

NON-RESIDENT NON-PERSON POSITION



***“There is nothing so powerful as truth, and often
nothing so strange [foreign or alien].”
[Daniel Webster]***

DEDICATION

“The Lord watches over the [strangers \[nonresidents\]](#); He relieves the fatherless and widow; But the way of the wicked He turns upside down.”

[[Psalm 146:9](#), Bible, NKJV]

“If you were of the world, the world would love its own. Yet because you are not of [domiciled/resident within] the world, but I [Jesus] chose you [believers] out of the world, therefore the world hates you. Remember the word that I said to you, ‘A [public] servant is not greater than his [Sovereign] master.’ If they persecuted Me, they will also persecute you. If they kept My word, they will keep yours also [as trustees of the public trust]. But all these things they will do to you for My name’s sake, because they do not know Him [God] who sent Me.”

[Jesus in John 15:19-21, Bible, NKJV]

“For our citizenship [and domicile/residence] is in heaven [and not earth], from which we also eagerly wait for the Savior, the Lord Jesus Christ”

[[Philippians 3:20](#), Bible, NKJV]

“I am a stranger [statutory “non-resident non-person”] in the earth; Do not hide Your commandments [laws] from me.”

[[Psalm 119:19](#), Bible, NKJV]

“I have become a stranger to my brothers, and an alien to my mother's children; because zeal for Your [God's] house has eaten me up, and the reproaches of those who reproach You have fallen on me.”

[[Psalm 69:8-9](#), Bible, NKJV]

“Hear my prayer, O Lord, and give ear to my cry; hold not Your peace at my tears! For I am Your passing guest [transient foreigner], a temporary resident, as all my fathers were.”

[[Psalm 39:12](#), Bible, Amplified version]

“Where do wars and fights come from among you? Do they not come from your desires for pleasure [unearned money from the government] that war in your members [and your democratic governments]? You lust [after other people's money] and do not have. You murder [the unborn to increase your standard of living] and covet [the unearned] and cannot obtain [except by empowering your government to STEAL for you!]. You fight and war [against the rich and the nontaxpayers to subsidize your idleness]. Yet you do not have because you do not ask [the Lord, but instead ask the deceitful government]. You ask and do not receive, because you ask amiss, that you may spend it on your pleasures. Adulterers and adulteresses! Do you not know that friendship with the world [or the governments of the world] is enmity with God? Whoever therefore wants to be a friend [“citizen”, “resident”, “taxpayer”, “inhabitant”, “U.S. person”, “person”, “individual”, or “subject”] of the world [or the [corrupted governments of the world](#)] makes himself an enemy of God.”

[[James 4:4](#), Bible, NKJV]

"And Mr. Justice Miller, delivering the opinion of the court [legislating from the bench, in this case], in analyzing the first clause [of the [Fourteenth Amendment](#)], observed that "the phrase 'subject to the jurisdiction thereof' was intended to exclude from its operation children of ministers, consuls, and citizens or subjects of foreign states [INCLUDING the "Kingdom of Heaven"], born within the United States."

[U.S. v. Wong Kim Ark, [169 U.S. 649](#), 18 S.Ct. 456; 42 L.Ed. 890 (1898)]

"For among My people are found wicked men [the IRS, federal reserve, bankers, lawyers, and politicians];

They lie in wait as one who sets snares;

They set a trap;

They catch men [with deceit and greed as their weapon].

As a cage is full of birds,

So their houses are full of deceit [IRS Publications and law books and government propaganda].

Therefore they have become great and grown rich [from plundering YOUR money illegally].

They have grown fat, they are sleek;

Yes, they surpass the deeds of the wicked;

They do not plead the cause,

The cause of the fatherless;

Yet they prosper,

And the right of the needy they do not defend.

Shall I not punish them for these things?' says the LORD.

"Shall I not avenge Myself on such a nation as this?"

"An astonishing and horrible thing

Has been committed in the land:

The prophets prophesy falsely,

And the priests [federal judges] rule by their own power;

And My people love to have it so.

But what will you do in the end?"

[[Jeremiah 5](#), Bible, NKJV, Emphasis added]

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1 Introduction

This memorandum of law describes the foundation of the approach towards sovereignty, jurisdiction, and taxation which is taken by Members of the Sovereignty Education and Defense Ministry (SEDM) called the Non-Resident Non-Person Position.

The concepts we will teach in the pamphlet do apply to other CIVIL contexts, such as franchises and driver's licensing. When used in those contexts, one must instead refer to themselves simply as a "non-resident non-person" and legislatively foreign but not a statutory or constitutional "alien" in relation to the government because not an officer or public officer within the government. All instances of "alien" we have found refer to foreign nationals, not those born or naturalized in either the United States of America (states of the Union) or federal territory.

1.1 Definition

The Non-Resident Non-Person Position describes the approach towards political and legal relations between a specific government and those who:

1. Consent to no civil domicile within that government.
2. Consent to no government franchises and therefore do not waive their sovereignty or sovereign immunity.
 - 2.1. All those who participate in such franchises are treated as agents or officers of the government. They are sometimes called "public officers".
 - 2.2. The First Commandment of the Ten Commandments forbids Christians from "serving" other gods. This prohibition also includes serving a government as a public officer IF AND ONLY IF it has superior or supernatural rights in relation to any and every human being. Such a superior relationship is called "idolatry" in religious jargon and it is the worst sin in the Bible.
3. Insist on perfect equality under the law between the PEOPLE and the government tasked with protecting them.
4. Insist that any attempt by a government to impose any kind of civil duty or obligation or penalty against them under the authority of the civil statutory (franchise) codes is slavery and a tort.
 - 4.1. The ONLY type of government force or enforcement that is just or righteous is that which restores the damage that they have done to another equal sovereign AFTER said injury has been proven to exist with evidence.
 - 4.2. Law can only operate justly when it is constrained to providing remedies for demonstrated injuries AFTER they occur. It cannot operate in a PREVENTIVE mode BEFORE the injury occurs because there is no injury. In other words, those who seek to prevent future conduct rather than remedy past conduct lack "standing" in a court of common law, and therefore, legislation cannot establish such standing without at least the consent of those it might affect, because it requires a surrender of constitutional rights without compensation and therefore is a violation of due process.
5. Insist on the protections of ONLY the Bill of Rights and the common law and NOT the civil statutory franchise codes.
6. Insist on perfect separation between what is PUBLIC and what is PRIVATE. Control or ownership of PRIVATE property should not be allowed to be shared with any government. This means that:
 - 6.1. The government cannot lawfully acquire control over exclusively private property.
 - 6.2. All property is PRESUMED to be PRIVATE until the government satisfies the burden of proving WITH EVIDENCE that the owner CONSENSUALLY, VOLUNTARILY, and IN WRITING consented to convert the property to a public use, public purpose, or public office.
 - 6.3. All PUBLIC uses of otherwise PRIVATE property should be allowed to be unilaterally converted back to exclusively PRIVATE without the consent of the government. Otherwise, governments will simply refuse their consent and make the original owners into perpetual slaves.
7. Insist that anything not expressly appearing in a the civil statutory definitions of terms is PURPOSEFULLY excluded and therefore beyond the jurisdiction of the government per the rules of statutory construction. This requirement is the FOUNDATION of limited government of delegated powers itself described in the Ninth and Tenth Amendments:

***"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning."** Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a rule, 'a definition which declares what a term "means" . . . excludes any meaning that is not stated"); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945) ; Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at*

998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."
[[Stenberg v. Carhart, 530 U.S. 914 \(2000\)](#)]

8. Insist on the right to be left alone by government, which is the legal definition of "justice" itself:

Justice, as a moral habit, is that tendency of the will and mode of conduct which refrains from disturbing the lives and interests of others, and, as far as possible, hinders such interference on the part of others. This virtue springs from the individual's respect for his fellows as ends in themselves and as his co equals. The different spheres of interests may be roughly classified as follows: body and life; the family, or the extended individual life; property, or the totality of the instruments of action; honor, or the ideal existence; and finally freedom, or the possibility of fashioning one's life as an end in itself. The law defends these different spheres, thus giving rise to a corresponding number of spheres of rights, each being protected by a prohibition. . . . To violate the rights, to interfere with the interests of others, is injustice. All injustice is ultimately directed against the life of the neighbor; it is an open avowal that the latter is not an end in itself, having the same value as the individual's own life. The general formula of the duty of justice may therefore be stated as follows: Do no wrong yourself, and permit no wrong to be done, so far as lies in your power; or, expressed positively: Respect and protect the right.
[[Readings on the History and System of Common Law, Second Edition, 1925, Roscoe Pound, p. 2](#)]

9. Insist that any attempt to offer or enforce civil franchises within a constitutional state of the Union is a tort and an invasion within the meaning of Article 4, Section 4 of the United States constitution. Franchises can only be offered on federal territory or a constitutional violation, an injustice, and a commercial invasion has occurred.
10. Insist on the separation of powers between the states and federal government that is the foundation of the United States Constitution and the foundation of the protection of our PRIVATE rights and liberties.

"We start with first principles. The Constitution creates a Federal Government of enumerated powers. See U.S. Const., Art. I, 8. As James Madison wrote, "[t]he powers delegated by the proposed Constitution to the federal government are few and defined. Those which are to remain in the State governments are numerous and indefinite." The Federalist No. 45, pp. 292-293 (C. Rossiter ed. 1961). This constitutionally mandated division of authority "was adopted by the Framers to ensure protection of our fundamental liberties." [Gregory v. Ashcroft, 501 U.S. 452, 458 \(1991\)](#) (internal quotation marks omitted). "Just as the separation and independence of the coordinate branches of the Federal Government serves to prevent the accumulation of excessive power in any one branch, a healthy balance of power between the States and the Federal Government will reduce the risk of tyranny and abuse from either front." Ibid.
[U.S. v. Lopez, [514 U.S. 549](#) (1995)]

The term "Non-Resident Non-Person Position" is a term we developed. We have not seen it mentioned anywhere else, but we wanted to give it a name so that people can refer to it. The position does NOT advocate that people should have any civil status under the statutory codes of any government and therefore does not advocate that people be either "nonresident aliens" or "nonresident alien individuals".

1.2 Domicile or residence and not nationality is the basis for civil statutory jurisdiction and tax liability, and nonresidents have no domicile and therefore are not subject

The Non-Resident Non-Person Position is easier and simpler to defend in court than most other arguments about civil jurisdiction and taxation. It revolves around the following simple concepts:

1. Civil statutory jurisdiction and tax liability originate from one's choice of legal domicile and the obligation to pay for "protection" that attaches to that domicile:

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

"Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the

Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course, the situs of property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration being a tax on realty laid by the state in which the realty is located.”
[Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954)]

2. Domicile is not just where you PHYSICALLY LIVE, but where you WANT TO LIVE and where you CONSENT TO LIVE AND BE CIVILLY PROTECTED. No one can dictate what you consent to and therefore no one can lawfully choose your domicile and therefore the place where you are a STATUTORY “taxpayer” EXCEPT you. See:

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

3. In America, there are TWO separate and distinct jurisdictions one may have a domicile within, and only one of the two is subject to federal income taxation:
- 3.1. Federal territory. Called the “United States” in federal statutes.
- 3.2. States of the Union. Legislatively foreign states not subject to federal jurisdiction.

“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)]

4. Whether one is “foreign” or “alien” from a legislative perspective is determined by their civil DOMICILE, and NOT their NATIONALITY. One can be a national of the country United States*** by being born in a state of the Union, and yet be the following relative to the jurisdiction of the national government if domiciled outside of federal territory:
- 4.1. A statutory “non-resident non-person” if not engaged in a public office.
- 4.2. A statutory “nonresident alien” (per 26 U.S.C. §7701(b)(1)(B)) if engaged in a public office. In this case, the OFFICE is the legal “person” that has a domicile on federal territory while the OFFICER filling said office has legislatively foreign domicile.
5. Those who are neither domiciled on federal territory nor representing an entity domiciled there are not subject to federal statutory civil law or income taxation as confirmed by Federal Rule of Civil Procedure 17(b). These people are called any of the following in relation to the federal/national government:
- 5.1. Statutory “non-resident non-persons”
- 5.2. “nonresidents”.
- 5.3. “transient foreigners”.
- 5.4. “sojourners”.
- 5.5. “stateless persons” in relation to federal jurisdiction.
6. The U.S. Supreme Court has, in fact, held that those WITHOUT a domicile within a jurisdiction and who are therefore nonresidents and who become the target of tax enforcement by a legislatively “foreign” jurisdiction that they are not domiciled within are the victims of EXTORTION, and possibly even crime:

“The power of taxation, indispensable to the existence of every civilized government, is exercised upon the assumption of an equivalent rendered to the taxpayer in the protection of his person and property, in adding to the value of such property, or in the creation and maintenance of public conveniences in which he shares -- such, for instance, as roads, bridges, sidewalks, pavements, and schools for the education of his children. If the taxing power be in no position to render these services, or otherwise to benefit the person or property taxed, and such property be wholly within the taxing power of another state, to which it may be said to owe an allegiance, and to which it looks for protection, the taxation of such property within the domicil of the owner partakes rather of the nature of an extortion than a tax, and has been repeatedly held by this Court to be beyond the power of the legislature, and a taking of property without due process of law. Railroad Company v. Jackson, 7 Wall. 262; State Tax on Foreign-Held Bonds, 15 Wall. 300; Tappan v. Merchants' National Bank, 19 Wall. 490, 499; Delaware &c. R. Co. v. Pennsylvania, 198 U.S. 341, 358. In Chicago &c. R. Co. v. Chicago, 166 U.S. 226, it was held, after full consideration, that the taking of private property [199 U.S. 203] without compensation was a denial of due process within the Fourteenth Amendment. See also Davidson v. New Orleans, 96 U.S. 97, 102; Missouri Pacific Railway v. Nebraska, 164 U.S. 403, 417; Mt. Hope Cemetery v. Boston, 158 Mass. 509, 519.”
[Union Refrigerator Transit Company v. Kentucky, 199 U.S. 194 (1905)]

7. The term “United States” as used both in the IRS Publications and the Internal Revenue Code:
- 7.1. Is used in TWO contexts:
- 7.1.1. The GOVERNMENT corporation; OR

- 7.1.2. Geographical sense, meaning federal territories and possessions and EXCLUDING states of the Union.
- 7.2. Is geographically defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and 4 U.S.C. §110(d) to mean federal territory that is no part of the exclusive jurisdiction of any constitutional state of the Union. We call this area the “federal United States” or the “federal zone” throughout this book.
- 7.3. Is typically NOT used in its geographic sense when referring to “sources within the United States”, but rather in the GOVERNMENT sense, where “United States” means the government corporation rather than a geographic place. In that sense, the geographical definitions 26 U.S.C. §7701 are a red herring to distract attention away from the REAL meaning of the term.
- Consequently, the term “internal” as used within the phrase “INTERNAL revenue code” or “INTERNAL revenue service” refers to THE U.S. GOVERNMENT PUBLIC CORPORATION and does not and cannot include sources internal to any state of the Union or government of any state of the Union.
8. States of the Union are legislatively but not constitutionally “foreign” and “alien” with respect to federal legislative jurisdiction for the vast majority of subject matters, including income taxation. Federal jurisdiction within states of the Union is limited to the following, meaning that for every other subject matter, people domiciled in states of the Union are legislatively “foreign” and “alien”:
- 8.1. Postal fraud. See Article 1, Section 8, Clause 7 of the U.S. Constitution..
- 8.2. Counterfeiting under Article 1, Section 8, Clause 6 of the U.S. Constitution.
- 8.3. Treason under Article 4, Section 2, Clause 3 of the U.S. Constitution.
- 8.4. Interstate commercial crimes under Article 1, Section 8, Clause 3 of the U.S. Constitution.
- 8.5. Jurisdiction over CONSTITUTIONAL aliens everywhere within the Union, to include states of the Union, for the purposes of immigration ONLY. See [Chae Chan Ping v. U.S., 130 U.S. 581 \(1889\)](#), [Kleindienst v. Mandel, 408 U.S. 753 \(1972\)](#), and section 17.2.2 later. This source of jurisdiction is the reason that all “taxpayers” are aliens and not “citizens”. See 26 C.F.R. §1.1441-1(c)(3).
- 8.6. Slavery, involuntary servitude, or peonage under the Thirteenth Amendment, 42 U.S.C. §1994, 18 U.S.C. §1581. and 18 U.S.C. §1589(3).

*“Other authorities to the same effect might be cited. It is not open to doubt that Congress may enforce the Thirteenth Amendment by direct legislation, punishing the holding of a person in slavery or in involuntary servitude except as a punishment for a crime. In the exercise of that power Congress has enacted these sections denouncing peonage, and punishing one who holds another in that condition of involuntary servitude. **This legislation is not limited to the territories or other parts of the strictly national domain, but is operative in the states and wherever the sovereignty of the United States extends. We entertain no doubt of the validity of this legislation, or of its applicability to the case of any person holding another in a state of peonage, and this whether there be municipal ordinance or state law sanctioning such holding. It operates directly on every citizen of the Republic, wherever his residence may be.**”*
[Clyatt v. U.S., 197 U.S. 207 (1905)]

9. The Internal Revenue Code describes actually two separate excise taxes for two mutually exclusive legislative jurisdictions:
- 9.1. A municipal tax upon public offices domiciled on federal territory (the statutory but not constitutional “United States”) under Subtitles A, B, and C per Federal Rule of Civil Procedure 17.
- 9.2. An income tax upon foreign commerce within states of the Union under Subtitle D.
10. Anyone who is neither a statutory “U.S. citizen” (domiciled in the District of Columbia or a U.S. territory and born in any state of the Union or federal territory) pursuant to 8 U.S.C. §1401 or a resident (alien) domiciled in the federal zone pursuant to 26 U.S.C. §7701(b)(1)(A) is a “nonresident alien” under the I.R.C.
11. Those who are “nonresident aliens” are “nonresident” and therefore not within the civil legislative jurisdiction of almost all federal statutory law and are “nontaxpayers” under the Internal Revenue Code, Subtitle A in most cases. Pursuant to [26 U.S.C. §871](#), the only thing they have to pay income taxes on are earnings from “within the U.S. government”. The term “sources within the United States” as used throughout the I.R.C. really means WITHINT THE U.S. GOVERNMENT, and not the geographical United States mentioned in the United States constitution. These “sources within the United States” include:
- 11.1. Social security benefits.
- 11.2. Distributions from Foreign Sales Corporations (FSCs) registered within the District of Columbia.
- 11.3. Earnings from investments and real property on federal territory.
12. Important facts about “nonresidents”:
- 12.1. Those born within and domiciled within a state of the Union are:
- 12.1.1. “nationals” pursuant to 8 U.S.C. §1101(a)(21).
- 12.1.2. Not statutory “U.S. citizens” or “citizens” under 8 U.S.C. §1401 or any provision of the Internal Revenue Code.

12.1.3. “non-resident non-persons” because not domiciled on federal territory and not legally connected to the national government.

12.1.4. Not statutory “individuals”, “persons”, or “nonresident alien individuals” unless they are filling a public office in the national government.¹

12.2. Statutory “nonresident aliens” are a NOT a subset of statutory “aliens”, but an entirely separate class.

12.3. Only by exercising your right to contract with a foreign jurisdiction can you acquire a civil status under the laws of that jurisdiction. When one exercise this right to contract, the office or agency they acquire under the contract becomes “domestic” and they become surety for the office or “person” they are representing under said contract. An example of such agency is a public office in the national government created by a lawful election or appointment. That agency is the ONLY lawful subject of any and all I.R.C. Subtitles A and C income taxation.

13. All “taxpayers” within the I.R.C. Subtitles A and C are STATUTORY “aliens” lawfully engaged in a “trade or business”, meaning a “public office” in the U.S. government pursuant to 26 U.S.C. §7701(a)(26) .

13.1. The term “individual” does not include statutory “citizens” or “nationals” pursuant to 26 C.F.R. §1.1441-1(c)(3).

13.2. Statutory “U.S. citizens” can be statutory “taxpayers” only in the case where they are abroad pursuant to 26 U.S.C. §911(d)(3) and avail themselves of the “benefits” of a tax treaty with the foreign country they are in. In that capacity, they interface to the foreign country as an “alien” and therefore a “taxpayer” and an “individual”. That is why both “citizens” and “residents” are grouped together under 26 U.S.C. §911: Because they are both aliens when abroad in relation to the country they are in.

13.3. It is unlawful for CONSTITUTIONAL aliens to engage in public offices in the government. Therefore, it is technically an impossibility for a constitutional alien to be a statutory “taxpayer”. This is an unavoidable consequence of the fact that the income tax is a public officer kickback program disguised to look like a legitimate income tax to fool everyone.

4. Lack of Citizenship

§74. **Aliens cannot hold Office.** - - It is a general principle that an alien can not hold a public office. In all independent popular governments, as is said by Chief Justice Dixon of Wisconsin, “it is an acknowledged principle, which lies at the very foundation, and the enforcement of which needs neither the aid of statutory nor constitutional enactments or restrictions, that the government is instituted by the citizens for their liberty and protection, and that it is to be administered, and its powers and functions exercised only by them and through their agency.”

In accordance with this principle it is held that an alien can not hold the office of sheriff.^[2]
[A Treatise on the Law of Public Offices and Officers, Floyd Russell Mechem, 1890, p. 27, §74;
SOURCE: <http://books.google.com/books?id=g-I9AAAIAAJ&printsec=titlepage>]

¹ The U.S. Supreme Court confirmed this when they held:

“*Loughborough v. Blake*, 5 Wheat. 317, 5 L.Ed. 98, was an action of trespass or, as appears by the original record, replevin, brought in the circuit court for the District of Columbia to try the right of Congress to impose a direct tax for general purposes on that District. 3 Stat. at L. 216, chap. 60. **It was insisted that Congress could act in a double capacity: in one as legislating [182 U.S. 244, 260] for the states; in the other as a local legislature for the District of Columbia. In the latter character, it was admitted that the power of levying direct taxes might be exercised, but for District purposes only, as a state legislature might tax for state purposes; but that it could not legislate for the District under art. 1, 8, giving to Congress the power 'to lay and collect taxes, imposts, and excises,' which 'shall be uniform throughout the United States,' inasmuch as the District was no part of the United States [described in the Constitution].** It was held that the grant of this power was a general one without limitation as to place, and consequently extended to all places over which the government extends; and that it extended to the District of Columbia as a constituent part of the United States. The fact that art. 1, 2, declares that 'representatives and direct taxes shall be apportioned among the several states . . . according to their respective numbers' furnished a standard by which taxes were apportioned, but not to exempt any part of the country from their operation. 'The words used do not mean that direct taxes shall be imposed on states only which are represented, or shall be apportioned to representatives; **but that direct taxation, in its application to states, shall be apportioned to numbers.**' That art. 1, 9, 4, declaring that direct taxes shall be laid in proportion to the census, was applicable to the District of Columbia, 'and will enable Congress to apportion on it its just and equal share of the burden, with the same accuracy as on the respective states. If the tax be laid in this proportion, it is within the very words of the restriction. It is a tax in proportion to the census or enumeration referred to.' It was further held that the words of the 9th section did not 'in terms require that the system of direct taxation, when resorted to, shall be extended to the territories, as the words of the 2d section require that it shall be extended to all the states. They therefore may, without violence, be understood to give a rule when the territories shall be taxed, without imposing the necessity of taxing them.'”
[*Downes v. Bidwell*, 182 U.S. 244 (1901)]

See:

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>

14. Those who file "resident" tax forms such as IRS Form 1040 and who are domiciled within a constitutional but not statutory state of the Union are:
 - 14.1. Indirectly making a voluntary "election" to be treated as a "resident" (alien) by the national government effectively domiciled on federal territory because representing an office so domiciled.
 - 14.2. Indirectly and unilaterally "electing" themselves into a public office in the U.S. government in criminal violation of the following, because all statutory "taxpayers" are public offices in the U.S. government:
 - 14.2.1. 18 U.S.C. §912.
 - 14.2.2. 18 U.S.C. §210.
 - 14.2.3. 18 U.S.C. §211.
 - 14.3. Availing themselves of the "benefits and protections" of the laws of the United States. The courts call this process "purposeful availment".
 - 14.4. Engaging in the equivalent of "contracting" under a franchise agreement. In law, all franchises are contracts.
 - 14.5. Waiving sovereign immunity under the Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. §1605(a)(2) , and agreeing to be treated as a "resident".
 - 14.6. Changing their status from "foreign" to "domestic" in relation to federal legislative jurisdiction.
 - 14.7. Violating the I.R.C. Subtitle A franchise agreement/contract if they are not human beings married to statutory "U.S. citizens". The only provision within the I.R.C. that expressly authorizes nonresidents to "elect" to be treated as "residents" is 26 U.S.C. §7701(b)(4)(B) and 26 U.S.C. §6013(g) and (h).

1.3 What the Non-Resident Non-Person Position is NOT

*"For this is the will of God, that by doing good you may put to silence the ignorance of foolish men— as free, yet not using liberty as a cloak for vice, but as bondservants of God. **Honor all people. Love the brotherhood. Fear God. Honor the king.**"*
[1 Peter 2:13-17, Bible, NKJV]

Note that we DO NOT advocate any of the following flawed arguments or cognitive dissonance surrounding the term "non-resident non-person". Don't try to sabotage this pamphlet by making any of the following arguments without at LEAST providing court admissible evidence proving that any of the following are TRUE before you spout off your foolish mouth with idiotic, malicious, and unconstitutional presumptions founded upon your own legal ignorance:

1. That there is anything wrong, illegal, or criminal about the sovereignty possessed by those who advocate the Non-Resident Non-Person Position. See:

Policy Document: Rebutted False Arguments about Sovereignty, Form #08.018
<http://sedm.org/Forms/FormIndex.htm>

2. That those who advocate the position in this memorandum are lawless or anarchists. They are still subject to the common law and criminal but not penal laws. Sovereignty only affects civil obligations, not criminal obligations. Furthermore, the present government claims sovereignty and also claims that its powers are delegated by the people. You can't delegate what you don't personally have, so the people must be sovereign as well. The U.S. Supreme Court agrees with us on this subject. The following presentation proves that we are NOT anarchists under all law and expresses disapproval of those who take such a position:

Policy Document: Problems with Atheistic Anarchism, Form #08.020
<http://sedm.org/Forms/FormIndex.htm>

3. That those who advocate the position in this memorandum are elitists who are better than everyone else. The foundation of the common law is equality of rights of all under the law. Privileges and franchises such as the income tax destroy equality and replace it with inequality and privilege. We favor equality of treatment and rights (not privileges, but rights) as we prove in the following:

Requirement for Equal Protection and Equal Treatment, Form #05.033
<http://sedm.org/Forms/FormIndex.htm>

4. That there is no such thing as a statutory "non-person". All law is prima facie territorial. People present in China and domiciled there would, for instance, be civil "non-persons" because domicile IN THE UNITED STATES RATHER THAN CHINA is how they would acquire the civil status of "person" to begin with. The states of the Union are on equal footing from a civil statutory perspective to foreign countries in relation to jurisdiction of the national government and therefore the people in them, just like those in China, are "non-persons" under civil statutory law. We

1 prove this in the following memorandum:

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

- 2 5. That the PLACE one is "non-resident" to is the same both in the CONSTITUTION and the STATUTES of Congress.
3 They are not. "United States" in the Constitution is mutually exclusive to and non-overlapping to the geographical
4 term "United States" when used in ordinary acts of the national legislature. See sections 2.5 and 8.1 later. The specific
5 place they are "non-resident" to is the federal zone and federal territory not within the exclusive jurisdiction of any
6 CONSTITUTIONAL state of the Union.
- 7 6. That a "non-resident" is non-resident to BOTH the Constitution and the Bill of Rights AND "non-resident" to the civil
8 statutory codes.
- 9 6.1. There are TWO contexts for every legal term: CONSTITUTIONAL and STATUTORY. Both of these contexts
10 are mutually exclusive and non-overlapping geographically. See section 8.2 later.
- 11 6.2. In fact, one can be a CONSTITUTIONAL "Person" or "people" WITHOUT also being a statutory "person" or
12 "individual".
- 13 6.3. Domicile and residence are IRRELEVANT when one speaks of the protections of the CONSTITUTION. The
14 Bill of Rights protects EVERYONE on land within constitutional states of the Union, not just "residents" or those
15 who consent to become statutory "citizens" or "residents" in states of the Union. These protections, however, DO
16 NOT constrain the government when dealing with those who are abroad, because they are not on said land. That
17 is why it is called "the law of the land" in the Constitution.

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

- 21 7. That those who are "non-residents" under the laws of the national government are "non-residents" under state law as
22 well. They are not, and this is a product of the separation of powers doctrine. See:

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

23 1.4 Biblical Basis for the Non-Resident Non-Person Position (NRNPP)

24 The Non-Resident Non-Person Position has extensive biblical foundations and qualifies as a "religious practice". The
25 Bible identifies "non-residents" as "strangers", "pilgrims", or "foreigners". Most major figures in the Bible who were in
26 fact following God's holy calling and acting out of obedience to His commands were asked by God to abandon a
27 comfortable and complacent life to enter a foreign country and be strangers and foreigners there. These include:

- 28 1. Believers. In Eph. 2:19-22, Paul emphasizes that when we profess faith in God, we transition from being "foreign" to
29 "domestic" in relation to Him and the Kingdom of Heaven. This implies that everyone who does NOT believe in God
30 or obey his Commandments REMAINS a "foreigner", "stranger", and/or "alien":

31 *"Now, therefore, you are no longer strangers and foreigners, but fellow citizens with the saints and members*
32 *of the household of God. having been built on the foundation of the apostles and prophets, Jesus Christ*
33 *Himself being the chief cornerstone, in whom the whole building, being fitted together, grows into a holy*
34 *temple in the Lord, in whom you also are being built together for a dwelling place of God in the Spirit."*
35 *[Eph. 2:19-22, Bible, NKJV]*

- 36 2. Abraham. Hebrews 11:9. Abraham was called by God to pursue His promise by leaving a comfortable and rich life in
37 Ur (now Iraq) and enter

38 *"By faith he dwelt in the land of promise as in a foreign country, dwelling in tents with Isaac and Jacob, the*
39 *heirs with him of the same promise;"*
40 *[Hebrews 11:9, Bible, NKJV]*

- 41 3. Jesus.

- 42 3.1. Matt. 8:16-22. When one of Christ's followers offered to become a disciple and follow Jesus, he was warned that
43 the cost of discipleship was that he would "have no place to lay his head", meaning that he would have no
44 domicile or home anywhere and therefore would be a "foreigner", "stranger", or "stateless person" everywhere
45 with no political or legal bonds to any ruler or government. This, in fact, was the only way to ensure that the
46 disciples could in fact speak truthfully and objectively and fearlessly to everyone about God: If they had nothing

to lose.

The Cost of Discipleship

And when Jesus saw great multitudes about Him, He gave a command to depart to the other side. Then a certain scribe came and said to Him, "Teacher, I will follow You wherever You go."

And Jesus said to him, "Foxes have holes and birds of the air have nests, but the Son of Man has nowhere to lay His head."

Then another of His disciples said to Him, "Lord, let me first go and bury my father."

But Jesus said to him, "Follow Me, and let the dead bury their own dead."
[Matt. 8:16-22, Bible, NKJV]

- 3.2. Matt. 10:34-39. Christ said he came to bring division between believers and unbelievers, even within families. Those who are divided against each other are "foreign" or "alien" in relation to each other. To "take up the cross" is to become alien and foreign to all other causes, to profess exclusive allegiance to God even to the point of considering love and allegiance to family members subordinate and even unnecessary.

Christ Brings Division

"Do not think that I came to bring peace on earth. I did not come to bring peace but a sword. For I have come to 'set a man against his father, a daughter against her mother, and a daughter-in-law against her mother-in-law'; and 'a man's enemies will be those of his own household.' He who loves father or mother more than Me is not worthy of Me. And he who loves son or daughter more than Me is not worthy of Me. And he who does not take his cross and follow after Me is not worthy of Me. He who finds his life will lose it, and he who loses his life for My sake will find it.
[Matt. 10:34-39, Bible, NKJV]

- 3.3. Mark 3:35. Jesus said that the only members of His family are those who DO His commandments and not just talk about them. Hence, all those who aren't Christians and who don't regard the Bible as a law book automatically become "foreigners" and "aliens".

"For whoever does the will of God is My brother and My sister and mother."
[Jesus, in Mark 3:35, NKJV]

4. Moses. When God called Moses to rescue the Israelites from bondage to Pharaoh, He led them to a foreign land where they were and remained strangers and nomads to wander in the desert 40 years before not they but their progeny would eventually find a home. He proclaimed that their exile was a punishment for their disobedience and rebellion, and that they wouldn't have a home or a new land they could call a domicile until all the old guard socialists died off and the next generation was taught obedience to God's laws.

Death Sentence on the Rebels

And the LORD spoke to Moses and Aaron, saying, "How long shall I bear with this evil congregation who complain against Me? I have heard the complaints which the children of Israel make against Me. Say to them, 'As I live,' says the LORD, 'just as you have spoken in My hearing, so I will do to you: The carcasses of you who have complained against Me shall fall in this wilderness, all of you who were numbered according to your entire number, from twenty years old and above. Except for Caleb the son of Jephunneh and Joshua the son of Nun, you shall by no means enter the land which I swore I would make you dwell in. But your little ones, whom you said would be victims, I will bring in, and they shall know the land which you have despised. But as for you, your carcasses shall fall in this wilderness. And your sons shall be shepherds in the wilderness forty years, and bear the brunt of your infidelity, until your carcasses are consumed in the wilderness. According to the number of the days in which you spied out the land, forty days, for each day you shall bear your guilt one year, namely forty years, and you shall know My rejection. I the LORD have spoken this. I will surely do so to all this evil congregation who are gathered together against Me. In this wilderness they shall be consumed, and there they shall die.'"

Now the men whom Moses sent to spy out the land, who returned and made all the congregation complain against him by bringing a bad report of the land, those very men who brought the evil report about the land, died by the plague before the LORD. But Joshua the son of Nun and Caleb the son of Jephunneh remained

1 alive, of the men who went to spy out the land.
2 [Numbers 14:26-38, Bible, NKJV]

- 3 5. The Israelites who built the wall in the book of Nehemiah. When they felt convicted because of their sin in marrying
4 foreigners and foreign wives, they repented, built their own city, and formed their own foreign government because the
5 one ruling where they were was not obedient to God's laws. Separating oneself from foreigners means, literally
6 becoming a "foreigner", "stranger", or "transient foreigner" from a legal perspective.

7 *"Then those of Israelite lineage separated themselves from all foreigners; and they stood and confessed their*
8 *sins and the iniquities of their fathers.* ³ *And they stood up in their place and read from the Book of the Law of*
9 *the LORD their God for one-fourth of the day; and for another fourth they confessed and worshiped the LORD*
10 *their God.*
11 [Nehemiah 9:2-3, Bible, NKJV]

- 12 6. The Prophets. This includes Daniel, Ezekial, Elijah, etc. All of them were scorned and without honor in their own
13 households and therefore "alien" and "foreign" in relation to their own relatives:

14 *"So they were offended at Him.*
15 *But Jesus said to them, "A prophet is not without honor except in his own country and in his own house."*
16 [[Matt. 13:57](#), Bible, NKJV]

17 7. King David.

- 18 7.1. 1 Sam. 9-19. After King Saul was elected as Israel's first King in violation of God's desires and wishes, the
19 Israelites offended God by electing a King who did not obey the Lord. David did not agree with Saul's actions
20 and made Saul look bad and made Saul jealous of him. Eventually, David had to flee from the king, hide in caves
21 to avoid the pagan King Saul's wrath. David therefore became a "foreigner" and a "stranger" in relation to the
22 pagan government of his time so that he could avoid offending God and be obedient to God. 1 Sam. 19.
23 7.2. Psalm 69:8-9. David in the Psalm revealed his basis for fleeing Saul by saying the following:

24 *I have become a stranger to my brothers,*
25 *And an alien to my mother's children;*
26 *Because zeal for Your house has eaten me up,*
27 *And the reproaches of those who reproach You have fallen on me.*
28 [Psalm 69:8-9, Bible, NKJV]

29 The Bible also commands followers and Christians to remain separate and sanctified in relation to the sinful governments
30 and entanglements of the world. From a legal perspective, that means we must become "foreigners", "strangers", "transient
31 foreigners", and statutory "non-resident non-persons". Here are just a few examples, and there are many more where these
32 came from:

33 *"Come out from among them [the unbelievers and government idolaters]*
34 *And be separate, says the Lord.*
35 *Do not touch what is unclean.*
36 *And I will receive you.*
37 *I will be a Father to you,*
38 *And you shall be my sons and daughters,*
39 *Says the Lord Almighty."*
40 [[2 Corinthians 6:17-18](#), Bible, NKJV]

41
42 *"Pure and undefiled religion before God and the Father is this: to visit orphans and widows in their trouble,*
43 *and to keep oneself unspotted [foreign] from the world [the obligations and concerns of the world]."*
44 [[James 1:27](#), Bible, NKJV]

45
46 *"You shall have no other gods [including political rulers, governments, or Earthly laws] before Me [or [My](#)*
47 *[commandments](#)]."*
48 [[Exodus 20:3](#), Bible, NKJV]

1 "Then all the elders of Israel gathered together and came to Samuel [the priest in a Theocracy] at Ramah, and
2 said to him, 'Look, you [the priest within a theocracy] are old, and your sons do not walk in your ways. Now
3 make us a king [or political ruler] to judge us like all the nations [and be OVER them]'.

4 "But the thing displeased Samuel when they said, 'Give us a king [or political ruler] to judge us.' So Samuel
5 prayed to the Lord. And the Lord said to Samuel, 'Heed the voice of the people in all that they say to you; for
6 they have rejected Me [God], that I should not reign over them. According to all the works which they have
7 done since the day that I brought them up out of Egypt, even to this day—with which they have forsaken Me
8 [God as their ONLY King, Lawgiver, and Judge] and served other gods—so they are doing to you also
9 [government or political rulers becoming the object of idolatry]."
10 [[1 Sam. 8:4-8](#), Bible, NKJV]

11
12 "Do not walk in the [statutes of your fathers](#) [the heathens], nor observe their judgments, nor defile yourselves
13 with their [pagan government] idols. I am the LORD your God: Walk in [My statutes](#), keep My judgments, and
14 do them; hallow My Sabbaths, and they will be a sign between Me and you, that you may know that I am the
15 LORD your God."
16 [[Ezekial 20:10-20](#), Bible, NKJV]

17
18 "Therefore, my brethren, you also have become dead to the law [man's law] through the body of Christ [[by](#)
19 [shifting your legal domicile to the God's Kingdom](#)], that you may be married to another—to Him who was
20 raised from the dead, that we should bear fruit [as [agents, fiduciaries, and trustees](#)] to God. For when we were
21 in the flesh, the sinful passions which were aroused by the law were at work in our members to bear fruit to
22 death. But now we have been delivered from the law, having died to what we were held by, so that we should
23 serve in the newness of the Spirit [and newness of the law, God's law] and not in the oldness of the letter."
24 [[Rom. 7:4-6](#), Bible, NKJV]

25 Those who are believers and who are obedient to God's calling are kings and priests and princes of the only sovereign, who
26 is God and are therefore exempt from Caesar's taxes.

27 "You [Jesus] are worthy to take the scroll,
28 And to open its seals;
29 For You were slain,
30 And have redeemed us to God by Your blood
31 Out of every tribe and tongue and people and nation,
32 And have made us kings and priests to our God;
33 And we shall reign on the earth."
34 [[Rev. 5:9-10](#), Bible, NKJV]

35
36 And when he had come into the house, Jesus anticipated him, saying, "[What do you think, Simon? From](#)
37 [whom do the kings \[governments\] of the earth \[lawfully\] take customs or taxes, from their sons \[citizens and](#)
38 [subjects\] or from strangers \[statutory "aliens", which are synonymous with "residents" in the tax code, and](#)
39 [exclude "citizens"\]?"](#)

40 Peter said to Him, "[From strangers \[statutory "aliens"\]/"residents" ONLY. See 26 C.F.R. §1.1-1\(a\)\(2\)\(ii\)](#)
41 [and 26 C.F.R. §1.1441-1\(c\)\(3\)\]."](#)

42 Jesus said to him, "[Then the sons \[of the King, Constitutional but not statutory "citizens" of the Republic,](#)
43 [who are all sovereign "nationals" and "nonresidents"\] are free \[sovereign over their own person and labor,](#)
44 [e.g. SOVEREIGN IMMUNITY\]."](#)
45 [[Matt. 17:24-27](#), Bible, NKJV]

46 Christians are PROHIBITED by the Bible to contract away their sovereignty to a pagan secular government, or to indirectly
47 become Caesar's rather than God's property in the process.

48 "[You \[believers\] shall make no covenant \[contract or franchise\] with them \[foreigners, pagans\], nor with](#)
49 [their \[pagan government\] gods \[laws or judges\]. They shall not dwell in your land \[and you shall not dwell in](#)
50 [theirs by becoming a "resident" or domiciliary in the process of contracting with them\], lest they make you](#)
51 [sin against Me \[God\]. For if you serve their \[government\] gods \[under contract or agreement or franchise\], it](#)
52 [will surely be a snare to you."](#)
53 [[Exodus 23:32-33](#), Bible, NKJV]

1 "You were bought at a price; do not become slaves of men [and remember that governments are made up
2 exclusively of men]."
3 [[1 Cor. 7:23](#), Bible, NKJV]

4 "Stand fast therefore in the liberty wherewith Christ hath made us free, and be not entangled again with the
5 yoke of bondage [to the government or the income tax or the IRS or federal statutes that are not "positive
6 law" and do not have jurisdiction over us]."
7 [[Galatians 5:1](#), Bible, NKJV]

8 Those believers who decide to violate the above Biblical requirements to be separate and not fornicate with, contract with,
9 or do business with the corrupted government or civil rulers become "aliens" in relation to God and the Kingdom of
10 Heaven:

11 "Do you not know that friendship with the world is enmity with God? Whoever therefore wants to be a friend
12 ["citizen", "resident", "taxpayer", "inhabitant", or "subject" under a king or political ruler] of the world [or
13 any man-made kingdom other than God's Kingdom] makes himself an enemy of God. "
14 [[James 4:4](#), Bible, NKJV]

15
16 "This I say, therefore, and testify in the Lord, that you should no longer walk as the rest of the Gentiles
17 [unbelievers] walk, in the futility of their mind, having their understanding darkened, being alienated from
18 the life of God, because of the ignorance that is in them, because of the blindness of their heart; who, being
19 past feeling, have given themselves over to lewdness, to work all uncleanness with greediness."
20 [[Eph. 4:17-19](#), Bible, NKJV]

21 God treats your BODY as His property and His Church. A "temple" is a church, and neither the temple nor the fruit of the
22 temple can be taxed or regulated by any government in a truly free society. Any attempt to do so is the crime of damaging
23 religious property at 18 U.S.C. §247, in fact:

24 "Do you not know that you are the temple of God and that the Spirit of God dwells in you? If anyone defiles the
25 temple of God, God will destroy him. For the temple of God is holy, which temple you are."
26 [[1 Cor. 3:16-17](#), Bible, NKJV]

27 "A state-created orthodoxy [imposed through illegal enforcement or even involuntary enforcement of the
28 revenue "codes" against religious institutions and "temples"] puts at grave risk that freedom of belief and
29 conscience which are the sole assurance that religious faith is real, not imposed."
30 [[Lee v. Weisman](#), [505 U.S. 577](#) (1992)]

31 Based on the content of this section:

- 32 1. The NRA Position is a religious practice within the meaning of the Bible and the Religious Freedom Restoration Act,
33 42 U.S.C. Chapter 21B.
- 34 2. The First Amendment prohibits interference with religious practices of those protected by the Constitution.
- 35 3. Those who are nonresidents in relation to the federal United States but who are physically present on land protected by
36 the Constitution cannot be compelled to declare or accept the obligations of any status other than that of a nonresident.
- 37 4. Any attempt to enforce any other status, obligation, or "public right" against nonresident aliens who have no authority
38 to contract with the Beast and therefore to participate in government franchises constitutes:
 - 39 4.1. Conspiracy against rights in violation of 18 U.S.C. §241.
 - 40 4.2. Peonage and involuntary servitude to pay off government debts in violation of the Thirteenth Amendment, 42
41 U.S.C. §1994, and 18 U.S.C. §1581.
 - 42 4.3. Destruction of PRIVATE religious property. 18 U.S.C. §247.
 - 43 4.4. Interference in the affairs of a temple and a church. The Bible identifies our body as God's temple. John 2:21, 1
44 Cor. 6:19.
 - 45 4.5. A breach of the Holy Bible trust indenture, which makes all Christians into God's fiduciaries, trustees, and agents
46 24 hours a day, 7 days a week. Governments are created to protect your right to contract and interfering with this
47 trust contract undermines the purpose of their creation. See:

<p><u>Delegation of Authority Order from God to Christians</u>, Form #13.007 http://sedm.org/Forms/FormIndex.htm</p>
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1.5 Application to your circumstances

Americans domiciled in nonfederal areas of the 50 Union states are non-resident non-persons with respect to the Internal Revenue Code and the [federal] “United States”. By “Americans”, we mean people born anywhere in the American Union in either a state of the Union or federal territory or people from foreign countries who are naturalized to become Americans. These Americans have no “U.S.” (government) source income unless they work for the U.S. government or are engaged in a “public office” or have investments within federal territory called the “United States”. Whether you are a “nonresident” is determined by your place of domicile, not your place of birth. One becomes a “resident” under the I.R.C. by having a domicile on federal territory that is no part of the exclusive jurisdiction of any state of the Union.

