Litigation Tool #01.002  
<http://sedm.org/Litigation/LitIndex.htm>
14. Use as many of the free forms as you can from the page below. They are very well thought out to avoid traps set by the predators who run the American government:

15. When engaging in correspondence with anyone in the government, legal, or financial profession about your status that occurs on other than a standard government form, use the following guidelines:
- 15.1. In the return address for the correspondence, place the phrase “(NOT A DOMICILE OR RESIDENCE)”.
- 15.2. Entirely avoid the use of the words “citizen”, “citizenship”, “resident”, “inhabitant”. Instead, prefer the term “non-resident”, and “transient foreigner”.
- 15.3. Never describe yourself as an “individual” or “person”. 5 U.S.C. §552a(a)(2) says that this entity is a government employee who is a statutory “U.S. citizen” or “resident” (alien). Instead, refer to yourself as a “transient foreigner” and a “nonresident”. Some forms such as IRS form W-8BEN Block 3 have no block for “transient foreigner” or “non-resident NON-person”, in which case modify the form to add that option. See the following for details:

About IRS Form W-8BEN, Form #04.202

<http://sedm.org/Forms/FormIndex.htm>

- 15.4. Entirely avoid the use of the phrase “United States”, because it has so many different and mutually exclusive meanings in the U.S. code and state law. Instead, replace this phrase with the name of the state you either are physically present within or with “USA” and then define that “USA” includes the states of the Union and excludes federal territory. For instance, you could say “Citizen of California Republic” and then put an asterisk next to it and at the bottom of the page explain the asterisk as follows:

*\* NOT a citizen of the **STATE of** California, which is a corporate extension of the federal government, but instead a sovereign Citizen of the California Republic*

*California Revenue and Taxation Code, §6017 defines “State of” as follows:*

*“6017. ‘In this State’ or ‘in the State’ means within the exterior limits of the State of California and includes all territory within these limits owned by or ceded to the United States of America.”*

- 15.5. Never use the word “residence”, “permanent address”, or “domicile” in connection with either the term “United States”, or the name of the state you are in.
- 15.6. If someone else refers to you improperly, vociferously correct them so that they are prevented from making presumptions that would injure your rights.
- 15.7. Avoid words that are undefined in statutes that relate to citizenship. Always use words that are statutorily defined and if you can’t find the definition, define it yourself on the form or correspondence you are sending. Use of undefined words encourages false presumptions that will eventually injure your rights and give judges and administrators discretion that they undoubtedly will abuse to their benefit. There isn’t even a common definition of “citizen of the United States” or “U.S. citizen” in the standard dictionary, then the definition of “U.S. citizen” in all the state statutes and on all government forms is up to us! Therefore, once again, whenever you fill out any kind of form that specifies either “U.S. citizen” or “citizen of the United States”, you should be very careful to clarify that it means “national” under 8 U.S.C. §1101(a)(21) and 8 U.S.C. §1452 or you will be “presumed” to be a federal citizen and a “citizen of the United States\*\*\*” under 8 U.S.C. §1401, and this is one of the biggest injuries to your rights that you could ever inflict. Watch out folks! Here is the definition we recommend that you use on any government form that uses these terms that makes the meaning perfectly clear and unambiguous:

*“U.S.\*\*\* citizen” or “citizen of the United States\*\*\*”: A “National” defined in either 8 U.S.C. §1101(a)(21) or 8 U.S.C. §1101(a)(22)(B) and 8 U.S.C. §1452 who owes their permanent allegiance to the confederation of states called the “United States”. Someone who was not born in the federal “United States” as defined in 8 U.S.C. §1101(a)(38) and who is NOT a “citizen of the United States” under 8 U.S.C. §1401.*

- 15.8. Refer them to this pamphlet if they have questions and tell them to do their homework.

16. Citizenship status in Social Security NUMIDENT record:

- 16.1. The NUMIDENT record derives from what was filled out on the SS-5 Form, Block 5. See:

<http://www.ssa.gov/online/ss-5.pdf>

- 16.2. One’s citizenship status is encoded within the NUMIDENT record using the “CSP code” within the Numident record. This code is called the “citizenship code” by the Social Security administration.



- 16.3. Like all government forms, the terms used on the SS-5 Form use the STATUTORY context, not the CONSTITUTIONAL context for all citizenship words. Hence, block 5 of the SS-5 Form should be filled out with “Legal Alien Authorized to Work”, which means you are a STATUTORY but not CONSTITUTIONAL alien. This is consistent with the definition of “individual” found in 26 C.F.R. §1.1441-1(c)(3), which defines the term to include ONLY STATUTORY “aliens”.
- 16.4. Those who are not STATUTORY “nationals and citizens of the United States\*\*” at birth per 8 U.S.C. §1401 or 26 U.S.C. §3121(e), and 26 C.F.R. §1.1-1(c) have a “CSP code” of B in their NUMIDENT record, which corresponds with a CSP code of “B”. The comment field of the NUMIDENT record should also be annotated with the following to ensure that it is not changed during an audit because of confusion on the part of the SSA employee:

*“CSP Code B not designated in error-- applicant is an American national with a domicile and residence in a foreign state for the purposes of the Social Security Act.”*

- 16.5. The local SSA office cannot provide a copy of the NUMIDENT record. Only the central SSA headquarters can provide it by submitting a Privacy Act request rather than a FOIA using the following resource:

Guide to Freedom of Information Act, Social Security Administration  
[http://www.ssa.gov/foia/html/foia\\_guide.htm](http://www.ssa.gov/foia/html/foia_guide.htm)

- 16.6. Information in the NUMIDENT record is shared with:

- 16.6.1. The Department of Homeland Security (DHS).
- 16.6.2. State Department of Motor Vehicles in verifying SSNs.
- 16.6.3. E-Verify.

*About E-Verify*, Form #04.107  
<http://sedm.org/Forms/FormIndex.htm>

- 16.7. The procedures for requesting NUMIDENT information using the Freedom of Information Act or Privacy Act are described in:

Social Security Program Operations Manual (POMS), Section RM 00299.005 Form SSA-L669 Request for Evidence in Support of an SSN Application — U.S.-Born Applicant  
<https://s044a90.ssa.gov/apps10/poms.nsf/lrx/0100299005>