QUESTION FOR DOUBTERS: If you disagree and think that “United States” includes places *other than* federal territory, then please explain why 26 C.F.R. §1.932-1(a)(1) says the following, which contradicts such a conclusion. Why would people who live in a “U.S. possession” be treated as nonresident aliens instead of residents, if they lived in the “United States”? Why would this section even be necessary because if you were right, they would be “residents” instead of “nonresident aliens”?:

[Code of Federal Regulations]
[Title 26, Volume 10]
[Revised as of April 1, 2004]
From the U.S. Government Printing Office via GPO Access
[CITE: 26CFR1.932-1]

Status of citizens of U.S. possessions

“(a)(1) A citizen of a possession of the United States (except Puerto Rico and, for taxable years beginning after December 31, 1972, Guam), who is not otherwise a citizen or resident of the United States, including only the States and the District of Columbia, is treated for the purpose of the taxes imposed by Subtitle A of the Code (relating to income taxes) as if he were a nonresident alien individual.”

Also explain why after the above was posted on the Family Guardian Website in 2005, this regulation mysteriously disappeared from the Government Printing Office website and was replaced with a temporary regulation that didn’t tell the truth so plainly. The current version of the above regulation does not contain this language because the government wants to hide the truth from you about your true status.

The author of the Law of Nations upon which the writing of the Constitution was based, Vattel, admitted that those who are deprived of a right to earn a living have a right not to participate in and therefore not be statutory “citizens” or “residents” of any society that deprives them of the ability to earn a living and feed their own face:

Law of Nations, Book 1: Of Nations Considered In Themselves
§ 202. Their right when they are abandoned.

The state is obliged to defend and preserve all its members (§ 17); and the prince owes the same assistance to his subjects. If, therefore, the state or the prince refuses or neglects to succour a body of people who are exposed to imminent danger, the latter, being thus abandoned, become perfectly free to provide for their own safety and preservation in whatever manner they find most convenient, without paying the least regard to those who, by abandoning them, have been the first to fail in their duty. The country of Zug, being attacked by the Swiss in 1352, sent for succour to the duke of Austria, its sovereign; but that prince, being engaged in discourse concerning his hawks, at the time when the deputies appeared before him, would scarcely condescend to hear them. Thus abandoned, the people of Zug entered into the Helvetic confederacy.¹ The city of Zurich had been in the same situation the year before. Being attacked by a band of rebellious citizens who were supported by the neighbouring nobility, and the house of Austria, it made application to the head of the empire: but Charles IV., who was then emperor, declared to its deputies that he could not defend it; — upon which Zurich secured its safety by an alliance with the Swiss.² The same reason has authorized the Swiss, in general, to separate themselves entirely from the empire, which never protected them in any emergency; they had not owned its authority for a long time before their independence was acknowledged by the emperor and the whole Germanic body, at the treaty of Westphalia.

§ 223. Cases in which a citizen has a right to quit his country.

There are cases in which a citizen has an absolute right to renounce his country, and abandon it entirely — a right founded on reasons derived from the very nature of the social compact. 1. If the citizen cannot

procure subsistence in his own country, it is undoubtedly lawful for him to seek it elsewhere. For, political or civil society being entered into only with a view of facilitating to each of its members the means of supporting himself, and of living in happiness and safety, it would be absurd to pretend that a member, whom it cannot furnish with such things as are most necessary, has not a right to leave it.

2. If the body of the society, or he who represents it, absolutely fail to discharge their obligations [under the law] towards a citizen, the latter may withdraw himself. For, if one of the contracting parties does not observe his engagements, the other is no longer bound to fulfil his; as the contract is reciprocal between the society and its members. It is on the same principle, also, that the society may expel a member who violates its laws.

3. If the major part of the nation, or the sovereign who represents it, attempt to enact laws relative to matters in which the social compact cannot oblige every citizen to submission, those who are averse to these laws have a right to quit the society, and go settle elsewhere. For instance, if the sovereign, or the greater part of the nation, will allow but one religion in the state, those who believe and profess another religion have a right to withdraw, and take with them their families and effects. For, they cannot be supposed to have subjected themselves to the authority of men, in affairs of conscience;³ and if the society suffers and is weakened by their departure, the blame must be imputed to the intolerant party; for it is they who fail in their observance of the social compact — it is they who violate it, and force the others to a separation. We have elsewhere touched upon some other instances of this third case, — that of a popular state wishing to have a sovereign (§ 33), and that of an independent nation taking the resolution to submit to a foreign power (§ 195).

[Law of Nations, Vattel, Book 1, Sections 202 and 223; Source:

http://fmguardian.org/Publications/LawOfNations/vattel_01.htm#§202. Their right when they are abandoned.]

Hence, it is indisputable that if you are either the object of criminal or illegal activity by the government and if you are deprived under any circumstance of the right to earn a living and support yourself, you have an absolute right to:

1. Abandon your country or municipal domicile either physically or legally or both.
2. Expatriate yourself from the country which you are a member and thereby abandon your “nationality”.
3. Change your domicile to be outside that country and thereby become a “nonresident”, “non-citizen” who is not protected by its civil laws and not a “person” or “individual” under said laws.

The Declaration of Independence states the same thing above, and actually calls it a “right” which you cannot be denied:

“Prudence, indeed, will dictate that governments long established, should not be changed for light and transient causes; and, accordingly, all experience [has] shown that mankind are more disposed to suffer while evils are sufferable than to right themselves by abolishing the forms to which they are accustomed. But, when a long train of abuses and usurpations, pursuing invariably the same object, evinces a design to reduce [the people] under absolute despotism, it is their right, it is their duty, to throw off such government, and to provide new guards for their future security.”

[Thomas Jefferson: Declaration of Independence, 1776. ME 1:29, Papers 1:429]

2 “Non-resident non-persons” Described

The following subsections will deal with the legal constraints surrounding the civil status of “non-resident non-person”. The purpose of establishing government is solely to provide “protection”. Those who wish to be protected by a specific government under the civil law must expressly consent to be protected by choosing a domicile within the civil jurisdiction of that specific government.

1. Those who have made such a choice and thereby become “customers” of the protection afforded by government are called by any of the following names under the civil laws of the jurisdiction they have nominated to protect them:
 - 1.1. “citizens”, if they were born somewhere within the country which the jurisdiction is a part.
 - 1.2. “residents” (aliens) if they were born within the country in which the jurisdiction is a part
 - 1.3. “inhabitants”, which encompasses both “citizens”, and “residents” but excludes foreigners
 - 1.4. “persons”.
 - 1.5. “individuals”.
2. Those who have not become “customers” or “protected persons” of a specific government are called by any of the following names within the civil laws of the jurisdiction they have refused to nominate as their protector and may NOT be called by any of the names in item 1 above:
 - 2.1. “nonresidents”
 - 2.2. “transient foreigners”
 - 2.3. “stateless persons”

- 2.4. “in transitu”
- 2.5. “transient”
- 2.6. “sojourner”

In law, the process of choosing a domicile within the jurisdiction of a specific government is called “*animus manendi*”. That choice makes you a consenting party to the “civil contract”, “social compact”, and “private law” that attaches to and therefore protects all “inhabitants” and things physically situated on or within that specific territory, venue, and jurisdiction. In a sense then, your consent to a specific jurisdiction by your choice of domicile within that jurisdiction is what creates the “person”, “individual”, “citizen”, “resident”, or “inhabitant” which is the only proper subject of the civil laws passed by that government. In other words, choosing a domicile within a specific jurisdiction causes an implied waiver of sovereign immunity, because the courts admit that the term “person” does not refer to the “sovereign”:

*“Since in common usage, **the term person does not include the sovereign**, statutes not employing the phrase are ordinarily construed to exclude it.”*
[United States v. Cooper Corporation, 312 U.S. 600 (1941)]

“Sovereignty itself is, of course, not subject to law for it is the author and source of law;”
[Yick Wo v. Hopkins, 118 U.S. 356 (1886)]

*“There is no such thing as a power of inherent Sovereignty in the government of the United States. In this country **sovereignty resides in the People**, and Congress can exercise no power which they have not, by their Constitution entrusted to it: All else is withheld.”*
[Juilliard v. Greenman, 110 U.S. 421 (1884)]

A “non-resident non-person” is simply someone who:

1. Has not waived sovereign immunity. This is the SAME “sovereign immunity” delegated by We the People to the government itself, and you can’t delegate what you don’t have.
2. Is equal in dignity, immunity, and sovereignty to any and every government.
3. Has not chosen a civil statutory domicile within the government they are a non-resident in respect to. They thereby refuse to be civilly governed by the civil statutory law.
4. Is but are still protected civilly by the common law and the Constitution.
5. Is still protected by the criminal laws.
6. Is unenfranchised, and therefore legislatively “foreign” rather than “domestic” for civil purposes.

Even President Obama has admitted that Christians are “foreigners” in society, and that is what a “non-resident non-person” is from a CIVIL LEGISLATIVE perspective.

President Obama Admits People of Faith are foreigners and strangers in their own society
<https://youtu.be/UeKbkAkASX4>

2.1 Civil status of “non-resident non-persons”

We don’t mean to imply that those who are non-resident non-persons are, in fact, CONSTITUTIONAL “aliens” in relation to the federal government at all. Instead, they are:

1. Statutory status under federal law:
 - 1.1. “nationals” or “state nationals” under 8 U.S.C. §1101(a)(21).
 - 1.2. Not statutory “nationals and citizens of the United States** at birth” under 8 U.S.C. §1401.
 - 1.3. NOT “nationals but not citizens of the United States** at birth” under 8 U.S.C. §1408 if not born in a federal possession.
 - 1.4. If they were born in a federal possession, they are:
 - 1.4.1. “national, but not a citizen, of the United States” under 8 U.S.C. §1452 if they are domiciled in a federal possession.
 - 1.4.2. “national of the United States***” under 8 U.S.C. §1101(a)(22)(B).
 - 1.5. Statutory “non-resident non-persons” relative to the legislative/statutory jurisdiction of the national and not federal government under Titles 4, 5, 26, 42, and 50 of the United States Code, but only if legally or physically present on federal territory. Statutory “non-resident non-person” status is a result of the separation of powers

between the state and federal governments. One is “legally present” if they are either consensually conducting commerce within the United States Government, have the statutory status of “citizen” or “resident, or are filling a public office within said government.

2. Constitutional status:

2.1. “citizens of the United States***” per the Fourteenth Amendment AT BIRTH and non-residents AFTER birth.

2.2. Not “aliens” in either a statutory or constitutional context.

3. Biblical status:

3.1. “strangers”

3.2. “foreigners”

Why do you want to ensure your status in government records correctly reflects your civil status as a “non-resident non-person”? Below are some very good reasons:

1. Nonresidents ONLY become a statutory “person” or “individual” by either engaging in a public office or having a contract with the United States Government. This is reflected in the following:

1.1. The statutory definition of “person” found in 26 U.S.C. §6671(b) and 26 U.S.C. §7343. The “partnership” they are referring to is a contract between the “United States” as a legal person and an otherwise PRIVATE human being. That contract creates PUBLIC AGENCY of the otherwise PRIVATE human being.

1.2. The following U.S. Supreme Court ruling:

“All the powers of the government [including ALL of its civil enforcement powers against the public] must be carried into operation by individual agency, either through the medium of public officers, or contracts made with [private] individuals.”

[Osborn v. Bank of U.S., 22 U.S. 738 (1824)]

2. Non-resident non-persons do not have to have or use a Taxpayer Identification Number (TIN) to open a financial account if they are not engaged in a “trade or business”, meaning a public office in the U.S. government.

3. “Non-resident non-persons” are not required to participate in Social Security withholding.

4. “Non-resident non-persons” are expressly exempted from the Healthcare Bill and just about every other federal law. See the Patient Protection and Affordable Care Act, H.R. 3590, Section 9022(a).

5. Non-resident non-persons do not have to pay tax on their worldwide earnings like statutory “U.S. persons”, “U.S. citizens”, and “U.S. residents” do.

6. Federal District Courts cannot entertain anything other than a common law or constitutional tort action in the case of a Non-resident non-person. NRAs are not present within or domiciled within any United States judicial district and therefore beyond the jurisdiction of federal courts.

7. Nonresident aliens pay a flat 30% tax on their earnings originating ONLY from the United States government under I.R.C. Section 871 rather than a graduated rate of tax under I.R.C. Section 1.

8. The IRS cannot lawfully file liens against Non-resident non-persons, because they are not within an Internal Revenue District and all liens must be filed in the district they are domiciled within. The Federal Lien Registration Act requires that the lien must be filed in the domicile of the “taxpayer”, which is ALWAYS in the District of Columbia, because all statutory “taxpayers” are public offices that have a domicile in the District of Columbia.

9. Federal courts cannot lawfully kidnap the identity of Non-resident non-persons and move it to the District of Columbia like they can with statutory “U.S. persons”, “U.S. citizens”, and “U.S. residents” under 26 U.S.C. §7701(a)(39) and 26 U.S.C. §7408(d).

10. Non-resident non-persons are protected from the jurisdiction of federal district courts by the Minimum Contacts Doctrine, U.S. Supreme Court and the Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. Part 4, Chapter 97. They instead have to go either to the U.S. Supreme Court or the Court of International Trade if they are prosecuted or wish to prosecute the national government.

11. Non-resident non-persons do not need to use the IRS Forms W-4 or W-4 Exempt.

12. There are no withholding forms that a non-resident non-person can use. The closest would be the IRS Form W-8BEN, but even that form would not apply because they are not public officers and therefore “individuals” or “persons” as defined in 26 U.S.C. §6671(b) and 26 U.S.C. §7343. There is therefore no status they could check in Block 3 of the form that would be accurate because the only option they give is “individual”.

13. Non-resident non-persons are not eligible for any kind of state license or franchise, such as a driver’s license.

For additional reasons and more details on some of the above reasons, see section 10.14 later.

All franchises relate to and regulate only public office within the government. “Domestic” is a synonym for government, in fact. Everyone outside the government in that context is “alien” or “foreign”. Those who don’t volunteer for a public office by signing up for a franchise therefore are “alien” and “foreign” in relation to the government granting the franchise. Those who start out as nonresident and alien and subsequently sign up for a franchise become “resident aliens” in relation to the government grantor of the franchise. That is why we refer to “citizens”, “residents”, “individuals”, and “resident aliens” simply as government contractors and public officers within a de facto government. Declaring oneself to be “resident” is equivalent to identifying oneself as a government contractor and public officer. If you would like to learn more about this fascinating concept, please read:

Government Instituted Slavery Using Franchises, Form #05.030

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

2.2 “non-resident non-persons” are civilly dead, but are still protected by the Constitution and common law

We define the term “civilly dead” as a human being who has no domicile within the civil statutory jurisdiction of a specific government, but who is still protected by the Bill of Rights, the Constitution, and the common law. In effect, they are immune from the civil statutory jurisdiction of the government with whom they are “civilly dead”.

Because the civil statutory law is a civil protection franchise, we describe such people as “unenfranchised” rather than “disenfranchised”. Being “disenfranchised” occurs without the consent of the party because of a felony conviction, whereas being “unenfranchised” occurs by a withdrawal of consent to be a civil statutory “person”.

The “straw man” or fictional statutory “person” to whom franchises rights attach is the thing that is “dead” in the phrase “civilly dead”. In other words, there are no “fictions of law” applicable to those who are “civilly dead”.

“Fiction of law. An assumption or supposition of law that something which is or may be false is true, or that a state of facts exists which has never really taken place. An assumption [PRESUMPTION], for purposes of justice, of a fact that does not or may not exist. A rule of law which assumes as true, and will not allow to be disproved, something which is false, but not impossible. Ryan v. Motor Credit Co., 30 N.J.Eq. 531, 23 A.2d. 607, 621. These assumptions are of an innocent or even beneficial character, and are made for the advancement of the ends of justice. They secure this end chiefly by the extension of procedure from cases to which it is applicable to other cases to which it is not strictly applicable, the ground of inapplicability being some difference of an immaterial character. See also Legal fiction.”
[Black’s Law Dictionary, Sixth Edition, p. 623]

Franchise rights are what we call “public rights” throughout our writings. Those human beings who have no “public rights” possess only “private rights” created and OWNED by God. These PRIVATE rights, in turn are protected by the Constitution and the common law and exist even among those who have no civil statutory “status”. PRIVATE rights attach to the LAND you stand on and not your “civil status”, and are inalienable, meaning that they CANNOT lawfully be given away, even WITH your consent.

“Unalienable. Inalienable; incapable of being aliened, that is, sold and transferred.”
[Black’s Law Dictionary, Fourth Edition, p. 1693]

Terms related to “civil death” include the following:

1. “Civil law”

“Civil death (Latin: civiliter mortuus)^[1] is the loss of all or almost all civil rights by a person due to a conviction for a felony or due to an act by the government of a country that results in the loss of civil rights. It is usually inflicted on persons convicted of crimes against the state or adults determined by a court to be legally incompetent because of mental disability.^[2]

In medieval Europe, felons lost all civil rights upon their conviction. This civil death often led to actual death, since anyone could kill and injure a felon with impunity.^[3] Under the Holy Roman Empire, a person declared civilly dead was referred to as vogelfrei, ‘free as a bird’, and could even be killed since they were completely outside the law.^[4]

Historically outlawry, that is, declaring a person as an outlaw, was a common form of civil death.^[4]

In the US, the disenfranchisement of felons^[5] has been called a form of civil death, as has being subjected to

collateral consequences in general.^[6]
[Wikipedia: Civil law, downloaded 10/28/2015;
SOURCE: [https://en.wikipedia.org/wiki/Civil_law_\(common_law\)](https://en.wikipedia.org/wiki/Civil_law_(common_law))]

2. “Civil death”

“Under the *Holy Roman Empire*, a person declared civilly dead was referred to as *vogelfrei*, ‘free as a bird’, and could even be killed since they were completely outside the law.”
[Wikipedia: Civil death, downloaded 10/28/2015;
SOURCE: https://en.wikipedia.org/wiki/Civil_death]

3. “Vogelfrei”

“the original meaning of the term referred to independence, being “free as a bird”; the current negative meaning developed only in the 16th century.”
[Wikipedia: Vogelfrei, downloaded 10/28/2015;
SOURCE: <https://en.wikipedia.org/wiki/Vogelfrei>]

4. “Mortmain”

“A further explanation is that the property of religious corporations could be said to be “in dead hands”, as the members of such corporations were considered *civilly dead* after taking *religious oaths*”
[Wikipedia: Mortmain, downloaded 10/28/2015;
SOURCE: <https://en.wikipedia.org/wiki/Mortmain>]

5. “Outlaw”

Civil

There was also civil outlawry. Civil outlawry did not carry capital punishment with it, and it was imposed on defendants who fled or evaded justice when sued for civil actions like debts or torts. The punishments for civil outlawry were nevertheless harsh, including confiscation of chattels (movable property) left behind by the outlaw.^[11]

In the civil context, outlawry became obsolescent in civil procedure by reforms that no longer required summoned defendants to appear and plead. Still, the possibility of being declared an outlaw for derelictions of civil duty continued to exist in English law until 1879 and in Scots law until the late 1940s. Since then, failure to find the defendant and serve process is usually interpreted in favour of the defendant, and harsh penalties for mere nonappearance (merely presumed flight to escape justice) no longer apply.
[Wikipedia: Outlaw, downloaded 10/28/2015;
SOURCE: <https://en.wikipedia.org/wiki/Outlaw>]

6. Felony disenfranchisement. Those convicted of felonies are considered “civilly dead”. https://en.wikipedia.org/wiki/Felony_disenfranchisement

An example of how “civil death” is created through either policy or law can be found on the California Franchise Tax Board Website. Tax Exempt Entities that fail to pay their taxes or fail to file annually with the Secretary of State are referred to as “FTB OR SOS SUSPENDED”, which simply means that their contracts and status cannot be defended in any court of law:

“Contract voidability

Contract voidability is defined as when a suspended or forfeited business entity loses the right to enforce its legal contracts. If a business enters into a contract while suspended or forfeited and then revives its active legal status, the business cannot enforce that contract unless it gets relief from contract voidability (RCV).

For more information regarding RCV, see “[Why would I need relief from contract voidability \(RCV\)?](#)”
[Suspended Exempt Entities, California FTB, Downloaded 10/29/2015;
SOURCE: https://www.ftb.ca.gov/businesses/Exempt_organizations/Suspended.shtml]

The “suspension” they are talking about above is unilateral and involuntary suspension of all rights of the entity described by the GOVERNMENT. Clearly, the above type of suspension is a direct interference with the right and power to contract, and governments are CREATED to protect and enforce your right to contract. See Article 1, Section 10 of the Constitution.

Hence, the above entity must not be protected by the Constitution and therefore, must be on federal territory not within the limits of a constitutional state. Otherwise, “civil death” for nonpayment of taxes would be unconstitutional because it “impairs private contracts”. The “law” that is used to defend the contracts in this case would have to be statute law rather than contract law, which is voluntary and avoidable. If the above suspension also impaired the right to defend contracts under the COMMON LAW rather than statute law for a PRIVATE, non-corporate or non-public entity, then it would clearly be unconstitutional.

If the government can implement “civil death” as a way to enforce public policy or tax enforcement, then certainly we can and should be able to do it as well against them. This is a requirement of equal protection and equal treatment that is the foundation of the United States Constitution.

In most cases, courts will simply refer to “non-resident non-persons” as “nonresidents”. An entire book below has been written about legal remedies available to “nonresidents”.

A Treatise On The Law of Non-Residents and Foreign Corporations, Conrad Reno, 1892
<http://sedm.org/free-legal-treatises/>

2.3 Simplified summary of taxation as a franchise/excise tax

“The essence of genius is simplicity.”
[Albert Einstein]

A simple but accurate way to view the Non-Resident Non-Person Position is as follows:

1. One can only have a “status” under the civil statutory laws of a specific jurisdiction by having a domicile within that jurisdiction as required by Federal Rule of Civil Procedure 17(b) . See:

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

2. Those without a domicile on federal territory have no civil status under the Internal Revenue Code Subtitles A through C, and therefore are incapable of acquiring any of the following statutory statuses under the Internal Revenue Code Subtitles A through C except possibly through their express consent:

- 2.1. “individual”.
- 2.2. “person”.
- 2.3. “alien”.
- 2.4. “nonresident alien”.
- 2.5. “taxpayer”.

For further details on this subject, see:

Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008
<http://sedm.org/Forms/FormIndex.htm>

3. The U.S. Supreme Court has held that the ability to regulate, tax, or burden PRIVATE rights and PRIVATE property is repugnant to the Constitution. Therefore, all of the above “statuses” are:

- 3.1. Public property.
- 3.2. Public offices.
- 3.3. Publici juris.
- 3.4. Instrumentalities of the government and not private, non-consenting human beings.
- 3.5. Property of the national government under Article 4, Section 3, Clause 2 of the Constitution.

For proof of the above, see:

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>

4. The Internal Revenue Code, Subtitles A through C is a franchise and excise tax. That franchise is called a statutory “trade or business”, which is legally defined in 26 U.S.C. §7701(a)(26) as “the functions of a public office”.
 - 4.1. All franchises are legally defined as contracts or agreements that acquire the “force of law” only by consent of BOTH parties to the contract or agreement. Those who have not manifested consent to the compact or contract are “non-residents” and “non-persons” not subject to its provisions.
 - 4.2. Still protected by the Constitution while at the same time NOT protected by any act of Congress.
5. Within the I.R.C. franchise agreement, the statutory “taxpayer” is the PUBLIC OFFICE and NOT the PRIVATE human being or artificial entity CONSENSUALLY FILLING said office. CONSENSUALLY applying for identifying

numbers (TIN/SSN) AND CONSENSUALLY USING them in connection with specific otherwise PRIVATE activities is the method of:

5.1. Consenting to receive the “benefits” of a government franchise.

5.2. Waiving sovereign immunity.

5.3. Connecting a PRIVATE PERSON to a specific PUBLIC OFFICE.

5.4. Donating otherwise PRIVATE property to a public use, public purpose, and public office in the national and not state government.

5.5. Exercising your right to contract, because all franchises are contracts or agreements.

The partnership between the otherwise PRIVATE human being and the PUBLIC OFFICE which is established by the above method is THE ONLY “partnership” meant in the legal definition of “person” found in 26 U.S.C. §6671(b) and 26 U.S.C. §7343.

6. Only earnings of otherwise PRIVATE parties VOLUNTARILY connected with the franchise and thereby “donated to a public use” are called “income” and “gross income” and are reportable and taxable.² Earnings must be “reportable” before they can be taxable, and 26 U.S.C. §6041(a) says that only earnings connected with the “trade or business” franchise are reportable. Earnings are “trade or business” earnings either DIRECTLY or INDIRECTLY, but both classes are reportable using information returns such as IRS Forms W-2, 1042-S, 1098, and 1099:

6.1. Directly connected: Earnings connected with a “trade or business” under 26 U.S.C. §871(b) .

6.2. Indirectly connected: Earnings originating from the statutory “United States”, meaning the GOVERNMENT and not a geographic place as described in 26 U.S.C. §871(a) . These earnings are called “effectively connected income” and also qualify as “trade or business” earnings as described in 26 U.S.C. §864(c)(3).

[TITLE 26](#) > [Subtitle A](#) > [CHAPTER 1](#) > [Subchapter N](#) > [PART I](#) > § 864

§ 864. Definitions and special rules

(c) Effectively connected income, etc.

(3) Other income from sources within United States

*All income, gain, or loss from sources within the United States (other than income, gain, or loss to which paragraph (2) applies) **shall be treated as effectively connected with the conduct of a trade or business within the United States.***

7. The franchise agreement has two classes of participants, all of whom are public offices and are collectively called statutory “persons” or “individuals”:

7.1. Full Time Participants: Called statutory “U.S. persons” per 26 U.S.C. §7701(a)(30) , all of whom are instrumentalities and offices within the government and who represent a federal corporation as public officers all the time and in every context. Includes “residents” defined in 26 U.S.C. §7701(b)(4)(B) and “U.S. citizens” mentioned in 26 U.S.C. §911. A resident is an “alien” representing the United States government full time as a public officer. The “United States” is a corporation per 28 U.S.C. §3002(15)(A) , and those representing said corporation as public officers are “persons” per 26 U.S.C. §6671(b) and 26 U.S.C. §7343. Note that statutory “U.S. citizens” (per 8 U.S.C. §1401, 26 U.S.C. §3121(e), and 26 C.F.R. §1.1-1(c)) are NOT statutory “residents”

² The term “income” is defined as in the Internal Revenue Code as follows:

[TITLE 26](#) > [Subtitle A](#) > [CHAPTER 1](#) > [Subchapter J](#) > [PART I](#) > [Subpart A](#) > § 643

§ 643. Definitions applicable to subparts A, B, C, and D

(b) Income

*For purposes of this subpart and subparts B, C, and D, **the term “income”, when not preceded by the words “taxable”, “distributable net”, “undistributed net”, or “gross”, means the amount of income of the estate or trust for the taxable year determined under the terms of the governing instrument and applicable local law.** Items of gross income constituting extraordinary dividends or taxable stock dividends which the fiduciary, acting in good faith, determines to be allocable to corpus under the terms of the governing instrument and applicable local law shall not be considered income.*

Do you see a natural being mentioned above? Only trusts and executors for dead people, both of whom are transferees or fiduciaries for “taxpayers”, meaning the government, pursuant to 26 U.S.C. §6901 and 26 U.S.C. §6903 respectively. These transferees and fiduciaries are all “public officers” of the government. The office is the “straw man” and you are surety for the office if you fill out tax forms connecting your name to the office or allow others to do so and don’t rebut them.

unless they are abroad and come under a tax treaty with a foreign country per 26 U.S.C. §911.

7.2. Part Time Participants: Participants called “Nonresident alien INDIVIDUALS”. These parties only exercise agency of a public office through certain specific transactions and situations. Only earnings connected with identifying numbers and reported on IRS Information Returns, such as IRS Forms W-2, 1042-S, 1098, and 1099 are taxable. Use of the identifying number is prima facie evidence of participation in the activity per 26 C.F.R. §301.6109-1(b). Every place in the I.R.C. where obligations are associated with nonresident aliens is always associated with statutory but not common law “individuals”. Hence, those who are NOT statutory “individuals” or statutory “persons” are NOT SUBJECT but also not statutorily “EXEMPT”. An “exempt” person is someone who is a “person” or “individual” but who has a statutory exclusion for certain purposes. Those NOT SUBJECT are neither “persons” nor “individuals”.

8. Those not subject at all to the “trade or business” franchise are called:

8.1. Non-resident NON-persons or NON-individuals.

8.2. Transient foreigners.

8.3. Transients.

8.4. Foreigners.

8.5. Strangers (in the Holy Bible).

8.6. PRIVATE human beings or PRIVATE persons.

An example of a human who is NOT SUBJECT but also not statutorily “EXEMPT” is a human domiciled in a foreign country or state of the Union who is not lawfully engaged in a public office in the U.S. government AND who has no earnings from the U.S. government that could be treated as indirectly connected or “effectively connected” with the “trade or business” franchise within the U.S. government.

9. Why are EXCLUSIVELY PRIVATE human beings and artificial entities not subject but also not statutorily “EXEMPT” from the I.R.C. Subtitles A and C franchise? Because:

9.1. The ability to regulate PRIVATE conduct is repugnant to the CONSTITUTION, as held by the U.S. Supreme Court:

“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)]

9.2. A “citizen” is someone who exercises their First Amendment Constitutional right to associate by VOLUNTARILY consenting to join a political community. That consent is manifested by:

9.2.1. PHYSICALLY taking up a presence there AND

9.2.2. Expressly consenting to become a LEGAL member of that society by choosing a DOMICILE or RESIDENCE there.

The act of choice manifested as described above makes the otherwise EXCLUSIVELY PRIVATE human being into a consenting party to the social compact and associates them with the statutory status of “citizen” or “resident” under the CIVIL statutory laws of the place they associate with.

9.3. The statutory status of “citizen” or “resident” is associated with certain PUBLIC RIGHTS or PRIVILEGES, that cause the associating party to lose SOME of their otherwise EXCLUSIVELY PRIVATE character. This conversion of PRIVATE RIGHTS into PUBLIC RIGHTS is described as follows:

When one becomes a member of society [by choosing a legal DOMICILE within it], he necessarily parts with some rights or privileges which, as an individual not affected by his relations to others, he might retain. “A body politic,” as aptly defined in the preamble of the Constitution of Massachusetts, “is a social compact by which the whole people covenants with each citizen, and each citizen with the whole people, that all shall be governed by certain laws for the common good.” This does not confer power upon the whole people to control rights which are purely and exclusively private, Thorpe v. R. & B. Railroad Co., 27 Vt. 143; but it does authorize the establishment of laws requiring each citizen to so conduct himself, and so use his own property, as not unnecessarily to injure another. This is the very essence of government, and 125*125 has found expression in the maxim sic utere tuo ut alienum non laedas. From this source come the police powers, which, as was said by Mr. Chief Justice Taney in the License Cases, 5 How. 583, “are nothing more or less than the powers of government inherent in every sovereignty, . . . that is to say, . . . the power to govern men and things.”

[Munn v. Illinois, 94 U.S. 113 (1876),

SOURCE: http://scholar.google.com/scholar_case?case=6419197193322400931]

9.4. The First Amendment protects your right NOT to associate, even in the case of those who are NOT statutory “citizens” or “residents”. Hence, no one can force you to become a “citizen” or “resident” of a specific place within the country of your birth. Only in the case of those born in another country can they force anyone. Those who are in a foreign country other than that of their birth are constitutional aliens, and they can be deported if they don’t get naturalized and do not have permission from the government to be there. Those who are STATUTORY aliens but CONSTITUTIONAL citizens CANNOT be deported or lawfully denied the right to work as EXCLUSIVELY PRIVATE human beings.

10. Any so-called “government” that refuses to recognize one’s constitutional right to remain EXCLUSIVELY PRIVATE and beyond the CIVIL statutory jurisdiction of a specific government is:

10.1. Accomplishing a purpose OPPOSITE that for which governments are established. All governments, according to the Declaration of Independence, are instituted to protect PRIVATE rights. The FIRST step in protecting PRIVATE rights is for the government so established to PREVENT such PRIVATE rights from being converted to PUBLIC rights/franchises WITHOUT the EXPRESS and CONTINUING consent of the owner of the right. A so-called “government” that refuses to satisfy the MAIN purpose of its creation, the ONLY purpose in fact, is not a government but a terrorist mafia and private corporation that implicitly waives official, judicial, and sovereign immunity and consents to suit as a private party.

“The rights of individuals and the justice due to them, are as dear and precious as those of states. Indeed the latter are founded upon the former; and the great end and object of them must be to secure and support the rights of individuals, or else vain is government.”
[Chisholm v. Georgia, 2 U.S. (2 Dall.) 419, 1 L.Ed. 440 (1793)]

10.2. A de facto government. See:

De Facto Government Scam, Form #05.043
<http://sedm.org/Forms/FormIndex.htm>

10.3. Violating your right to contract. The “social compact” as well as all franchises are contracts. Anyone who forces you to be subject to the civil aspects of either is compelling you to contract and thereby violating your right to contract or NOT contract.

10.4. A “mafia protection racket” and organized crime syndicate, in which illegally enforced franchises imposed against non-consenting parties by corrupt judges are the method of “organizing” the syndicate. A government established mainly to provide “protection” that refuses to protect you from its OWN abuses and criminal acts certainly doesn’t deserve to be hired or to have the authority to protect you against ANYONE ELSE. Why? Because the main purpose of the Constitution is to protect the right to be LEFT ALONE, and a government that refuses to leave you alone unless you pay them bribes and go to work for them for free, is NO GOVERNMENT AT ALL, but a haven for financial terrorists:

“The makers of our Constitution undertook to secure conditions favorable to the pursuit of happiness. They recognized the significance of man’s spiritual nature, of his feelings and of his intellect. They knew that only a part of the pain, pleasure and satisfactions of life are to be found in material things. They sought to protect Americans in their beliefs, their thoughts, their emotions and their sensations. They conferred, as against the Government, the right to be let alone - the most comprehensive of rights and the right most valued by civilized men.”
[Olmstead v. United States, 277 U.S. 438, 478 (1928) (Brandeis, J., dissenting); see also Washington v. Harper, 494 U.S. 210 (1990)]

Consistent with the above, earlier versions of the Treasury Regulations told the truth plainly on this subject. So plainly, in fact, that they had to be repealed and replaced with something that hid the truth because it was too difficult for the IRS to avoid. Notice that they try to deceptively qualify the parties they are talking about to include foreign corporations or partnerships, but in fact, these are the ONLY “persons” within the I.R.C., as revealed by the definition of “person” in 26 U.S.C. §6671(b) and 26 U.S.C. §7343:

26 C.F.R. §301.7701-5 Domestic, foreign, resident, and nonresident persons.

A domestic corporation is one organized or created in the United States, including only the States (and during the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A domestic corporation is a resident corporation even though it does no business and owns no property in the United States. A foreign corporation engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in trade or business within the United States, as a nonresident foreign corporation. A partnership engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident

partnership, and a partnership not engaged in trade or business within the United States, as a nonresident partnership. Whether a partnership is to be regarded as resident or nonresident is not determined by the nationality or residence of its members or by the place in which it was created or organized.
[Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]
[SOURCE: <http://fanguardian.org/TaxFreedom/CitesByTopic/Resident-26cfr301.7701-5.pdf>]

2.4 Who is the “taxpayer” and therefore “nonresident”?

Throughout this document, we proceed upon the following proven facts as the basis for discussion:

1. The statutory “taxpayer” is:
 - 1.1. A creation of Congress OWNED by Congress. Congress can only tax or regulate what it creates and it owns whatever it creates.
 - 1.2. Not a human being or physical thing.
 - 1.3. An artificial entity, juristic person, and legal fiction.
 - 1.4. Defined in 26 U.S.C. §7701(a)(14) is a public office in the government and NOT a human being. This office is what is called a “straw man”. See:

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>

- 1.5. Not a “citizen” or “resident” or “person” within the meaning of the Constitution.

“Citizens of the United States within the meaning of this Amendment must be natural and not artificial persons; a corporate body is not a citizen of the United States.”¹⁴

¹⁴ Insurance Co. v. New Orleans, 13 Fed.Cas. 67 (C.C.D.La. 1870). Not being citizens of the United States, corporations accordingly have been declared unable “to claim the protection of that clause of the Fourteenth Amendment which secures the privileges and immunities of citizens of the United States against abridgment or impairment by the law of a State.” Orient Ins. Co. v. Daggs, 172 U.S. 557, 561 (1869). This conclusion was in harmony with the earlier holding in Paul v. Virginia, 75 U.S. (8 Wall.) 168 (1869), to the effect that corporations were not within the scope of the privileges and immunities clause of state citizenship set out in Article IV, Sec. 2. See also Selover, Bates & Co. v. Walsh, 226 U.S. 112, 126 (1912); Berea College v. Kentucky, 211 U.S. 45 (1908); Liberty Warehouse Co. v. Tobacco Growers, 276 U.S. 71, 89 (1928); Grosjean v. American Press Co., 297 U.S. 233, 244 (1936).

[Annotated Fourteenth Amendment, Congressional Research Service.
SOURCE: http://www.law.cornell.edu/anncon/html/amdt14a_user.html#amdt14a_hd1]

2. The statutory “taxpayer” becomes connected to a specific human being through an act of consent by that human being. That consent is culminated in a LAWFUL election or appointment to public office. At the point of consent and subsequent election or appointment, they become a public officer and surety for the acts of the office they consent to represent.
3. You cannot unilaterally “elect” or “appoint” yourself in to public office by filling out any government form.
4. The statutory “taxpayer” public office and the PUBLIC OFFICER can have two separate and completely different domiciles or residences.
5. A nonresident PUBLIC OFFICER can represent a RESIDENT OFFICE and “taxpayer”. If collection notices are mailed to humans, then these humans are presumed to act essentially as a “resident agent” for the public office they represent.
6. A “nonresident alien individual” and statutory “taxpayer” is described in 26 C.F.R. §1.871-1(b)(1)(i).

Title 26: Internal Revenue
PART 1—INCOME TAXES
nonresident alien individuals
§ 1.871-1 Classification and manner of taxing alien individuals.

(b) Classes of nonresident aliens —

(1) In general. For purposes of the income tax, nonresident alien **individuals** are divided into the following three classes:

(i) Nonresident alien individuals who at no time during the taxable year are engaged in a trade or business in the United States.

(ii) Nonresident alien individuals who at any time during the taxable year are, or are deemed under §1.871-9 to be, engaged in a trade or business in the United States, and

(iii) Nonresident alien individuals who are bona fide residents of Puerto Rico during the entire taxable year.

An individual described in subdivision (i) or (ii) of this subparagraph is subject to tax pursuant to the provisions of subpart A (section 871 and following), part II, subchapter N, chapter 1 of the Code, and the regulations thereunder. See §§1.871-7 and 1.871-8. The provisions of subpart A do not apply to individuals described in subdivision (iii) of this subparagraph, but such individuals, except as provided in section 933 with respect to Puerto Rican source income, are subject to the tax imposed by section 1 or section 1201(b). See §1.876-1.

7. If a human has not expressly consented to the “taxpayer” status or to represent said “taxpayer” public office, then they are:
 - 7.1. NOT a statutory “taxpayer” per 26 U.S.C. §7701(a)(14).
 - 7.2. NOT a statutory “person” per 26 U.S.C. §7701(c), and 26 U.S.C. §§6671(b) and 7343.
 - 7.3. NOT a statutory “individual” per 26 C.F.R. §1.1441-1(c)(3).
 - 7.4. NOT a statutory “nonresident alien individual” per 26 C.F.R. §1.871-1(b)(1) .
 - 7.5. Not subject to the jurisdiction of the Internal Revenue Code.
 - 7.6. Not subject to the legislative jurisdiction of Congress if within a Constitutional state of the Union.
 - 7.7. Protected ONLY by the U.S. Constitution, the Bill of Rights, and the common law, all of which may be enforced WITHOUT supporting legislation because they are “self-executing”.
 - 7.8. Criminally impersonating a public office in violation of 18 U.S.C. §912 if they either exercise the functions of a “taxpayer” or have any part of the civil statutory law enforced by the government against them.
8. If a PRIVATE human is compelled to do any of the following, then they are a victim of involuntary servitude, theft, and slavery in violation of the Thirteenth Amendment and are criminally impersonating a public office in violation of 18 U.S.C. §912.
 - 8.1. Compelled to fulfill the duties of a public office, including being compelled to file a tax return.
 - 8.2. Becomes surety for the public office and/or tax collection directed at the office.
 - 8.3. Does not receive compensation that they and not the government determine for fulfilling the duties of the office.
 - 8.4. Is prevented from quitting the office or invalidating evidence that they occupy the office.
 - 8.5. Is compelled to use government PUBLIC property in connection with an otherwise PRIVATE business transaction, such as a Social Security Number, a Taxpayer Identification Number, etc. These numbers function as de facto license numbers to represent a public office. All uses of such property connect PRIVATE property to PUBLIC property and therefore result in a CONVERSION of PRIVATE property to PUBLIC property WITHOUT the consent of the owner.
9. If the human abandons the public office, the “taxpayer” fiction is legally dead and must go through probate. That is why when the IRS collects the tax, they call it a “1040 tax” on their collection notices, meaning it is described NOT on IRS FORM 1040, but in SECTION 1040 of the Internal Revenue Code. See:

How the IRS Traps You Into Liability by Making You a Fiduciary for a Dead “Straw Man”, Family Guardian Fellowship

<http://famguardian.org/TaxFreedom/Instructions/0.6HowIRSTrapsYouStrawman.htm>

Proving the above is beyond the scope of this document. However, if you would like overwhelming evidence of why all the above are true, see:

1. Proof That There Is a “Straw Man”, Form #05.042
<http://sedm.org/Forms/FormIndex.htm>
2. The “Trade or Business” Scam, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>
3. 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>
4. De Facto Government Scam, Form #05.043 – proves that a de facto government is one that makes all citizens and residents into public officers within the government corporation.
<http://sedm.org/Forms/FormIndex.htm>

2.5 Divorcing the “state”: Persons with no domicile, who create their own “state”, or a domicile in the Kingdom of Heaven

If we divorce the society where we were born, do not abandon our nationality and allegiance to the state of our birth, but then choose a domicile in a place *other* than where we physically live and which is outside of any government that might have jurisdiction in the place where we live, then we become “transient foreigners” and “de facto stateless persons” in relation to the government of the place we occupy.

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

A “de facto stateless person” is anyone who is *not* entitled to claim the protection or aid of the government in the place where they live:

Social Security Program Operations Manual System (POMS) RS 02640.040 Stateless Persons

A. DEFINITIONS

[. . .]

DE FACTO—Persons who have left the country of which they were nationals and no longer enjoy its protection and assistance. They are usually political refugees. They are legally citizens of a country because its laws do not permit denaturalization or only permit it with the country's approval.

[. . .]

2. De Facto Status

Assume an individual is de facto stateless if he/she:

a. says he/she is stateless but cannot establish he/she is de jure stateless; and

b. establishes that:

- he/she has taken up residence [chosen a **legal domicile**] outside the country of his/her nationality;*
- there has been an event which is hostile to him/her, such as a sudden or radical change in the government, in the country of nationality; and*

NOTE: In determining whether an event was hostile to the individual, it is sufficient to show the individual had reason to believe it would be hostile to him/her.

- he/she renounces, in a sworn statement, the protection and assistance of the government of the country of which he/she is a national and declares he/she is stateless. The statement must be sworn to before an individual legally authorized to administer oaths and the original statement must be submitted to SSA.*

*De facto [stateless] status stays in effect only as long as the conditions in b. continue to exist. If, for example, the individual returns [changes their **domicile** back] to his/her country of nationality, de facto statelessness ends.*

*[SOURCE: Social Security Program Operations Manual System (POMS), Section RS 02650.040 entitled “Stateless Persons”
<https://s044a90.ssa.gov/apps10/poms.nsf/lnx/0302640040/>]*

Notice the key attribute of a “de facto stateless person” is that they have abandoned the protection of their government because they believe it is hostile to him or her and is not only not protective, but is even injurious. Below is how the Supreme Court describes such persons:

*The writers upon the law of nations distinguish between a temporary residence in a foreign country for a special purpose and a residence accompanied with an intention to make it a permanent place of abode. The latter is styled by Vattel [in his book The Law of Nations as] “domicile,” which he defines to be “a habitation fixed in any place, with an intention of always staying there.” **Such a person, says this author, becomes a***

member of the new society at least as a permanent inhabitant, and is a kind of citizen of the inferior order from the native citizens, but is, nevertheless, united and subject to the society, without participating in all its advantages. This right of domicile, he continues, is not established unless the person makes sufficiently known his intention of fixing there, either tacitly or by an express declaration. Vatt. Law Nat. pp. 92, 93. Grotius nowhere uses the word "domicile," but he also distinguishes between those who stay in a foreign country by the necessity of their affairs, or from any other temporary cause, and those who reside there from a permanent cause. The former he denominates "strangers," and the latter, "subjects." The rule is thus laid down by Sir Robert Phillimore:

There is a class of persons which cannot be, strictly speaking, included in either of these denominations of naturalized or native citizens, namely, the class of those who have ceased to reside [maintain a domicile] in their native country, and have taken up a permanent abode in another. These are domiciled inhabitants. They have not put on a new citizenship through some formal mode enjoined by the law or the new country. They are de facto, though not de jure, citizens of the country of their [new chosen] domicile. [Fong Yue Ting v. United States, 149 U.S. 698 (1893)]

We must remember that in America, the People, and not our public servants, are the Sovereigns. We The People, who are the Sovereigns, choose our associations and govern ourselves through our elected representatives.

"The words 'people of the United States' and 'citizens,' are synonymous terms, and mean the same thing. They both describe the political body who, according to our republican institutions, form the sovereignty, and who hold the power and conduct the government through their representatives. They are what we familiarly call the 'sovereign people,' and every citizen is one of this people, and a constituent member of this sovereignty. ..." [Boyd v. State of Nebraska, 143 U.S. 135 (1892)]

When those representatives cease to have our best interests or protection in mind, then we have not only a moral *right*, but a *duty*, according to our Declaration of Independence, 1776, to alter our form of self-government by whatever means necessary to guarantee our future security.

"But when a long train of abuses and usurpations, pursuing invariably the same Object evinces a design to reduce them under absolute Despotism, it is their right, it is their duty, to throw off such Government, and to provide new Guards for their future security." [Declaration of Independence]

The lawful and most peaceful means of altering that form of government is simply to do one of the following:

1. Form our own self-government based on the de jure constitution and change our domicile to it. See:
Self Government Federation: Articles of Confederation, Form #13.002
<http://sedm.org/Forms/FormIndex.htm>
2. Choose an existing government or country that is already available elsewhere on the planet as our protector.
3. Choose a domicile in a place that doesn't have a government. For instance, choose a domicile somewhere you have been in the past that doesn't have a government. For example, if you have legal evidence that you took a cruise, then choose your domicile in the middle of the ocean somewhere where the ship went.
4. Use God's laws as the basis for your own self-government and protection, as suggested in this book.

By doing one of the above, we are "firing" our local servants in government because they are not doing their job of protection adequately, and when we do this, we cease to have any obligation to pay for their services through taxation and they cease to have any obligation to provide any services. If we choose God and His laws as our form of government, then we choose Heaven as our domicile and our place of primary allegiance and protection. We then become:

1. "citizens of Heaven".
2. "nationals but not citizens" of the country in which we live.
3. Transient foreigners.
4. Ambassadors and ministers of a foreign state called Heaven.

Below is how one early state court described the absolute right to "divorce the state" by choosing a domicile in a place other than where we physically are at the time:

"When a change of government takes place, from a monarchical to a republican government, the old form is dissolved. Those who lived under it, and did not choose to become members of the new, had a right to refuse their allegiance to it, and to retire elsewhere. By being a part of the society subject to the old government, they

1 had not entered into any engagement to become subject to any new form the majority might think proper to
2 adopt. That the majority shall prevail is a rule posterior to the formation of government, and results from it. It
3 is not a rule upon mankind in their natural state. There, every man is independent of all laws, except those
4 prescribed by nature. He is not bound by any institutions formed by his fellowmen without his consent"
5 [Cruden v. Neale, 2 N.C., 2 S.E. 70 (1796)]

6 How do we officially and formally notify the "state" that we have made a conscious decision to legally divorce it by
7 moving our domicile outside its jurisdiction? That process is documented in the references below:

- 8 1. Sovereignty Forms and Instructions Online, Form #10.004, Step 3.13: Correct Government Records documenting your
9 citizenship status. Available free at:
10 <http://famguardian.org/TaxFreedom/Instructions/3.13ChangeUSCitizenshipStatus.htm>
- 11 2. Sovereignty Forms and Instructions Manual, Form #10.005, Section 2.5.3.13. Same as the above item. Available free
12 at:
13 <http://sedm.org/ItemInfo/Ebooks/SovFormsInstr/SovFormsInstr.htm>
- 14 3. By sending in the Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States. See:
15 Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001
16 <http://sedm.org/Forms/FormIndex.htm>
- 17 4. After accomplishing either of the above items, which are the same, making sure that all future government forms we
18 fill out properly and accurately describe both our domicile and our citizenship status, in accordance with section
19 **Error! Reference source not found.** later.
- 20 5. By making sure that at all times, we use the proper words to describe our status so that we don't create false
21 presumptions that might cause the government to believe we are "residents" with a domicile in the "United States"
22 (federal territory):
 - 23 5.1. Do not describe ourselves with the following words:
 - 24 5.1.1. "individual" as defined in 5 U.S.C. §552a(a)(2) and 26 C.F.R. §1.1441-1(c)(3).
 - 25 5.1.2. "taxpayer" as defined in 26 U.S.C. §7701(a)(14).
 - 26 5.1.3. "U.S. person" as defined in 26 U.S.C. §7701(a)(30) .
 - 27 5.1.4. "resident" as defined in 26 U.S.C. §7701(b)(1)(A).
 - 28 5.1.5. "alien"
 - 29 5.2. Describe ourselves with the following words and phrases:
 - 30 5.2.1. "nontaxpayer" not subject to the Internal Revenue Code. See:
 - 31 5.2.1.1. "Taxpayer" v. "Nontaxpayer", Which One Are You?:
32 <http://famguardian.org/Subjects/Taxes/Articles/TaxpayerVNontaxpayer.htm>
 - 33 5.2.1.2. Your Rights as a "nontaxpayer", item 5.8
34 <http://sedm.org/LibertyU/LibertyU.htm>
 - 35 5.2.2. "nonresident alien" as defined in 26 U.S.C. §7701(b)(1)(B) IF AND ONLY IF you are engaged in a public
36 office. Otherwise you are a "non-resident non-person" or "transient foreigner".
 - 37 5.2.3. The type of "nonresident alien" defined in 26 C.F.R. §1.871-1(b)(1)(i) ONLY IF YOU ARE ENGAGED IN
38 A PUBLIC OFFICE. Otherwise, there is no regulation that describes your status.
 - 39 5.2.4. "national" under 8 U.S.C. §1101(a)(21), but not "citizen" as defined in 8 U.S.C. §1401. This person is also
40 described in 8 U.S.C. §1452, but only in the case of those born within U.S. possessions.
 - 41 5.2.5. Not engaged in a "trade or business" as defined in 26 U.S.C. §7701(a)(26).
 - 42 5.2.6. Have not made any "elections" under 26 U.S.C. §7701(b)(4)(B), 26 U.S.C. §6013(g) or (h), or 26 C.F.R.
43 §1.871-1(a).
 - 44 5.2.7. A "stateless person" who does not satisfy any of the criteria for diversity of citizenship described in 28
45 U.S.C. §1332 and who therefore cannot be sued in federal court. See [Newman-Green v. Alfonso Larrain](#),
46 [490 U.S. 826 \(1989\)](#) ;

45 "In order to be a citizen of a State within the meaning of the diversity statute, a natural person must both be a
46 citizen of the United States and be domiciled within the State. See *Robertson v. Cease*, 97 U.S. 646, 648-649
47 (1878); *Brown v. Keene*, 8 Pet. 112, 115 (1834). The problem in this case is that Bettison, although a United
48 States citizen, has no domicile in any State. He is therefore "stateless" for purposes of § 1332(a)(3). Subsection
49 1332(a)(2), which confers jurisdiction in the District Court when a citizen of a State sues aliens only, also could
50 not be satisfied because Bettison is a United States citizen. [490 U.S. 829]"
51 [[Newman-Green v. Alfonso Larrain](#), 490 U.S. 826 (1989)]

52 We emphasize that it isn't one's citizenship but one's choice of legal "domicile" that makes one sovereign and a
53 "nontaxpayer". The way we describe our citizenship status is affected by and a result of our choice of legal "domicile", but

1 changing one's citizenship status is not the nexus for becoming either a "sovereign" or a "nontaxpayer".

2 The only legal requirement for changing our domicile is that we must reside on the territory of the sovereign to whom we
3 claim allegiance, and must intend to make membership in the community established by the sovereign permanent. In this
4 context, the Bible reminds us that the Earth was created by and owned by our Sovereign, who is God, and that those vain
5 politicians who claim to "own" or control it are simply "stewards" over what actually belongs to God alone. To wit:

6 *The heavens are Yours [God's], the earth also is Yours;*
7 *The world and all its fullness, You have founded them.*
8 *The north and the south, You have created them;*
9 *Tabor and Hermon rejoice in Your name.*
10 *You have a mighty arm;*
11 *Strong is Your hand, and high is Your right hand."*
12 *[Psalm 89:11-13, Bible, NKJV]*
13

14 *"I have made the earth,*
15 *And created man on it.*
16 *I—My hands—stretched out the heavens,*
17 *And all their host I have commanded."*
18 *[Isaiah 45:12, Bible, NKJV]*
19

20 *"Indeed heaven and the highest heavens belong to the Lord your God, also the earth with all that is in it."*
21 *[Deuteronomy 10:14, Bible, NKJV]*

22 Some misguided Christians will try to quote Jesus, when He said of taxes the following in relation to "domicile":

23 *"Render therefore to Caesar the things that are Caesar's, and to God the things that are God's."*
24 *[Matt. 22:15-22, Bible, NKJV]*

25 However, based on the scriptures above, which identify God as the owner of the Earth and the Heavens, we must ask
26 ourself:

27 *"What is left that belongs to Caesar if EVERYTHING belongs to God?"*

28 The answer is NOTHING, except that which he STEALS from the Sovereign People and which they don't force him to
29 return. Jesus knew this, but he gave a very indirect answer to keep Himself out of trouble when asked about taxes in the
30 passage above. Therefore, when we elect or consent to change our domicile to the Kingdom of Heaven, we are
31 acknowledging the Truth and the Authority of the Scripture and Holy Law above and the sovereignty of the Lord in the
32 practical affairs of our daily lives. We are acknowledging our stewardship over what ultimately and permanently belongs
33 ONLY to Him, and not to any man. Governments and civilizations come and go, but God's immutable laws are eternal.
34 To NOT do this as a Christian amounts to mutiny against God. Either we honor the first four commandments of the Ten
35 Commandments by doing this, or we will be dethroned as His Sovereigns and Stewards on earth.

36 *"Because you [Solomon, the wisest man who ever lived] have done this , and have not kept My covenant and*
37 *My statutes [violated God's laws], which I have commanded you, I will surely tear the kingdom [and all your*
38 *sovereignty] away from you and give it to your [public] servant."*
39 *[1 Kings 11:9-13, Bible, NKJV]*

40 By legally and civilly divorcing the "state" in changing our domicile to the Kingdom of Heaven or to someplace on earth
41 where there is not man-made government, we must consent to be governed exclusively by God's laws and express our
42 unfailing allegiance to Him as the source of everything we have and everything that we are. In doing so we:

43 1. Are following God's mandate not to serve foreign gods, laws, or civil rulers.

44 *"You shall make no covenant [contract or franchise] with them [foreigners, pagans], nor with their [pagan*
45 *government] gods [laws or judges]. They shall not dwell in your land [and you shall not dwell in theirs by*
46 *becoming a "resident" or domiciliary in the process of contracting with them], lest they make you sin against*
47 *Me [God]. For if you serve their [government] gods [under contract or agreement or franchise], it will surely*
48 *be a snare to you."*
49 *[Exodus 23:32-33, Bible, NKJV]*

- 1 2. Escape the constraints of earthly civil statutory law. This type of law is law exclusively for government and public
2 officers, so in a sense we are abandoning civil government, any duties under it, and any privileges, public rights, or
3 “benefits” that it conveys based on our civil “status” under it. See:

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037
<http://sedm.org/Forms/FormIndex.htm>

- 4 3. Cease to be a statutory “citizen”, “resident”, or “inhabitant”. Instead we become transient foreigners and nonresidents
5 under the civil statutory law.
6 4. Retain the protections of the Constitution and the common law for our natural rights.
7 5. Retain the protections of the criminal law. These laws are enforced whether we consent or not.
8 6. Are not “lawless” or an anarchist in a legal sense, because we are still subject to God’s law, the common law, and the
9 criminal law.
10 7. Protect and retain our equality, sovereignty, and dignity in relation to every other person under the civil law. The
11 Declaration of Independence calls this our “separate and equal station”.

12 The above is the nirvana described by the Apostle Paul when he very insightfully said of this process of submission to God
13 the following:

14 *“But if you are led by the Spirit, you are not under the law [man’s law].”*
15 *[Gal. 5:18, Bible, NKJV]*

16 The tendency of early Christians to do the above was precisely the reason why the Romans persecuted the Christians when
17 Christianity was in its infancy: It lead to anarchy because Christians, like the Israelites, refused to be governed by anything
18 but God’s laws:

19 *“Then Haman said to King Ahasuerus, “There is a certain people [the Jews, who today are the equivalent of*
20 *Christians] scattered and dispersed among the people in all the provinces of your kingdom; their laws are*
21 *different from all other people’s [because they are [God’s laws!](#)], and they do not keep the king’s [unjust] laws.*
22 *Therefore it is not fitting for the king to let them remain. If it pleases the king, let a decree be written that they*
23 *be destroyed, and I will pay ten thousand talents of silver into the hands of those who do the work, to bring it*
24 *into the king’s treasuries.”*
25 *[[Esther 3:8-9](#), Bible, NKJV]*

26 Christians who are doing and following the will of God are “anarchists”. An anarchist is simply anyone who refuses to
27 have an earthly ruler and who instead insists on either self-government or a theocracy in which God, whichever God you
28 believe in, is our only King, Ruler, Lawgiver and Judge:

29 Main Entry: **an-ar-chy**
30 Function: noun

31 Etymology: Medieval Latin anarchia, from Greek, from anarchos **having no [earthly] ruler**,
32 from an- + archos ruler -- more at [ARCH-](#)
33 [Source: Merriam Webster Dictionary]

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

36 For a fascinating read on this subject, see:

Jesus Is an Anarchist, James Redford
<http://famguardian.org/Subjects/Spirituality/ChurchvState/JesusAnarchist.htm>

37 Christians who are doing the will of God by changing their domicile to Heaven and divorcing the “state” are likely to be
38 persecuted by the government and privileged I.R.C. 501(c)(3) corporate churches just as Jesus was because of their
39 anarchistic tendencies because they render organized government irrelevant and unnecessary:

40 *“If the world hates you, you know that it hated Me before it hated you. If you were of the world, the world*
41 *would love its own. **Yet because you are not of the world, but I chose you out of the world, therefore the***
42 ***world hates you. Remember the word that I said to you, ‘A servant is not greater than his master.’ If they***
43 ***persecuted Me, they will also persecute you.** If they kept My word, they will keep yours also. **But all these***
44 ***things they will do to you for My name’s sake, because they do not know Him who sent Me. If I had not***
45 ***come and spoken to them, they would have no sin, but now they have no excuse for their sin.** He who hates*
46 *me hated My father also. **If I had not done among them the works which no one else did, they would have no***

sin; but now they have seen and also hated both Me and My Father. But this happened that the word might be fulfilled which is written in their law, 'They hated Me without a cause.'"
[John 15:18-25, Bible, NKJV]

Being "chosen out of the world" simply means, in legal terms, that we do not have a domicile here and are "transient foreigners".

Those who do choose God as their sole source of law and civil (not criminal) government:

1. Become a "foreign government" in respect to the United States government and all other governments.
2. Are committing themselves to the ultimate First Amendment protected religious practice, which is that of adopting God and His sovereign laws as their only form of self-government.
3. Are taking the ultimate step in personal responsibility, by assuming responsibility for every aspect of their lives by divorcing the state and abandoning all government franchises:

Government Instituted Slavery Using Franchises, Form #05.030

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

4. Effectively become their own self-government and fire the government where they live in the context of all civil matters.
5. Are protected by the [Foreign Sovereign Immunities Act \(F.S.I.A.\), 28 U.S.C. Part IV, Chapter 97](#).
6. Are protected by the Minimum Contacts Doctrine and therefore exempt from the jurisdiction of federal and state courts except as they satisfy the provisions of the Foreign Sovereign Immunities Act or the "Longarm Statute" passed by the state where they temporarily inhabit.
7. Are internationally protected persons pursuant to [18 U.S.C. §112](#).
8. Are on an equal footing with any other nation and may therefore assert sovereign immunity in any proceeding against the government. This implies that:
 - 8.1. Any attempt to drag you into court by a government must be accompanied by proof that you consented in writing to the jurisdiction of the government attempting to sue you. Such consent becomes the basis for satisfying the criteria within the [Foreign Sovereign Immunities Act \(F.S.I.A.\), 28 U.S.C. Part IV, Chapter 97](#).
 - 8.2. You may use the same defense as the government in proving a valid contractual obligation, by showing the government the delegation of authority order constraining your delegated authority as God's "public officer". Anything another government alleges you consented in writing to must be consistent with the delegation of authority order or else none of the rights accrued to them are defensible in court. In this sense, you are using the same lame excuse they use for getting out of any obligations that you consented to, but were not authorized to engage in by the Holy Bible. This is explained in the document below:

Delegation of Authority Order from God to Christians, Form #13.007

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

9. Become ministers, ambassadors, "employees", "public officers", and officers of a foreign state called Heaven.
10. May not simultaneously act as "public officers" for any other foreign government, which would represent a conflict of interest.

"No one can serve two masters [two employers, for instance]; for either he will hate the one and love the other, or else he will be loyal to the one and despise the other. You cannot serve God and mammon [government]."
[Matt 6:24, Bible, NKJV. Written by a tax collector]

11. Are expressly exempt from taxation pursuant to [26 U.S.C. §892\(a\)\(1\)](#).
12. May file IRS Form W-8EXP as a nonresident alien and exempt all of their earnings from federal and state income taxation.
13. May use IRS Publication 515 to control their withholding as nonresident aliens if engaged in a public office, or must modify all existing forms if not engaged in a public office.

The other very interesting consequences of the above status which makes it especially appealing are the following:

1. Nowhere in the Internal Revenue Code are any of the following terms defined: "foreign", "foreign government", "government". Therefore, it would be impossible for the IRS to prove that you aren't a "foreign government".
2. The most important goal of the Constitutional Convention, and the reasons for the adoption of the Ninth and Tenth Amendment to the United States Constitution was to preserve as much self-government to the people and the states as possible. Any attempt to compel anyone to become a "subject" or accept more government than they need therefore violates the legislative intent of the United States Constitution.

The determination of the Framers Convention and the ratifying conventions to preserve complete and unimpaired state self-government in all matters not committed to the general government is one of the plainest facts which emerges from the history of their deliberations. And adherence to that determination is incumbent equally upon the federal government and the states. State powers can neither be appropriated on the one hand nor abdicated on the other. As this court said in Texas v. White, 7 Wall. 700, 725, 'The preservation of the States, and the maintenance of their governments, are as much within the design and care of the Constitution as the preservation of the Union and the maintenance of the National government. The Constitution, in all its provisions, looks to an indestructible Union, composed of indestructible States.' Every journey to a forbidden end begins with the first step; and the danger of such a step by the federal government in the direction of taking over the powers of the states is that the end of the journey may find the states so despoiled of their powers, or-what may amount to the same thing-so [298 U.S. 238, 296] relieved of the responsibilities which possession of the powers necessarily enjoins, as to reduce them to little more than geographical subdivisions of the national domain. It is safe to say that if, when the Constitution was under consideration, it had been thought that any such danger lurked behind its plain words, it would never have been ratified.

And the Constitution itself is in every real sense a law-the lawmakers being the people themselves, in whom under our system all political power and sovereignty primarily resides, and through whom such power and sovereignty primarily speaks. It is by that law, and not otherwise, that the legislative, executive, and judicial agencies which it created exercise such political authority as they have been permitted to possess. The Constitution speaks for itself in terms so plain that to misunderstand their import is not rationally possible. 'We the People of the United States,' it says, 'do ordain and establish this Constitution.' Ordain and establish! These are definite words of enactment, and without more would stamp what follows with the dignity and character of law. The framers of the Constitution, however, were not content to let the matter rest here, but provided explicitly-'This Constitution, and the Laws of the United States which shall be made in Pursuance thereof; ... shall be the supreme Law of the Land.' (Const. art. 6, cl. 2.) The supremacy of the Constitution as law is thus declared without qualification. That supremacy is absolute; the supremacy of a statute enacted by Congress is not absolute but conditioned upon its being made in pursuance of the Constitution. And a judicial tribunal, clothed by that instrument with complete judicial power, and, therefore, by the very nature of the power, required to ascertain and apply the law to the facts in every case or proceeding properly brought for adjudication, must apply the supreme law and reject the inferior stat-[298 U.S. 238, 297] ute whenever the two conflict. In the discharge of that duty, the opinion of the lawmakers that a statute passed by them is valid must be given great weight, *Adkins v. Children's Hospital*, 261 U.S. 525, 544, 43 S.Ct. 394, 24 A.L.R. 1238; but their opinion, or the court's opinion, that the statute will prove greatly or generally beneficial is wholly irrelevant to the inquiry. *Schechter Poultry Corp. v. United States*, 295 U.S. 495, 549, 550 S., 55 S.Ct. 837, 97 A.L.R. 947.

[*Carter v. Carter Coal Co.*, 298 U.S. 238 (1936)]

3. If another government attempts to interfere with the affairs of your own foreign self-government, then they:
 - 3.1. Are violating your First Amendment right to practice your religion by living under the laws of your God. This tort is cognizable under the Religious Freedom Restoration Act, 42 U.S.C. Chapter 21B and constitutes a tort against the foreign invader.
 - 3.2. Are hypocrites, because they are depriving others equal right to the same authority that they themselves have. No legitimate government can claim to be operating lawfully which interferes with the equal right of others to self-government.
 - 3.3. Are in a sense attempting to outlaw the ultimate form of personal responsibility, which is entirely governing your own life and supporting yourself. The outlawing of personal responsibility and replacing or displacing it with collective responsibility of the "state" can never be in the public interest, especially considering how badly our present government mismanages and bankrupts nearly everything it puts its hands on.

2.6 How do "transient foreigners" and "nonresidents" protect themselves in state court?

Now that we understand the differences between those who have contracted to be protected, called "citizens", "residents", and "inhabitants", and those who have not, called "transient foreigners" or "nonresidents", the next issue we must deal with is to determine how those who are "nonresidents" or "transient foreigners" in relation to a specific state government can achieve a remedy for the protection of their rights in state court. It will interest the reader to learn that "transient foreigners" have the same constitutional protections for their rights as citizens or residents. Here is what the U.S. Supreme Court said on this subject. The ose who are "transient foreigners" are STATUTORY "non-resident non-persons" in respect to the governments identified in the cite below. The "aliens" they are talking about are foreign nationals born in foreign countries.

"There are literally millions of aliens within the jurisdiction of the United States[*]. The Fifth Amendment, as well as the Fourteenth Amendment, protects every one of these persons from deprivation of life, liberty, or property without due process of law. *Wong Yang Sung v. McGrath*, 339 U.S. 33, 48-51, 70 S.Ct. 445, 453-455, 94 L.Ed. 616, 627-629; *Wong Wing v. United States*, 163 U.S. 228, 238, 16 S.Ct. 977, 981, 41 L.Ed. 140, 143;

1 see *Russian Fleet v. United States*, 282 U.S. 481, 489, 51 S.Ct. 229, 231, 75 L.Ed. 473, 476, **Even one whose**
2 **presence in this country is unlawful, involuntary, or transitory is entitled to that constitutional protection.**
3 **Wong Yang Sung, supra ; Wong Wing, supra.**

4 *The fact that all persons, aliens and citizens alike, are protected by the Due Process Clause does not lead to the*
5 *further conclusion that all aliens are entitled to enjoy all the advantages of citizenship or, indeed, to the*
6 *conclusion that all aliens must be placed in a single homogeneous legal classification. For a host of*
7 *constitutional and statutory provisions rest on the premise that a legitimate distinction between citizens and*
8 *aliens may justify attributes and benefits for one class not accorded to the other; 12 and the class of aliens is*
9 *itself a heterogeneous multitude of persons with a wide-ranging variety of ties to this country.13"*

10 [*Mathews v. Diaz*, 426 U.S. 67 (1975)]

11 SOURCE:

12 http://scholar.google.com/scholar_case?case=18181587481530636682&q=426+U.S.+67&hl=en&as_sdt=4,6
13 [0\]](#)

14 In order to get to the point where we can identify how remedies for constitutional rights violations are achieved, we must
15 first describe the TWO types of jurisdictions that the state courts exercise, because it is mainly state courts where such
16 rights violations would be vindicated. We don't have space here to cover all the nuances of this subject, but we will
17 summarize these differences and point you to more information if you want to look into it. There are two types of
18 jurisdictions within each state government:

- 19 1. The de jure republic under the Articles of Confederation called the "Republic of_____". This jurisdiction controls
20 everything that happens on land protected by the Constitution. It protects EXCLUSIVELY PRIVATE property using
21 ONLY the common law and NOT civil law.
- 22 2. The federal corporation under the United States Constitution called the "State of_____". This jurisdiction handles
23 everything that deals with government agency, office, employment, "benefits", "public rights", and territory and it's
24 legislation is limited to those domiciled on federal territory or contracting with either the state or federal governments.
25 Collectively, the subject of legislation aimed at this jurisdiction is the "public domain" or what the courts call "publici
26 juris".

27 The differences between the two jurisdictions above are exhaustively described in the following fascinating document:

Corporatization and Privatization of the Government, Form #05.024

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

28 In the above document, a table is provided comparing the two types of jurisdictions which we repeat here, extracted from
29 section 14.7. Understanding this table is important in determining how we achieve a remedy in a state court for an injury to
30 our constitutional PRIVATE rights.
31

Table 1: Comparison of Republic State v. Corporate State

#	Attribute	Republic State	Corporate State
1	Nature of government	De jure	De facto if offered, enforced, or forced against those domiciled outside of federal territory.
2	Composition	Physical state (Attaches to physical territory)	Virtual state (Attaches to status of people on the land)
3	Name	"Republic of _____" "The State"	"State of _____" "this State"
4	Name of this entity in federal law	Called a "state" or "foreign state"	Called a "State" as defined in 4 U.S.C. §110(d)
5	Territory over which "sovereign"	All land not under exclusive federal jurisdiction within the exterior borders of the Constitutional state.	Federal territory within the exterior limits of the state borrowed from the federal government under the Buck Act, 4 U.S.C. §110(d).
6	Protected by the Bill of Rights, which is the first ten amendments to the United States Constitution?	Yes	No (No rights. Only statutory "privileges", mostly applied for)
7	Form of government	Constitutional Republic	Legislative totalitarian socialist democracy
8	A corporation?	Yes	Yes
9	A federal corporation?	No	Yes
10	Exclusive jurisdiction over its own lands?	Yes	No. Shared with federal government pursuant to Buck Act, Assimilated Crimes Act, 18 U.S.C. §13, and Agreement on Coordination of Tax Administration (A.C.T.A.).
11	"Possession" of the United States?	No (sovereign and "foreign" with respect to national government)	Yes
12	Subject to exclusive federal jurisdiction?	No	Yes
13	Subject to federal income tax?	No	Yes
14	Subject to state income tax?	No	Yes
15	Subject to state sales tax?	No	Yes
16	Subject to national military draft? (See SEDM Form #05.030 http://sedm.org/Forms/FormIndex.htm)	No	Yes
17	Citizenship of those domiciled therein	1. Constitutional but not statutory citizen. 2. "national" or "state national" pursuant to 8 U.S.C. §§1101(a)(21) . Not a statutory "U.S. citizen" pursuant to 8 U.S.C. §1401 .	Statutory "U.S. citizen" pursuant to 8 U.S.C. §1401
18	Licenses such as marriage license, driver's license, business license required in this jurisdiction?	No	Yes
19	Voters called	"Electors"	"Registered voters"
20	How you declare your domicile in this jurisdiction	1. Describing yourself as a "state national" but not a statutory "U.S. citizen on all government forms." 2. Registering as an "elector" rather than a voter. 3. Terminating participation in all federal benefit programs.	1. Describing yourself as a statutory "U.S. citizen" on any state or federal form. 2. Applying for a federal benefit. 3. Applying for and receiving any kind of state license.
21	Standing in court to sue for injury to rights	Constitution and the common law.	Statutory civil law
22	"Rights" within this jurisdiction are based upon	The Bill of Rights (PRIVATE rights)	Statutory franchises (privileges/PUBLIC rights)
23	"Citizens", "residents", and "inhabitants" of this jurisdiction are	Private human beings	Public entities such as government employees, instrumentalities, and corporations (franchisees of the government) ONLY
24	Civil jurisdiction originates from	Voluntary choice of domicile on the territory of the sovereign AND your consent. This means you must be a "citizen" or a "resident" BEFORE this type of law can be enforced against you.	Your right to contract by signing up for government franchises/"benefits". Domicile/residence is a prerequisite but is often ILLEGALLY ignored as a matter of policy rather than law.

When we say that we are a "transient foreigner" or "nonresident" within a court pleading or within this document, we must be careful to define WHICH of the TWO jurisdictions above that status relates to in order to avoid ambiguity and avoid

Non-Resident Non-Person Position

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Form 05.020, Rev. 7-12-2015

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EXHIBIT: _____

1 being called “frivolous” by the courts. Within this document and elsewhere, the term “transient foreigner” or “nonresident”
2 relates to the jurisdiction in the right column above but NOT to the column on the left. You can be a “nonresident” of the
3 Corporate state on the right and yet at the same time ALSO be a “citizen” or “resident” of the Republic/De Jure State on the
4 left above. This distinction is critical. If you are at all confused by this distinction, we strongly suggest reading the
5 Corporatization and Privatization of the Government, Form #05.024 document referenced above so that the distinctions are
6 clear.

7 The Corporate state on the right above enacts statutes that can and do only relate to those who are public entities (called
8 “publici juris”) that are government instrumentalities, employees, officers, and franchisees of the government called
9 “corporations”, all of whom are consensually associated with the government by virtue of exercising their right to contract
10 with the government. Technically speaking, all such statutes are franchises implemented using the civil law. This is
11 explained further in the following:

Government Instituted Slavery Using Franchises, Form #05.030
<http://sedm.org/Forms/FormIndex.htm>

12 The U.S. Supreme Court has held that the ability to regulate private conduct is repugnant to the Constitution.
13 Consequently, the government cannot enact statutes or law of any kind that would regulate the conduct of private parties.
14 Therefore, nearly all civil statutes passed by any state or municipal government, and especially those relating to licensed
15 activities, can and do only relate to public and not private parties that are all officers of the government and not human
16 beings. This is exhaustively analyzed and proven in the following:

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037
<http://sedm.org/Forms/FormIndex.htm>

17 We will now spend the rest of this section applying these concepts to how one might pursue a remedy for an injury to so-
18 called “right” within a state court by invoking the jurisdiction of the Republic/De Jure state on the left and avoiding the
19 jurisdiction of the Corporate state on the right.

20 Civil law attaches to one's voluntary choice of domicile/residence. Criminal law does not. De jure criminal law depends
21 only on physical presence on the territory of the sovereign and the commission of an injurious act against a fellow
22 sovereign on that territory. Laws like the vehicle code do have criminal provisions, but they are not de jure criminal law,
23 but rather civil law that attaches to the domicile/residence of the party within a franchise agreement, which is the "driver
24 license" and all the rights it confers to the government to regulate your actions as a "driver" domiciled in the Corporate
25 state.

26 Within the forms and publications on this website there are two possible statuses that one may declare as a sovereign:

- 27 1. You are a transient foreigner and a citizen of ONLY the Kingdom of Heaven on earth. "My state" in this context means
28 the Holy Bible.
- 29 2. You are a state national with a domicile in the Republic/De Jure state but not the Corporate state. "My state" in this
30 context means the de jure state and excludes just about everything passed by the corporate state government, including
31 all franchises such as marriage licenses, income taxes, etc. Franchises cannot lawfully be implemented in the De Jure
32 State but can only occur in the Corporate State. The reason why franchises cannot lawfully be implemented in the De
33 Jure State is because rights are "unalienable" in the De Jure State, which means you aren't allowed to contract them
34 away to a real, de jure government.

35 Both of the above statuses have in common that those who declare themselves to be either cannot invoke the statutory law
36 of the Corporate State, but must invoke only the common law and the Constitution in their defense. There is tons of
37 reference material on the common law in the following:

Sovereignty and Freedom: Section 7, Self Government, Family Guardian Fellowship
<http://famguardian.org/Subjects/Freedom/Freedom.htm>

38 The following book even has sample pleadings for the main common law actions:

Handbook of Common Law Pleading, Second Edition, Benjamin Shipman, 1895
<http://books.google.com/books?id=7gk-AAAAIAAJ&printsec=titlepage>

Transient foreigners may not have a domicile or be subject to the civil laws in relation only to the place they have that status, but they don't need the civil laws to be protected. **The Constitution attaches to the land, and not the status of the persons on that land.**

"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)]

The Constitution and the common law are the only thing one needs to protect oneself as a PRIVATE and not PUBLIC entity. That is why we place so much emphasis on the common law on this website. Englishman John Harris explains why in the following wonderful video:

It's an Illusion, John Harris
<http://www.rinf.tv/video/john-harris-its-illusion>

Those who are believers AND transient foreigners but not "citizens", "residents" or "inhabitants" of either the Republic/De Jure State or the Corporate State DO in fact STILL have a state, which is the Kingdom of Heaven on Earth. That state has all the elements necessary to be legitimate: territory, people, and laws. The territory is the Earth, which the Bible says belongs to the Lord and not Caesar. It has people, which are your fellow believers. The laws are itemized in the Holy Bible and enumerated below:

Laws of the Bible, Form #13.001
<http://sedm.org/Forms/FormIndex.htm>

In conclusion, those who are "transient foreigners" or "Nonresidents" in relation to the Corporate state can use the state court for protection, but they must:

1. Be careful to define which of the two possible jurisdictions they are operating within using the documents referenced in this section.
2. Avoid federal court. All federal circuit and district courts are Article IV territorial courts in the executive and not judicial branch of the government that may only officiate over franchises. They are not Article III constitutional courts that may deal with rights protected by the constitution. This is exhaustively proven with thousands of pages of evidence in:

What Happened to Justice?, Form #06.012
<http://sedm.org/ItemInfo/Ebooks/WhatHappJustice/WhatHappJustice.htm>

3. Properly declare their status consistent with this document in their complaint. See the following forms as an example how to do this:

- 3.1. Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001
<http://sedm.org/Forms/FormIndex.htm>
- 3.2. Federal Pleading/Motion/Petition Attachment, Litigation Tool #01.002
<http://sedm.org/Litigation/LitIndex.htm>
- 3.3. Rules of Presumption and Statutory Interpretation, Litigation Tool #01.006
<http://sedm.org/Litigation/LitIndex.htm>

4. Respond to discovery relating to their status and standing with the following:

Citizenship, Domicile, and Tax Status Options, Form #10.003
<http://sedm.org/Forms/FormIndex.htm>

5. Invoke the common law and not statutory law to be protected.
6. Be careful to educate the judge and the jury to prevent common injurious presumptions that would undermine their status. See:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
<http://sedm.org/Forms/FormIndex.htm>

7. Follow the rules of pleading and practice for the common law.
8. Ensure that those who sit on the jury have the same status as them by ensuring that those who are statutory "U.S. citizens" or franchise participants are excluded as having a financial conflict of interest.

2.7 Serving civil legal process on nonresidents is the crime of “simulating legal process”

Some freedom lovers try to form their own private courts or grand juries to try or indict offenses against their rights by actors within the de facto government. Such private courts are sometimes called:

1. Common law courts.
2. Ecclesiastical courts in the case of churches.
3. Franchise courts for the regulation of specific activities such as “driving”. This would include family courts, traffic courts, and social security administrative courts.

Those who convene such courts must be careful how they describe their activities to those outside the group, or the participants could be indicted for simulating legal process. Legal process served by these groups can be called by a number of different names, such as the following:

1. Non-statutory abatement.
2. Private Administrative Process (PAP).

Below is a definition of “simulating legal process”:

“A person commits the offense of simulating legal process if he or she “recklessly causes to be delivered to another any document that simulates a summons, complaint, judgment, or other court process with the intent to . . . cause another to submit to the putative authority of the document; or take any action or refrain from taking any action in response to the document, in compliance with the document, or on the basis of the document.”
[Texas Penal Code Annotated, § 32.48(a)(2)]

Therefore, those forming common law courts or ecclesiastical courts may not use the words “complaint”, “judgment”, “summons” when issuing documents to parties OUTSIDE the group of people who expressly consented to their jurisdiction. In other words, those who are not in the group or who are not “citizens” within whatever community they have formed, may not receive documents that are connected with any existing state or municipal court or which could be confused with such courts.

Below is one ruling by a Texas court relating to a “simulating legal process” charge against an ecclesiastical court:

Free Exercise of Religion

Government action may burden the free exercise of religion, in violation of the First Amendment,³[10] in two quite different ways: by interfering with a believer's ability to observe the commands or practices of his faith and by encroaching on the ability of a church to manage its internal affairs. Westbrook v. Penley, 231 S.W.3d. 389, 395 (Tex. 2007). In appellant's pro se motions, he refers to the “exercise of one's faith.” More specifically, he raised the issue of ecclesiastical abstention in the trial court and cites to cases concerning this doctrine on appeal. His arguments are directed at the trial court's jurisdiction over this matter, not the constitutionality of section 32.48. So, it appears the judiciary's exercise of jurisdiction over the matter, rather than the Legislature's enactment of section 32.48, is the target of his challenge. We, then, will address that aspect of the constitutional issue he now presents on appeal; we will determine whether the trial court's exercise of jurisdiction violated appellant's right to free exercise of religion by encroaching on the ability of his church to manage its internal affairs.

The Constitution forbids the government from interfering with the right of hierarchical religious bodies to establish their own internal rules and regulations and to create tribunals for adjudicating disputes over religious matters. See Serbian E. Orthodox Diocese v. Milivojevic, 426 U.S. 696, 708–09, 724–25, 96 S.Ct. 2372, 49 L.Ed.2d. 151 (1976). Based on this constitutionally-mandated abstention, secular courts may not intrude into the church's governance of “religious” or “ecclesiastical” matters, such as theological controversy, church discipline, ecclesiastical government, or the conformity of members to standards of morality. See In re Godwin, 293 S.W.3d. 742, 748 (Tex.App.—San Antonio 2009, orig. proceeding).

*The record shows that Coleman, to whom the “Abatement” was delivered, was not a member of appellant's church. That being so, the church's position on the custody matter is not a purely ecclesiastical matter over which the trial court should have abstained from exercising its jurisdiction. **This is not an internal affairs issue because the record conclusively establishes that the recipient is not a member of the church.** The ecclesiastical abstention doctrine does not operate to prevent the trial court from exercising its jurisdiction over this matter. We overrule appellant's final issue.*

[Michael Runningwolf v. State of Texas, 317 S.W.3d. 829 (2010);
SOURCE: http://scholar.google.com/scholar_case?case=13768262149764043927]

Therefore, if you form a common law or ecclesiastical court you should be careful to:

1. Draft a good membership or citizenship agreement.
2. Require all members to sign the membership or citizenship agreement.
3. Keep careful records that are safe from tampering.
4. NOT serve “legal process” of any kind against those who are NOT consenting members or citizens.

We take the same position in protecting OUR members from secular courts as the secular courts take toward private courts. The First Amendment requires that you have a right to either NOT associate or to associate with any group you choose INCLUDING, but not limited to the “state” having general jurisdiction where you live. That means you have a RIGHT to NOT be:

1. A “citizen” or “resident” in the area where you physically are.
2. A “driver” under the vehicle code.
3. A “spouse” under the family code.
4. A “taxpayer” under the tax code.

The dividing line between who are “members” and who are NOT members is who has a domicile in that specific jurisdiction. The subject of domicile is extensively covered in this document.

We allege that secular franchise courts such as tax court, traffic court, family court, social security administrative court, and even civil court in your area are equally culpable for the SAME crime of “simulating legal process” if they serve legal process upon anyone who is NOT a “member” of their “state” and who has notified them of that fact. As such, any at least CIVIL process served upon them by secular courts of the de facto government is ALSO a criminal simulation of legal process because instituted against non-consenting parties who are non-residents and “non-members”, just as in the above case. Membership has to be consensual.

*The record shows that Coleman, to whom the “Abatement” was delivered, was not a member of appellant’s church. That being so, the church’s position on the custody matter is not a purely ecclesiastical matter over which the trial court should have abstained from exercising its jurisdiction. **This is not an internal affairs issue because the record conclusively establishes that the recipient is not a member of the church.** The ecclesiastical abstention doctrine does not operate to prevent the trial court from exercising its jurisdiction over this matter. We overrule appellant’s final issue.*

[Michael Runningwolf v. State of Texas, 317 S.W.3d. 829 (2010);
SOURCE: http://scholar.google.com/scholar_case?case=13768262149764043927]

We also argue that just like the above ruling, the secular government in fact and in deed is ALSO a church, as described in the following exhaustive proof of that fact:

Socialism: The New American Civil Religion, Form #05.016
<http://sedm.org/Forms/FormIndex.htm>

In support of the above, Black’s Law Dictionary defines “franchise courts” such as traffic court and family court as PRIVATE courts:

“franchise court. Hist. A privately held court that (usu.) exists by virtue of a royal grant [privilege], with jurisdiction over a variety of matters, depending on the grant and whatever powers the court acquires over time. In 1274, Edward I abolished many of these feudal courts by forcing the nobility to demonstrate by what authority (quo warrant) they held court. If a lord could not produce a charter reflecting the franchise, the court was abolished. - Also termed courts of the franchise.

Dispensing justice was profitable. Much revenue could come from the fees and dues, fines and amercements. This explains the growth of the second class of feudal courts, the Franchise Courts. They too were private courts held by feudal lords. Sometimes their claim to jurisdiction was based on old pre-Conquest grants ... But many of them were, in reality, only wrongful usurpations of private jurisdiction by powerful lords. These were put down after the famous Quo Warranto enquiry in the reign of Edward I.” W.J.V. Windeyer, Lectures on Legal History 56-57 (2d ed. 1949).”
[Black’s Law Dictionary, Seventh Edition, p. 668]

As a BARE minimum, we think that if you get summoned into any franchise court for violations of the franchise, such as tax court, traffic court, and family court, then the government as moving party who summoned you should at LEAST have the burden of proving that you EXPRESSLY CONSENTED in writing to become a “member” of the group that created the court, such as “taxpayer”, “driver”, “spouse”, etc. and that if they CANNOT satisfy that burden of proof, then:

1. All charges should be dismissed.
2. The franchise judge and government prosecutor should BOTH be indicted and civilly sued for simulating legal process under the common law and not statutory civil law.

3 “Sovereign”=“Foreign”⁴

In law, a “sovereign” is called a “foreigner”, “stranger”, “transient foreigner”, “sojourner”, “stateless person”, or simply a “nonresident”. This is an unavoidable result of the fact that states of the Union are:

1. Sovereign in respect to each other and in respect to federal jurisdiction.
2. “foreign countries” or “foreign states” with respect to federal legislative jurisdiction.

*“The United States Government is a foreign corporation with respect to a state.” [N.Y. v. re Merriam 36 N.E. 505, 141 N.Y. 479, affirmed 16 S.Ct. 1073, 41 L.Ed. 287]
[19 Corpus Juris Secundum (C.J.S.), Corporations, §884 (2003)]*

3. Addressed as “states” rather than “States” in federal law because they are foreign.
4. The equivalent of independent nations in respect to federal jurisdiction excepting the subject of foreign affairs.

*“The States between each other are sovereign and independent. They are distinct and separate sovereignties, except so far as they have parted with some of the attributes of sovereignty by the Constitution. They continue to be nations, with all their rights, and under all their national obligations, and with all the rights of nations in every particular; except in the surrender by each to the common purposes and objects of the Union, under the Constitution. The rights of each State, when not so yielded up, remain absolute.”
[Bank of Augusta v. Earle, 38 U.S. (13 Pet.) 519, 10 L.Ed. 274 (1839)]*

Many Americans naturally cringe at the idea of being called a “foreigner” in their own country. The purpose of this section is to explain why there is nothing wrong with maintaining the status of being “foreign” and why it is the ONLY way to preserve and protect the separation of powers that was put into place by the very wise founding fathers for the explicit purpose of protecting our sacred Constitutional Rights.

The U.S. Supreme Court described how legal entities and persons transition from being FOREIGN to DOMESTIC in relation to a specific court or venue, which is ONLY with their express consent. This process of giving consent is also called a “waiver of sovereign immunity” and it applies equally to governments, states, and the humans occupying them. To wit:

Before we can proceed in this cause we must, therefore, inquire whether we can hear and determine the matters in controversy between the parties, who are two states of this Union, sovereign within their respective boundaries, save that portion of power which they have granted to the federal government, and foreign to each other for all but federal purposes. So they have been considered by this Court, through a long series of years and cases, to the present term; during which, in the case of The Bank of the United States v. Daniels, this Court has declared this to be a fundamental principle of the constitution; and so we shall consider it in deciding on the present motion. 2 Peters, 590, 91.

Those states, in their highest sovereign capacity, in the convention of the people thereof; on whom, by the revolution, the prerogative of the crown, and the transcendent power of parliament devolved, in a plenitude unimpaired by any act, and controllable by no authority, 6 Wheat. 651; 8 Wheat. 584, 88; adopted the constitution, by which they respectively made to the United States a grant of judicial power over controversies between two or more states. By the constitution, it was ordained that this judicial power, in cases where a state was a party, should be exercised by this Court as one of original jurisdiction. The states waived their exemption from judicial power, 6 Wheat. 378, 80, as sovereigns by original and inherent right, by their own grant of its exercise over themselves in such cases, but which they would not grant to any inferior tribunal. By this grant, this Court has acquired jurisdiction over the parties in this cause, by their own consent and delegated authority; as their agent for executing the judicial power of the United States in the cases specified.

⁴ Adapted with permission from *Great IRS Hoax*, Form #11.302, Section 4.3.7.

The idea of the above cite is that all civil subject matters or powers by any government NOT expressly consented to by the object of those powers are foreign and therefore outside the civil legal jurisdiction of that government. This fact is recognized in the Declaration of Independence, which states that all just powers derive from the CONSENT of those governed. The method of providing that consent, in the case of a human, is to select a civil domicile within a specific government and thereby nominate a protector under the civil statutory laws of the territory protected by that government. This fact is recognized in Federal Rule of Civil Procedure 17(b), which says that the capacity to sue or be sued is determined by the law of the domicile of the party. Civil statutory laws from places or governments OUTSIDE the domicile of the party may therefore NOT be enforced by a court against the party. This subject is covered further in:

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

A very important aspect of domicile is that whether one is domestic and a citizen or foreign and an alien under the civil statutory laws is determined SOLELY by one's domicile, and NOT their nationality. You can be born anywhere in America and yet still be a statutory alien in relation to any and every state or government within America simply by not choosing or having a domicile within any municipal government in the country. You can also be a statutory "nonresident alien" in relation to the national government and yet still have a civil domicile within a specific state of the Union, because your DOMICILE is foreign, not your nationality.

Consistent with the above analysis of how one transitions from FOREIGN to DOMESTIC through CONSENT are the following corroborating authorities.

1. The Declaration of Independence, which says that all JUST powers derive ONLY from the "consent of the governed". Anything not consensual is therefore unjust and does not therefore have the "force of law" or any civil jurisdiction whatsoever against those not consenting.

[DECLARATION OF INDEPENDENCE, 1776](#)

"We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed."
[Declaration of Independence, 1776]

2. The concept of "comity" in legal field:

comity. *Courtesy; complaisance; respect; a willingness to grant a privilege, not as a matter of right, but out of deference and good will. Recognition that one sovereignty allows within its territory to the legislative, executive, or judicial act of another sovereignty, having due regard to rights of its own citizens. Nowell v. Nowell, Tex.Civ.App., 408 S.W.2d. 550, 553. In general, principle of "comity" is that courts of one state or jurisdiction will give effect to laws and judicial decisions of another state or jurisdiction, not as a matter of obligation, but out of deference and mutual respect. Brown v. Babbitt Ford, Inc., 117 Ariz. 192, 571 P.2d. 689, 695. See also Full faith and credit clause.*
[Black's Law Dictionary, Sixth Edition, p. 267]

3. The Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. Part 4, Chapter 97.
4. The Minimum Contacts Doctrine, U.S. Supreme Court of the U.S. Supreme Court. See International Shoe Co. v. Washington, 326 U.S. 310 (1945).
5. The Longarm Statutes within your state. Each state has statutes authorizing nonresidents and therefore foreign sovereigns to waive their sovereign immunity in civil court.

Going along with the notion of the Separation of Powers Doctrine, U.S. Supreme Court is the concept of "sovereignty". Sovereignty is the foundation of all government in America and fundamental to understanding our American system of government. Below is how President Theodore Roosevelt, one of our most beloved Presidents, describes "sovereignty":

"We of this mighty western Republic have to grapple with the dangers that spring from popular self-government tried on a scale incomparably vaster than ever before in the history of mankind, and from an abounding material prosperity greater also than anything which the world has hitherto seen."

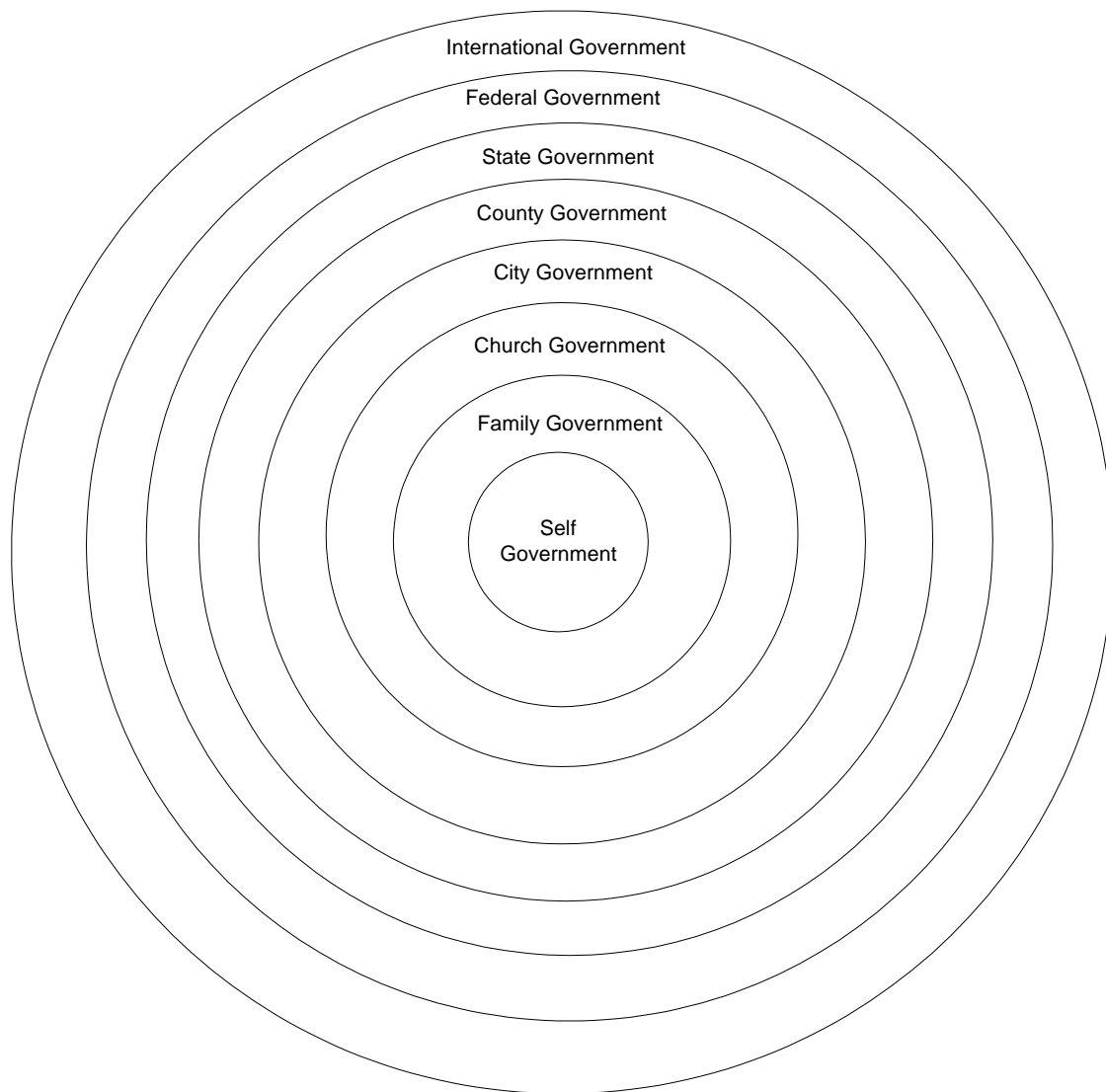
1 *As regards the first set of dangers, it behooves us to remember that men can never escape being governed.*
2 *Either they must govern themselves or they must submit to being governed by others. If from lawlessness or*
3 *fickleness, from folly or self-indulgence, they refuse to govern themselves then most assuredly in the end they*
4 *will have to be governed from the outside. They can prevent the need of government from without only by*
5 *showing they possess the power of government from within. A sovereign cannot make excuses for his failures; a*
6 *sovereign must accept the responsibility for the exercise of power that inheres in him; and where, as is true in*
7 *our Republic, the people are sovereign, then the people must show a sober understanding and a sane and*
8 *steadfast purpose if they are to preserve that orderly liberty upon which as a foundation every republic must*
9 *rest."*

10 *[President Theodore Roosevelt; Opening of the Jamestown Exposition; Norfolk, VA, April 26, 1907]*

11 In this section, we will cover some very important implications of sovereignty within the context of government authority
12 and jurisdiction generally. We will analyze these implications both from the standpoint of relations **WITHIN** a government
13 and the relationship that government has with its citizens and subjects. This is expanded upon the subject of sovereignty in
14 the context of taxes in sections 5.2.2 and 5.2.3 of the *Great IRS Hoax*, Form #11.302.

15 Sovereignty can exist within individuals, families, churches, cities, counties, states, nations, and even international bodies.
16 This is depicted in the "onion diagram" below, which shows the organization of personal, family, church, and civil
17 government graphically. The boundaries and relations between each level of government are defined by God Himself, who
18 is the Creator of all things and the Author of the user manual for it all, His Holy Book. Each level of the "onion" below is
19 considered sovereign, independent, and "foreign" with respect to all the levels external to it. Each level of the diagram
20 represents an additional layer of protection for those levels within it, keeping in mind that the purpose of government at
21 every level is "protection" of the sovereigns which it was created to serve and which are within it in the diagram below:

22 **Figure 1: Hierarchy of sovereignty**



The interior levels of the above onion govern and direct the external levels of the onion. For instance, citizens govern and direct their city, county, state, and federal governments by exercising their political right to vote and serve on jury duty. Here is how the Supreme Court describes it:

*"The words 'people of the United States' and 'citizens,' are synonymous terms, and mean the same thing. They both describe the political body who, according to our republican institutions, form the sovereignty, and **who hold the power and conduct the government through their representatives.** They are what we familiarly call the 'sovereign people,' and every citizen is one of this people, and a constituent member of this sovereignty. ..."*
[Boyd v. State of Nebraska, 143 U.S. 135 (1892)]

"...at the Revolution, the sovereignty devolved on the people; and they are truly the sovereigns of the country, but they are sovereigns without subjects...with none to govern but themselves; the citizens of America are equal as fellow citizens, and as joint tenants in the sovereignty."
[Chisholm v. Georgia, 2 Dall (U.S.) 419, 454, 1 L.Ed. 440, 455 @DALL 1793, pp. 471-472]

City governments control their state governments by directing elections, controlling what appears on the ballot, and controlling how much of the property and sales tax revenues are given to the states. State government exercise their authority over the federal government by sending elected representatives to run the Senate and by controlling the "purse" of the federal government when direct taxes are apportioned to states.

Non-Resident Non-Person Position

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Sovereignty also exists within a single governmental unit. For instance, in the previous section, we described the Separation of Powers Doctrine, U.S. Supreme Court by showing how a “republican form of government” divides the federal government into three distinct, autonomous, and completely independent branches that are free from the control of the other branches. Therefore, the Executive, Legislative, and Judicial departments of both state and federal governments are “foreign” and “alien” with respect to the other branches.

Sovereignty is defined in man’s law as follows, in Black’s Law Dictionary:

“Sovereignty. *The supreme, absolute, and uncontrollable power by which any independent state is governed; supreme political authority; paramount control of the constitution and frame of government and its administration; self sufficient source of political power, from which all specific political powers are derived; the international independence of a state, combined with the right and power of regulating its internal affairs without foreign dictation; also a political society, or state, which is sovereign and independent. Chisholm v. Georgia, 2 Dall. 455, 1 L.Ed. 440; Union Bank v. Hill, 3 Cold., Tenn 325; Moore v. Shaw, 17 Cal. 218, 79 Am.Dec. 123; State v. Dixon, 66 Mont. 76, 213 P. 227.”*
[Black’s Law Dictionary, Fourth Edition (1951), p. 1568]

“Sovereignty” consists of the combination of legal authority and responsibility that a government, man, woman, or artificial entity has within our American system of jurisprudence. The key words in the above definition of sovereignty are: “foreign”, “uncontrollable”, and “independence”. A “sovereign” is:

1. A servant and fiduciary of all sovereigns internal to it.
2. Not subject to the legislative or territorial jurisdiction of any external sovereign. This is because he is the “author” of the law that governs the external sovereign and therefore not subject to it.

“Sovereignty itself is, of course, not subject to law, for it is the author and source of law...While sovereign powers are delegated to...the government, sovereignty itself remains with the people.”
[Yick Wo v. Hopkins, 118 U.S. 356 (1886)]

3. “Foreign” but not a privileged “alien” with respect to other external sovereigns, from a legal perspective. This means that:
 - 3.1. The purpose of the laws of the sovereign at any level is to establish a fiduciary duty to protect the rights and sovereignty of all those entities which are internal to a sovereignty.
 - 3.2. The existence of a sovereign may be acknowledged and defined, but not limited by the laws of an external sovereign.
 - 3.3. The rights and duties of a sovereign are not prescribed in any law of an external sovereign.
4. “Independent” of other sovereigns. This means that:
 - 4.1. The sovereign has a duty to support and govern itself completely and to not place any demands for help upon an external sovereign.
 - 4.2. The moment a sovereign asks for “benefits” or help, it ceases to be sovereign and independent and must surrender its rights and sovereignty to an external sovereign using his power to contract in order to procure needed help.

The purpose of the Constitution is to preserve “self-government” and independence at every level of sovereignty in the above onion diagram:

“The determination of the Framers Convention and the ratifying conventions to preserve complete and unimpaired state [and personal] self-government in all matters not committed to the general government is one of the plainest facts which emerges from the history of their deliberations. And adherence to that determination is incumbent equally upon the federal government and the states. State powers can neither be appropriated on the one hand nor abdicated on the other. As this court said in Texas v. White, 7 Wall. 700, 725. ‘The preservation of the States, and the maintenance of their governments, are as much within the design and care of the Constitution as the preservation of the Union and the maintenance of the National government.’ The Constitution, in all its provisions, looks to an indestructible Union, composed of indestructible States.” Every journey to a forbidden end begins with the first step; and the danger of such a step by the federal government in the direction of taking over the powers of the states is that the end of the journey may find the states so despoiled of their powers, or-what may amount to the same thing-so [298 U.S. 238, 296] relieved of the responsibilities which possession of the powers necessarily enjoins, as to reduce them to little more than geographical subdivisions of the national domain. It is safe to say that if, when the Constitution was under consideration, it had been thought that any such danger lurked behind its plain words, it would never have been ratified. “
[Carter v. Carter Coal Co., 298 U.S. 238 (1936)]

Below are some examples of the operation of the above rules for sovereignty within the American system of government:

1. No federal law prescribes a duty upon a person who is a “national” but not a “citizen” under federal law, as defined in 8 U.S.C. §1101(a)(21), 8 U.S.C. §1101(a)(22)(B), or 8 U.S.C. §1452. References to “nationals” within federal law are rare and every instance where it is mentioned is in the context of duties and obligations of public servants, rather than the “national himself” or herself.
2. Human beings who have not expressly and in writing contracted away their rights are “sovereign”. Here is how the U.S. Supreme Court describes it:

"There is a clear distinction in this particular case between an individual and a corporation, and that the latter has no right to refuse to submit its books and papers for an examination at the suit of the State. The individual may stand upon his constitutional rights as a citizen. He is entitled to carry on his private business in his own way. His power to contract is unlimited. He owes no such duty to the State, since he receives nothing therefrom, beyond the protection of his life and property. His rights are such as existed by the law of the land long antecedent to the organization of the State, and can only be taken from him by due process of law, and in accordance with the constitution. Among his rights are a refusal to incriminate himself, and the immunity of himself and his property from arrest or seizure except under a warrant of the law. He owes nothing to the public so long as he does not trespass upon their rights."
[Hale v. Henkel, [201 U.S. 43](#), 74 (1905)]

3. States of the Union and the Federal government are both immune from lawsuits against them by “nationals”, except in cases where they voluntarily consent by law. This is called “sovereign immunity”. Read the Supreme Court case of *Alden v. Maine*, [527 U.S. 706](#) (1999) for exhaustive details on the constitutional basis for this immunity.
4. States of the Union are “foreign” with respect to the federal government for the purposes of legislative jurisdiction. In federal law, they are called “foreign states” and they are described with the lower case word “states” within the U.S. Code and in upper case “States” in the Constitution. Federal “States”, which are actually territories of the United States (see 4 U.S.C. §110(d)) are spelled in upper case in most federal statutes and codes. States of the Union are immune from the jurisdiction of federal courts, except in cases where they voluntarily consent to be subject to the jurisdiction. The federal government is immune from the jurisdiction of state courts and international bodies, except where it consents to be sued as a matter of law. This is called “sovereign immunity”.

Foreign States: “Nations outside of the United States...Term may also refer to another state; i.e. a sister state. The term ‘foreign nations’, ...should be construed to mean all nations and states other than that in which the action is brought; and hence, one state of the Union is foreign to another, in that sense.”
[Black’s Law Dictionary, Sixth Edition, p. 648]

Foreign Laws: “The laws of a foreign country or sister state. In conflicts of law, the legal principles of jurisprudence which are part of the law of a sister state or nation. Foreign laws are additions to our own laws, and in that respect are called ‘jus receptum’.”
[Black’s Law Dictionary, Sixth Edition, p. 647]

5. The rules for surrendering sovereignty are described in the “Foreign Sovereign Immunities Act”, which is codified in 28 U.S.C. §§1602-1611. A list of exceptions to the act in 28 U.S.C. §1605 define precisely what behaviors cause a sovereign to surrender their sovereignty to a fellow sovereign.

The key point we wish to emphasize throughout this section is that a sovereign is “foreign” with respect to all other external (outside them within the onion diagram) sovereigns and therefore not subject to their jurisdiction. In that respect, a sovereign is considered a “foreigner” of one kind or another in the laws of every sovereign external to it. For instance, a person who is a “national” but not a subject “citizen” under federal law, as defined in 8 U.S.C. §1101(a)(21) or 8 U.S.C. §1452, is classified as a “nonresident alien” within the Internal Revenue Code if they are engaged in a public office or simply a “non-resident non-person” if they are not. He is “alien” to the code because he is not subject to it and he is a “nonresident” because he does not maintain a domicile in the federal zone. This is no accident, but simply proof in the law itself that such a person is in deed and in fact a “sovereign” with respect to the government entity that serves him. Understanding this key point is the foundation for understanding the next chapter, where we will prove to you with the government’s own laws that most Americans born in and living within states of the Union, which are “foreign states” with respect to federal jurisdiction, are:

1. Statutory “non-resident non-persons” if they are not engaged in a public office.
2. “nonresident aliens” as defined under 26 U.S.C. §7701(b)(1)(B) if they are engaged in a public office in the national government.
3. Not “persons” or “individuals” within federal civil law, including the Internal Revenue Code. You can’t be a “person”

or an “individual” within federal law unless you either have a domicile within federal jurisdiction or contract with the federal government to procure an identity or “res” within their jurisdiction and thereby become a “res-ident”. The U.S. Supreme Court has held that the rights of human beings are unalienable, which means they can’t be bargained or contracted away through any commercial process. Therefore, domicile is the only lawful source of jurisdiction over human beings.

“Men are endowed by their Creator with certain unalienable rights, -life, liberty, and the pursuit of happiness;’ and to ‘secure,’ not grant or create, these rights, governments are instituted. That property [or income] which a man has honestly acquired he retains full control of. . .”
[Budd v. People of State of New York, 143 U.S. 517 (1892)]

Furthermore, the Bible says we can’t contract with “the Beast”, meaning the government and therefore, we have no delegated authority to give away our rights to the government:

“You shall make no covenant [contract or franchise] with them [foreigners, pagans], nor with their [pagan government] gods [laws or judges]. They shall not dwell in your land [and you shall not dwell in theirs by becoming a “resident” in the process of contracting with them], lest they make you sin against Me [God]. For if you serve their gods [under contract or agreement or franchise], it will surely be a snare to you.”
[Exodus 23:32-33, Bible, NKJV]

4. Not “nonresident alien individuals”. You can’t be a “nonresident alien individual” without first being an “individual” and therefore a “person”. 26 U.S.C. §7701(c) defines the term “person” to include “individuals”. Instead, they are “non-resident NON-persons”.
5. “foreign” or “foreigners” with respect to federal jurisdiction. All of their property is classified as a “foreign estate” under 26 U.S.C. §7701(a)(31). In the Bible, this status is called a “stranger”:

*“You shall neither mistreat a **stranger** nor oppress him, for you were **strangers** in the land of Egypt.”*
[Exodus 22:21, Bible, NKJV]

*“And if a **stranger** dwells with you in your land, you shall not mistreat him.”*
[Leviticus 19:33, Bible, NKJV]

6. Not “foreign persons”. You can’t be a “foreign person” without first being a “person”.
7. “nontaxpayers” if they do not earn any income from within the “federal zone” or that is connected with an excise taxable activity called a “trade or business”, which is defined in 26 U.S.C. §7701(a)(26) as a public office in the United States government.
8. Not qualified to sit on a jury in a federal district court, because they are not “citizens” under federal law.

Now do you understand why the Internal Revenue Code defines the term “foreign” as follows? They don’t want to spill the beans and inform you that you are sovereign and not subject to their jurisdiction! The definition of “foreign” in the Internal Revenue Code defines the term ONLY in the context of corporations, because the government only has civil statutory jurisdiction over PUBLIC statutory “persons” that they created and who are therefore engaged in a public office, of which federal corporations are a part:

26 U.S. Code § 7701 - Definitions

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(3) Corporation

The term “corporation” includes associations, joint-stock companies, and insurance companies.

(4) Domestic

The term “domestic” when applied to a corporation or partnership means created or organized in the United States or under the law of the United States or of any State unless, in the case of a partnership, the Secretary provides otherwise by regulations.

(5) Foreign

The term "foreign" when applied to a corporation or partnership means a corporation or partnership which is not domestic.

The reason they defined "foreign" as they did above is that:

1. The power to tax is the power to create. They can't tax what they didn't create, meaning they can't tax PRIVATE human beings. PRIVATE human beings are not statutory "persons" or "taxpayers" within the Internal Revenue Code UNLESS they are serving in public offices within the national and not state government.
2. They know they only have jurisdiction over PUBLIC entities lawfully engaged in public offices WITHIN the government, all of which they CREATED by statute.
3. The term "United States" in statutes has TWO possible meanings in statutes such as the I.R.C.: 1. The GEOGRAPHICAL "United States" consisting of Federal territory, 2. The "United States" federal corporation 28 U.S.C. §3002(15)(A).
4. Most uses of "United States" within the I.R.C. rely on the SECOND definition, including the term "sources within the United States" found in 26 U.S.C. §864(c)(3).
5. They want to promote false presumption about federal jurisdiction by making everyone falsely believe that they are a statutory "person" or "taxpayer" and therefore a public office in the national government. Acting as a "public officer" makes an otherwise private human being INTO a public office and therefore LEGALLY but not GEOGRAPHICALLY "within" the "United States" federal corporation.
6. They want to create and exploit "cognitive dissonance" by appealing to the aversion of the average American to being called a "foreigner" or "non-resident non-person" with respect to his own federal government.
7. They want to mislead and deceiving Americans into believing and declaring on government forms that they are statutory rather than constitutional "U.S. citizens" pursuant to 8 U.S.C. §1401 who are subject to their corrupt laws instead of "nationals" but not a "citizens" pursuant to 8 U.S.C. §1101(a)(21). The purpose is to compel you through constructive fraud to associate with and conduct "commerce" (intercourse/fornication) with "the Beast" as a statutory "U.S. citizen", who is a government whore. They do this by the following means:
 - 7.1. Using "words of art" to encourage false presumption.
 - 7.2. Using vague or ambiguous language that is not defined and using political propaganda instead of law to define the language.

Keep in mind the following with respect to a "foreigner" and the status of being a statutory "non-resident non-person" and therefore sovereign:

1. What makes you legislatively "foreign" in respect to a specific jurisdiction or venue is a foreign civil DOMICILE, not a foreign NATIONALITY.
2. Federal Rule of Civil Procedure 17(b) is the method of enforcing your foreign status, because it recognizes that those who are not domiciled on federal territory are beyond the civil statutory jurisdiction of the CIVIL court. This does NOT mean that you are beyond the jurisdiction of the COMMON law within that jurisdiction, but simply not beyond the civil STATUTORY control of that jurisdiction.
3. The only way an otherwise PRIVATE human being not domiciled on federal territory can be treated AS IF they are is if they are lawfully engaged in a public office within the national and not state government.
4. There is nothing wrong with being an "alien" in the tax code, as long as we aren't an alien with a "domicile" on federal territory, which makes us into a "resident". The taxes described under Subtitle A of the Internal Revenue Code are not upon "aliens", but instead mainly upon "residents", who are "aliens" with a legal domicile within federal exclusive jurisdiction. This is covered in section 5.4.19 of the *Great IRS Hoax*, Form #11.302.
5. A "nonresident alien" is not an "alien" and therefore not a "taxpayer" in most cases. 8 U.S.C. §1101(a)(3) and 26 C.F.R. §1.1441-1(c)(3)(i) both define an "alien" as "any person who is neither a citizen nor national of the United States". 26 U.S.C. §7701(b)(1)(B) defines a "nonresident alien" as "neither a citizen of the United States nor a resident of the United States (within the meaning of subparagraph (A))". We clarify this concept further in section 10.3.
6. A "nonresident alien" who is also an "alien" may elect under 26 U.S.C. §6013(g) or 26 U.S.C. §7701(b)(4) to be treated as a "resident" by filing the wrong tax form, the 1040, instead of the more proper 1040NR form. Since that election is a voluntary act, then income taxes are voluntary for nonresident aliens.
7. A "nonresident alien" who is a state national may not lawfully elect to become a "resident alien" or a "resident" pursuant to 26 U.S.C. §6013(g) or 26 U.S.C. §7701(b)(4).
8. The only way that a "nonresident alien" who is also a state national can lawfully become domiciled in a place is if he or she or it physically moves to that place and then declares an intention to remain permanently and indefinitely. When the nonresident alien does this, it becomes a statutory citizen of that place, not a "resident alien".
9. Only "aliens" can have a "residence" within the Internal Revenue Code pursuant to 26 C.F.R. §1.871-2. State

nationals or “non-citizen nationals of the United States***” under 8 U.S.C. §1408 cannot lawfully be described as having a “residence” because that word is nowhere defined to include anything other than “aliens”.

If you would like to learn more about the rules that govern sovereign relations at every level, please refer to the table below:

Table 2: Rules for Sovereign Relations/Government

#	Sovereignty	Governance and Relations with other Sovereigns Prescribed By	
		God's law	Man's law
1	Self government	Bible Family Constitution, Form #13.003	Criminal code. All other “codes” are voluntary and consensual.
2	Family government	Bible Family Constitution, Form #13.003 Sovereign Christian Marriage, Form #06.009	Family Code in most states, but only for those who get a state marriage license.
3	Church government	Bible Family Constitution, Form #13.003	Not subject to government jurisdiction under the Separation of Powers Doctrine
4	City government	Bible	Municipal code
5	County government	Bible	County code
6	State government	Bible	United State Constitution State Constitution State Code
7	Federal government	Bible	United State Constitution Statutes at Large United States Code Code of Federal Regulations
8	International government	Bible	Law of Nations , Vattel

NOTES:

1. The *Sovereign Christian Marriage*, Form #06.009 book above may be downloaded from the Family Guardian Website at:
<http://sedm.org/Forms/FormIndex.htm>
2. The *Family Constitution*, Form #13.003 above may be downloaded for free from the Family Guardian Website at:
<http://sedm.org/Forms/FormIndex.htm>
3. Man's laws may be referenced on the Family Guardian Website at:
<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>
4. God's laws are summarized on the Family Guardian Website below:
http://famguardian.org/Subjects/LawAndGovt/ChurchVState/BibleLawIndex/bl_index.htm
5. You can read *The Law of Nations* book mentioned above on the Family Guardian Website at:
<http://famguardian.org/Publications/LawOfNations/vattel.htm>

This concept of being a “foreigner” or statutory “non-resident non-person” as a sovereign is also found in the Bible as well. Remember what Jesus said about being free?:

*"Ye shall know the Truth and the Truth shall make you free."
[John 8:32, Bible, NKJV]*

We would also add to the above that the Truth shall also make you a “non-resident non-person” under the civil statutory “codes”/franchises of your own country! Below are a few examples why:

*"Adulterers and adulteresses! Do you now know that friendship [and "citizenship"] with the world [or the governments of the world] is enmity with God? **Whoever therefore wants to be a friend ["citizen" or "taxpayer" or "resident" or "inhabitant"] of the world makes himself an enemy of God.**"
[James 4:4, Bible, NKJV]*

*"**For our citizenship is in heaven [and not earth]**, from which we also eagerly wait for the Savior, the Lord Jesus Christ"
[Philippians 3:20, Bible, NKJV]*

*"**I am a stranger in the earth**; Do not hide Your commandments [laws] from me."
[Psalm 119:19, Bible, NKJV]*

*"**I have become a stranger to my brothers, and an alien to my mother's children**; because zeal for Your [God's] house has eaten me up, and the reproaches of those who reproach You have fallen on me."
[Psalm 69:8-9, Bible, NKJV]*

It is one of the greatest ironies of law and government that the only way you can be free and sovereign is to be “foreign” or what the Bible calls a “stranger” of one kind or another within the law, and to understand the law well enough to be able to

1 describe exactly what kind of “foreigner” you are and why, so that the government must respect your sovereignty and
2 thereby leave you and your property alone.

3 *"The makers of our Constitution undertook to secure conditions favorable to the pursuit of happiness. They
4 recognized the significance of man's spiritual nature, of his feelings and of his intellect. They knew that only a
5 part of the pain, pleasure and satisfactions of life are to be found in material things. They sought to protect
6 Americans in their beliefs, their thoughts, their emotions and their sensations. They conferred, as against the
7 Government, the right to be let alone - the most comprehensive of rights and the right most valued by
8 civilized men."*

9 [*Olmstead v. United States*, [277 U.S. 438, 478](#) (1928) (Brandeis, J., dissenting); see also *Washington v.*
10 *Harper*, [494 U.S. 210](#) (1990)]

11 The very object of "justice" itself is to ensure that people are "left alone". The purpose of courts is to enforce the
12 requirement to leave our fellow man alone and to only do to him/her what he/she expressly consents to and requests to be
13 done:

14 PAULSEN, *ETHICS* (Thilly's translation), chap. 9.

15 "Justice, as a moral habit, is that tendency of the will and mode of conduct which refrains from disturbing
16 the lives and interests of others, and, as far as possible, hinders such interference on the part of others. This
17 virtue springs from the individual's respect for his fellows as ends in themselves and as his co equals. The
18 different spheres of interests may be roughly classified as follows: body and life; the family, or the extended
19 individual life; property, or the totality of the instruments of action; honor, or the ideal existence; and finally
20 freedom, or the possibility of fashioning one's life as an end in itself. The law defends these different spheres,
21 thus giving rise to a corresponding number of spheres of rights, each being protected by a prohibition. . . . To
22 violate the rights, to interfere with the interests of others, is injustice. All injustice is ultimately directed against
23 the life of the neighbor; it is an open avowal that the latter is not an end in itself, having the same value as the
24 individual's own life. The general formula of the duty of justice may therefore be stated as follows: Do no wrong
25 yourself, and permit no wrong to be done, so far as lies in your power; or, expressed positively: Respect and
26 protect the right."

27 [*Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 2*]

28 A person who is “sovereign” must be left alone as a matter of law. There are several examples of this important principle
29 of sovereignty in operation in the Bible as well. For example:

30 *Then Haman said to King Ahasuerus, "There is a certain people scattered and dispersed among the people in
31 all the provinces of your kingdom; their laws are different from all other people's, and they do not keep the
32 king's laws [are FOREIGN with respect to them and therefore sovereign]. Therefore it is not fitting for the
33 king to let them remain. If it pleases the king, let a decree be written that they be destroyed, and I will pay ten
34 thousand talents of silver into the hands of those who do the work, to bring it into the king's treasuries."*

35 [*Esther 3:8-9, Bible, NKJV*]

36 In the Bible, when the Jews were being embarrassed and enslaved by surrounding heathen populations, they responded in
37 the Book of Nehemiah by building a wall around their city and being self-contained and self-governing to the exclusion of
38 the “aliens” and “foreigners” around them, who were not believers. This is their way of not only restoring self-government,
39 but of also restoring God as their King and Sovereign, within what actually amounted to a “theocracy”:

40 "The survivors [Christians] who are left from the captivity in the province are there in great distress and
41 reproach. The wall [of separation between "church", which was the Jews, and "state", which was the
42 heathens around them] of Jerusalem is also broken down, and its gates are burned with fire."

43 [[Neh. 1:3](#), Bible, NKJV]

44
45 *Then I said to them, "You see the distress that we are in, how Jerusalem lies waste, and its gates are burned
46 with fire. Come and let us build the wall of [of separation in] Jerusalem that we may no longer be a reproach."
47 And I told them of the hand of my God which had been good upon me, and also of the king's words that he had
48 spoken to me. So they said, "Let us rise up and build." Then they set their hands to this good work.*

49 *But when Sanballat the Horonite, Tobiah the Ammonite official, and Geshem the Arab heard of it, they laughed
50 at us and despised us, and said, "What is this thing that you are doing? Will you rebel against the king?"*

51 *So I answered them, and said to them, "The God of heaven Himself will prosper us; therefore we His servants
52 will arise and build [the wall of separation between church and state]..."*

53 [[Neh. 3:17-18](#), Bible, NKJV]

The “wall” of separation between “church”, which was the Jews, and “state”, which was the surrounding unbelievers and governments, they were talking about above was not only a physical wall, but also a legal one as well! The Jews wanted to be “separate”, and therefore “sovereign” over themselves, their families, and their government and not be subject to the surrounding heathens and nonbelievers around them. They selected Heaven as their “domicile” and God's laws as the basis for their self-government, which was a theocracy, and therefore became “strangers” on the earth who were hated by their neighbors. The Lord, in wanting us to be sanctified and “separate” as His “bride”, is really insisting that we also be a “foreigner” or “stranger” with respect to our unbelieving neighbors and the people within the heathen state that has territorial jurisdiction where we physically live:

*"Come out from among them [the unbelievers and government idolaters]
And be separate [“sovereign” and “foreign”], says the Lord.
**Do not touch what is unclean [corrupted],
And I will receive you.
I will be a Father to you,
And you shall be my sons and daughters,
Says the Lord Almighty."**
[2 Corinthians 6:17-18, Bible, NKJV]*

When we follow the above admonition of our Lord to become “sanctified” and therefore “separate”, then we will inevitably be persecuted, just as Jesus warned, when He said:

*"If the world hates you, you know that it hated Me before it hated you. If you were of the world, the world would love its own. **Yet because you are not of the world, but I chose you out of the world, therefore the world hates you. Remember the word that I said to you, 'A servant is not greater than his master.' If they persecuted Me, they will also persecute you. If they kept My word, they will keep yours also. But all these things they will do to you for My name's sake, because they do not know Him who sent Me. If I had not come and spoken to them, they would have no sin, but now they have no excuse for their sin. He who hates me hated My father also. If I had not done among them the works which no one else did, they would have no sin; but now they have seen and also hated both Me and My Father.** But this happened that the word might be fulfilled which is written in their law, 'They hated Me without a cause.'*"
[John 15:18-25, Bible]

The persecution will come precisely and mainly because we are sovereign and therefore refuse to be governed by any authority except God and His sovereign Law. Now do you understand why Christians, more than perhaps any other faith, have been persecuted and tortured by governments throughout history? The main reason for their relentless persecution is that they are a threat to government power because they demand autonomy and self-government and do not yield their sovereignty to any hostile (“foreign”) power or law other than God and His Holy law. This is the reason, for instance, why the Roman Emperor Nero burned Christians and their houses when he set fire to Rome and why he made them part of the barbaric gladiator spectacle: He positively hated anyone whose personal sovereignty would make his authority and power basically irrelevant and moot and subservient to a sovereign God. He didn’t like being answerable to anyone, and especially not to an omnipotent and omnipresent God. He viewed God as a competitor for the affections and the worship of the people. This is the very reason why we have “separation of church and state” today as part of our legal system: to prevent this kind of tyranny from repeating itself. This same gladiator spectacle is also with us today in a slightly different form. It's called an “income tax trial” in the federal church called “district court”. Below are just a few examples of the persecution suffered by Jews and Christians throughout history, drawn from the Bible and other sources, mainly because they attempted to fulfill God’s holy calling to be sanctified, separate, sovereign, a “foreigner”, and a “stranger” with respect to the laws, taxes, and citizenship of surrounding heathen people and governments:

1. The last several years of the Apostle John’s life were spent in exile on the Greek island of Patmos, where he was sent by the Roman government because he was a threat to the power and influence of Roman civil authorities. During his stay there, he wrote the book of Revelation, which was a cryptic, but direct assault upon government authority.
2. Every time Israel was judged in the Book of Judges, they came under “tribute” (taxation and therefore slavery) to a tyrannical king.
3. Abraham's great struggles for liberty were against overreaching governments, Genesis 14, 20.
4. Isaac struggled against overreaching governments Gen 26.
5. Egyptian Pharaohs enslaved God's people, Ex. 1.
6. Joshua's battle was against 31 kings in Canaan.
7. Israel struggled against the occupation of foreign governments in the Book of Judges
8. David struggled against foreign occupation, 2 Samuel 8, 10
9. Zechariah lost his life in 2 Chronicles for speaking against a king.
10. Isaiah was executed by Manasseh.

11. Daniel was oppressed by Officials who accused him of breaking a Persian statutory law.
12. Jesus was executed by a foreign power [Jn. 18ff.](#)
13. Jesus was a victim of Israel's kangaroo court, the Sanhedrin.
14. The last 1/4 of the [Book of Acts](#) is about Paul's defense against fraudulent accusations.
15. The last 6 years of Paul's life was spent in and out prison defending himself against false accusations.

Taxation is the primary means of destroying the sovereignty of a person, family, church, city, state, or nation. Below is the reason why, from a popular bible dictionary:

“TRIBUTE. *Tribute in the sense of an impost paid by one state to another, as a mark of subjugation, is a common feature of international relationships in the biblical world. The tributary could be either a hostile state or an ally. Like deportation, its purpose was to weaken a hostile state. Deportation aimed at depleting the manpower. The aim of tribute was probably twofold: to impoverish the subjugated state and at the same time to increase the conqueror's own revenues and to acquire commodities in short supply in his own country. As an instrument of administration it was one of the simplest ever devised: the subjugated country could be made responsible for the payment of a yearly tribute. Its non-arrival would be taken as a sign of rebellion, and an expedition would then be sent to deal with the recalcitrant. This was probably the reason for the attack recorded in Gn. 14.*
[New Bible Dictionary. Third Edition. Wood, D. R. W., Wood, D. R. W., & Marshall, I. H. 1996, c1982, c1962. InterVarsity Press: Downers Grove]

If you want to stay “sovereign”, then you had better get used to the following:

1. Supporting yourself and governing your own families and churches, to the exclusion of any external sovereignty. This will ensure that you never have to surrender any aspect of your sovereignty to procure needed help.
2. Learning and obeying God’s laws.
3. Being an “foreigner”, “stranger”, or “nonresident alien” in your own land.
4. Being persecuted by the people and governments around you because you insist on being “foreign” and “different” from the rest of the “sheep” around you.

If you aren’t prepared to do the above and thereby literally “earn” the right to be free and “sovereign”, just as our founding fathers did, then you are literally wasting your time to read further in this book. Doing so will make you into nothing more than an informed coward. Earning liberty and sovereignty in this way is the essence of why America is called:

“The land of the free and the home of the brave.”

It takes courage to be brave enough to be different from all of your neighbors and all the other countries in the world, and to take complete and exclusive responsibility for yourself and your loved ones. Below is what happened to the founding fathers because they took this brave path in the founding of this country. Most did so based on the Christian principles mentioned above. At the point when they committed to the cause, they renounced their British citizenship and because “aliens” with respect to the British Government, just like you will have to do by becoming a “national” but not a “citizen” under federal law:

And, for the support of this Declaration, with a firm reliance on the protection of Divine Providence, we mutually pledge to each other our lives, our fortunes, and our Sacred honor

Have you ever wondered what happened to the fifty-six men who signed the Declaration of Independence? This is the price they paid:

Five signers were captured by the British as traitors, and tortured before they died. Twelve had their homes ransacked and burned. Two lost their sons in the revolutionary army, another had two sons captured. Nine of the fifty-six fought and died from wounds or hardships resulting from the Revolutionary War.

These men signed, and they pledged their lives, their fortunes, and their sacred honor!

What kind of men were they? Twenty five were lawyers or jurists. Eleven were merchants. Nine were farmers or large plantation owners. One was a teacher, one a musician, one a printer. Two were manufacturers, one was a minister. These were men of means and education, yet they signed the Declaration of Independence, knowing full well that the penalty could be death if they were captured.

Almost one third were under forty years old, eighteen were in their thirties, and three were in their twenties. Only seven were over sixty. The youngest, Edward Rutledge of South Carolina, was twenty-six and a half, and

the oldest, Benjamin Franklin, was seventy. Three of the signers lived to be over ninety. Charles Carroll died at the age of ninety-five. Ten died in their eighties.

The first signer to die was John Morton of Pennsylvania. At first his sympathies were with the British, but he changed his mind and voted for independence. By doing so, his friends, relatives, and neighbors turned against him. The ostracism hastened his death, and he lived only eight months after the signing. His last words were, "tell them that they will live to see the hour when they shall acknowledge it to have been the most glorious service that I ever rendered to my country."

Carter Braxton of Virginia, a wealthy planter and trader, saw his ships swept from the seas by the British navy. He sold his home and properties to pay his debts, and died in rags.

Thomas McKeam was so hounded by the British that he was forced to move his family almost constantly. He served in the Congress without pay, and his family was kept in hiding. His possessions were taken from him, and poverty was his reward.

The signers were religious men, all being Protestant except Charles Carroll, who was a Roman Catholic. Over half expressed their religious faith as being Episcopalian. Others were Congregational, Presbyterian, Quaker, and Baptist.

Vandals or soldiers or both, looted the properties of Ellery, Clymer, Hall, Walton, Gwinnett, Heyward, Rutledge, and Middleton.

Perhaps one of the most inspiring examples of "undaunted resolution" was at the Battle of Yorktown. Thomas Nelson, Jr. was returning from Philadelphia to become Governor of Virginia and joined General Washington just outside of Yorktown. He then noted that British General Cornwallis had taken over the Nelson home for his headquarters, but that the patriot's were directing their artillery fire all over the town except for the vicinity of his own beautiful home. Nelson asked why they were not firing in that direction, and the soldiers replied, "Out of respect to you, Sir." Nelson quietly urged General Washington to open fire, and stepping forward to the nearest cannon, aimed at his own house and fired. The other guns joined in, and the Nelson home was destroyed. Nelson died bankrupt, at age 51.

Caesar Rodney was another signer who paid with his life. He was suffering from facial cancer, but left his sickbed at midnight and rode all night by horseback through a severe storm and arrived just in time to cast the deciding vote for his delegation in favor of independence. His doctor told him the only treatment that could help him was in Europe. He refused to go at this time of his country's crisis and it cost him his life.

Francis Lewis's Long Island home was looted and gutted, his home and properties destroyed. His wife was thrown into a damp dark prison cell for two months without a bed. Health ruined, Mrs. Lewis soon died from the effects of the confinement. The Lewis's son would later die in British captivity, also.

"Honest John" Hart was driven from his wife's bedside as she lay dying, when British and Hessian troops invaded New Jersey just months after he signed the Declaration. Their thirteen children fled for their lives. His fields and his grist mill were laid to waste. All winter, and for more than a year, Hart lived in forests and caves, finally returning home to find his wife dead, his children vanished and his farm destroyed. Rebuilding proved too big a task. A few weeks later, by the spring of 1779, John Hart was dead from exhaustion and a broken heart.

Norris and Livingston suffered similar fates.

Richard Stockton, a New Jersey State Supreme Court Justice, had rushed back to his estate near Princeton after signing the Declaration of Independence to find that his wife and children were living like refugees with friends. They had been betrayed by a Tory sympathizer who also revealed Stockton's own whereabouts. British troops pulled him from his bed one night, beat him and threw him in jail where he almost starved to death. When he was finally released, he went home to find his estate had been looted, his possessions burned, and his horses stolen. Judge Stockton had been so badly treated in prison that his health was ruined and he died before the war's end, a broken man. His surviving family had to live the remainder of their lives off charity.

William Ellery of Rhode Island, who marveled that he had seen only "undaunted resolution" in the faces of his co-signers, also had his home burned.

When we are following the Lord's calling to be sovereign, separate, "foreign", and a "stranger" with respect to a corrupted state and our heathen neighbors, below is how we can describe ourselves from a legal perspective:

1. We are fiduciaries of God, who is a "nontaxpayer", and therefore we are "nontaxpayers". Our legal status takes on the character of the sovereign who we represent. Therefore, we become "foreign diplomats".

1 *"For God is the King of all the earth; Sing praises with understanding."*
2 *[Psalm 47:7, Bible, NKJV]*

4 *"For the LORD is our Judge, the LORD is our Lawgiver, the LORD is our King; He will save [and protect] us."*
5 *[Isaiah 33:22, Bible, NKJV]*

- 6 2. The laws which apply to all civil litigation relating to us are from the domicile of the Heavenly sovereign we represent,
7 which are the Holy Bible pursuant to:
8 2.1. God's Laws found in our memorandum of law below:
9 [Laws of the Bible, Form #13.001](http://sedm.org/Forms/FormIndex.htm)
10 <http://sedm.org/Forms/FormIndex.htm>
11 2.2. [Federal Rule of Civil Procedure 17\(b\)](#)
12 2.3. [Federal Rule of Civil Procedure 44.1](#)
13 3. Our "[domicile](#)" is the Kingdom of God on Earth, and not within the jurisdiction of any man-made government. We can
14 have a domicile on earth and yet not be in the jurisdiction of any government because the Bible says that God, and not
15 man, owns the WHOLE earth and all of Creation. We are therefore "transient foreigners" and "stateless persons" in
16 respect to every man-made government on earth. See the following for details:

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

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

- 19 4. We are "[non-resident non-persons](#)" under federal statutory civil law.
20 5. We are CONSTITUTIONAL but not STATUTORY "citizens" and "[nationals](#)" but not "[citizens](#)" under federal
21 statutory civil law. The reason this must be so is that a statutory "[citizens of the United States](#)" (who are born anywhere
22 in America and domiciled within exclusive federal jurisdiction under [8 U.S.C. §1401](#)) may not be classified as an
23 instrumentality of a foreign state under [28 U.S.C. §1332\(c\)](#) and (d) and [28 U.S.C. §1603\(b\)](#). See our article entitled
24 "[Why You are a 'national', 'state national', and Constitutional but not Statutory Citizen](#)" for further details and evidence.
25 6. We are not and cannot be "[residents](#)" of any earthly jurisdiction without having a conflict of interest and violating the
26 first four Commandments of the [Ten Commandments](#) found in [Exodus 20](#). Heaven is our exclusive legal "[domicile](#)",
27 and our "permanent place of abode", and the source of **ALL** of our permanent protection and security. We cannot and
28 should not rely upon man's vain earthly laws as an idolatrous substitute for Gods sovereign laws found in the Bible.
29 Instead, only God's laws and the Common law, which is derived from God's law, are suitable protection for our God-
30 given rights.

31 *"For I was ashamed to request of the king an escort of soldiers and horsemen to help us against the enemy on*
32 *the road, because we had spoken to the king, saying 'The hand of our God is upon all those for good who seek*
33 *Him, but His power and His wrath are against all those who forsake Him.' So we fasted and entreated our God*
34 *for this, and He answered our prayer."*
35 *[Ezra 8:21-22, Bible, NKJV]*

- 36 7. We are Princes (sons and daughters) of the only true King and Sovereign of this world, who is God.

37 *"You [Jesus] are worthy to take the scroll,*
38 *And to open its seals;*
39 *For You were slain,*
40 *And have redeemed us to God by Your blood*
41 *Out of every tribe and tongue and people and nation,*
42 ***And have made us kings and priests to our God;***
43 ***And we shall reign on the earth.***
44 *[Rev. 5:9-10, Bible, NKJV]*

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

Peter said to Him, "From strangers [statutory "aliens"]/"residents" ONLY. See 26 C.F.R. §1.1-1(a)(2)(ii) and 26 C.F.R. §1.1441-1(c)(3)."

Jesus said to him, "Then the sons [of the King, Constitutional but not statutory "citizens" of the Republic, who are all sovereign "nationals" and "nonresidents"] are free [sovereign over their own person and labor, e.g. SOVEREIGN IMMUNITY]."
[Matt. 17:24-27, Bible, NKJV]

8. We are "Foreign Ambassadors" and "Ministers of a [Foreign State](#)" called Heaven. We are exempt from taxation by any other foreign government, including the U.S. government, pursuant to [26 U.S.C. §892\(a\)\(1\)](#) who are obligated to stop withholding using IRS Form W-8EXP, which specifically exempts foreign government officials from taxation. The U.S. Supreme Court said in *U.S. v. Wong Kim Ark* below that "ministers of a foreign state" may not be "citizens of the United States" under the [Fourteenth Amendment](#) to the United States Constitution.

"For our citizenship is in heaven [and not earth], from which we also eagerly wait for the Savior, the Lord Jesus Christ"
[[Philippians 3:20](#), Bible, NKJV]

"And Mr. Justice Miller, delivering the opinion of the court [legislating from the bench, in this case], in analyzing the first clause [of the [Fourteenth Amendment](#)], observed that "the phrase 'subject to the jurisdiction thereof' was intended to exclude from its operation children of ministers, consuls, and citizens or subjects of foreign states, born within the United States."
[*U.S. v. Wong Kim Ark*, [169 U.S. 649](#), 18 S.Ct. 456; 42 L.Ed. 890 (1898)]

9. Our dwelling, which is a "temporary and not permanent place of abode", is a "Foreign Embassy". Notice we didn't say "residence", because only "[residents](#)" (aliens) can have a "residence" under 26 C.F.R. §1.871-2(b).
10. We are protected from federal government persecution by [18 U.S.C. §112](#) and the [Foreign Sovereign Immunities Act of 1976](#).
11. We are a "[stateless person](#)" within the meaning of [28 U.S.C. §1332\(a\)](#) immune from the jurisdiction of the [federal courts, which are all Article IV, legislative, territorial courts](#). We are "stateless" because we do not maintain a domicile within the "state" defined in [28 U.S.C. §1332\(d\)](#) , which is a federal territory and excludes states of the Union.
12. We are not allowed under God's law to conduct "[commerce](#)" or "intercourse" with "the Beast" by sending to it our money or receiving benefits we did not earn. Black's law dictionary defines "[commerce](#)" as "intercourse". The Bible defines "the Beast" as the "kings of the earth"/political rulers in Rev. 19:19:

"[Commerce](#). ...[Intercourse](#) by way of trade and traffic between different peoples or states and the citizens or inhabitants thereof, including not only the purchase, sale, and exchange of commodities, but also the instrumentalities [governments] and agencies by which it is promoted and the means and appliances by which it is carried on..."
[*Black's Law Dictionary*, Sixth Edition, p. 269]

"[Come, I will show you the judgment of the great harlot \[the atheist totalitarian democracy\] who sits on many waters \[which are described as seas and multitudes of people in \[Rev. 17:15\]\(#\)\], with whom the kings of the earth \[political rulers of today\] committed fornication \[intercourse\], and the inhabitants of the earth were made drunk with the wine of her fornication \[intercourse, usurious and harmful commerce\]."](#)

So he carried me away in the Spirit into the wilderness. And I saw a woman sitting on a scarlet beast which was full of names of blasphemy, having seven heads and ten horns. The woman was arrayed in purple and scarlet, and adorned with gold and precious stones and pearls, having in her hand a golden cup full of abominations and the filthiness of her fornication [intercourse]. And on her forehead a name was written: MYSTERY, BABYLON THE GREAT, THE MOTHER OF HARLOTS AND OF THE ABOMINATIONS OF THE EARTH.

I saw the woman, drunk with the blood of the saints and with the blood of the martyrs of Jesus. And when I saw her, I marveled with great amazement."
[[Rev. 17:1-6](#), Bible, NKJV]

"[And I saw the beast, the kings \[heathen political rulers and the unbelieving democratic majorities who control them\] of the earth \[controlled by Satan\], and their armies, gathered together to make war against Him \[God\] who sat on the horse and against His army."](#)
[[Revelation 19:19](#), Bible, NKJV]

The Bible calls this kind of commerce "fornication" and "adultery" and describes the fornicator called "Babylon the

Great Harlot" basically as a democracy instead of a Republic in [Revelation chapters 17 to 19](#). This is consistent with the Foreign Sovereign Immunities Act found in [28 U.S.C. §1605\(a\)\(2\)](#), which says that those who conduct "commerce" with the "United States" federal corporation within its legislative jurisdiction thereby surrender their sovereignty. Participation in our corrupted tax system also fits the classification of "commerce" within the meaning of this requirement. See the link below for details:
http://travel.state.gov/law/info/judicial/judicial_693.html

4 Meaning of the "United States"

4.1 Three geographical definitions of "United States"

Most of us are completely unaware that the term "[United States](#)" has several distinct and separate legal meanings and contexts and that it is up to us to know and understand these differences, to use them appropriately, and to clarify exactly which one we mean whenever we sign any government or financial form (including voter registration, tax documents, etc.). If we do not, we could unknowingly, unwillingly and involuntarily be creating [false presumptions](#) that cause us to surrender our Constitutional rights and our sovereignty. The fact is, most of us have unwittingly been doing just that for most, if not all, of our lives. Much of this misunderstanding and legal ignorance has been deliberately "manufactured" by our corrupted government in the public school system. It is a fact that our public dis-servants want docile sheep who are easy to govern, not "high maintenance" sovereigns capable of critical and independent thinking and who demand their rights. We have become so casual in our use of the term "United States" that it is no longer understood, even within the legal profession, that there are actually three different legal meanings to the term. In fact, the legal profession has contributed to this confusion over this term by removing its definitions from all legal dictionaries currently in print that we have looked at. See Great IRS Hoax, Form #11.302, Section 6.10.1 for details on this scam.

Most of us have grown up thinking the term "[United States](#)" indicates and includes all 50 states of the Union. This is true in the context of the U.S. Constitution but it is not true in all contexts. As you will see, this is the third meaning assigned to the term "United States" by the United States Supreme Court. But, usually when we (Joe six pack) use the term United States we actually think we are saying the united States, as we are generally thinking of the several states or the union of States. As you will learn in this section, the meaning of the term depends entirely on the context and when we are filling out federal forms or speaking with the federal government, this is a very costly false presumption.

First, it should be noted that the term United States is a noun. In fact, it is the proper name and title "We the people..." gave to the corporate entity (non-living thing) of the federal (central) government created by the Constitution. This in turn describes where the "United States" federal corporation referenced in 28 U.S.C. §3002(15)(A) was to be housed as the Seat of the Government - In the District of Columbia, not to exceed a ten mile square.

*Constitution
Article 1, Section 8, Clause 17*

To exercise exclusive Legislation in all Cases whatsoever, over such District (not exceeding ten Miles square) as may, by Cession of particular States, and the Acceptance of Congress, become the Seat of the Government of the United States, and to exercise like Authority over all Places purchased by the Consent of the Legislature of the State in which the Same shall be for the Erection of Forts, Magazines, Arsenals, dock-Yards, and other needful Buildings;—And [underlines added]

Below is how the united States Supreme Court addressed the question of the meaning of the term "United States" (see Black's Law Dictionary) in the famous case of *Hooven & Allison Co. v. Evatt*, 324 U.S. 652 (1945). The Court ruled that the term United States has three uses:

*"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 \(1945\)](#)]*

We will now break the above definition into its three contexts and show what each means.

Table 3: 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 Hooven	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.

The U.S. Supreme Court helped to clarify which of the three definitions above is the one used in the U.S. Constitution, when it held the following. Note they are implying the THIRD definition above and not the other two:

"The earliest case is that of Hepburn v. Ellzey, 2 Cranch, 445, 2 L.Ed. 332, in which this court held that, under that clause of the Constitution limiting the jurisdiction of the courts of the United States to controversies between citizens of different states, a citizen of the District of Columbia could not maintain an action in the circuit court of the United States. It was argued that the word 'state,' in that connection, was used simply to denote a distinct political society. 'But,' said the Chief Justice, 'as the act of Congress obviously used the word 'state' in reference to that term as used in the Constitution, it becomes necessary to inquire whether Columbia is a state in the sense of that instrument. The result of that examination is a conviction that the members of the American confederacy only are the states contemplated in the Constitution, . . . and excludes from the term the signification attached to it by writers on the law of nations.' This case was followed in Barney v. Baltimore, 6 Wall. 280, 18 L.Ed. 825, and quite recently in Hooe v. Jamieson, 166 U.S. 395, 41 L.Ed. 1049, 17 Sup.Ct.Rep. 596. The same rule was applied to citizens of territories in New Orleans v. Winter, 1 Wheat. 91, 4 L.Ed. 44, in which an attempt was made to distinguish a territory from the District of Columbia. But it was said that 'neither of them is a state in the sense in which that term is used in the Constitution.' In Scott v. Jones, 5 How. 343, 12 L.Ed. 181, and in Miners' Bank v. Iowa ex rel. District Prosecuting Attorney, 12 How. 1, 13 L.Ed. 867, it was held that under the judiciary act, permitting writs of error to the supreme court of a state in cases where the validity of a state statute is drawn in question, an act of a territorial legislature was not within the contemplation of Congress."
[Downes v. Bidwell, [182 U.S. 244](#) (1901)]

The U.S. Supreme Court further clarified that the Constitution implies the third definition above, which is the United States*** when they held the following. Notice that they say "not part of the United States within the meaning of the Constitution" and that the word "the" implies only ONE rather than multiple GEOGRAPHIC meanings:

"As the only judicial power vested in Congress is to create courts whose judges shall hold their offices during good behavior, it necessarily follows that, if Congress authorizes the creation of courts and the appointment of judges for limited time, it must act independently of the Constitution upon territory which is not part of the United States within the meaning of the Constitution."
[O'Donoghue v. United States, [289 U.S. 516](#), 53 S.Ct. 740 (1933)]

And finally, the U.S. Supreme Court has also held that the Constitution does not and cannot determine or limit the authority of Congress over federal territory and that the ONLY portion of the Constitution that does in fact expressly refer to federal territory and therefore the statutory "United States" is Article 1, Section 8, Clause 17. Notice they ruled that Puerto Rico is NOT part of the "United States" within the meaning of the Constitution, just like they ruled in O'Donoghue above that

territory was no part of the “United States”:

In passing upon the questions involved in this and kindred cases, we ought not to overlook the fact that, while the Constitution was intended to establish a permanent form of government for the states which should elect to take advantage of its conditions, and continue for an indefinite future, the vast possibilities of that future could never have entered the minds of its framers. The states had but recently emerged from a war with one of the most powerful nations of Europe, were disheartened by the failure of the confederacy, and were doubtful as to the feasibility of a stronger union. Their territory was confined to a narrow strip of land on the Atlantic coast from Canada to Florida, with a somewhat indefinite claim to territory beyond the Alleghenies, where their sovereignty was disputed by tribes of hostile Indians supported, as was popularly believed, by the British, who had never formally delivered possession [182 U.S. 244, 285] under the treaty of peace. The vast territory beyond the Mississippi, which formerly had been claimed by France, since 1762 had belonged to Spain, still a powerful nation and the owner of a great part of the Western Hemisphere. Under these circumstances it is little wonder that the question of annexing these territories was not made a subject of debate. The difficulties of bringing about a union of the states were so great, the objections to it seemed so formidable, that the whole thought of the convention centered upon surmounting these obstacles. The question of territories was dismissed with a single clause, apparently applicable only to the territories then existing, giving Congress the power to govern and dispose of them.

*Had the acquisition of other territories been contemplated as a possibility, could it have been foreseen that, within little more than one hundred years, we were destined to acquire, not only the whole vast region between the Atlantic and Pacific Oceans, but the Russian possessions in America and distant islands in the Pacific, it is incredible that no provision should have been made for them, and the question whether the Constitution should or should not extend to them have been definitely settled. If it be once conceded that we are at liberty to acquire foreign territory, a presumption arises that our power with respect to such territories is the same power which other nations have been accustomed to exercise with respect to territories acquired by them. If, in limiting the power which Congress was to exercise within the United States[***], it was also intended to limit it with regard to such territories as the people of the United States[***] should thereafter acquire, such limitations should have been expressed. Instead of that, we find the Constitution speaking only to states, except in the territorial clause, which is absolute in its terms, and suggestive of no limitations upon the power of Congress in dealing with them. The states could only delegate to Congress such powers as they themselves possessed, and as they had no power to acquire new territory they had none to delegate in that connection. The logical inference from this is that if Congress had power to acquire new territory, which is conceded, that power was not hampered by the constitutional provisions. If, upon the other hand, we assume [182 U.S. 244, 286] that the territorial clause of the Constitution was not intended to be restricted to such territory as the United States then possessed, there is nothing in the Constitution to indicate that the power of Congress in dealing with them was intended to be restricted by any of the other provisions.*

[...]

If those possessions are inhabited by alien races, differing from us in religion, customs, laws, methods of taxation, and modes of thought, the administration of government and justice, according to Anglo-Saxon principles, may for a time be impossible; and the question at once arises whether large concessions ought not to be made for a time, that ultimately our own theories may be carried out, and the blessings of a free government under the Constitution extended to them. We decline to hold that there is anything in the Constitution to forbid such action.

We are therefore of opinion that the island of Porto Rico is a territory appurtenant and belonging to the United States, but not a part of the United States[*] within the revenue clauses of the Constitution;** that the Foraker act is constitutional, so far as it imposes duties upon imports from such island, and that the plaintiff cannot recover back the duties exacted in this case.
[Downes v. Bidwell, 182 U.S. 244 (1901)]

4.2 The two political jurisdictions/nations within the United States*

Another important distinction needs to be made. Definition 1 above refers to the country “United States*”, but this country is *not* a “nation”, in the sense of international law. This very important point was made clear by the U.S. Supreme Court in 1794 in the case of *Chisholm v. Georgia*, 2 Dall. (U.S.) 419, 1 L.Ed. 440 (1793) , when it said:

This is a case of uncommon magnitude. One of the parties to it is a State; certainly respectable, claiming to be sovereign. The question to be determined is, whether this State, so respectable, and whose claim soars so high, is amenable to the jurisdiction of the Supreme Court of the United States? This question, important in itself, will depend on others, more important still; and, may, perhaps, be ultimately resolved into one, no less radical than this ‘do the people of the United States form a Nation?’

A cause so conspicuous and interesting, should be carefully and accurately viewed from every possible point of sight. I shall examine it; 1st. By the principles of general jurisprudence. 2nd. By the laws and practice of

particular States and Kingdoms. **From the law of nations little or no illustration of this subject can be expected. By that law the several States and Governments spread over our globe, are considered as forming a society, not a NATION.** It has only been by a very few comprehensive minds, such as those of Elizabeth and the Fourth Henry, that this last great idea has been even contemplated. 3rdly. and chiefly, I shall examine the important question before us, by the Constitution of the United States, and the legitimate result of that valuable instrument.
[Chisholm v. Georgia, 2 Dall. (U.S.) 419, 1 L.Ed. 440 (1793)]

An earlier edition of Black's Law Dictionary further clarifies the distinction between a "nation" and a "society" by clarifying the differences between a **national** government and a **federal** government, and keep in mind that the American government is called "federal government":

"NATIONAL GOVERNMENT. The government of a whole nation, as distinguished from that of a local or territorial division of the nation, and also as distinguished from that of a league or confederation.

"A national government is a government of the people of a single state or nation, united as a community by what is termed the "social compact," and possessing complete and perfect supremacy over persons and things, so far as they can be made the lawful objects of civil government. A federal government is distinguished from a national government by its being the government of a community of independent and sovereign states, united by compact." Piqua Branch Bank v. Knoup, 6 Ohio.St. 393."
[Black's Law Dictionary, Revised Fourth Edition, 1968, p. 1176]

"FEDERAL GOVERNMENT. The system of government administered in a state formed by the union or confederation of several independent or quasi independent states; also the composite state so formed.

In strict usage, there is a distinction between a confederation and a federal government. **The former term denotes a league or permanent alliance between several states, each of which is fully sovereign and independent, and each of which retains its full dignity, organization, and sovereignty, though yielding to the central authority a controlling power for a few limited purposes, such as external and diplomatic relations. In this case, the component states are the units, with respect to the confederation, and the central government acts upon them, not upon the individual citizens. In a federal government, on the other hand, the allied states form a union,-not, indeed, to such an extent as to destroy their separate organization or deprive them of quasi sovereignty with respect to the administration of their purely local concerns, but so that the central power is erected into a true state or nation, possessing sovereignty both external and internal,-while the administration of national affairs is directed, and its effects felt, not by the separate states deliberating as units, but by the people of all, in their collective capacity, as citizens of the nation.** The distinction is expressed, by the German writers, by the use of the two words "Staatenbund" and "Bundesstaat;" the former denoting a league or confederation of states, and the latter a federal government, or state formed by means of a league or confederation."
[Black's Law Dictionary, Revised Fourth Edition, 1968, p. 740]

So the "United States*" the country is a "society" and a "sovereignty" but not a "nation" under the law of nations, by the Supreme Court's own admission. Because the Supreme Court has ruled on this matter, it is now incumbent upon each of us to always remember it and to apply it in all of our dealings with the Federal Government. If not, we lose our individual Sovereignty by default and the Federal Government assumes jurisdiction over us. So, while a sovereign American will want to be the third type of Citizen, which is a "Citizen of the United States***" and on occasion a "citizen of the United States*", he would never want to be the second, which is a "citizen of the United States*". A human being who is a "citizen" of the second is called a statutory "U.S. citizen" under 8 U.S.C. §1401, and he is treated in law as occupying a place not protected by the Bill of Rights, which is the first ten amendments of the United States Constitution. Below is how the U.S. Supreme Court, in a dissenting opinion, described this "other" United States, which we call the "federal zone":

"The idea prevails with some, indeed it has found expression in arguments at the bar, that we have in this country substantially two national governments; one to be maintained under the Constitution, with all of its restrictions; the other to be maintained by Congress outside the independently of that instrument, by exercising such powers [of absolutism] as other nations of the earth are accustomed to.. I take leave to say that, if the principles thus announced should ever receive the sanction of a majority of this court, a radical and mischievous change in our system of government will result. We will, in that event, pass from the era of constitutional liberty guarded and protected by a written constitution into an era of legislative absolutism.. It will be an evil day for American liberty if the theory of a government outside the supreme law of the land finds lodgment in our constitutional jurisprudence. No higher duty rests upon this court than to exert its full authority to prevent all violation of the principles of the Constitution."
[Downes v. Bidwell, 182 U.S. 244 (1901)]

4.3 “United States” as a corporation and a Legal Person

The second definition of “United States**” above is also a federal corporation. This corporation was formed in 1871. It is described in [28 U.S.C. §3002](#)(15)(A):

[TITLE 28](#) > [PART VI](#) > [CHAPTER 176](#) > [SUBCHAPTER A](#) > Sec. 3002.

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.

The U.S. Supreme Court, in fact, has admitted that all governments are corporations when it held:

*“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 [the Constitution is the corporate charter].** 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, [36 U.S. 420](#) (1837)]

If we are acting as a federal “public official” or contractor, then we are representing the “United States** federal corporation”. That corporation is a statutory “U.S. citizen” under [8 U.S.C. §1401](#) which is completely subject to all federal law.

“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 (C.J.S.), Corporations, §886 (2003)]

[Federal Rule of Civil Procedure 17](#)(b) says that when we are representing that corporation as “officers” or “employees”, we therefore become statutory “U.S. citizens” completely subject to federal territorial law:

[IV. PARTIES](#) > Rule 17.

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

(b) Capacity to Sue or be Sued.

Capacity to sue or be sued is determined as follows:

(1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;

(2) for a corporation, by the law under which it was organized; and

(3) for all other parties, by the law of the state where the court is located, except that:

(A) a partnership or other unincorporated association with no such capacity under that state's law may sue or be sued in its common name to enforce a substantive right existing under the United States Constitution or laws; and

(B) [28 U.S.C. §§754](#) and [959](#)(a) govern the capacity of a receiver appointed by a United States court to sue or be sued in a United States court.

[[Federal Rule of Civil Procedure 17](#)(b)]

Yet on every government (any level) document we sign (e.g. Social Security, Marriage License, Voter Registration, Driver License, BATF 4473, etc.) they either require you to be a “citizen of the United States” or they ask “are you a resident of Illinois?”. They are in effect asking you to assume or presume the second definition, the “United States**”, when you fill out the form, but they don’t want to tell you this because then you would realize they are asking you to commit perjury on a

government form under penalty of perjury. They in effect are asking you if you wish to act in the official capacity of a public employee or officer of the federal corporation. The form you are filling out therefore is serving the dual capacity of a federal job application and an application for “benefits”. The reason this must be so, is that they are not allowed to pay PUBLIC “benefits” to PRIVATE humans and can only lawfully pay them to public statutory “employees”, public officers, and contractors. Any other approach makes the government into a thief. See the article below for details on this scam:

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>

If you accept the false and self-serving presumption of your public dis-servants, or you answer “Yes” to the question of whether you are a “citizen of the United States” or a “U.S. citizen” on a federal or state form, usually under penalty of perjury, then you have committed perjury under penalty of perjury and also voluntarily placed yourself under their exclusive/plenary legislative jurisdiction as a public official/“employee” and are therefore unlawfully subject to Federal & State Codes and Regulations (Statutes). The Social Security Number they ask for on the form, in fact, is prima facie evidence that you are a federal statutory employee, in fact. Look at the evidence for yourself, paying particular attention to sections 6.1, 6.2 and 6.6:

Resignation of Compelled Social Security Trustee, Form #06.002
<http://sedm.org/Forms/FormIndex.htm>

Most statutes passed by government are, in effect, PRIVATE law only for government. They are private law or contract law that act as the equivalent of a government employment agreement.

“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)]

What the U.S. Supreme Court is saying above is that the government has no authority to tell you how to run your private life. This is contrary to the whole idea of the Internal Revenue Code, whose main purpose is to monitor and control every aspect of those who are subject to it. In fact, it has become the chief means for Congress to implement what we call “social engineering”. Just by the deductions they offer, people who are not engaged in a “trade or business” and thus have no income tax liability are incentivized into all kinds of crazy behaviors in pursuit of reductions in a liability that they in fact do not even have. Therefore, the only reasonable thing to conclude is that Subtitle A of the Internal Revenue Code, which would “appear” to regulate the private conduct of all individuals in states of the Union, in fact only applies to “public officials” in the official conduct of their duties while present in the District of Columbia, which 4 U.S.C. §72 makes the “seat of government”. The Internal Revenue Code (I.R.C.) therefore essentially amounts to a part of the job responsibility and the “employment contract” of “public officials”. This was also confirmed by the House of Representatives, who said that only those who take an oath of “public office” are subject to the requirements of the personal income tax. See:

<http://famguardian.org/Subjects/Taxes/Evidence/PublicOrPrivate-Tax-Return.pdf>

We the People, as the Sovereigns, cannot lawfully become the proper subject to exclusive federal jurisdiction unless and until we surrender our sovereignty by signing a government employment agreement that can take many different forms: I.R.S. Form W-4 and 1040, SSA Form SS-5, etc.

California Civil Code
DIVISION 3. OBLIGATIONS
PART 2. CONTRACTS
TITLE 1. NATURE OF A CONTRACT
CHAPTER 3. CONSENT

1589. A voluntary acceptance of the benefit of a transaction is equivalent to a consent to all the obligations arising from it, so far as the facts are known, or ought to be known, to the person accepting.

[SOURCE:

The I.R.S. Form W-4 is what both we and the government refer to as a federal “election” form and you are the only voter. They are asking you if you want to elect yourself into “public office”, and if you say “yes”, then you got the job and a cage is reserved for you on the federal plantation:

“The restrictions that the Constitution places upon the government in its capacity as lawmaker, i.e., as the regulator of private conduct, are not the same as the restrictions that it places upon the government in its capacity as employer. We have recognized this in many contexts, with respect to many different constitutional guarantees. Private citizens perhaps cannot be prevented from wearing long hair, but policemen can. Kelley v. Johnson, 425 U.S. 238, 247 (1976). Private citizens cannot have their property searched without probable cause, but in many circumstances government employees (public officers) can. O'Connor v. Ortega, 480 U.S. 709, 723 (1987) (plurality opinion); id., at 732 (SCALIA, J., concurring in judgment). Private citizens cannot be punished for refusing to provide the government information that may incriminate them, but government employees (public officers) can be dismissed when the incriminating information that they refuse to provide relates to the performance of their job. Gardner v. Broderick, [497 U.S. 62, 95] 392 U.S. 273, 277 -278 (1968). With regard to freedom of speech in particular: Private citizens cannot be punished for speech of merely private concern, but government employees (public officers) can be fired for that reason. Connick v. Myers, 461 U.S. 138, 147 (1983). Private citizens cannot be punished for partisan political activity, but federal and state employees can be dismissed and otherwise punished for that reason. Public Workers v. Mitchell, 330 U.S. 75, 101 (1947); Civil Service Comm'n v. Letter Carriers, 413 U.S. 548, 556 (1973); Broadrick v. Oklahoma, 413 U.S. 601, 616 -617 (1973).”
[Rutan v. Republican Party of Illinois, 497 U.S. 62 (1990)]

By making you into a DE FACTO “public official” or statutory “employee”, they are intentionally destroying the separation of powers that is the main purpose of the Constitution and which was put there to protect your rights.

“To the contrary, the Constitution divides authority between federal and state governments for the protection of individuals. State sovereignty is not just an end in itself: “Rather, federalism secures to citizens the liberties that derive from the diffusion of sovereign power.” Coleman v. Thompson, 501 U.S. 722, 759 (1991) (BLACKMUN, J., dissenting). “Just as the separation and independence of the coordinate branches of the Federal Government serve to prevent the accumulation of excessive power in any one branch, a healthy balance of power between the States and the Federal Government will reduce the risk of tyranny and abuse from either front.” Gregory v. [505 U.S. 144, 182] Ashcroft, 501 U.S., at 458. See The Federalist No. 51, p. 323. (C. Rossiter ed. 1961).”
[New York v. United States, 505 U.S. 144 (1992)]

They are causing you to voluntarily waive sovereign immunity under the Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. §1601-1611. 28 U.S.C. §1605(a)(2) of the act says that those who conduct “commerce” within the legislative jurisdiction of the “United States” (federal zone), whether as public official or federal benefit recipient, surrender their sovereign immunity.

TITLE 28 > PART IV > CHAPTER 97 > § 1605
§ 1605. General exceptions to the jurisdictional immunity of a foreign state

(a) A foreign state shall not be immune from the jurisdiction of courts of the United States or of the States in any case—

(2) in which the action is based upon a commercial activity carried on in the United States by the foreign state; or upon an act performed in the United States in connection with a commercial [employment or federal benefit] activity of the foreign state elsewhere; or upon an act outside the territory of the United States in connection with a commercial activity of the foreign state elsewhere and that act causes a direct effect in the United States;

They are also destroying the separation of powers by fooling you into declaring yourself to be a statutory “U.S.** citizen” under 8 U.S.C. §1401. 28 U.S.C. §1603(b)(3) and 28 U.S.C. §1332(e) specifically exclude such statutory “U.S. citizens” from being foreign sovereigns who can file under statutory diversity of citizenship. This is also confirmed by the Department of State Website:

“Section 1603(b) defines an “agency or instrumentality” of a foreign state as an entity

(1) which is a separate legal person, corporate or otherwise, and

(2) which is an organ of a foreign state or political subdivision thereof, or a majority of whose shares or other ownership interest is owned by a foreign state or political subdivision thereof, and

(3) which is neither a citizen of the a state of the United States as defined in Sec. 1332(e) nor created under the laws of any third country."

[Department of State Website, http://travel.state.gov/law/info/judicial/judicial_693.html]

In effect, they kidnapped your legal identity and made you into a "resident alien federal employee" working in the "king's castle", what Mark Twain called "the District of Criminals", and changed your status from "foreign" to "domestic" by creating false presumptions about citizenship and using the Social Security Number, IRS Form W-4, and SSA Form SS-5 to make you into a "subject citizen" and a "public employee" with no constitutional rights.

The nature of most federal law as private/contract law is carefully explained below:

Requirement for Consent, Form #05.003

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

As you will soon read, the government uses various ways to mislead and trick us into their private/contract laws (outside our Constitutional protections) and make you into the equivalent of their "employee", and thereby commits a great fraud on the American People. It is the purpose of this document to expose the most important aspect of that willful deception, which is the citizenship trap.

4.4 Why the STATUTORY Geographical "United States" does not include states of the Union

A common point of confusion is the comparison between STATUTORY and CONSTITUTIONAL contexts for the "United States". Below is a question posed by a reader about this confusion:

Your extensive citizenship materials say that the term "United States" described in 8 U.S.C. §1101(a)(38) , (a)(36) , and 8 C.F.R. §215.1(f) includes only DC, Puerto Rico, Guam, USVI, and CNMI and excludes all Constitutional Union states. In fact, a significant portion of what your materials say hinges on the interpretation that the term "United States" per 8 U.S.C. §1101(a)(38) includes only DC, Puerto Rico, Guam, USVI, and CNMI and excludes all Constitutional Union states. Therefore, it is important that your readers are confident that this is the correct interpretation of 8 U.S.C. §1101(a)(38). The problem that most of your readers are going to have is that the text for 8 U.S.C. §1101(a)(38) say the "United States" means continental United States, Alaska, Hawaii, Puerto Rico, Guam, and the Virgin Islands of the United States.

Please explain to me how the term "United States" described in 8 U.S.C. §1101(a)(38), (a)(36) , and 8 C.F.R. §215.1(f) can exclude all Constitution Union states when 8 U.S.C. §1101(a)(38) explicitly lists list Alaska and Hawaii as part of "United States". Alaska and Hawaii were the last two Constitutional states to join the Union and they became Constitutional Union states on August 21, 1959 and January 3, 1959 respectfully. The only possible explanation that I can think of is that the Statutes at Large that 8 U.S.C. §1101(a)(38) is a codification of never got updated after Alaska and Hawaii joined the Union. Do you agree? How can one provide legal proof of this? This proof needs to go into your materials since this is such a key and pivotal issue to understanding your correct political and civil status. It appears that the wording used in 8 U.S.C. §1101(a)(38) is designed to obfuscate and confuse most people into thinking that it is describing United States when in fact is it describing only a portion of United States**. If this section of code is out of date, why has Congress never updated it to remove Alaska and Hawaii from the definition of "United States" ?*

The definitions that lead to this question are as follows:

8 U.S.C. §1101(a)(38)

The term "United States", except as otherwise specifically herein provided, when used in a geographical sense, means the continental United States, Alaska, Hawaii, Puerto Rico, Guam, and the Virgin Islands of the United States.

8 U.S.C. §1101(a)(36)

The term "State" includes the District of Columbia, Puerto Rico, Guam, the Virgin Islands of the United States, and the Commonwealth of the Northern Mariana Islands.

8 C.F.R. §215.1(f)

The term continental United States means the District of Columbia and the several States, except Alaska and Hawaii.

1 In response to this question, we offer the following explanation:

- 2 1. 40 U.S.C. §§3111 and 3112 say that federal jurisdiction does not exist within a state except on land ceded to the
3 national government. Hence, no matter what the geographical definitions are, they do not include anything other than
4 federal territory.
- 5 2. All statutory terms are limited to territory over which Congress has EXCLUSIVE GENERAL jurisdiction. All of the
6 statuses indicted in the statutes (including those in 8 U.S.C. §§1401 and 1408) STOP at the border to federal territory
7 and do not apply within states of the Union. One cannot have a status in a place that they are not civilly domiciled, and
8 especially a status that they do NOT consent to and to which rights and obligations attach. Otherwise, the Declaration
9 of Independence is violated because they are subjected to obligations that they didn't consent to and are a slave. This is
10 proven in:

Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008

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

DIRECT LINK: <http://sedm.org/Forms/13-SelfFamilyChurchGovnce/RightToDeclStatus.pdf>

- 11 3. As the U.S. Supreme Court held, all law is prima facie territorial and confined to the territory of the specific state. The
12 states of the Union are NOT "territory" as legally defined, and therefore, all of the civil statuses found in Title 8 of the
13 U.S. Code do not extend into or relate to anyone civilly domiciled in a constitutional state, regardless of what the
14 definition of "United States" is and whether it is GEOGRAPHICAL or GOVERNMENT sense.

15 *"It is a well established principle of law that all federal regulation applies only within the territorial*
16 *jurisdiction of the United States unless a contrary intent appears."*
17 *[Foley Brothers, Inc. v. Filardo, 336 U.S. 281 (1949)]*

18 *"The laws of Congress in respect to those matters [outside of Constitutionally delegated powers] do not extend*
19 *into the territorial limits of the states, but have force only in the District of Columbia, and other places that are*
20 *within the exclusive jurisdiction of the national government."*
21 *[Caha v. U.S., 152 U.S. 211 (1894)]*

22 *"There is a canon of legislative construction which teaches Congress that, unless a contrary intent appears*
23 *[legislation] is meant to apply only within the territorial jurisdiction of the United States."*
24 *[U.S. v. Spelar, 338 U.S. 217 at 222]*

- 25 4. The U.S. Supreme Court has held that Congress enjoys no legislative jurisdiction within a constitutional state. Hence,
26 those in constitutional states can have no civil "status" under the laws of Congress.

27 *"The difficulties arising out of our dual form of government and the opportunities for differing opinions*
28 *concerning the relative rights of state and national governments are many; but for a very long time this court*
29 *has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or*
30 *their political subdivisions. The same basic reasoning which leads to that conclusion, we think, requires like*
31 *limitation upon the power which springs from the bankruptcy clause. United States v. Butler, supra."*
32 *[Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513, 56 S.Ct. 892 (1936)]*

33
34 *"It is no longer open to question that the general government, unlike the states, Hammer v. Dagenhart, 247*
35 *U.S. 251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the*
36 *internal affairs of the states; and emphatically not with regard to legislation."*
37 *[Carter v. Carter Coal Co., 298 U.S. 238, 56 S.Ct. 855 (1936)]*

- 38 5. The U.S. Supreme Court has held that Congress can only tax or regulate that which it creates. Since it didn't create
39 humans, then all statuses under Title 8 MUST be artificial PUBLIC offices.

40 *"What is a Constitution? It is the form of government, delineated by the mighty hand of the people, in which*
41 *certain first principles of fundamental laws are established. The Constitution is certain and fixed; it contains*
42 *the permanent will of the people, and is the supreme law of the land; it is paramount to the power of the*
43 *Legislature, and can be revoked or altered only by the authority that made it. The life-giving principle and the*
44 *death-doing stroke must proceed from the same hand."*
45 *[VanHorne's Lessee v. Dorrance, 2 U.S. 304 (1795)]*

46 *"The great principle is this: because the constitution will not permit a state to destroy, it will not permit a law*
47 *[including a tax law] involving the power to destroy. "*
48 *[Providence Bank v. Billings, 29 U.S. 514 (1830)]*

"The power to tax involves the power to destroy; the power to destroy may defeat and render useless the power to create; and there is a plain repugnance in conferring on one government [THE FEDERAL GOVERNMENT] a power to control the constitutional measures of another [WE THE PEOPLE], which other, with respect to those very measures, is declared to be supreme over that which exerts the control."
[Van Brocklin v. State of Tennessee, 117 U.S. 151 (1886)]

6. It is a legal impossibility to have more than one domicile and if you are domiciled in a state of the Union, then you are domiciled OUTSIDE of federal territory and federal civil jurisdiction. See:

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

7. Just like in the Internal Revenue Code, the term "United States" within Title 8 of the U.S. Code is ONLY defined in its GEOGRAPHICAL sense but the GEOGRAPHICAL sense is not the only sense. The OTHER sense is the GOVERNMENT as a legal person.
8. There is no way provided to distinguish the GEOGRAPHICAL use and the GOVERNMENT use in all the cases we have identified. This leaves the reader guessing and also gives judges unwarranted and unconstitutional discretion to apply either context.
9. The Great IRS Hoax, Form #11.302, Section 5.2.13 talks about the meaning and history of United States in the Internal Revenue Code. It proves that "United States" includes only the federal zone and not the Constitutional states or land under the exclusive jurisdiction of said states.

Great IRS Hoax, Form #11.302, Section 5.2.13
<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>

10. The term "United States" as used in 8 U.S.C. §1401 within "national and citizen of the United States** at birth" does not expressly invoke the GEOGRAPHIC sense and hence, must be presumed to be the GOVERNMENT sense, where "citizen" is a public officer in the government.

The whole point of Title 8 is confuse state citizens with federal citizens and to thereby usurp jurisdiction over them. The tools for usurping that jurisdiction are described in:

Federal Jurisdiction, Form #05.018
<http://sedm.org/Forms/FormIndex.htm>

A citizen of the District of Columbia is certainly within the meaning of 8 U.S.C. §1401. All you do by trying to confuse THAT citizen with a state citizen is engage in the Stockholm Syndrome and facilitate identity theft of otherwise sovereign state nationals by thieves in the District of Criminals. If you believe that an 8 U.S.C. §1401 "national and citizen of the United States" includes state citizens, then you have the burden of describing WHERE those domiciled in federal territory are described in Title 8, because the U.S. Supreme Court held that these two types of citizens are NOT the same. Where is your proof?

"The 1st section of the 14th 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 United States[***] 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, though within the United States[*], were not citizens. Whether this proposition was sound or not had never been judicially decided."
[Slaughter-House Cases, 83 U.S. (16 Wall.) 36, 21 L.Ed. 394 (1873)]

The Court today holds that the Citizenship Clause of the Fourteenth Amendment has no application to Bellei [an 8 U.S.C. §1401 STATUTORY citizen]. The Court first notes that Afroyim was essentially a case construing the Citizenship Clause of the Fourteenth Amendment. Since the Citizenship Clause declares that: 'All persons born or naturalized in the United States * * * are citizens of the United States * * *,' the Court reasons that the protections against involuntary expatriation declared in Afroyim do not protect all American citizens, but only those 'born or naturalized in the United States.' Afroyim, the argument runs, was naturalized in this country so he was protected by the Citizenship Clause, but Bellei, since he acquired his American citizenship at birth in Italy as a foreignborn child of an American citizen, was neither born nor naturalized in the United States and, hence, falls outside the scope of the Fourteenth Amendment guarantees declared in Afroyim. One could hardly call this a generous reading of the great purposes the Fourteenth Amendment was adopted to bring about. While conceding that Bellei is an American citizen, the majority states: 'He simply is not a Fourteenth-Amendment-first-sentence citizen.' Therefore, the majority reasons, the congressional revocation of his

citizenship is not barred by the Constitution. I cannot accept the Court's conclusion that the Fourteenth Amendment protects the citizenship of some Americans and not others. [. . .]

The Court today puts aside the Fourteenth Amendment as a standard by which to measure congressional action with respect to citizenship, and substitutes in its place the majority's own vague notions of 'fairness.' The majority takes a new step with the recurring theme that the test of constitutionality is the Court's own view of what is 'fair, reasonable, and right.' Despite the concession that Bellei was admittedly an American citizen, and despite the holding in Afroyim that the Fourteenth Amendment has put citizenship, once conferred, beyond the power of Congress to revoke, the majority today upholds the revocation of Bellei's citizenship on the ground that the congressional action was not 'irrational or arbitrary or unfair.' The majority applies the 'shock-the-conscience' test to uphold, rather than strike, a federal statute. It is a dangerous concept of constitutional law that allows the majority to conclude that, because it cannot say the statute is 'irrational or arbitrary or unfair,' the statute must be constitutional.

[. . .]

Since the Court this Term has already downgraded citizens receiving public welfare, Wyman v. James, 400 U.S. 309, 91 S.Ct. 381, 27 L.Ed.2d. 408 (1971), and citizens having the misfortune to be illegitimate, Labine v. Vincent, 401 U.S. 532, 91 S.Ct. 1917, 28 L.Ed.2d. 288, I suppose today's decision downgrading citizens born outside the United States should have been expected. Once again, as in James and Labine, the Court's opinion makes evident that its holding is contrary to earlier decisions. Concededly, petitioner was a citizen at birth, not by constitutional right, but only through operation of a federal statute.
[Rogers v. Bellei, 401 U.S. 815 (1971)]

In summary, all of the above items cannot simultaneously be true and at the same time, the geographical "United States" including states of the Union within any act of Congress. The truth cannot conflict with itself or it is a LIE. Any attempt to rebut the evidence and restulting conclusions of fact and law within this section must therefore deal with ALL of the issues addressed and not cherry pick the ones that are easy to explain.

Our conclusion is that the United States**, the area over which the EXCLUSIVE sovereignty of the United States government extends, is divided into two areas in which one can establish their domicile:

1. American Samoa and
2. "United States" as described in 8 U.S.C. §1101(a)(38), (a)(36) , and 8 C.F.R. §215.1(f).

This is very clear after looking at 8 U.S.C. §1401 and 8 U.S.C. §1408. The term "United States" described in 8 U.S.C. §1101(a)(38), (a)(36), and 8 C.F.R. §215.1(f) is not the inhabited area of United States** as previously mentioned in Appendix A of this document, but rather it is one of the two areas within United States** that one can establish a domicile in. The inhabited areas of the United States** would be "United States" per 8 U.S.C. §1101(a)(38) AND American Samoa. Those born in "United States" per 8 U.S.C. §1101(a)(38) are "citizens of the "United States**", where "United States" is described in 8 U.S.C. §1101(a)(38), and "nationals of United States**" per 8 U.S.C. §1101(a)(22) . Those born in American Samoa are "non-citizens of the "United States**", where "United States" is described in 8 U.S.C. §1101(a)(38). United States** = "United States", where "United States" is described in 8 U.S.C. §1101(a)(38), American Samoa, and all of the uninhabited territories of the U.S., including the federal enclaves within the exterior borders of the Constitutional Union states.

For further supporting evidence about the subject of this section, see:

[Tax Deposition Questions](http://sedm.org/Forms/FormIndex-SinglePg.htm), Form #03.016, Section 14: Citizenship
<http://sedm.org/Forms/FormIndex-SinglePg.htm>

4.5 Why the CONSTITUTIONAL Geographical "United States" does NOT include federal territory

The case of Valmonte v. I.N.S., 136 F.3d. 914 (C.A.2, 1998) very clearly determines that the CONSTITUTIONAL "United States", when used in a GEOGRAPHICAL context, means states of the Union and EXCLUDES federal territories. Below is the text of that holding:

The principal issue in this petition is the territorial scope of the term "the United States" in the Citizenship Clause of the Fourteenth Amendment. U.S. Const. amend. XIV, § 1 ("All persons born or naturalized in the

United States, and subject to the jurisdiction thereof, are citizens of the United States and of the State wherein they reside." (emphasis added)). Petitioner, who was born in the Philippines in 1934 during its status as a United States territory, argues she was "born ... in the United States" and is therefore a United States citizen.⁵

Petitioner's argument is relatively novel, having been addressed previously only in the Ninth Circuit. See *Rabang v. INS*, 35 F.3d 1449, 1452 (9th Cir.1994) ("No court has addressed whether persons born in a United States territory are born 'in the United States,' within the meaning of the Fourteenth Amendment."), cert. denied sub nom. *Sanidad v. INS*, 515 U.S. 1130, 115 S.Ct. 2554, 132 L.Ed.2d. 809 (1995). In a split decision, the Ninth Circuit held that "birth in the Philippines during the territorial period does not constitute birth 'in the United States' under the Citizenship Clause of the Fourteenth Amendment, and thus does not give rise to United States citizenship." *Rabang*, 35 F.3d at 1452. We agree.⁶

Despite the novelty of petitioner's argument, the Supreme Court in the Insular Cases⁷ provides authoritative guidance on the territorial scope of the term "the United States" in the Fourteenth Amendment. The Insular Cases were a series of Supreme Court decisions that addressed challenges to duties on goods transported from Puerto Rico to the continental United States. Puerto Rico, like the Philippines, had been recently ceded to the United States. The Court considered the territorial scope of the term "the United States" in the Constitution and held that this term as used in the uniformity clause of the Constitution was territorially limited to the states of the Union. U.S. Const. art. I, § 8 ("[A]ll Duties, Imposts and Excises shall be uniform throughout the United States." (emphasis added)); see *Downes v. Bidwell*, 182 U.S. 244, 251, 21 S.Ct. 770, 773, 45 L.Ed. 1088 (1901) ("It can nowhere be inferred that the territories were considered a part of the United States. The Constitution was created by the people of the United States, as a union of States, to be governed solely by representatives of the States; ... In short, the Constitution deals with States, their people, and their representatives."); *Rabang*, 35 F.3d at 1452. Puerto Rico was merely a territory "appurtenant and belonging to the United States, but not a part of the United States within the revenue clauses of the Constitution." *Downes*, 182 U.S. at 287, 21 S.Ct. at 787.

The Court's conclusion in *Downes* was derived in part by analyzing the territorial scope of the Thirteenth and Fourteenth Amendments. The Thirteenth Amendment prohibits slavery and involuntary servitude "within the United States, or any place subject to their jurisdiction." U.S. Const. amend. XIII, § 1 (emphasis added). The Fourteenth Amendment states that persons "born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the State wherein they reside." U.S. Const. amend. XIV, § 1 (emphasis added). The disjunctive "or" in the Thirteenth Amendment demonstrates that "there may be places within the jurisdiction of the United States that are no[t] part of the Union" to which the Thirteenth Amendment would apply. *Downes*, 182 U.S. at 251, 21 S.Ct. at 773. Citizenship under the Fourteenth Amendment, however, "is not extended to persons born in any place 'subject to [the United States'] jurisdiction,' " but is limited to persons born or naturalized in the states of the Union. *Downes*, 182 U.S. at 251, 21 S.Ct. at 773 (emphasis added); see also *id.* at 263, 21 S.Ct. at 777 ("In dealing with foreign sovereignties, the term 'United States' has a broader meaning than when used in the Constitution, and includes all territories subject to the jurisdiction of the Federal government, wherever located.").⁸

Following the decisions in the Insular Cases, the Supreme Court confirmed that the Philippines, during its status as a United States territory, was not a part of the United States. See *Hooven & Allison Co. v. Evatt*, 324 U.S. 652, 678, 65 S.Ct. 870, 883, 89 L.Ed. 1252 (1945) ("As we have seen, [the Philippines] are not a part of the United States in the sense that they are subject to and enjoy the benefits or protection of the Constitution, as do the states which are united by and under it."); see *id.* at 673-74, 65 S.Ct. at 881 ("Philippines 'are territories belonging to, but not a part of, the Union of states under the Constitution," and therefore imports "brought from the Philippines into the United States ... are brought from territory, which is not a part of the United States, into the territory of the United States.").

⁵ Although this argument was not raised before the immigration judge or on appeal to the BIA, it may be raised for the first time in this petition. See INA, supra, § 106(a)(5), 8 U.S.C. § 1105a(a)(5).

⁶ For the purpose of deciding this petition, we address only the territorial scope of the phrase "the United States" in the Citizenship Clause. We do not consider the distinct issue of whether citizenship is a "fundamental right" that extends by its own force to the inhabitants of the Philippines under the doctrine of territorial incorporation. *Dorr v. United States*, 195 U.S. 138, 146, 24 S.Ct. 808, 812, 49 L.Ed. 128 (1904) ("Doubtless Congress, in legislating for the Territories would be subject to those fundamental limitations in favor of personal rights which are formulated in the Constitution and its amendments." (citation and internal quotation marks omitted)); *Rabang*, 35 F.3d at 1453 n. 8 ("We note that the territorial scope of the phrase 'the United States' is a distinct inquiry from whether a constitutional provision should extend to a territory." (citing *Downes v. Bidwell*, 182 U.S. 244, 249, 21 S.Ct. 770, 772, 45 L.Ed. 1088 (1901))). The phrase "the United States" is an express territorial limitation on the scope of the Citizenship Clause. Because we determine that the phrase "the United States" did not include the Philippines during its status as a United States territory, we need not determine the application of the Citizenship Clause to the Philippines under the doctrine of territorial incorporation. Cf. *United States v. Verdugo-Urquidez*, 494 U.S. 259, 291 n. 11, 110 S.Ct. 1056, 1074 n. 11, 108 L.Ed.2d 222 (1990) (Brennan, J., dissenting) (arguing that the Fourth Amendment may be applied extraterritorially, in part, because it does not contain an "express territorial limitation[]").

⁷ *De Lima v. Bidwell*, 182 U.S. 1, 21 S.Ct. 743, 45 L.Ed. 1041 (1901); *Dooley v. United States*, 182 U.S. 222, 21 S.Ct. 762, 45 L.Ed. 1074 (1901); *Armstrong v. United States*, 182 U.S. 243, 21 S.Ct. 827, 45 L.Ed. 1086 (1901); and *Downes v. Bidwell*, 182 U.S. 244, 21 S.Ct. 770, 45 L.Ed. 1088 (1901).

⁸ Congress, under the Act of February 21, 1871, ch. 62, § 34, 16 Stat. 419, 426, expressly extended the Constitution and federal laws to the District of Columbia. See *Downes*, 182 U.S. at 261, 21 S.Ct. at 777 (stating that the "mere cession of the District of Columbia" from portions of Virginia and Maryland did not "take [the District of Columbia] out of the United States or from under the aegis of the Constitution.").

1 Accordingly, the Supreme Court has observed, without deciding, that persons born in the Philippines prior to
2 its independence in 1946 are not [CONSTITUTIONAL] citizens of the United States. See *Barber v. Gonzales*,
3 347 U.S. 637, 639 n. 1, 74 S.Ct. 822, 823 n. 1, 98 L.Ed. 1009 (1954) (stating that although the inhabitants of the
4 Philippines during the territorial period were "nationals" of the United States, they were not "United States
5 citizens"); *Rabang v. Boyd*, 353 U.S. 427, 432 n. 12, 77 S.Ct. 985, 988 n. 12, 1 L.Ed.2d. 956 (1957) ("**The**
6 **inhabitants of the Islands acquired by the United States during the late war with Spain, not being citizens of**
7 **the United States, do not possess right of free entry into the United States.**" (emphasis added) (citation and
8 internal quotation marks omitted)).

9 Petitioner, notwithstanding this line of Supreme Court authority since the *Insular Cases*, argues that the
10 Fourteenth Amendment codified English common law principles that birth within the territory or dominion of a
11 sovereign confers citizenship. Because the United States exercised complete sovereignty over the Philippines
12 during its territorial period, petitioner asserts that she is therefore a citizen by virtue of her birth within the
13 territory and dominion of the United States. Petitioner argues that the term "the United States" in the
14 Fourteenth Amendment should be interpreted to mean "within the dominion or territory of the United
15 States." *Rabang*, 35 F.3d at 1459 (Pregerson, J., dissenting); see *United States v. Wong Kim Ark*, 169 U.S. 649,
16 693, 18 S.Ct. 456, 473-74, 42 L.Ed. 890 (1898) (relying on the English common law and holding that the
17 Fourteenth Amendment "affirms the ancient and fundamental rule of citizenship by birth within the territory, in
18 the allegiance and under the protection of the country" (emphasis added)); *Inglis v. Sailors' Snug Harbour*, 28
19 U.S. (3 Pet.) 99, 155, 7 L.Ed. 617 (1830) (Story, J., concurring and dissenting) (citizenship is conferred by
20 "birth locally within the dominions of the sovereign; and ... birth within the protection and obedience ... of the
21 sovereign").

22 We decline petitioner's invitation to construe *Wong Kim Ark* and *Inglis* so expansively. Neither case is reliable
23 authority for the citizenship principle petitioner would have us adopt. The issue in *Wong Kim Ark* was whether
24 a child born to alien parents in the United States was a citizen under the Fourteenth Amendment. That the child
25 was born in San Francisco was undisputed and "it [was therefore] unnecessary to define 'territory' rigorously
26 or decide whether 'territory' in its broader sense (i.e. outlying land subject to the jurisdiction of this country)
27 meant 'in the United States' under the Citizenship Clause." *Rabang*, 35 F.3d at 1454.⁹ Similarly, in *Inglis*, a
28 pre-Fourteenth Amendment decision, the Court considered whether a person, born in the colonies prior to the
29 Declaration of Independence, whose parents remained loyal to England and left the colonies after
30 independence, was a United States citizen for the purpose of inheriting property in the United States. Because
31 the person's birth within the colonies was undisputed, it was unnecessary in that case to consider the territorial
32 scope of common law citizenship.

33 The question of the Fourteenth Amendment's territorial scope was not before the Court in *Wong Kim Ark* or
34 *Inglis* and we will not construe the Court's statements in either case as establishing the citizenship principle
35 that a person born in the outlying territories of the United States is a United States citizen under the
36 Fourteenth Amendment. See *Rabang*, 35 F.3d at 1454. "[G]eneral expressions, in every opinion, are to be
37 taken in connection with the case in which those expressions are used. If they go beyond the case, they may be
38 respected, but ought not to control the judgment in a subsequent suit when the very point is presented for
39 decision." *Cohens v. Virginia*, 19 U.S. (6 Wheat.) 264, 399, 5 L.Ed. 257 (1821) (Marshall, C.J.).

40 In sum, persons born in the Philippines during its status as a United States territory were not "born ... in the
41 United States" under the Fourteenth Amendment. *Rabang*, 35 F.3d at 1453 (Fourteenth Amendment has an
42 "express territorial limitation which prevents its extension to every place over which the government exercises
43 its sovereignty."). Petitioner is therefore not a United States citizen by virtue of her birth in the Philippines
44 during its territorial period.

45 Petitioner makes several additional arguments that we address and dispose of quickly. First, contrary to
46 petitioner's argument, Congress' classification of the inhabitants of the Philippines as "nationals" during the
47 Philippines' territorial period did not violate the Thirteenth Amendment. The Thirteenth Amendment
48 "proscribe[s] conditions of 'enforced compulsory service of one to another.'" *Jobson v. Henne*, 355 F.2d. 129,
49 131 (2d Cir.1966) (quoting *Hodges v. United States*, 203 U.S. 1, 16, 27 S.Ct. 6, 8, 51 L.Ed. 65 (1906)).

50 Furthermore, contrary to petitioner's argument, Congress had the authority to classify her as a "national"
51 and then reclassify her as an alien to whom the United States immigration laws would apply. Congress'
52 authority to determine petitioner's political and immigration status was derived from three sources. Under
53 the Constitution, Congress has authority to "make all needful Rules and Regulations respecting the Territory
54 ... belonging to the United States," see U.S. Const. art. IV, § 3, cl. 2, and "To establish an uniform Rule of
55 Naturalization," id. art. I, § 8, cl.4. The Treaty of Paris provided that "the civil rights and political status of
56 the native inhabitants ... shall be determined by Congress." Treaty of Paris, supra, art. IX, 30 Stat. at 1759.
57 This authority was confirmed in *Downes* where the Supreme Court stated that the "power to acquire territory

⁹ This point is well illustrated by the Court's ambiguous pronouncements on the territorial scope of common law citizenship. See *Rabang*, 35 F.3d at 1454; compare *Wong Kim Ark*, 169 U.S. at 658, 18 S.Ct. at 460 (under the English common law, "every child born in England of alien parents was a natural-born subject" (emphasis added)), and *id.* at 661, 18 S.Ct. at 462 ("Persons who are born in a country are generally deemed citizens and subjects of that country." (citation and internal quotation marks omitted; emphasis added)), with *id.* at 667, 18 S.Ct. at 464 (citizenship is conferred by "birth within the dominion").

1 by treaty implies not only the power to govern such territory, but to prescribe upon what terms the United
2 States will receive its inhabitants, and what their status shall be." Downes, 182 U.S. at 279, 21 S.Ct. at 784;
3 see Rabang v. Boyd, 353 U.S. 427, 432, 77 S.Ct. 985, 988, 1 L.Ed.2d. 956 (1957) (rejecting argument that
4 Congress did not have authority to alter the immigration status of persons born in the Philippines).

5 Congress' reclassification of Philippine "nationals" to alien status under the Philippine Independence Act
6 was not tantamount to a "collective denaturalization" as petitioner contends. See Afroyim v. Rusk, 387 U.S.
7 253, 257, 87 S.Ct. 1660, 1662, 18 L.Ed.2d. 757 (1967) (holding that Congress has no authority to revoke
8 United States citizenship). Philippine "nationals" of the United States were not naturalized United States
9 citizens. See Manlangit v. INS, 488 F.2d. 1073, 1074 (4th Cir.1973) (holding that Afroyim addressed the rights
10 of a naturalized American citizen and therefore does not stand as a bar to Congress' authority to revoke the
11 non-citizen, "national" status of the Philippine inhabitants).
12 [*Valmonte v. I.N.S.*, 136 F.3d. 914 (C.A.2, 1998)]

13 **4.6 Meaning of "United States" in various contexts within the U.S. Code**

14 **4.6.1 Tabular summary**

15 Next, we must conclusively determine which "United States" is implicated in various key sections of the U.S. Code and
16 supporting regulations. Below is a tabular list that describes its meaning in various contexts, the reason why we believe
17 that meaning applies, and the authorities that prove it.

1 **Table 4: Meaning of "United States" in various contexts**

#	Code section	Term	Meaning	Authorities	Reason
1	8 U.S.C. §1101(a)(38)	Geographical "United States" defined	United States**	8 U.S.C. §1101(a)(36) defines "State" to EXCLUDE constitutional states.	
2	8 U.S.C. §1101(a)(38)	"continental United States"	United States**		
3	8 U.S.C. §1101(a)(22)	"national of the United States" defined	United States**		
4	8 U.S.C. §1101(a)(22)(A)	"citizen of the United States" referenced	United States**		Uses the same phrase as 8 U.S.C. §1421 and therefore must be the same.
5	8 U.S.C. §1101(a)(22)(B)	"non-citizen national of the United States" referenced	United States**	Marquez-Almanzar v. INS, 418 F.3d. 210 (2005) Oliver v. INS, 517 F.2d. 426, 427 (2d Cir.1975)	
6	8 U.S.C. §1401	"national and citizen of the United States at birth" defined	United States**	Rogers v. Bellei, 401 U.S. 815 (1971)	"citizen" in this section is a revocable privilege. Rights cannot be revoked but privileges can.
7	8 U.S.C. §1408	"non-citizen national of the United States at birth" defined	United States**	Tuana v. U.S.A., Case No. 12-01143 (D.D.C., 2013)	
8	8 U.S.C. §1421	"citizen of the United States" referenced	United States***	Eche v. Holder, 694 F.3d. 1026 (2012)	Naturalization is available ONLY in states of the Union or the "United States". Not available in unincorporated territories.
9	8 U.S.C. §1452(a)	"United States citizenship"	United States**	Earley v. Hershey Transit Co., D.C. Pa., 55 F.Supp. 981, 982 Standard Stoker Co. v. Lower, D.C.Md., 46 F.2d. 678, 683	
10	8 U.S.C. §1452(b)	"non-citizen national" referenced	United States**	Black's Law Dictionary, Sixth Edition, p. 517 ("ejusdem generis") Campbell v. Board of Dental Examiners, 53 Cal.App.3d. 283, 125 Cal.Rptr. 694, 696	
11	8 C.F.R. §215.1(e)	"United States" defined for "aliens" ONLY	United States*		Section refers to departing aliens, which Congress has jurisdiction over throughout the country. U.S. Const. Art. 1, Section 8, Clause 4
12	Fourteenth Amendment	"citizen of the United States"	United States***	Downes v. Bidwell, 182 U.S. 244 (1901) O'Donoghue v. United States, 289 U.S. 516, 53 S.Ct. 740 (1933)	Geographical "United States" in the contexts means states of the Union and excludes federal territory. See <i>Why the Fourteenth Amendment is Not a Threat to Your Freedom</i> , Form #08.015
13	26 C.F.R. §1.1-1(c)	"citizen"	United States**	8 U.S.C. §1401	26 C.F.R. §1.1-1(c) says "subject to IT'S jurisdiction" rather than "subject to THE jurisdiction". It also references 8 U.S.C. §1401.
14	26 U.S.C. §7701(a)(30)	"citizen" in the context of Title 26	United States**	26 C.F.R. §1.1-1(c) 26 U.S.C. §7701(a)(9) and (a)(10)	"United States" for the purposes of 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d) do not include constitutional states. Therefore this citizen is domiciled on federal territory not within a constitutional state.

4.6.2 Supporting evidence

Below is a list of the content of some of the above authorities showing the meaning of each status:

1. Geographical “United States**”, 8 U.S.C. §1101(a)(38).

TITLE 8 > CHAPTER 12 > SUBCHAPTER I > Sec. 1101. [Aliens and Nationality]
Sec. 1101. - Definitions

(a)(36): State [Aliens and Nationality]

The term "State" includes the District of Columbia, Puerto Rico, Guam, and the Virgin Islands of the United States.

2. “continental United States**”, 8 U.S.C. §1101(a)(38).

TITLE 8 > CHAPTER 12 > SUBCHAPTER I > Sec. 1101. [Aliens and Nationality]
Sec. 1101. - Definitions

(a)(38) *The term "United States", except as otherwise specifically herein provided, when used in a geographical sense, means the continental United States, Alaska, Hawaii, Puerto Rico, Guam, and the Virgin Islands of the United States.*

3. “citizen of the United States***”, 8 U.S.C. §1101(a)(22)(A).

“Like the constitutional clauses at issue in Rabang and Downes, the Naturalization Clause is expressly limited to the “United States[].” This limitation “prevents its extension to every place over which the government exercises its sovereignty.” Rabang, 35 F.3d. at 1453. Because the Naturalization Clause did not follow the flag to the CNMI when Congress approved the Covenant, the Clause does not require us to apply federal immigration law to the CNMI prior to the CNRA’s transition date.**

The district court correctly granted summary judgment on the merits to the government Defendants. Eche and Lo may, of course, submit new applications for naturalization once they have satisfied the statutory requirements.”
[Eche v. Holder, 694 F.3d. 1026]

4. “non-citizen national of the United States***”, 8 U.S.C. §1101(a)(22)(B).

We have previously indicated that Marquez-Almanzar’s construction of § 1101(a)(22)(B) is erroneous, but have not addressed the issue at length. In Oliver v. INS, 517 F.2d. 426, 427 (2d Cir.1975) (per curiam), the petitioner, as a defense to deportation, argued that she qualified as a U.S. [] national under § 1101(a)(22) (B) because she had resided exclusively in the United States for twenty years, and thus “owe[d] allegiance” to the United States[*]. Without extensively analyzing the statute, we found that the petitioner could not be “a ‘national’ as that term is understood in our law.” Id. We pointed out that the petitioner still owed allegiance to Canada (her country of birth and citizenship) because she had not taken the U.S. naturalization oath, to “renounce and abjure absolutely and entirely all allegiance and fidelity to any [foreign state of] ... which the petitioner was before a subject or citizen.” Id. at 428 (quoting INA § 337(a)(2), 8 U.S.C. §1448(a)(2)). In making this observation, we did not suggest that the petitioner in Oliver could have qualified as a U.S. [*] national by affirmatively renouncing her allegiance to Canada or otherwise swearing “permanent allegiance” to the United States. In fact, in the following sentence we said that Title III, Chapter 1 of the INA9 “indicates that, **with a few exceptions not here pertinent, one can satisfy [8 U.S.C. §1101(a)(22)(B)] only at birth; thereafter the road lies through naturalization**, which leads to becoming a citizen and not merely a ‘national.’”10 Id. at 428.*

*Our conclusion in Oliver, which we now reaffirm, is consistent with the clear meaning of 8 U.S.C. §1101(a)(22)(B), read in the context of the general statutory scheme. The provision is a subsection of 8 U.S.C. §1101(a). **Section 1101(a) defines various terms as they are used in our immigration and nationality laws, U.S.Code tit. 8, ch. 12, codified at 8 U.S.C. §§1101-1537. The subsection’s placement indicates that it was designed to describe the attributes of a person who has already been deemed a non-citizen national elsewhere in Chapter 12 of the U.S.Code, rather than to establish a means by which one may obtain that status.** For example, 8 U.S.C. § 1408, the only statute in Chapter 12 expressly conferring “non-citizen national” status on anyone, describes four categories of persons who are “nationals, but not citizens, of the United States[**] at birth.” All of these categories concern persons who were either born in an “outlying possession” of the United*

States[**], see 8 U.S.C. §1408(1), or "found" in an "outlying possession" at a young age, see id. § 1408(3), or who are the children of non-citizen nationals, see id. §§ 1408(2) & (4).¹¹ Thus, § 1408 establishes a category of persons who qualify as non-citizen nationals; those who qualify, in turn, are described by § 1101(a)(22)(B) as owing "permanent allegiance" to the United States[**]. In this context the term "permanent allegiance" merely describes the nature of the relationship between non-citizen nationals and the United States, a relationship that has already been created by another statutory provision. See *Barber v. Gonzales*, 347 U.S. 637, 639, 74 S.Ct. 822, 98 L.Ed. 1009 (1954) ("It is conceded that respondent was born a national of the United States; that as such he owed permanent allegiance to the United States...."); cf. *Philippines Independence Act of 1934*, § 2(a)(1), Pub.L. No. 73-127, 48 Stat. 456 (requiring the Philippines to establish a constitution providing that "pending the final and complete withdrawal of the sovereignty of the United States[,] ... [a]ll citizens of the Philippine Islands shall owe allegiance to the United States").

Other parts of Chapter 12 indicate, as well, that §1101(a)(22) (B) describes, rather than confers, U.S. [*] nationality. The provision immediately following § 1101(a)(22) defines "naturalization" as "the conferring of nationality of a state upon a person after birth, by any means whatsoever." 8 U.S.C. §1101(a)(23). If Marquez-Almanzar were correct, therefore, one would expect to find "naturalization by a demonstration of permanent allegiance" in that part of the U.S.Code entitled "Nationality Through Naturalization," see INA tit. 8, ch. 12, subch. III, pt. II, codified at 8 U.S.C. §§1421-58. Yet nowhere in this elaborate set of naturalization requirements (which contemplate the filing by the petitioner, and adjudication by the Attorney General, of an application for naturalization, see, e.g., 8 U.S.C. §§1427, 1429), did Congress even remotely indicate that a demonstration of "permanent allegiance" alone would allow, much less require, the Attorney General to confer U.S. national status on an individual.

Finally, the interpretation of the statute underlying our decision in *Oliver* comports with the historical meaning of the term "national" as it is used in Chapter 12. The term (which as §§ 1101(a)(22)(B) American War, namely the Philippines, Guam, and Puerto Rico in the early twentieth century, who were not granted U.S. [*] citizenship, yet were deemed to owe "permanent allegiance" to the United States[***] and recognized as members of the national community in a way that distinguished them from aliens. See 7 Charles Gordon et al., *Immigration Law and Procedure*, § 91.01[3] (2005); see also *Rabang v. Boyd*, 353 U.S. 427, 429-30, 77 S.Ct. 985, 1 L.Ed.2d. 956 (1957) ("The Filipinos, as nationals, owed an obligation of permanent allegiance to this country. . . . In the [Philippine Independence Act of 1934], the Congress granted full and complete independence to [the Philippines], and necessarily severed the obligation of permanent allegiance owed by Filipinos who were nationals of the United States."). The term "non-citizen national" developed within a specific historical context and denotes a particular legal status. The phrase "owes permanent allegiance" in § 1101(a)(22)(B) is thus a term of art that denotes a legal status for which individuals have never been able to qualify by demonstrating permanent allegiance, as that phrase is colloquially understood.¹² [Marquez-Almanzar v. INS, 418 F.3d. 210 (2005)]**

5. "national and citizen of the United States** at birth", 8 U.S.C. §1401.

The Court today holds that the Citizenship Clause of the Fourteenth Amendment has no application to Bellei. The Court first notes that Afroyim was essentially a case construing the Citizenship Clause of the Fourteenth Amendment. Since the Citizenship Clause declares that: 'All persons born or naturalized in the United States[*] are citizens of the United States[***],' the Court reasons that the protections against involuntary expatriation declared in Afroyim do not protect all American citizens, but only those 'born or naturalized in the United States.' Afroyim, the argument runs, was naturalized in this country so he was protected by the Citizenship Clause, but Bellei, since he acquired his American citizenship at birth in Italy as a foreignborn child of an American citizen, was neither born nor naturalized in the United States[***] and, hence, falls outside the scope of the Fourteenth Amendment guarantees declared in Afroyim. One could hardly call this a generous reading of the great purposes the Fourteenth Amendment was adopted to bring about.**

While conceding that Bellei is an American citizen, the majority states: 'He simply is not a Fourteenth-Amendment-first-sentence citizen.' Therefore, the majority reasons, the congressional revocation of his citizenship is not barred by the Constitution. I cannot accept the Court's conclusion that the Fourteenth Amendment protects the citizenship of some Americans and not others.

[...]

The Court today puts aside the Fourteenth Amendment as a standard by which to measure congressional action with respect to citizenship, and substitutes in its place the majority's own vague notions of 'fairness.' The majority takes a new step with the recurring theme that the test of constitutionality is the Court's own view of what is 'fair, reasonable, and right.' Despite the concession that Bellei was admittedly an American citizen, and despite the holding in Afroyim that the Fourteenth Amendment has put citizenship, once

conferred, beyond the power of Congress to revoke, the majority today upholds the revocation of Bellei's citizenship on the ground that the congressional action was not 'irrational or arbitrary or unfair.' The majority applies the 'shock-the-conscience' test to uphold, rather than strike, a federal statute. It is a dangerous concept of constitutional law that allows the majority to conclude that, because it cannot say the statute is 'irrational or arbitrary or unfair,' the statute must be constitutional.

[...]

Since the Court this Term has already downgraded citizens receiving public welfare, *Wyman v. James*, 400 U.S. 309, 91 S.Ct. 381, 27 L.Ed.2d. 408 (1971), and citizens having the misfortune to be illegitimate, *Labine v. Vincent*, 401 U.S. 532, 91 S.Ct. 1917, 28 L.Ed.2d. 288, I suppose today's decision downgrading citizens born outside the United States should have been expected. Once again, as in *James* and *Labine*, the Court's opinion makes evident that its holding is contrary to earlier decisions. Concededly, petitioner was a citizen at birth, not by constitutional right, but only through operation of a federal statute. [*Rogers v. Bellei*, 401 U.S. 815 (1971)]

6. "non-citizen national of the United States** at birth", 8 U.S.C. §1408.

Having jurisdiction, the Court turns to defendants' motion to dismiss under Rule 12(b)(6) for failure to state a claim. Plaintiffs' claims all hinge upon one legal assertion:

the Citizenship Clause guarantees the citizenship of people born in American Samoa. Defendants argue that this assertion must be rejected in light of the Constitution's plain language, rulings from the Supreme Court and other federal courts, longstanding historical practice, and pragmatic considerations. See generally Defs.' Mem.; Gov't's Reply in Supp. of Their Mot. to Dismiss ("Defs.' Reply") [Dkt. # 20]; Amicus Br. Unfortunately for the plaintiffs, I agree. The Citizenship Clause does not guarantee birthright citizenship to American Samoans. As such, for the following reasons, I must dismiss the remainder of plaintiffs' claims.

The Citizenship Clause of the Fourteenth Amendment provides that "[a]ll persons born or naturalized in the United States and subject to the jurisdiction thereof, are citizens of the United States[**] and of the State wherein they reside." U.S. Const. amend. XIV, section 1. Both parties seem to agree that American Samoa is "subject to the jurisdiction" of the United States, and other courts have concluded as much. See Pls.' Opp'n at 2; Defs.' Mem. at 14 (citing *Rabang* as noting that the territories are "subject to the jurisdiction" of the United States). But to be covered by the Citizenship Clause, a person must be born or naturalized "in the United States and subject to the jurisdiction thereof." Thus, the key question becomes whether American Samoa qualifies as a part of the "United States" as that is used within the Citizenship Clause.⁸

The Supreme Court famously addressed the extent to which the Constitution applies in territories in a series of cases known as the *Insular Cases*.⁹ In these cases, the Supreme Court contrasted "incorporated" territories those lands expressly made part of the United States by an act of Congress with "unincorporated territories" that had not yet become part of the United States and were not on a path toward statehood. See, e.g., *Downes*, 182 U.S. at 312; *Dorr v. United States*, 195 U.S. 138, 143 (1904); see also *United States v. Verdugo-Urquidez*, 494 U.S. 259, 268 (1990); *Eche v. Holder*, 694 F.3d. 1026, 1031 (9th Cir. 2012) (citing *Boumediene v. Bush*, 553 U.S. 723, 757-58 (2008)).¹⁰ In an unincorporated territory, the *Insular Cases* held that only certain "fundamental" constitutional rights are extended to its inhabitants. *Dorr*, 195 U.S. 148-49; *Balzac v. Porto Rico*, 258 U.S. 298, 312 (1922); see also *Verdugo-Urquidez*, 494 U.S. at 268. While none of the *Insular Cases* directly addressed the Citizenship Clause, they suggested that citizenship was not a "fundamental" right that applied to unincorporated territories.¹¹

For example, in the *Insular Case* of *Downes v. Bidwell*, the Court addressed, via multiple opinions, whether the Revenue Clause of the Constitution applied in the unincorporated territory of Puerto Rico. In an opinion for the majority, Justice Brown intimated in dicta that citizenship was not guaranteed to unincorporated territories. See *Downes*, 182 U.S. at 282 (suggesting that citizenship and suffrage are not "natural rights enforced in the Constitution" but rather rights that are "unnecessary to the proper protection of individuals."). He added that "it is doubtful if Congress would ever assent to the annexation of territory upon the condition that its inhabitants, however foreign they may be to our habits, traditions, and modes of life, shall become at once citizens of the United States." *Id.* at 279-80. He also contrasted the Citizenship Clause with the language of the Thirteenth Amendment, which prohibits slavery "within the United States[**], or in any place subject to their jurisdiction." *Id.* at 251 (emphasis added). He stated:

[T]he 14th Amendment, upon the subject of citizenship, declares only that "all persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States, and of the state wherein they reside." Here there is a limitation to persons born or naturalized in the United States, which is not extended to persons born in any place "subject to their jurisdiction."

Id. (emphasis added). In a concurrence, Justice White echoed this sentiment, arguing that the practice of acquiring territories "could not be practically exercised if the result would be to endow the inhabitants with citizenship of the United States." *Id.* at 306.

Plaintiffs rightly note that Downes did not possess a singular majority opinion and addressed the right to citizenship only in dicta. Pls.' Opp'n at 25-27. But in the century since Downes and the Insular Cases were decided, no federal court has recognized birthright citizenship as a guarantee in unincorporated territories. To the contrary, the Supreme Court has continued to suggest that citizenship is not guaranteed to people born in unincorporated territories. For example, in a case addressing the legal status of an individual born in the Philippines while it was a territory, the Court noted without objection or concern that "persons born in the Philippines during [its territorial period] were American nationals" and "until 1946, [could not] become United States citizens. Barber v. Gonzales, 347 U.S. 637, 639 n.1 (1954). Again, in Miller v. Albright, 523 U.S. 420, 467 n.2 (1998), Justice Ginsberg noted in her dissent that "the only remaining noncitizen nationals are residents of American Samoa and Swains Island" and failed to note anything objectionable about their noncitizen national status. More recently, in Boumediene v. Bush, the Court reexamined the Insular Cases in holding that the Constitution's Suspension Clause applies in Guantanamo Bay, Cuba. 553 U.S. 723, 757-59 (2008). The Court noted that the Insular Cases "devised . . . a doctrine that allowed [the Court] to use its power sparingly and where it would most be needed. This century-old doctrine informs our analysis in the present matter." Id. at 759.

[. . .]

Indeed, other federal courts have adhered to the precedents of the Insular Cases in similar cases involving unincorporated territories. For example, the Second, Third, Fifth, and Ninth Circuits have held that the term "United States" in the Citizenship Clause did not include the Philippines during its time as an unincorporated territory. See generally Nolos v. Holder, 611 F.3d. 279 (5th Cir. 2010); Valmonte v. I.N.S., 136 F.3d. 914 (2d Cir. 1998); Lacap v. INS, 138 F.3d. 518 (3d Cir. 1998); Rabang, 35 F.3d. 1449. These courts relied extensively upon Downes to assist with their interpretation of the Citizenship Clause. See Nolos, 611 F.3d. at 282-84; Valmonte, 136 F.3d. at 918-21; Rabang, 35 F.3d. at 1452-53. Indeed, one of my own distinguished colleagues in an earlier decision cited these precedents to reaffirm that the Citizenship Clause did not include the Philippines during its territorial period. See Licudine v. Winter, 603 F.Supp.2d. 129, 132-34 (D.D.C. 2009) (Robinson, J.).

[. . .]

Finally, this Court is mindful of the years of past practice in which territorial citizenship has been treated as a statutory [PRIVILEGE!], and not a constitutional, right. In the unincorporated territories of Puerto Rico, Guam, the U.S. Virgin Islands, and the Northern Mariana Islands, birthright citizenship was conferred upon their inhabitants by various statutes many years after the United States acquired them. See Amicus Br. at 10-11. If the Citizenship Clause guaranteed birthright citizenship in unincorporated territories, these statutes would have been unnecessary. While longstanding practice is not sufficient to demonstrate constitutionality, such a practice requires special scrutiny before being set aside. See, e.g., Jackman v. Rosenbaum Co., 260 U.S. 22, 31 (1922) (Holmes, J.) ("If a thing has been practiced for two hundred years by common consent, it will need a strong case for the Fourteenth Amendment to affect it[.]."); Walz v. Tax Comm'n, 397 U.S. 664, 678 (1970) ("It is obviously correct that no one acquires a vested or protected right in violation of the Constitution by long use Yet an unbroken practice . . . is not something to be lightly cast aside."). And while Congress cannot take away the citizenship of individuals covered by the Citizenship Clause, it can bestow citizenship upon those not within the Constitution's breadth. See U.S. Const. art. IV, § 3, cl. 2 ("Congress shall have Power to dispose of and make all needful Rules and Regulations respecting the Territory belonging to the United States[**]."); id. at art. I, § 8, cl. 4 (Congress may "establish a uniform Rule of Naturalization . . ."). To date, Congress has not seen fit to bestow birthright citizenship upon American Samoa, and in accordance with the law, this Court must and will respect that choice.¹⁶
[Tuana v. U.S.A., Case No. 12-01143 (D.D.C., 2013)]

7. "citizen of the United States***" for the purposes of naturalization, 8 U.S.C. §1421.

Eche and Lo rely on this observation, but our decision in Rodiek did not turn on any constitutional issue. Moreover, because Hawaii was an incorporated territory, our observation about the Naturalization Clause must be read in that context. The CNMI [Commonwealth of the Northern Mariana Islands] is not an incorporated territory. While the Covenant is silent as to whether the CNMI is an unincorporated territory, and while we have observed that it may be some third category, the difference is not material here because the Constitution has "no greater" force in the CNMI "than in an unincorporated territory." Comm. of Northern Mariana Islands v. Atalig, 723 F.2d. 682, 691 n. 28 (9th Cir.1984); see Wabol v. Villacrusis, 958 F.2d. 1450, 1459 n. 18 (9th Cir.1990). The Covenant extends certain clauses of the United States Constitution to the CNMI, but the Naturalization Clause is not among them. See Covenant §501, 90 Stat. at 267. The Covenant provides that the other clauses of the Constitution "do not apply of their own force," even though they may apply with the mutual consent of both governments. Id

The Naturalization Clause does not apply of its own force and the governments have not consented to its applicability. The Naturalization Clause has a geographic limitation: it applies "throughout the United States[***]." The federal courts have repeatedly construed similar and even identical language in other clauses to include states and incorporated territories, but not unincorporated territories. In Downes v. Bidwell, 182 U.S. 244, 21 S.Ct. 770, 45 L.Ed. 1088 (1901), one of the Insular Cases, the Supreme Court held

1 that the Revenue Clause's identical explicit geographic limitation, "throughout the United States[***]," did
2 not include the unincorporated territory of Puerto Rico, which for purposes of that Clause was "not part of
3 the United States[***]." Id. at 287, 21 S.Ct. 770. The Court reached this sensible result because
4 unincorporated territories are not on a path to statehood. See Boumediene v. Bush, 553 U.S. 723, 757-58,
5 128 S.Ct. 2229, 171 L.Ed.2d 41 (2008) (citing Downes, 182 U.S. at 293, 21 S.Ct. 770). In Rabang v. I.N.S.,
6 35 F.3d. 1449 (9th Cir.1994), this court held that the Fourteenth Amendment's limitation of birthright
7 citizenship to those "born ... in the United States" did not extend citizenship to those born in the Philippines
8 during the period when it was an unincorporated territory. U.S. Const., 14th Amend., cl. 1; see Rabang, 35
9 F.3d. at 1451. Every court to have construed that clause's geographic limitation has agreed. See Valmonte v.
10 I.N.S., 136 F.3d. 914, 920-21 (2d Cir.1998); Lacap v. I.N.S., 138 F.3d. 518, 519 (3d Cir.1998); Licudine v.
11 Winter, 603 F.Supp.2d. 129, 134 (D.D.C.2009).

12 Like the constitutional clauses at issue in Rabang and Downes, the Naturalization Clause is expressly limited
13 to the "United States." This limitation "prevents its extension to every place over which the government
14 exercises its sovereignty." Rabang, 35 F.3d. at 1453. Because the Naturalization Clause did not follow the flag
15 to the CNMI when Congress approved the Covenant, the Clause does not require us to apply federal
16 immigration law to the CNMI prior to the CNRA's transition date.

17 The district court correctly granted summary judgment on the merits to the government Defendants. Eche and
18 Lo may, of course, submit new applications for naturalization once they have satisfied the statutory
19 requirements.
20 [Eche v. Holder, 694 F.3d. 1026]

- 21 8. "United States** citizenship", 8 U.S.C. §1452(a). The "domicile" used in connection with federal statutes can only
22 mean federal territory not within any state because of the separation of powers. Therefore "United States" can only
23 mean "United States***".

24 "Domicile and citizen are synonymous in federal courts. Earley v. Hershey Transit Co., D.C. Pa., 55 F.Supp.
25 981, 982; inhabitant, resident and citizen are synonymous, Standard Stoker Co. v. Lower, D.C.Md., 46 F.2d.
26 678, 683."
27 [Black's Law Dictionary, Fourth Edition, p. 311]

28 The terms "citizen" and "citizenship" are distinguishable from "resident" or "inhabitant." Jeffcott v. Donovan,
29 C.C.Ariz., 135 F.2d. 213, 214; and from "domicile," Wheeler v. Burgess, 263 Ky. 693, 93 S.W.2d. 351, 354;
30 First Carolinas Joint Stock Land Bank of Columbia v. New York Title & Mortgage Co., D.C.S.C., 59 F.2d. 350,
31 351. The words "citizen" and citizenship," however, usually include the idea of domicile, Delaware, L. &
32 W.R. Co. v. Petrowsky, C.C.A.N.Y., 250 F. 554, 557; citizen inhabitant and resident often synonymous,
33 Jonesboro Trust Co. v. Nutt, 118 Ark. 368, 176 S.W. 322, 324; Edgewater Realty Co. v. Tennessee Coal, Iron &
34 Railroad Co., D.C.Md., 49 F.Supp. 807, 809; and citizenship and domicile are often synonymous. Messick v.
35 Southern Pa. Bus Co., D.C.Pa., 59 F.Supp. 799, 800.
36 [Black's Law Dictionary, Fourth Edition, p. 310]

37 "Citizenship and domicile are substantially synonymous. Residency and inhabitation are too often confused with
38 the terms and have not the same significance. Citizenship implies more than residence. It carries with it the
39 idea of identification with the state and a participation in its functions. As a citizen, one sustains social,
40 political, and moral obligation to the state and possesses social and political rights under the Constitution and
41 laws thereof. Harding v. Standard Oil Co. et al. (C.C.) 182 F. 421; Baldwin v. Franks, 120 U.S. 678, 7 S.Ct.
42 763, 32 L.Ed. 766; Scott v. Sandford, 19 How. 393, 476, 15 L.Ed. 691."
43 [Baker v. Keck, 13 F.Supp. 486 (1936)]

44 "The term 'citizen', as used in the Judiciary Act with reference to the jurisdiction of the federal courts, is
45 substantially synonymous with the term 'domicile'. Delaware, L. & W.R. Co. v. Petrowsky, 2 Cir., 250 F. 554,
46 557."
47 [Earley v. Hershey Transit Co., 55 F.Supp. 981, D.C.PA. (1944)]

- 48 9. "non-citizen national" or "U.S.** non-citizen national", 8 U.S.C. §1452(b). Uses the same "United States***" as that
49 found in 8 U.S.C. §1452(a). Otherwise, the ejusdem generis rule is violated.

50 "Ejusdem generis. Of the same kind, class, or nature. In the construction of laws, wills, and other instruments,
51 the "ejusdem generis rule" is, that where general words follow an enumeration of persons or things, by words
52 of a particular and specific meaning, such general words are not to be construed in their widest extent, but are
53 to be held as applying only to persons or things of the same general kind or class as those specifically
54 mentioned. U.S. v. LaBrecque, D.C. N.J., 419 F.Supp. 430, 432. The rule, however, does not necessarily require
55 that the general provision be limited in its scope to the identical things specifically named. Nor does it apply
56 when the context manifests a contrary intention.

57 Under "ejusdem generis" canon of statutory construction, where general words follow the enumeration of
58 particular classes of things, the general words will be construed as applying only to things of the same general

class as those enumerated. *Campbell v. Board of Dental Examiners*, 53 Cal.App.3d. 283, 125 Cal.Rptr. 694, 696."
[Black's Law Dictionary, Sixth Edition, p. 517]

10. "United States**", 8 C.F.R. §215.1(e). Definition is not identified as geographical, and therefore is political. "subject to THE jurisdiction" is political per .

8 C.F.R. §215.1 Definitions.
Title 8 - Aliens and Nationality

(e) The term United States[*] means the several States, the District of Columbia, the Canal Zone, Puerto Rico, the Virgin Islands, Guam, American Samoa, Swains Island, the Trust Territory of the Pacific Islands, and all other territory and waters, continental and insular, subject to the jurisdiction of the United States[*].

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

11. "citizen of the United States***", Fourteenth Amendment.

"**It is impossible** to construe the words 'subject to the jurisdiction thereof,' in the opening sentence, as less comprehensive than the words 'within its jurisdiction,' in the concluding sentence of the same section; or **to hold that persons 'within the jurisdiction' of one of the states of the Union are not 'subject to the jurisdiction of the United States[***].**"
[U.S. v. Wong Kim Ark, 169 U.S. 649, 18 S.Ct. 456; 42 L.Ed. 890 (1898), emphasis added]

"As the only judicial power vested in Congress is to create courts whose judges shall hold their offices during good behavior, it necessarily follows that, if Congress authorizes the creation of courts and the appointment of judges for limited time, it must act independently of the Constitution **upon territory which is not part of the United States[***] within the meaning [meaning only ONE meaning] of the Constitution.**"
[O'Donoghue v. United States, 289 U.S. 516, 53 S.Ct. 740 (1933)]

"The 1st section of the 14th 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 United States[***] 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, though within the United States[*], were not citizens [within the Constitution].**"
[Slaughter-House Cases, 83 U.S. (16 Wall.) 36, 21 L.Ed. 394 (1873)]

12. Statutory "citizen" (of the United States**), 8 C.F.R. §1.1-1(c).

26 C.F.R. §1.1-1 Income tax on individuals

(c) Who is a citizen.

Every person born or naturalized in the [federal] United States[**] and **subject to ITS jurisdiction is a citizen.**
For other rules governing the acquisition of citizenship, see chapters 1 and 2 of title III of the Immigration and Nationality Act (8 U.S.C. §14011459). "

13. Statutory "citizen" in the context of "U.S.** person", 26 U.S.C. §7701(a)(30).

[TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701.](#)
[Sec. 7701. - Definitions](#)

(a)(30) United States person

The term "United States^[**] person" means -

(A) a citizen or resident of the United States^[**],

(B) a domestic partnership,

(C) a domestic corporation,

(D) any estate (other than a foreign estate, within the meaning of paragraph (31)), and

(E) any trust if -

(i) a court within the United States^[**] is able to exercise primary supervision over the administration of the trust, and

(ii) one or more United States^[**] persons have the authority to control all substantial decisions of the trust.

TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701. [Internal Revenue Code]

Sec. 7701. - Definitions

(a) Definitions

(9) United States

The term "United States^[**]" when used in a geographical sense includes only the States and the District of Columbia.

TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701. [Internal Revenue Code]

Sec. 7701. - Definitions

(a) Definitions

(10) State

The term "State" shall be construed to include the District of Columbia, where such construction is necessary to carry out provisions of this title.

4.6.3 Position on conflicting stare decisis from federal courts

We agree with the court authorities above because:

1. The term "citizen" as used in federal court means DOMICILE, not nationality. Delaware, L. & W.R. Co. v. Petrowsky, 2 Cir., 250 F. 554, 557." Earley v. Hershey Transit Co., 55 F.Supp. 981, D.C.PA. (1944).
2. Federal Rule of Civil Procedure 17(b) limits the applicability of federal civil law to those domiciled on federal territory and no place else. You can only be domiciled in ONE place at a time, and therefore ONLY be a STATUTORY "citizen" in EITHER the state or the national government but not both.
3. Those domiciled in a state of the Union:
 - 3.1. Are NOT domiciled within the exclusive jurisdiction of Congress and hence are not subject to federal civil law.
 - 3.2. Cannot have a civil statutory STATUS under the laws of Congress to which any obligations attach, especially including "citizen" without such a federal domicile.
4. "citizen" as used in 8 U.S.C. §1101(a)(22)(A) cannot SIMULTANEOUSLY be a STATUTORY/CIVIL status AND a CONSTITUTIONAL/POLITICAL status. It MUST be ONE or the other in the context of this statute. This is so because:
 - 4.1. "United States^{***}" in the constitution is limited to states of the Union.
 - 4.2. "United States^{***}" in federal statutes is limited to federal territory and excludes states of the Union for every title OTHER than Title 8. See 26 U.S.C. §7701(a)(9) and (a)(10).

The federal courts are OBLIGATED to recognize, allow, and provide a STATUS under Title 8 for those who STARTED OUT as STATUTORY "citizens of the United States^{***}", including those under 8 U.S.C. §1401 ("nationals and citizens of the United States^{***}"), and who decided to abandon ALL privileges, benefits, and immunities to restore their sovereignty as CONSTITUTIONAL but not STATUTORY "citizens". This absolute right is supported by the following maxims of law:

Invito beneficium non datur. No one is obliged to accept a benefit against his consent. Dig. 50, 17, 69. But if he does not dissent he will be considered as assenting. Vide Assent.

Potest quis renunciare pro se, et suis, juri quod pro se introductum est. A man may relinquish, for himself and his heirs, a right which was introduced for his own benefit. See 1 Bouv. Inst. n. 83.

Quilibet potest renunciare juri pro se inducto. Any one may renounce a law introduced for his own benefit. To this rule there are some exceptions. See 1 Bouv. Inst. n. 83.
[Bouvier's Maxims of Law, 1856
SOURCE: <http://famguardian.org/viersMaxims.htm>]

In addition to the above maxims of law on “benefits”, it is an unconstitutional deprivation to turn CONSTITUTIONAL rights into STATUTORY privileges under what the U.S. Supreme Court calls the “Unconstitutional Conditions Doctrine”.

"It has long been established that a State may not impose a penalty upon those who exercise a right guaranteed by the Constitution." Frost & Frost Trucking Co. v. Railroad Comm'n of California, 271 U.S. 583. "Constitutional rights would be of little value if they could be indirectly denied," Smith v. Allwright, 321 U.S. 649, 644, or manipulated out of existence," Gomillion v. Lightfoot, 364 U.S. 339, 345."
[Harman v. Forssenius, 380 U.S. 528 at 540, 85 S.Ct. 1177, 1185 (1965)]

An attempt to label someone with a civil status under federal statutory law against their will would certainly fall within in the Unconstitutional Conditions Doctrine. See:

<u>Government Instituted Slavery Using Franchises</u> , Form #05.030, Section 24.2 http://sedm.org/Forms/FormIndex.htm

Furthermore, if the Declaration of Independence says that Constitutional rights are Unalienable, then they are INCAPABLE of being sold, given away, or transferred even WITH the consent of the PRIVATE owner.

*"We hold these truths to be self-evident, that **all men are created equal, that they are endowed by their Creator with certain unalienable Rights**, that among these are Life, Liberty and the pursuit of Happiness.--That to secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed, -"*
[Declaration of Independence]

*"Unalienable. Inalienable; **incapable of being aliened, that is, sold and transferred.**"*
[Black's Law Dictionary, Fourth Edition, p. 1693]

Some people argue that the Declaration of Independence cited above is not “LAW” and they are wrong. The very first enactment of Congress on p. 1 of volume 1 of the Statutes At Large incorporated the Declaration of Independence as the laws of this country.

The only place that UNALIENABLE CONSTITUTIONAL rights can be given away, is where they don't exist, which is among those domiciled AND present on federal territory, where everything is a STATUTORY PRIVILEGE and PUBLIC right and there are no PRIVATE rights except by Congressional grant/privilege.

*"Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and uniform to the effect [182 U.S. 244, 279] that **the Constitution is applicable to territories acquired by purchase or conquest, only when and so far as Congress shall so direct. Notwithstanding its duty to 'guarantee to every state in this Union a republican form of government' (art. 4, 4), by which we understand, according to the definition of Webster, 'a government in which the supreme power resides in the whole body of the people, and is exercised by representatives elected by them.'** Congress did not hesitate, in the original organization of the territories of Louisiana, Florida, the Northwest Territory, and its subdivisions of Ohio, Indiana, Michigan, Illinois, and Wisconsin and still more recently in the case of Alaska, to establish a form of government bearing a much greater analogy to a British Crown colony than a republican state of America, and to vest the legislative power either in a governor and council, or a governor and judges, to be appointed by the President. It was not until they had attained a certain population that power was given them to organize a legislature by vote of the people. In all these cases, as well as in territories subsequently organized west of the Mississippi, Congress thought it necessary either to extend to Constitution and laws of the United States over them, or to declare that the inhabitants should be entitled to enjoy the right of trial by jury, of bail, and of the privilege of the writ of habeas corpus, as well as other privileges of the bill of rights."*
[Downes v. Bidwell, 182 U.S. 244 (1901)]

4.6.4 Challenge to those who disagree

Those who would argue with the conclusions of section 4.5 (such a federal judge) are challenged to answer the following questions WITHOUT contradicting either themselves OR the law. We guarantee they can't do it. However, our answers to the following questions are the only way to avoid conflict. Those answers appear in the next section, in fact. Anything that conflicts with itself or the law simply cannot be true.

1. If the Declaration of Independence says that ALL just powers of government derive ONLY from our consent and we don't consent to ANYTHING, then aren't the criminal laws the ONLY thing that can be enforced against nonconsenting parties, since they don't require our consent to enforce?
2. Certainly, if we DO NOT want "protection" or "benefits, privileges, and immunities" of being a STATUTORY/CIVIL citizen domiciled on federal territory, then there ought to be a way to abandon it and the obligation to pay for it, at least temporarily, right?
3. If the word "permanent" in the phrase "permanent allegiance" is in fact conditioned on our consent and is therefore technically NOT "permanent", as revealed in 8 U.S.C. §1101(a)(31), can't we revoke it either temporarily or conditionally as long as we specify the conditions in advance or the specific laws we have it for and those we don't?

8 U.S.C. §1101 Definitions [for the purposes of citizenship]

(a) As used in this chapter—

(31) The term "permanent" means a relationship of continuing or lasting nature, as distinguished from temporary, but a relationship may be permanent even though it is one that may be dissolved eventually at the instance either of the United States** or of the individual, in accordance with law.

4. If the separation of powers does not permit federal civil jurisdiction within states, how could the statutory status of "citizen" carry any federal obligations whatsoever for those domiciled within a constitutional state and outside of federal territory?
5. If domicile is what imparts the "force of law" to civil statutes per Federal Rule of Civil Procedure 17 and we don't have a domicile on federal territory, then how could we in turn have any CIVIL status under the laws of Congress, INCLUDING that of "citizen"?
6. Isn't a "non-resident non-person" just someone who refuses to be a customer of specific services offered by government using the civil statutory law? Why can't I choose to be a non-resident for specific franchises or interactions because I don't consent to procure the product or service.¹⁰
7. If the "citizen of the United States** at birth" under 8 U.S.C. §1401 involves TWO components, being "national" and "citizen", can't we just abandon the "citizen" part for specific transactions by withdrawing consent and allegiance for those transactions or relationships? Wouldn't we do that by simply changing our domicile to be outside of federal territory, since civil status is tied to domicile?

citizen. One who, under the Constitution and laws of the United States***, or of a particular state, is a member of the political community, owing allegiance and being entitled to the enjoyment of full civil [STATUTORY] rights. All persons born or naturalized in the United States***, and subject to the jurisdiction thereof, are citizens of the United States*** and of the state wherein they reside. U.S. Const., 14th Amend. See Citizenship.

¹⁰ Earlier versions of the following regulation prove this:

26 C.F.R. §301.7701-5 Domestic, foreign, resident, and nonresident persons.

A domestic corporation is one organized or created in the United States, including only the States (and during the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A domestic corporation is a resident corporation even though it does no business and owns no property in the United States. A foreign corporation engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in trade or business within the United States, as a nonresident foreign corporation. A partnership engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident partnership, and a partnership not engaged in trade or business within the United States, as a nonresident partnership. Whether a partnership is to be regarded as resident or nonresident is not determined by the nationality or residence of its members or by the place in which it was created or organized.
[Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]

1 "Citizens" are members of a political community who, in their associated capacity, have established or
2 submitted themselves to the dominion of a government [by giving up their rights] for the promotion of their
3 general welfare and the protection of their individual as well as collective rights. *Herriott v. City of Seattle,*
4 *81 Wash.2d. 48, 500 P.2d. 101, 109.*
5 *[Black's Law Dictionary, Sixth Edition, p. 244]*

- 6 8. How can the government claim we have an obligation to pay for protection we don't want if it is a maxim of the
7 common law that we may REFUSE to accept a "benefit"?

8 *"Invito beneficium non datur.*
9 *No one is obliged to accept a benefit against his consent. Dig. 50, 17, 69. But if he does not dissent he will be*
10 *considered as assenting. Vide Assent."*

11 *Potest quis renunciare pro se, et suis, juri quod pro se introductum est.*
12 *A man may relinquish, for himself and his heirs, a right which was introduced for his own benefit. See 1 Bouv.*
13 *Inst. n. 83.*

14 *Quilibet potest renunciare juri pro se inducto.*
15 *Any one may renounce a law introduced for his own benefit. To this rule there are some exceptions. See 1 Bouv.*
16 *Inst. n. 83.*
17 *[Bouvier's Maxims of Law, 1856;*
18 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]*

- 19 9. If I'm not allowed to abandon the civil protection of Caesar and the obligation to pay for it and I am FORCED to obey
20 Caesar's "social compact" and franchise called the CIVIL law and am FORCED to be privileged and a civil "subject",
21 isn't there:
22 9.1. An unconstitutional taking without compensation of all the PUBLIC rights attached to the statutory status of
23 "citizen" if we do not consent to the status?
24 9.2. Involuntary servitude?
- 25 10. What if I define what they call "protection" NOT as a "benefit" but an "injury"? Who is the customer here? The
26 CUSTOMER should be the only one who defines what a "benefit" is and only has to pay for it if HE defines it as a
27 "benefit".
- 28 11. The U.S. government claims to have sovereign immunity that allows it to pick and choose which statutes they consent
29 to be subject to. See *Alden v. Maine*, [527 U.S. 706](#) (1999).
30 11.1. Under the concept of equal protection and equal treatment, why doesn't EVERY "person" or at least HUMAN
31 BEING have the SAME sovereign immunity? If the government is one of delegated powers, how did they get it
32 without the INDIVIDUAL HUMANS who delegated it to them ALSO having it?
33 11.2. Why isn't that SAME government subject to the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97 and
34 suffer a waiver of sovereign immunity in state court when it tries to commercially invade a constitutional state
35 against the consent of a specific inhabitant who is protected by the Constitution?
36 11.3. Isn't a STATUTORY "citizen" just a CUSTOMER of government services?
37 11.4. Shouldn't that CUSTOMER have the SAME right to NOT be a customer for specific services, franchises, or titles
38 of code? Isn't the essence of FREEDOM CHOICE and exclusive CONTROL over your own PRIVATE property
39 and what you consent to buy and pay for?
40 11.5. Isn't it a conspiracy against rights to PUNISH me by withdrawing ALL government services all at once if I don't
41 consent to EVERYTHING, every FRANCHISE, and every DUTY arbitrarily imposed against "citizens" by
42 government? That's how the current system works. Government REFUSES to recognize those such as state
43 nationals who are unprivileged and terrorizes them and STEALS from them because they refuse to waive
44 sovereign immunity and accept the disabilities of being a STATUTORY "citizen".
45 11.6. What business OTHER than government as a corporation can lawfully force you and punish you for refusing to
46 be a customer for EVERYTHING they make or starve to death and go to jail for not doing so? Isn't this an
47 unconstitutional Title of Nobility? Other businesses and even I aren't allowed to have the same right against the
48 government and are therefore deprived of equal protection and equal treatment under the CONSTITUTION
49 instead of statutory law.
- 50 12. If the First Amendment allows for freedom from compelled association, why do I have to be the SAME status for
51 EVERY individual interaction with the government? Why can't I, for instance be all the following at the same time?:
52 12.1. A POLITICAL but not STATUTORY/CIVIL "citizen of the United States" under Title 8?
53 12.2. A "nonresident" for every other Title of the U.S. Code because I don't want the "benefits" or protections of the
54 other titles?
55 12.3. A "nonresident non-person" for every act of Congress.

12.4. No domicile on federal territory or within the STATUTORY United States and therefore immune from federal civil law under Federal Rule of Civil Procedure 17(b) .

12.5. A PRIVATE “person” only under the common law with a domicile on private land protected by the constitution but OUTSIDE “the State”, which is a federal corporation? Only those who are public officers have a domicile within the STATUTORY “State” and only while on official duty pursuant to 4 U.S.C. §72. When off duty, their domicile shifts to OUTSIDE that STATUTORY “State”.

13. Is the “citizen” in Title 8 of the U.S. Code the same “citizen” that obligations attach to under Titles 26 and 31? Could Congress have instead created an office and a franchise with the same name of “citizen of the United States” under Title 26, imposed duties upon it, and fooled everyone into thinking it is the same “citizen” as the one in Title 8?

14. If the Bible says that Christians can’t consent to anything Caesar does or have contracts with him (Exodus 23:32-33, Judges 2:1-4), then how could I lawfully have any discretionary status under Caesar’s laws such as STATUTORY “citizen”? The Bible says I can’t have a king above me.

*“Owe no one anything [including ALLEGIANCE], except to love one another; for he who loves his neighbor has fulfilled the law.”
[Romans 13:8, Bible, NKJV]*

15. If the Bible says that GOD bought us for a price and therefore OWNS us, then by what authority does Caesar claim ownership or the right to extract “rent” called “income tax” upon what belongs to God? Isn’t Caesar therefore simply renting out STOLEN property and laundering money if he charges “taxes” on the use of that which belongs to God?

*“For you were bought [by Christ] at a price [His blood]; therefore glorify God in your body and in your spirit, which are God’s [property].”
[1 Cor. 6:20, Bible, NKJV]*

Readers wishing to read a detailed debate covering the meaning of the above terms in each context should refer to the following. You will need a free forum account and must be logged into the forums before clicking on the below links, or you will get an error.

1. SEDM Member Forums:
<http://sedm.org/forums/index.php?showtopic=2502>
2. Family Guardian Forums:
<http://famguardian.org/forums/index.php?showtopic=3951>

Lastly, please do not try to challenge the content of this section WITHOUT first reading the above debates IN THEIR entirety. We and the Sovereignty Education and Defense Ministry (SEDM) HATE having to waste our time repeating ourselves.

4.6.5 Our answers to the Challenge

It would be unreasonable for us to ask anything of our readers that we ourselves wouldn’t be equally obligated to do. Below are our answers to the challenge in the previous section. They are entirely consistent with ALL the organic law, the rulings of the U.S. Supreme Court, and the Bible. We allege that they are also the ONLY way to answer the challenge without contradicting yourself and thereby proving you are a LIAR, a THIEF, a terrorist, and an identity thief engaged in human trafficking of people’s legal identity to what Mark Twain called “the District of Criminals”.

1. QUESTION: If the Declaration of Independence says that ALL just powers of government derive ONLY from our consent and we don’t consent to ANYTHING, then aren’t the criminal laws the ONLY thing that can be enforced against nonconsenting parties, since they don’t require our consent to enforce?

OUR ANSWER: Yes.

2. QUESTION: Certainly, if we DO NOT want “protection” or “benefits, privileges, and immunities” of being a STATUTORY/CIVIL citizen domiciled on federal territory, then there ought to be a way to abandon it and the obligation to pay for it, at least temporarily, right?

OUR ANSWER: Yes. Absolutely. One can be protected by the COMMON law WITHOUT being a “person” under the CIVIL law. If one has a right to NOT contract and NOT associate, then that right BEGINS with the right to not procure ANY civil statutory status under what the U.S. Supreme Court calls “the social compact”. All compacts are contracts. Yet that doesn’t make such a person “lawless” because they are still subject to the COMMON law, which hasn’t been repealed.

- 1 3. QUESTION: If the word “permanent” in the phrase “permanent allegiance” is in fact conditioned on our consent and
2 is therefore technically NOT “permanent”, as revealed in 8 U.S.C. §1101(a)(31), can’t we revoke it either temporarily
3 or conditionally as long as we specify the conditions in advance or the specific laws we have it for and those we don’t?
4 OUR ANSWER: Yes. All that is required is to notice the government that you don’t consent. Everything beyond that
5 point becomes a tort under the common law.
- 6 4. QUESTION: If the separation of powers does not permit federal civil jurisdiction within states, how could the statutory
7 status of “citizen” carry any federal obligations whatsoever for those domiciled within a constitutional state and outside
8 of federal territory?
9 OUR ANSWER: They don’t. Federal civil and criminal law has no bearing upon anyone OTHER than public officers
10 within a constitutional state. Those officers, in turn, come under federal civil law by virtue of the domicile of the
11 OFFICE they represent and their CONSENT to occupy said office under 4 U.S.C. §72 and Federal Rule of Civil
12 Procedure 17. Otherwise, rule 17 forbids quoting federal civil law against a state citizen domiciled OUTSIDE of
13 federal territory.
- 14 5. QUESTION: If domicile is what imparts the “force of law” to civil statutes per Federal Rule of Civil Procedure 17 and
15 we don’t have a domicile on federal territory, then how could we in turn have any CIVIL status under the laws of
16 Congress, INCLUDING that of “citizen”?
17 OUR ANSWER: You CAN’T. The only reason people believe otherwise is because of propaganda and untrustworthy
18 publications of the government designed to destroy the separation of powers that is the foundation of the
19 Constitution.¹¹
- 20 6. QUESTION: Isn’t a “nonresident non-person” just someone who refuses to be a customer of specific services offered
21 by government using the civil statutory law? Why can’t I choose to be a nonresident for specific franchises or
22 interactions because I don’t consent to procure the product or service.¹²
23 OUR ANSWER: Yes. You can opt out of specific franchise by changing your status under each franchise. They all
24 must act independently or the Unconstitutional Conditions Doctrine is violated.¹³
- 25 7. QUESTION: If the “citizen of the United States** at birth” under 8 U.S.C. §1401 involves TWO components, being
26 “national” and “citizen”, can’t we just abandon the STATUTORY “citizen” part for specific transactions by
27 withdrawing consent and allegiance for those transactions or relationships? Wouldn’t we do that by simply changing
28 our domicile to be outside of federal territory, since civil status is tied to domicile?
29 OUR ANSWER: Yes. You own yourself and your property. That right of ownership includes the right to exclude all
30 others, including governments, from using or benefitting from the use of your property. See:
31

Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008
<http://sedm.org/Forms/FormIndex.htm>
- 32 8. QUESTION: How can the government claim we have an obligation to pay for protection we don’t want if it is a maxim
33 of the common law that we may REFUSE to accept a “benefit”?
34 OUR ANSWER: They don’t have the authority to demand that we buy or pay for anything that we don’t want. It’s a
35 crime to claim otherwise in violation of:
36 8.1. The Fifth Amendment takings clause.
8.2. Extortion, 18 U.S.C. §872.

¹¹ See *Government Conspiracy to Destroy the Separation of Powers*, Form #05.023; <http://sedm.org/Forms/FormIndex.htm>.

¹² Earlier versions of the following regulation prove this:

26 C.F.R. §301.7701-5 Domestic, foreign, resident, and nonresident persons.

*A domestic corporation is one organized or created in the United States, including only the States (and during the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A domestic corporation is a resident corporation even though it does no business and owns no property in the United States. **A foreign corporation engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in trade or business within the United States, as a nonresident foreign corporation. A partnership engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident partnership, and a partnership not engaged in trade or business within the United States, as a nonresident partnership. Whether a partnership is to be regarded as resident or nonresident is not determined by the nationality or residence of its members or by the place in which it was created or organized.***

[Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]

¹³ For details on the Unconstitutional Conditions Doctrine of the U.S. Supreme Court, see: *Government Instituted Slavery Using Franchises*, Form #05.030, Section 24.2; <http://sedm.org/Forms/FormIndex.htm>.

8.3. Mailing threatening communications, if they try to collect it, 18 U.S.C. §876.

8.4. Racketeering, 18 U.S.C. Chapter 95.

9. QUESTION: If I'm not allowed to abandon the civil protection of Caesar and the obligation to pay for it and I am FORCED to obey Caesar's "social compact" and franchise called the CIVIL law and am FORCED to be privileged and a civil "subject", isn't there:

OUR ANSWER:

9.1. An unconstitutional taking without compensation of all the PUBLIC rights attached to the statutory status of "citizen" if we do not consent to the status?

OUR ANSWER: Yes.

9.2. Involuntary servitude?

OUR ANSWER: Yes.

10. QUESTION: What if I define what they call "protection" NOT as a "benefit" but an "injury"? Who is the customer here? The CUSTOMER should be the only one who defines what a "benefit" is and only has to pay for it if HE defines it as a "benefit".

OUR ANSWER: YOU the sovereign are the "customer". The customer is always right. A government of delegated powers can have not more powers or sovereignty than the INDIVIDUAL PRIVATE HUMANS who make it up and whom it "serves".

11. The U.S. government claims to have sovereign immunity that allows it to pick and choose which statutes they consent to be subject to. See *Alden v. Maine*, [527 U.S. 706](#) (1999).

11.1. QUESTION: Under the concept of equal protection and equal treatment, why doesn't EVERY "person" or at least HUMAN BEING have the SAME sovereign immunity? If the government is one of delegated powers, how did they get it without the INDIVIDUAL HUMANS who delegated it to them ALSO having it?

OUR ANSWER: Yes. Humans also have sovereign immunity. Only their own consent and actions can undermine or remove that sovereignty. It's insane and schizophrenic to conclude that a government of delegated powers can have any more sovereignty than the humans who made it up or delegated that power. Likewise, it's a violation of maxims of law to conclude that the COLLECTIVE can have any more rights than a SINGLE HUMAN.¹⁴

11.2. QUESTION: Why isn't that SAME government subject to the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97 and suffer a waiver of sovereign immunity in state court when it tries to commercially invade a constitutional state against the consent of a specific inhabitant who is protected by the Constitution?

OUR ANSWER: They are. To suggest that they can pass any law that they themselves are not ALSO subject to in the context of those protected by the constitution amounts to an unconstitutional Title of Nobility to the "United States" federal corporation as a legal person.

11.3. QUESTION: Isn't a STATUTORY "citizen" just a CUSTOMER of government services?

OUR ANSWER: Yes. The "services" derived by this customer are called "privileges and immunities". Those who aren't "customers" are: 1. "non-resident non-persons"; 2. Not "subjects". 3. Immune from the civil statutory law under Federal Rule of Civil Procedure 17; 4. Protected only by the common law under principles of equity and the constitution alone.

11.4. QUESTION: Shouldn't that CUSTOMER have the SAME right to NOT be a customer for specific services, franchises, or titles of code? Isn't the essence of FREEDOM CHOICE and exclusive CONTROL over your own PRIVATE property and what you consent to buy and pay for?

OUR ANSWER: Yes. The main purpose of any government is to protect your EXCLUSIVE ownership over your PRIVATE property and the right to deprive ANYONE and EVERYONE from using or benefitting from the use of your PRIVATE property. If they won't do that, then there IS not government, but just a big corporation employer in which the citizen/government relationship has been replaced by the EMPLOYER/EMPLOYEE relationship. That's the essence of what "ownership" is legally defined as: The RIGHT to exclude others. If you can exclude everyone BUT the government, and they can exclude you without your consent, then THEY are the real owner and you are just a public officer employee acting as a custodian over what is REALLY government property. Hence, the government is SOCIALIST, because socialism is based on GOVERNMENT ownership and/or control of ALL property or NO private property at all.

11.5. QUESTION: Isn't it a conspiracy against rights to PUNISH me by withdrawing ALL government services all at once if I don't consent to EVERYTHING, every FRANCHISE, and every DUTY arbitrarily imposed against "citizens" by government? That's how the current system works. Government REFUSES to recognize those such as state nationals who are unprivileged and terrorizes them and STEALS from them because they refuse to

¹⁴ "Derativa potestas non potest esse major primitiva. The power which is derived cannot be greater than that from which it is derived." [Bouvier's Maxims of Law, 1856; SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

waive sovereign immunity and accept the disabilities of being a STATUTORY “citizen”.

OUR ANSWER: Yes, absolutely. Under such a malicious enforcement mechanism, uncoerced consent is literally and rationally IMPOSSIBLE.

11.6. QUESTION: What business OTHER than government as a corporation can lawfully force you and punish you for refusing to be a customer for EVERYTHING they make or starve to death and go to jail for not doing so? Isn’t this an unconstitutional Title of Nobility? Other businesses and even I aren’t allowed to have the same right against the government and are therefore deprived of equal protection and equal treatment under the CONSTITUTION instead of statutory law.

OUR ANSWER: No other business can do that or should be able to do that, and hence, the government has “supernatural” and “superior powers” and has established not only a Title of Nobility, but a RELIGION in which “taxes” become unconstitutional tithes to a state-sponsored religion, civil rulers are “gods” with supernatural powers, you are the compelled “worshipper”, and “court” is the church building.¹⁵

12. QUESTION: If the First Amendment allows for freedom from compelled association, why do I have to be the SAME status for EVERY individual interaction with the government? Why can’t I, for instance be all the following at the same time?:

OUR ANSWER:

12.1. QUESTION: A POLITICAL but not STATUTORY/CIVIL “citizen of the United States” under Title 8?

OUR ANSWER: You can.

12.2. QUESTION: A “nonresident” for every other Title of the U.S. Code because I don’t want the “benefits” or protections of the other titles?

OUR ANSWER: You can. Under the Uniform Commercial Code, YOU can be a Merchant in relation to every government franchise selling YOUR private property to the government, and specifying terms that SUPERSEDED or replace the government’s author. If they can offer franchises, you can defend yourself with ANTI-FRANCHISES under the concept of equal protection.

12.3. QUESTION: A “nonresident non-person” for every act of Congress.

OUR ANSWER: Yes. Domicile outside of federal territory makes one a nonresident and transient foreign under federal civil law, unless already a public officer lawfully serving in an elected or appointed position WITHIN a constitutional state.

12.4. QUESTION: No domicile on federal territory or within the STATUTORY United States and therefore immune from federal civil law under Federal Rule of Civil Procedure 17(b) .

OUR ANSWER: Yes. Absolutely. Choice of law rules and criminal “identity theft” occurs if rule 17 is transgressed and you are made involuntary surety for a public office called “citizen” domiciled in what Mark Twain calls “the District of Criminals”.

12.5. QUESTION: A PRIVATE “person” only under the common law with a domicile on private land protected by the constitution but OUTSIDE “the State”, which is a federal corporation? Only those who are public officers have a domicile within the STATUTORY “State” and only while on official duty pursuant to 4 U.S.C. §72. When off duty, their domicile shifts to OUTSIDE that STATUTORY “State”.

OUR ANSWER: Yes. By refusing to consent to the privileges or benefits of STATUTORY citizenship, you retain your sovereign immunity, retain ALL your constitutional rights, and are victim of a tort of the federal government refuses to leave you alone. The right to be left alone, in fact, is the very DEFINITION of justice itself and the purpose of courts it to promote and protect justice.¹⁶

13. QUESTION: Is the “citizen” in Title 8 of the U.S. Code the same “citizen” that obligations attach to under Titles 26 and 31? Could Congress have instead created an office and a franchise with the same name of “citizen of the United States” under Title 26, imposed duties upon it, and fooled everyone into thinking it is the same “citizen” as the one in Title 8?

OUR ANSWER: If it is, a usurpation is occurring according to the U.S. Supreme Court in Osborn v. Bank of the United States.

*“But if the plain dictates of our senses be relied on, what state of facts have we exhibited here? 898*898
Making a person, makes a case; and thus, a government which cannot exercise jurisdiction unless an alien or citizen of another State be a party, makes a party which is neither alien nor citizen, and then claims jurisdiction*

¹⁵ For exhaustive proof, see: *Socialism: The New American Civil Religion*, Form #05.016; <http://sedm.org/Forms/FormIndex.htm>.

¹⁶ “The makers of our Constitution undertook to secure conditions favorable to the pursuit of happiness. They recognized the significance of man’s spiritual nature, of his feelings and of his intellect. They knew that only a part of the pain, pleasure and satisfactions of life are to be found in material things. They sought to protect Americans in their beliefs, their thoughts, their emotions and their sensations. They conferred, as against the Government, the right to be let alone - the most comprehensive of rights and the right most valued by civilized men.”
[Olmstead v. United States, 277 U.S. 438, 478 (1928) (Brandeis, J., dissenting) ; see also Washington v. Harper, 494 U.S. 210 (1990)]

because it has made a case. If this be true, why not make every citizen a corporation sole, and thus bring them all into the Courts of the United States quo minus? Nay, it is still worse, for there is not only an evasion of the constitution implied in this doctrine, but a positive power to violate it. Suppose every individual of this corporation were citizens of Ohio, or, as applicable to the other case, were citizens of Georgia, the United States could not give any one of them, individually, the right to sue a citizen of the same State in the Courts of the United States; then, on what principle could that right be communicated to them in a body? But the question is equally unanswerable, if any single member of the corporation is of the same State with the defendant, as has been repeatedly adjudged."

[Osborn v. Bank of U.S. , 22 U.S. 738 (1824); SOURCE: <http://scholar.google...760256043512250>]

14. **QUESTION:** If the Bible says that Christians can't consent to anything Caesar does or have contracts with him (Exodus 23:32-33, Judges 2:1-4), then how could I lawfully have any discretionary status under Caesar's laws such as STATUTORY "citizen"? The Bible says I can't have a king above me.
- OUR ANSWER:** Those not domiciled on federal territory and who refuse to accept or consent to any civil status under Caesar's laws retain their sovereign and sovereign immunity and therefore are on an EQUAL footing with any and every government. They are neither a "subject" nor a "citizen", but also are not "lawless" because they are still subject to the COMMON law and must be dealt with ONLY as an EQUAL in relation to everyone else, rather than a government SLAVE or SUBJECT. See Exodus 23:32-33, Isaiah 52:1-3, and Judges 2:1-4 on why God forbids Christians to consent to ANYTHING government/Caesarea does, and why this implies that they can't be anything OTHER than equal and sovereign in relation to Caesar.
15. **QUESTION:** If the Bible says that GOD bought us for a price and therefore OWNS us, then by what authority does Caesar claim ownership or the right to extract "rent" called "income tax" upon what belongs to God? Isn't Caesar therefore simply renting out STOLEN property and laundering money if he charges "taxes" on the use of that which belongs to God?
- OUR ANSWER:** Yes he is according to God. The Holy Bible says the Heaven and the Earth belong NOT to Caesar, but the God. Deut. 10:15. Caesar, on the other hand, falsely claims that HE owns everything by "divine right", which means he STOLE the ownership from God. Like Satan, he is a THIEF. He is renting out STOLEN property and therefore MONEY LAUNDERING in violation of God's laws.

5 Jurisdiction to impose income tax

5.1 Two Taxing Jurisdictions under the I.R.C.: "National" v. "Federal"

This chapter concerns itself with the authority of the federal government to enforce the payment of taxes within the two main jurisdictions created by the Separation of Powers Doctrine, U.S. Supreme Court. It is a fact that the United States Congress legislates for two separate legal and political and territorial jurisdictions:

1. The states of the Union under the requirements of the Constitution of the United States. In this capacity, it is called the "federal/general government".
2. The District of Columbia, U.S. possessions and territories, and enclaves within the states. In this capacity, it is called the "national government". The authority for this jurisdiction derives from Article 1, Section 8, Clause 17 of the United States Constitution. All laws passed essentially amount to municipal laws for federal property, and in that capacity, Congress is not restrained by either the Constitution or the Bill of Rights. We call the collection of all federal territories, possessions, and enclaves within the states "the federal zone" throughout this document.

The U.S. Supreme Court confirmed the above when it said:

"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)]

James Madison, one of our founding fathers, described these two separate jurisdictions in Federalist Paper No. 39, when he said:

First. In order to ascertain the real character of the government, it may be considered in relation to the foundation on which it is to be established; to the sources from which its ordinary powers are to be drawn; to the operation of those powers; to the extent of them; and to the authority by which future changes in the

government are to be introduced.

On examining the first relation, it appears, on one hand, that the Constitution is to be founded on the assent and ratification of the people of America, given by deputies elected for the special purpose; but, on the other, that this assent and ratification is to be given by the people, not as individuals composing one entire nation, but as composing the distinct and independent States to which they respectively belong. It is to be the assent and ratification of the several States, derived from the supreme authority in each State, the authority of the people themselves. The act, therefore, establishing the Constitution, will not be a NATIONAL, but a FEDERAL act.

That it will be a federal and not a national act, as these terms are understood by the objectors; the act of the people, as forming so many independent States, not as forming one aggregate nation, is obvious from this single consideration, that it is to result neither from the decision of a MAJORITY of the people of the Union, nor from that of a MAJORITY of the States. It must result from the UNANIMOUS assent of the several States that are parties to it, differing no otherwise from their ordinary assent than in its being expressed, not by the legislative authority, but by that of the people themselves. Were the people regarded in this transaction as forming one nation, the will of the majority of the whole people of the United States would bind the minority, in the same manner as the majority in each State must bind the minority; and the will of the majority must be determined either by a comparison of the individual votes, or by considering the will of the majority of the States as evidence of the will of a majority of the people of the United States. Neither of these rules have been adopted. Each State, in ratifying the Constitution, is considered as a sovereign body, independent of all others, and only to be bound by its own voluntary act. In this relation, then, the new Constitution will, if established, be a FEDERAL, and not a NATIONAL constitution.

The next relation is, to the sources from which the ordinary powers of government are to be derived. The House of Representatives will derive its powers from the people of America; and the people will be represented in the same proportion, and on the same principle, as they are in the legislature of a particular State. So far the government is NATIONAL, not FEDERAL. The Senate, on the other hand, will derive its powers from the States, as political and coequal societies; and these will be represented on the principle of equality in the Senate, as they now are in the existing Congress. So far the government is FEDERAL, not NATIONAL. The executive power will be derived from a very compound source. The immediate election of the President is to be made by the States in their political characters. The votes allotted to them are in a compound ratio, which considers them partly as distinct and coequal societies, partly as unequal members of the same society. The eventual election, again, is to be made by that branch of the legislature which consists of the national representatives; but in this particular act they are to be thrown into the form of individual delegations, from so many distinct and coequal bodies politic. From this aspect of the government it appears to be of a mixed character, presenting at least as many FEDERAL as NATIONAL features.

The difference between a federal and national government, as it relates to the OPERATION OF THE GOVERNMENT, is supposed to consist in this, that in the former the powers operate on the political bodies composing the Confederacy, in their political capacities; in the latter, on the individual citizens composing the nation, in their individual capacities. On trying the Constitution by this criterion, it falls under the NATIONAL, not the FEDERAL character; though perhaps not so completely as has been understood. In several cases, and particularly in the trial of controversies to which States may be parties, they must be viewed and proceeded against in their collective and political capacities only. So far the national countenance of the government on this side seems to be disfigured by a few federal features. But this blemish is perhaps unavoidable in any plan; and the operation of the government on the people, in their individual capacities, in its ordinary and most essential proceedings, may, on the whole, designate it, in this relation, a NATIONAL government.

But if the government be national with regard to the OPERATION of its powers, it changes its aspect again when we contemplate it in relation to the EXTENT of its powers. The idea of a national government involves in it, not only an authority over the individual citizens, but an indefinite supremacy over all persons and things, so far as they are objects of lawful government. Among a people consolidated into one nation, this supremacy is completely vested in the national legislature. Among communities united for particular purposes, it is vested partly in the general and partly in the municipal legislatures. In the former case, all local authorities are subordinate to the supreme; and may be controlled, directed, or abolished by it at pleasure. In the latter, the local or municipal authorities form distinct and independent portions of the supremacy, no more subject, within their respective spheres, to the general authority, than the general authority is subject to them, within its own sphere. In this relation, then, the proposed government cannot be deemed a NATIONAL one; since its jurisdiction extends to certain enumerated objects only, and leaves to the several States a residuary and inviolable sovereignty over all other objects. It is true that in controversies relating to the boundary between the two jurisdictions, the tribunal which is ultimately to decide, is to be established under the general government. But this does not change the principle of the case. The decision is to be impartially made, according to the rules of the Constitution; and all the usual and most effectual precautions are taken to secure this impartiality. Some such tribunal is clearly essential to prevent an appeal to the sword and a dissolution of the compact; and that it ought to be established under the general rather than under the local governments, or, to speak more properly, that it could be safely established under the first alone, is a position not likely to be combated.

If we try the Constitution by its last relation to the authority by which amendments are to be made, we find it

1 *neither wholly NATIONAL nor wholly FEDERAL. Were it wholly national, the supreme and ultimate authority*
2 *would reside in the MAJORITY of the people of the Union; and this authority would be competent at all times,*
3 *like that of a majority of every national society, to alter or abolish its established government. Were it wholly*
4 *federal, on the other hand, the concurrence of each State in the Union would be essential to every alteration*
5 *that would be binding on all. The mode provided by the plan of the convention is not founded on either of these*
6 *principles. In requiring more than a majority, and principles. In requiring more than a majority, and*
7 *particularly in computing the proportion by STATES, not by CITIZENS, it departs from the NATIONAL and*
8 *advances towards the FEDERAL character; in rendering the concurrence of less than the whole number of*
9 *States sufficient, it loses again the FEDERAL and partakes of the NATIONAL character.*

10 *The proposed Constitution, therefore, is, in strictness, neither a national nor a federal Constitution, but a*
11 *composition of both. In its foundation it is federal, not national; in the sources from which the ordinary powers*
12 *of the government are drawn, it is partly federal and partly national; in the operation of these powers, it is*
13 *national, not federal; in the extent of them, again, it is federal, not national; and, finally, in the authoritative*
14 *mode of introducing amendments, it is neither wholly federal nor wholly national.*

15 PUBLIUS.
16 [[Federalist Paper No. 39](#), James Madison]

17 Based on Madison's comments, a "national government" operates upon and derives its authority from individual citizens
18 whereas a "federal government" operates upon and derives its authority from states. The only place where the central
19 government may operate directly upon the individual through the authority of law is within federal territory. Hence, when
20 courts use the word "national government", they are referring to federal territory only and to no part of any state of the
21 Union. The federal government has no jurisdiction within a state of the Union and therefore cannot operate directly upon
22 the individual there.

23 *"It is no longer open to question that the general government, unlike the states, Hammer v. Dagenhart, [247](#)*
24 *[U.S. 251, 275](#), 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the*
25 *internal affairs of the states; and emphatically not with regard to legislation."*
26 *[Carter v. Carter Coal Co., [298 U.S. 238](#), 56 S.Ct. 855 (1936)]*

27

28 *The rights of life and personal liberty are natural rights of man. 'To secure these rights,' says the Declaration*
29 *of Independence, 'governments are instituted among men, deriving their just powers from the consent of the*
30 *governed.' The very highest duty of the States, when they entered into the Union under the Constitution, was*
31 *to protect all persons within their boundaries in the enjoyment of these 'unalienable rights with which they*
32 *were endowed by their Creator.' Sovereignty, for this purpose, rests alone with the States. It is no more the*
33 *duty or within the power of the United States to punish for a conspiracy *554 to falsely imprison or murder*
34 *within a State, than it would be to punish for false imprisonment or murder itself.*

35 *The fourteenth amendment prohibits a State from denying to any person within its jurisdiction the equal*
36 *protection of the laws; but this provision does not, any more than the one which precedes it, and which we have*
37 *just considered, add anything *555 to the rights which one citizen has under the Constitution against another.*
38 *The equality of the rights of citizens is a principle of republicanism. Every republican government is in duty*
39 *bound to protect all its citizens in the enjoyment of this principle, if within its power. That duty was originally*
40 *assumed by the States; and it still remains there. The only obligation resting upon the United States is to see*
41 *that the States do not deny the right. This the amendment guarantees, but no more. The power of the*
42 *national government is limited to the enforcement of this guaranty.*
43 *[U.S. v. Cruikshank, 92 U.S. 542, 1875 WL 17550 (U.S.,1875)]*

44 These two political/legal jurisdictions, federal territory v. states of the Union, are separate sovereignties, and the
45 Constitution dictates that these two distinct sovereignties MUST remain separate because of the Separation of Powers
46 Doctrine of the U.S. Supreme Court:

47 *"§79. This sovereignty pertains to the people of the United States as national citizens only, and not as citizens*
48 *of any other government. There cannot be two separate and independent sovereignties within the same limits or*
49 *jurisdiction; nor can there be two distinct and separate sources of sovereign authority within the same*
50 *jurisdiction. The right of commanding in the last resort can be possessed only by one body of people inhabiting*
51 *the same territory,' and can be executed only by those intrusted with the execution of such authority."*
52 *[Treatise on Government, Joel Tiffany, p. 49, Section 78;*
53 *SOURCE: <http://famguardian.org/Publications/TreatiseOnGovernment/TreatOnGovt.pdf>]*

54 The vast majority of all laws passed by Congress apply to the latter jurisdiction above: the federal zone. The Internal
55 Revenue Code actually describes the revenue collection "scheme" for these two completely separate political and legal
56 jurisdictions and the table below compares the two. In the capacity as the "national government", the I.R.C. in Subtitles A

1 (income tax), B (inheritance tax), and C (employment tax) acts as the equivalent of a state income tax for the municipal
2 government of the District of Columbia only. In the capacity of the “federal government”, the I.R.C. in subtitle D acts as
3 an excise tax on imports only. The difference between the “national government” and the “federal/general government” is
4 discussed in section 4.7 of the Great IRS Hoax, Form #11.302, if you would like to review:

5

1 **Table 5: Two jurisdictions within the I.R.C.**

#	Description	Legislative jurisdiction	
		"National government" of the District of Columbia	"Federal government" of the states of the Union
1	Constitutional authority for revenue collection	Article 1, Section 8 , Clause 1 Article 1, Section 8 , Clause 17	Article 1, Section 8, Clause 3
2	Type of jurisdiction exercised	Plenary Exclusive	Subject matter
3	Nature of tax	Indirect excise tax upon privileges of federal employment ("public office")	Indirect excise tax on <u>imports only</u> Excludes <u>exports</u> from states (Constitution 1:9:5) Excludes commerce exclusively <u>within</u> states
4	Taxable objects	<u>Internal</u> to the Federal zone	<u>External</u> to the states of the Union
5	Region to which collections apply	Federal zone ONLY: District of Columbia, territories and possessions of the United States	The 50 states, harbors, ports of entry for imports
6	Revenue Collection Agency	Internal Revenue Service (I.R.S.)	U.S. Customs (Dept. of the Treasury)
7	Authority for collection within the Internal Revenue Code	Subtitle A: Income Taxes Subtitle B: Estate and Gift taxes Subtitle C: Employment taxes Subtitle E: Alcohol, Tobacco, and Certain Other Excise Taxes	Subtitle D: Miscellaneous Excise Taxes
8	Revenue collection applies to	1. Federal "employees", or those engaged in a "public office". 2. Statutory "U.S. citizens" under 8 U.S.C. §1401 living abroad in receipt of federal payments.	Federal corporations involved in foreign commerce
9	Taxable "activities"	1. "trade or business", which is defined as "the functions of a public office" in 26 U.S.C. §7701(a)(26) , conducted within the "United States" which is defined in 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d) as federal territory not within any state of the Union. 2. Transfer of property from people who died in the federal zone to their heirs (I.R.C. Subtitle B).	Foreign Commerce under 26 U.S.C. §7001 .
10	Revenues pay for	Socialism/communism	Protection of states of the Union, including military, courts, and jails.
11	Revenue collection functions like	Municipal/state government income tax	Federal tax on foreign commerce
12	Definition of the term "United States" found in	1. 26 U.S.C. §7701(a)(9) and (a)(10) 2. 26 U.S.C. §3121(e)	26 U.S.C. §4612
13	Example "taxes"	1. W-4 withholding on federal "employees" 2. Estate taxes 3. Social security 4. Medicare 5. Alcohol, tobacco, and firearms under U.S.C. Title 27	Taxes on imported fuels

#	Description	Legislative jurisdiction	
		“National government” of the District of Columbia	“Federal government” of the states of the Union
14	Applicable tax forms	Forms 941, 1040, 1120, W-2, W-4	Form 1040NR (but ONLY if a public officer BEFORE becoming a “taxpayer”), CF 6084 (customs bill)

The “plenary” jurisdiction described above means exclusive sovereignty which is not shared by any other sovereignty and which is exercised over territorial lands owned by or ceded to the federal government under Article 1, Section 8, Clause 17 of the Constitution. Here is a cite that helps confirm what we are saying about the “plenary” word above:

*"In dealing with the meaning and application of an act of Congress enacted in the exercise of its **plenary power under the Constitution to tax income and to grant exemptions from that tax [in its own territories and possessions ONLY but NOT in the states of the Union]**, it is the will of Congress which controls, and the expression of its will, in the absence of language evidencing a different purpose, should be interpreted 'so as to give a uniform application to a nation-wide scheme of taxation'. Burnet v. Harmel, [287 U.S. 103, 110](#), 53 S.Ct. 74, 77. Congress establishes its own criteria and the **state law may control [in federal territories and possessions] only when the federal taxing act by express language or necessary implication makes its operation dependent upon state law**. Burnet v. Harmel, *supra*. See Burk-Waggoner Oil Association v. Hopkins, [269 U.S. 110, 111](#), 114 S., 46 S.Ct. 48, 49; Weiss v. Wiener, [279 U.S. 333](#), 49 S.Ct. 337; Morrissey v. Commissioner, [296 U.S. 344, 356](#), 56 S.Ct. 289, 294. Compare Crooks v. Harrelson, [282 U.S. 55, 59](#), 51 S.Ct. 49, 50; Poe v. Seaborn, [282 U.S. 101, 109](#), 110 S., 51 S.Ct. 58; Blair v. Commissioner, [300 U.S. 5, 9](#), 10 S., 57 S.Ct. 330, 331." [Lyeth v. Hoey, [305 U.S. 188, 59 S. Ct 155 \(1938\)](#)]*

Why is such jurisdiction “plenary” or “exclusive”? Because all those who file IRS Form 1040 returns implicitly consent to be treated as “virtual residents” of the District of Columbia, over which Congress has exclusive legislative jurisdiction under [Article 1, Section 8](#), Clause 17 of the Constitution!:

[TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701.](#)
[Sec. 7701. – Definitions](#)

(a)(39) *Persons residing outside [the federal] United States*

If any citizen or resident of the United States does not reside in (and is not found in) any United States judicial district, such citizen or resident shall be treated as residing in the District of Columbia for purposes of any provision of this title relating to -

(A) *jurisdiction of courts, or*
(B) *enforcement of summons.*

Because kidnapping is illegal under [18 U.S.C. §1201](#), people living in states of the Union subject to the provisions above must be volunteers and must explicitly consent to participate in federal taxation by filling out the WRONG tax form, which is the 1040, and signing it under penalty of perjury. The [IRS Published Products Catalog \(2003\), Document 7130](#) confirms that those who file IRS Form 1040 do indeed declare themselves to be “citizens or residents of the [federal] United States”, which is untrue for the vast majority of Americans:

1040A 11327A Each
U.S. Individual Income Tax Return

Annual income tax return filed by citizens and residents of the United States. There are separate instructions available for this item. The catalog number for the instructions is 12088U.

W:CAR:MP:FP:F:I Tax Form or Instructions
[\[IRS Published Products Catalog \(2003\), p. F-15\]](#)

It is also worth noting that the term “individual” as used above is NOWHERE defined in the Internal Revenue Code and that the ONLY definition we have found describes ONLY federal “employees”, in 5 U.S.C. §552a(a)(2). This is further exhaustively analyzed in the fascinating memorandum of law below to conclude that the main “taxpayers” under Internal Revenue Code, Subtitle A are all “public officers” who work for or are instrumentalities of the national and not federal government:

If American Nationals domiciled in the states of the Union would learn to file with their correct status using the form 1040NR as "nationals" and "nonresident aliens", then most Americans wouldn't owe anything under the provisions of [26 U.S.C. §871](#)! The U.S. Congress and their IRS henchmen have become "sheep poachers", where you, a person living in state of the Union and outside of federal legislative jurisdiction, are the "sheep". They are "legally kidnapping" people away from the Constitutional protections of their domicile within states using deceptive forms so that they volunteer into exclusive federal jurisdiction.

Notice the use of the term "nation-wide" in the *Lyeth* case above, which we now know means the "national government" in the context of its jurisdiction over federal territories, possessions, and the District of Columbia and which excludes states of the Union. They are just reiterating that federal jurisdiction over the federal zone is "exclusive" and "plenary" and that state law only applies where Congress consents to delegate authority, under the rules of "comity", to the state relating to taxing matters over federal areas within the exterior limits of a state.

"comity. Courtesy; complaisance; respect; a willingness to grant a privilege, not as a matter of right, but out of deference and good will. Recognition that one sovereignty allows within its territory to the legislative, executive, or judicial act of another sovereignty, having due regard to rights of its own citizens. Nowell v. Nowell, Tex.Civ.App., 408 S.W.2d. 550, 553. In general, principle of "comity" is that courts of one state or jurisdiction will give effect to laws and judicial decisions of another state or jurisdiction, not as a matter of obligation, but out of deference and mutual respect. Brown v. Babbitt Ford, Inc., 117 Ariz. 192, 571 P.2d. 689, 695. See also Full faith and credit clause."
[Black's Law Dictionary, Sixth Edition, p. 267]

An example of this kind of "comity" is the Buck Act, [4 U.S.C. §§110-113](#), in which [4 U.S.C. §106](#) delegates authority to federal territories and possessions, but not states of the Union, to tax areas within their boundaries subject to exclusive federal jurisdiction. That jurisdiction then is mentioned in the context of [5 U.S.C. §5517](#) as applying ONLY to federal "employees".

The above table is confirmed by the U.S. Supreme Court in the case of *Downes v. Bidwell*, which said on the subjects covered by the table:

"Loughborough v. Blake, 5 Wheat. 317, 5 L.Ed. 98, was an action of trespass or, as appears by the original record, replevin, brought in the circuit court for the District of Columbia to try the right of Congress to impose a direct tax for general purposes on that District. 3 Stat. at L. 216, chap. 60. It was insisted that Congress could act in a double capacity: in one as legislating [182 U.S. 244, 260] for the states; in the other as a local legislature for the District of Columbia. In the latter character, it was admitted that the power of levying direct taxes might be exercised, but for District purposes only, as a state legislature might tax for state purposes; but that it could not legislate for the District under art. 1, 8, giving to Congress the power 'to lay and collect taxes, imposts, and excises,' which 'shall be uniform throughout the United States,' inasmuch as the District was no part of the United States [described in the Constitution]. It was held that the grant of this power was a general one without limitation as to place, and consequently extended to all places over which the government extends; and that it extended to the District of Columbia as a constituent part of the United States. The fact that art. 1, 2, declares that 'representatives and direct taxes shall be apportioned among the several states . . . according to their respective numbers' furnished a standard by which taxes were apportioned, but not to exempt any part of the country from their operation. 'The words used do not mean that direct taxes shall be imposed on states only which are represented, or shall be apportioned to representatives; but that direct taxation, in its application to states, shall be apportioned to numbers.' That art. 1, 9, 4, declaring that direct taxes shall be laid in proportion to the census, was applicable to the District of Columbia, 'and will enable Congress to apportion on it its just and equal share of the burden, with the same accuracy as on the respective states. If the tax be laid in this proportion, it is within the very words of the restriction. It is a tax in proportion to the census or enumeration referred to.' It was further held that the words of the 9th section did not 'in terms require that the system of direct taxation, when resorted to, shall be extended to the territories, as the words of the 2d section require that it shall be extended to all the states. They therefore may, without violence, be understood to give a rule when the territories shall be taxed, without imposing the necessity of taxing them.'"

*"There could be no doubt as to the correctness of this conclusion, so far, at least, as it applied to the District of Columbia. This District had been a part of the states of Maryland and [182 U.S. 244, 261] Virginia. It had been subject to the Constitution, and was a part of the United States[***]. The Constitution had attached to it irrevocably. There are steps which can never be taken backward. The tie that bound the states of Maryland and Virginia to the Constitution could not be dissolved, without at least the consent of the Federal and state governments to a formal separation. The mere cession of the District of Columbia to the Federal government relinquished the authority of the states, but it did not take it out of the*

United States or from under the aegis of the Constitution. Neither party had ever consented to that construction of the cession. If, before the District was set off, Congress had passed an unconstitutional act affecting its inhabitants, it would have been void. If done after the District was created, it would have been equally void; in other words, Congress could not do indirectly, by carving out the District, what it could not do directly. The District still remained a part of the United States, protected by the Constitution. Indeed, it would have been a fanciful construction to hold that territory which had been once a part of the United States ceased to be such by being ceded directly to the Federal government."

[...]

"Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and uniform to the effect [182 U.S. 244, 279] that the Constitution is applicable to territories acquired by purchase or conquest, only when and so far as Congress shall so direct. Notwithstanding its duty to 'guarantee to every state in this Union a republican form of government' (art. 4, 4), by which we understand, according to the definition of Webster, 'a government in which the supreme power resides in the whole body of the people, and is exercised by representatives elected by them,' Congress did not hesitate, in the original organization of the territories of Louisiana, Florida, the Northwest Territory, and its subdivisions of Ohio, Indiana, Michigan, Illinois, and Wisconsin and still more recently in the case of Alaska, to establish a form of government bearing a much greater analogy to a British Crown colony than a republican state of America, and to vest the legislative power either in a governor and council, or a governor and judges, to be appointed by the President. It was not until they had attained a certain population that power was given them to organize a legislature by vote of the people. In all these cases, as well as in territories subsequently organized west of the Mississippi, Congress thought it necessary either to extend to Constitution and laws of the United States over them, or to declare that the inhabitants should be entitled to enjoy the right of trial by jury, of bail, and of the privilege of the writ of habeas corpus, as well as other privileges of the bill of rights."
[Downes v. Bidwell, [182 U.S. 244](#) (1901)]

5.2 Federalism

Federalism is the mechanism by which the sovereignty of the States and the People are preserved out of respect for the requirements of the Tenth Amendment to the United States Constitution, which states:

*United States Constitution
Tenth Amendment*

The powers not delegated to the United States by the Constitution, nor prohibited by it to the States, are reserved to the States respectively, or to the people.

Federalism is advanced primarily but not exclusively through the following means:

1. Requirement for comity when acting extra-territorially. Whenever the federal government wishes to exercise extraterritorial jurisdiction within a state of the Union, which is a foreign state for the purposes of federal legislative jurisdiction, it must respect the requirement for "comity", which means that it must pursue the consent of the parties to the action.

"Every State or nation possesses an exclusive sovereignty and jurisdiction within her own territory, and her laws affect and bind all property and persons residing within it. It may regulate the manner and circumstances under which property is held, and the condition, capacity, and state of all persons therein, and also the remedy and modes of administering justice. And it is equally true that no State or nation can affect or bind property out of its territory, or persons not residing [domiciled] within it. No State therefore can enact laws to operate beyond its own dominions, and if it attempts to do so, it may be lawfully refused obedience. Such laws can have no inherent authority extraterritorially. This is the necessary result of the independence of distinct and separate sovereignties."

"Now it follows from these principles that whatever force or effect the laws of one State or nation may have in the territories of another must depend solely upon the laws and municipal regulations of the latter, upon its own jurisprudence and polity, and upon its own express or tacit consent."
[Dred Scott v. John F.A. Sanford, [60 U.S. 393](#) (1856)]

"Judge Story, in his treatise on the Conflicts of Laws, lays down, as the basis upon which all reasonings on the law of comity must necessarily rest, the following maxims: First 'that every nation possesses an exclusive sovereignty and jurisdiction within its own territory'; secondly, 'that no state or nation can by its laws directly affect or bind property out of its own territory, or bind persons not resident therein, whether they are natural born subjects or others.' The learned judge then adds: 'From these two maxims or propositions there follows a third, and that is that whatever force and obligation the laws of one country have in another depend solely upon

1 the laws and municipal regulation of the latter; that is to say, upon its own proper jurisdiction and polity, and
2 upon its own express or tacit consent." Story on Conflict of Laws §23."
3 [*Baltimore & Ohio Railroad Co. v. Chambers*, 73 Ohio.St. 16, 76 N.E. 91, 11 L.R.A., N.S., 1012 (1905)]

- 4 2. The separation of powers between the states and the federal government in order to preserve a "diffusion of sovereign
5 power". This means that a state may not delegate any of its powers conferred by the Constitution to the Federal
6 Government, and likewise, that the federal government may not delegate any of its powers to any state of the Union:

7 *"To the contrary, the Constitution divides authority between federal and state governments for the protection of*
8 *individuals. State sovereignty is not just an end in itself: "Rather, federalism secures to citizens the liberties*
9 *that derive from the diffusion of sovereign power." Coleman v. Thompson, 501 U.S. 722, 759 (1991)*
10 *(BLACKMUN, J., dissenting). "Just as the separation and independence of the coordinate branches of the*
11 *Federal Government serve to prevent the accumulation of excessive power in any one branch, a healthy*
12 *balance of power between the States and the Federal Government will reduce the risk of tyranny and abuse*
13 *from either front." Gregory v. [505 U.S. 144, 182] Ashcroft, 501 U.S., at 458. See The Federalist No. 51, p.*
14 *323. (C. Rossiter ed. 1961).*

15 *Where Congress exceeds its authority relative to the States, therefore, the departure from the constitutional*
16 *plan cannot be ratified by the "consent" of state officials. An analogy to the separation of powers among the*
17 *branches of the Federal Government clarifies this point. The Constitution's division of power among the*
18 *three branches is violated where one branch invades the territory of another, whether or not the encroached-*
19 *upon branch approves the encroachment.* In *Buckley v. Valeo*, 424 U.S. 1, 118 -137 (1976), for instance, the
20 Court held that Congress had infringed the President's appointment power, despite the fact that the President
21 himself had manifested his consent to the statute that caused the infringement by signing it into law. See
22 National League of Cities v. Usery, 426 U.S., at 842, n. 12. In *INS v. Chadha*, 462 U.S. 919, 944 -959 (1983),
23 we held that the legislative veto violated the constitutional requirement that legislation be presented to the
24 President, despite Presidents' approval of hundreds of statutes containing a legislative veto provision. See *id.*,
25 at 944-945. The constitutional authority of Congress cannot be expanded by the "consent" of the governmental
26 unit whose domain is thereby narrowed, whether that unit is the Executive Branch or the States.

27 *State officials thus cannot consent to the enlargement of the powers of Congress beyond those enumerated in*
28 *the Constitution. Indeed, the facts of this case raise the possibility that powerful incentives might lead both*
29 *federal and state officials to view departures from the federal structure to be in their personal interests. Most*
30 *citizens recognize the need for radioactive waste disposal sites, but few want sites near their homes. As a result,*
31 *while it would be well within the authority of either federal or state officials to choose where the disposal sites*
32 *will be, it is likely to be in the political interest of each individual official to avoid being held accountable to the*
33 *voters for the choice of location. If [505 U.S. 144, 183] a federal official is faced with the alternatives of*
34 *choosing a location or directing the States to do it, the official may well prefer the latter, as a means of shifting*
35 *responsibility for the eventual decision. If a state official is faced with the same set of alternatives - choosing a*
36 *location or having Congress direct the choice of a location - the state official may also prefer the latter, as it*
37 *may permit the avoidance of personal responsibility. The interests of public officials thus may not coincide with*
38 *the Constitution's intergovernmental allocation of authority. Where state officials purport to submit to the*
39 *direction of Congress in this manner, federalism is hardly being advanced. "*
40 [*New York v. United States*, 505 U.S. 144 (1992)]

- 41 3. Parties domiciled in states of the Union may not consent to the jurisdiction of the federal courts where no subject
42 matter jurisdiction exists within the Constitution, because it would unlawfully enlarge the jurisdiction of the federal
43 government beyond the clear boundaries enumerated in the Constitution of the United States.

44 *Pacemaker argues that in the federal system a party may not consent to jurisdiction, so that the parties cannot*
45 *waive their rights under Article III. The maxim that parties may not consent to the jurisdiction of federal courts*
46 *is not applicable here. The rule is irrelevant because it applies only where the parties attempt to confer upon an*
47 *Article III court a subject matter jurisdiction that Congress or the Constitution forbid. See, e.g., Jackson v.*
48 *Ashton*, 33 U.S. (8 Peters), 148, 148-49, 8 L.Ed. 898 (1834); *Mansfield, Coldwater & Lake Michigan Railway*
49 *Co. v. Swan*, 111 U.S. 379, 28 L.Ed. 462, 4 S.Ct. 510 (1884). *The limited jurisdiction of the federal courts and*
50 *the need to respect the boundaries of federalism underlie the rule. In the instant case, however, the subject*
51 *matter, patents, is exclusively one of federal law. The Supreme Court has explicitly held that Congress may*
52 *"confer upon federal courts jurisdiction conditioned upon a defendant's consent." Williams v. Austrian*, 331
53 *U.S. 642, 652, 91 L.Ed. 1718, 67 S.Ct. 1443 (1947); see Harris v. Avery Brundage Co.*, 305 U.S. 160, 83 L.Ed.
54 *100, 59 S.Ct. 131 (1938). The litigant waiver in this case is similar to waiver of a defect in jurisdiction over the*
55 *person, a waiver federal courts permit. Hoffman v. Blaski*, 363 U.S. 335, 343, 4 L.Ed.2d. 1254, 80 S.Ct. 1084
56 *(1960).*
57 [*Pacemaker Diagnostic Clinic of America Inc. v. Instromedix Inc.*, 725 F.2d. 537 (9th Cir. 02/16/1984)]

58 The best descriptions of federalism are found in presidential executive orders. Below is an example:

59 Executive Order 12612--Federalism

Source: The provisions of Executive Order 12612 of Oct. 26, 1987, appear at 52 F.R. 41685, 3 C.F.R., 1987 Comp., p. 252, unless otherwise noted.

By the authority vested in me as President by the Constitution and laws of the United States of America, and in order to restore the division of governmental responsibilities between the national government and the States that was intended by the Framers of the Constitution and to ensure that the principles of federalism established by the Framers guide the Executive departments and agencies in the formulation and implementation of policies, it is hereby ordered as follows:

Section 1. Definitions. For purposes of this Order:

- (a) "Policies that have federalism implications" refers to regulations, legislative comments or proposed legislation, and other policy statements or actions that have substantial direct effects on the States, on the relationship between the national government and the States, or on the distribution of power and responsibilities among the various levels of government.
- (b) "State" or "States" refer to the States of the United States of America, individually or collectively, and, where relevant, to State governments, including units of local government and other political subdivisions established by the States.

Sec. 2. Fundamental Federalism Principles. In formulating and implementing policies that have federalism implications, Executive departments and agencies shall be guided by the following fundamental federalism principles:

- (a) Federalism is rooted in the knowledge that our political liberties are best assured by limiting the size and scope of the national government.
- (b) The people of the States created the national government when they delegated to it those enumerated governmental powers relating to matters beyond the competence of the individual States. All other sovereign powers, save those expressly prohibited the States by the Constitution, are reserved to the States or to the people.
- (c) The constitutional relationship among sovereign governments, State and national, is formalized in and protected by the Tenth Amendment to the Constitution.
- (d) The people of the States are free, subject only to restrictions in the Constitution itself or in constitutionally authorized Acts of Congress, to define the moral, political, and legal character of their lives.
- (e) In most areas of governmental concern, the States uniquely possess the constitutional authority, the resources, and the competence to discern the sentiments of the people and to govern accordingly. In Thomas Jefferson's words, the States are "the most competent administrations for our domestic concerns and the surest bulwarks against antirepublican tendencies."
- (f) The nature of our constitutional system encourages a healthy diversity in the public policies adopted by the people of the several States according to their own conditions, needs, and desires. In the search for enlightened public policy, individual States and communities are free to experiment with a variety of approaches to public issues.
- (g) Acts of the national government--whether legislative, executive, or judicial in nature--that exceed the enumerated powers of that government under the Constitution violate the principle of federalism established by the Framers.
- (h) Policies of the national government should recognize the responsibility of--and should encourage opportunities for--individuals, families, neighborhoods, local governments, and private associations to achieve their personal, social, and economic objectives through cooperative effort.
 - (i) In the absence of clear constitutional or statutory authority, the presumption of sovereignty should rest with the individual States. Uncertainties regarding the legitimate authority of the national government should be resolved against regulation at the national level.

Sec. 3. Federalism Policymaking Criteria. In addition to the fundamental federalism principles set forth in section 2, Executive departments and agencies shall adhere, to the extent permitted by law, to the following criteria when formulating and implementing policies that have federalism implications:

- (a) There should be strict adherence to constitutional principles. Executive departments and agencies should closely examine the constitutional and statutory authority supporting any Federal action that would limit the policymaking discretion of the States, and should carefully assess the necessity for such action. To the extent practicable, the States should be consulted before any such action is implemented. Executive Order No. 12372 ("Intergovernmental Review of Federal Programs") remains in effect for the programs and activities to which it is applicable.
- (b) Federal action limiting the policymaking discretion of the States should be taken only where constitutional authority for the action is clear and certain and the national activity is necessitated by the presence of a problem of national scope. For the purposes of this Order:
 - (1) It is important to recognize the distinction between problems of national scope (which may justify Federal action) and problems that are merely common to the States (which will not justify Federal action because individual States, acting individually or together, can effectively deal with them).
 - (2) Constitutional authority for Federal action is clear and certain only when authority for the action may be found in a specific provision of the Constitution, there is no provision in the Constitution prohibiting Federal action, and the action does not encroach upon authority reserved to the States.
- (c) With respect to national policies administered by the States, the national government should grant the States the maximum administrative discretion possible. Intrusive, Federal oversight of State administration is neither necessary nor desirable.
- (d) When undertaking to formulate and implement policies that have federalism implications, Executive

departments and agencies shall:

- (1) Encourage States to develop their own policies to achieve program objectives and to work with appropriate officials in other States.
- (2) Refrain, to the maximum extent possible, from establishing uniform, national standards for programs and, when possible, defer to the States to establish standards.
- (3) When national standards are required, consult with appropriate officials and organizations representing the States in developing those standards.

Sec. 4. Special Requirements for Preemption.

- (a) To the extent permitted by law, Executive departments and agencies shall construe, in regulations and otherwise, a Federal statute to preempt State law only when the statute contains an express preemption provision or there is some other firm and palpable evidence compelling the conclusion that the Congress intended preemption of State law, or when the exercise of State authority directly conflicts with the exercise of Federal authority under the Federal statute.
- (b) Where a Federal statute does not preempt State law (as addressed in subsection (a) of this section), Executive departments and agencies shall construe any authorization in the statute for the issuance of regulations as authorizing preemption of State law by rule-making only when the statute expressly authorizes issuance of preemptive regulations or there is some other firm and palpable evidence compelling the conclusion that the Congress intended to delegate to the department or agency the authority to issue regulations preempting State law.
- (c) Any regulatory preemption of State law shall be restricted to the minimum level necessary to achieve the objectives of the statute pursuant to which the regulations are promulgated.
- (d) As soon as an Executive department or agency foresees the possibility of a conflict between State law and Federally protected interests within its area of regulatory responsibility, the department or agency shall consult, to the extent practicable, with appropriate officials and organizations representing the States in an effort to avoid such a conflict.
- (e) When an Executive department or agency proposes to act through adjudication or rule-making to preempt State law, the department or agency shall provide all affected States notice and an opportunity for appropriate participation in the proceedings.

Sec. 5. Special Requirements for Legislative Proposals. Executive departments and agencies shall not submit to the Congress legislation that would:

- (a) Directly regulate the States in ways that would interfere with functions essential to the States' separate and independent existence or operate to directly displace the States' freedom to structure integral operations in areas of traditional governmental functions;
- (b) Attach to Federal grants conditions that are not directly related to the purpose of the grant; or
- (c) Preempt State law, unless preemption is consistent with the fundamental federalism principles set forth in section 2, and unless a clearly legitimate national purpose, consistent with the federalism policymaking criteria set forth in section 3, cannot otherwise be met.

Sec. 6. Agency Implementation.

- (a) The head of each Executive department and agency shall designate an official to be responsible for ensuring the implementation of this Order.
- (b) In addition to whatever other actions the designated official may take to ensure implementation of this Order, the designated official shall determine which proposed policies have sufficient federalism implications to warrant the preparation of a Federalism Assessment. With respect to each such policy for which an affirmative determination is made, a Federalism Assessment, as described in subsection (c) of this section, shall be prepared. The department or agency head shall consider any such Assessment in all decisions involved in promulgating and implementing the policy.
- (c) Each Federalism Assessment shall accompany any submission concerning the policy that is made to the Office of Management and Budget pursuant to Executive Order No. 12291 or OMB Circular No. A-19, and shall:
 - (1) Contain the designated official's certification that the policy has been assessed in light of the principles, criteria, and requirements stated in sections 2 through 5 of this Order;
 - (2) Identify any provision or element of the policy that is inconsistent with the principles, criteria, and requirements stated in sections 2 through 5 of this Order;
 - (3) Identify the extent to which the policy imposes additional costs or burdens on the States, including the likely source of funding for the States and the ability of the States to fulfill the purposes of the policy; and
 - (4) Identify the extent to which the policy would affect the States' ability to discharge traditional State governmental functions, or other aspects of State sovereignty.

Sec. 7. Government-wide Federalism Coordination and Review.

- (a) In implementing Executive Order Nos. 12291 and 12498 and OMB Circular No. A-19, the Office of Management and Budget, to the extent permitted by law and consistent with the provisions of those authorities, shall take action to ensure that the policies of the Executive departments and agencies are consistent with the principles, criteria, and requirements stated in sections 2 through 5 of this Order.
- (b) In submissions to the Office of Management and Budget pursuant to Executive Order No. 12291 and OMB Circular No. A-19, Executive departments and agencies shall identify proposed regulatory and statutory provisions that have significant federalism implications and shall address any substantial federalism concerns. Where the departments or agencies deem it appropriate, substantial federalism concerns should

also be addressed in notices of proposed rule-making and messages transmitting legislative proposals to the Congress.

Sec. 8. Judicial Review.

This Order is intended only to improve the internal management of the Executive branch, and is not intended to create any right or benefit, substantive or procedural, enforceable at law by a party against the United States, its agencies, its officers, or any person.

An example of the operation of Federalism to constrain the extraterritorial jurisdiction of the federal government in a judicial setting is found in the Supreme Court ruling below. Note that the court is addressing a situation where Congress is acting extraterritorially upon land within a state of the Union that is not within the exclusive or general jurisdiction of the federal government:

*Respondents contend that Congress is without power, in view of the immunity doctrine, thus to subject a State to suit. We disagree. Congress enacted the FELA in the exercise of its constitutional power to regulate [377 U.S. 191] interstate commerce. Second Employers' Liability Cases, 223 U.S. 1. **While a State's immunity from suit by a citizen without its consent has been said to be rooted in "the inherent nature of sovereignty," Great Northern Life Ins. Co. v. Read, supra, 322 U.S. 47, 51,[9] the States surrendered a portion of their sovereignty when they granted Congress the power to regulate commerce.***

*This power, like all others vested in congress, is complete in itself, may be exercised to its utmost extent, and acknowledges no limitations other than are prescribed in the constitution. . . . **If, as has always been understood, the sovereignty of congress, though limited to specified objects is plenary as to those objects, the power over commerce with foreign nations, and among the several States, is vested in congress as absolutely as it would be in a single government, having in its constitution the same restrictions on the exercise of the power as are found in the constitution of the United States.***

Gibbons v. Ogden, 9 Wheat. 1, 196-197. Thus, as the Court said in United States v. California, supra, 297 U.S. at 184-185, a State's operation of a railroad in interstate commerce

***must be in subordination to the power to regulate interstate commerce, which has been granted specifically to the national government. The sovereign power of the states is necessarily diminished to the extent of the grants of power to the federal government in the Constitution.** . . . [T]here is no such limitation upon the plenary power to regulate commerce [as there is upon the federal power to tax [377 U.S. 192] state instrumentalities]. The state can no more deny the power if its exercise has been authorized by Congress than can an individual.*

By empowering Congress to regulate commerce, then, the States necessarily surrendered any portion of their sovereignty that would stand in the way of such regulation. Since imposition of the FELA right of action upon interstate railroads is within the congressional regulatory power, it must follow that application of the Act to such a railroad cannot be precluded by sovereign immunity.{10}

Recognition of the congressional power to render a State suable under the FELA does not mean that the immunity doctrine, as embodied in the Eleventh Amendment with respect to citizens of other States and as extended to the State's own citizens by the Hans case, is here being overridden. It remains the law that a State may not be sued by an individual without its consent. Our conclusion is simply that Alabama, when it began operation of an interstate railroad approximately 20 years after enactment of the FELA, necessarily consented to such suit as was authorized by that Act. By adopting and ratifying the Commerce Clause, the States empowered Congress to create such a right of action against interstate railroads; by enacting the FELA in the exercise of this power, Congress conditioned the right to operate a railroad in interstate commerce upon amenability to suit in federal court as provided by the Act; by thereafter operating a railroad in interstate commerce, Alabama must be taken to have accepted that condition and thus to have consented to suit.

[B]y engaging in interstate commerce by rail, [the State] has subjected itself to the commerce power, and is liable for a violation of the . . . Act, as are other [377 U.S. 193] carriers. . . .

United States v. California, supra, 297 U.S. at 185; California v. Taylor, supra, 353 U.S. at 568. We thus agree that

[T]he State is liable upon the theory that, by engaging in interstate commerce by rail, it has subjected itself to the commerce power of the federal government.

* * * *

1 It would be a strange situation indeed if the state could be held subject to the [Federal Safety Appliance Act]
2 and liable for a violation thereof, and yet could not be sued without its express consent. The state, by engaging
3 in interstate commerce, and thereby subjecting itself to the act, must be held to have waived any right it may
4 have had arising out of the general rule that a sovereign state may not be sued without its consent.

5 Maurice v. State, supra, 43 Cal.App.2d. at 275, 277, 110 P.2d. at 710-711. Accord, Higginbotham v. Public Belt
6 R. Comm'n, supra, 192 La. 525, 550-551, 188 So. 395, 403; Mathewes v. Port Utilities Comm'n, supra.[11]
7 [377 U.S. 194]

8 **Respondents deny that Alabama's operation of the railroad constituted consent to suit. They argue that it had**
9 **no such effect under state law, and that the State did not intend to waive its immunity or know that such a**
10 **waiver would result.** Reliance is placed on the Alabama Constitution of 1901, Art. I, Section 14 of which
11 provides that "the State of Alabama shall never be made a defendant in any court of law or equity"; on state
12 cases holding that neither the legislature nor a state officer has the power to waive the State's immunity;[12]
13 and on cases in this Court to the effect that whether a State has waived its immunity depends upon its intention
14 and is a question of state law [377 U.S. 195] only. Chandler v. Dix, 194 U.S. 590; Palmer v. Ohio, 248 U.S. 32;
15 Ford Motor Co. v. Department of Treasury, 323 U.S. 459, 466 470. **We think those cases are inapposite to the**
16 **present situation, where the waiver is asserted to arise from the State's commission of an act to which**
17 **Congress, in the exercise of its constitutional power to regulate commerce, has attached the condition of**
18 **amenability to suit.** More pertinent to such a situation is our decision in Petty v. Tennessee-Missouri Bridge
19 Comm'n, supra. That was a suit against a bi-state authority created with the consent of Congress pursuant to
20 the Compact Clause of the Constitution. We assumed arguendo that the suit must be considered as being
21 against the States themselves, but held nevertheless that, by the terms of the compact and of a proviso that
22 Congress had attached in approving it,[13] the States had waived any immunity they might otherwise have had.
23 In reaching this conclusion, we rejected arguments, like the one made here, based on the proposition that
24 neither [377 U.S. 196] of the States, under its own law, would have considered the language in the compact to
25 constitute a waiver of its immunity. The question of waiver was, we held, one of federal law. It is true that this
26 holding was based on the inclusion of the language in an interstate compact sanctioned by Congress under the
27 Constitution. But **such compacts do not present the only instance in which the question whether a State has**
28 **waived its immunity is one of federal law. This must be true whenever the waiver is asserted to arise from an**
29 **act done by the State within the realm of congressional regulation; for the congressional power to condition**
30 **such an act upon amenability to suit would be meaningless if the State, on the basis of its own law or**
31 **intention, could conclusively deny the waiver and shake off the condition.** The broad principle of the Petty
32 case is thus applicable here: where a State's consent to suit is alleged to arise from an act not wholly within its
33 own sphere of authority, but within a sphere -- whether it be interstate compacts or interstate commerce --
34 subject to the constitutional power of the Federal Government, **the question whether the State's act constitutes**
35 **the alleged consent is one of federal law. Here, as in Petty, the States by venturing into the congressional**
36 **realm "assume the conditions that Congress under the Constitution attached."** 359 U.S. at 281-282.
37 [Parden v. Terminal R. Co., 377 U.S. 184 (1964)]

38 Note in the above case that extraterritorial jurisdiction was procured by the federal government within the exterior limits of
39 a "foreign state", which was a state of the Union, by the commission of an act by the state in the context of its private
40 business ventures, which act constituted interstate commerce. The state indicated that it did not consent to the jurisdiction
41 of the federal government, but their consent was implied by the combination of the Constitution, which is a "contract" or
42 "compact", as well as an act falling within the Constitution for which Congress was granted exclusive authority over the
43 state by the state's own ratification of said "compact" as a member of the Union. In that sense, the Constitution creates the
44 equivalent of an "implied contract" or "quasi contract" which can be used to regulate all activities covered by the contract
45 extraterritorially, even among parties who were unaware of the implied contract and did not explicitly or individually
46 consent. Below is a definition of "implied contract" from Black's Law Dictionary:

47 **CONTRACT.** [. . .] An implied contract is one not created or evidenced by the explicit agreement of the
48 parties, but inferred by the law, as a matter of reason and justice from their acts or conduct, the circumstances
49 surrounding the transaction making it a reasonable, or even a necessary, assumption that a contract existed
50 between them by tacit understanding. Miller's Appeal, 100 Pa. 568, 45 Am.Rep. 394; Landon v. Kansas City
51 Gas Co., C.C.A.Kan., 10 F.2d. 263, 266; Caldwell v. Missouri State Life Ins. Co., 230 S.W. 566, 568, 148 Ark.
52 474; Cameron, to Use of Cameron, v. Eynon, 332 Pa. 529, 3 A.2d. 423, 424; American La France Fire Engine
53 Co., to Use of American La France & Foamite Industries, v. Borough of Shenandoah, C.C.A.Pa., 115 F.2d.
54 886, 867.

55 Implied contracts are sometimes subdivided into those "implied in fact" and those "implied in law," the former
56 being covered by the definition just given, while the latter are obligations imposed upon a person by the law,
57 not in pursuance of his intention and agreement, either expressed or implied, but even against his will and
58 design, because the circumstances between the parties are such as to render it just that the one should have a
59 right, and the other a corresponding liability, similar to those which would arise from a contract between them.
60 This kind of obligation therefore rests on the principle that whatsoever it is certain a man ought to do that the
61 law will suppose him to have promised to do. And hence it is said that, while the liability of a party to an
62 express contract arises directly from the contract, it is just the reverse in the case of a contract "implied in law,"
63 the contract there being Implied or arising from the liability. Bliss v. Hoy, 70 Vt. 534, 41 A. 1026; Kellum v.

Browning's Adm'r. 231 Ky. 308. 21 S.W.2d. 459, 465. But obligations of this kind are not properly contracts at all, and should not be so denominated. There can be no true contract without a mutual and concurrent intention of the parties. Such obligations are more properly described as "quasi contracts." Union Life Ins. Co. v. Glasscock, 270 Ky. 750, 110 S.W.2d. 681, 686, 114 A.L.R. 373.
[Black's Law Dictionary, Fourth Edition, p. 395]

If you want to investigate the matter of federalism further, we highly recommend the following succinct summary from our Liberty University, Item #2.4:

Cooperative Federalism, Form #05.034
<http://sedm.org/Forms/FormIndex.htm>

5.3 Why states of the Union are "Foreign Countries" and "foreign states" with respect to federal legislative jurisdiction

5.3.1 The two contexts: Constitutional v. Statutory

The terms "foreign" and "domestic" are opposites. There are two contexts in which these terms may be used:

1. Constitutional: The U.S. Constitution is political document, and therefore this context is also sometimes called "political jurisdiction". See:

Political Jurisdiction, Form #05.004
<http://sedm.org/Forms/FormIndex.htm>

2. Statutory: Congress writes statutes or "acts of Congress" to manage property dedicated to their care. This context is also called "legislative jurisdiction" or "civil jurisdiction". See:

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037
<http://sedm.org/Forms/FormIndex.htm>

Any discussion of the terms "foreign" and "domestic" therefore must start by identifying ONE of the two above contexts. Any attempt to avoid discussing which context is intended should be perceived as an attempt to confuse, deceive, and enslave you by corrupt politicians and lawyers:

"For where envy and self-seeking exist, confusion and every evil thing are there."
[James 3:16, Bible, NKJV]

The separation of powers makes states of the Union STATUTORILY/LEGISLATIVELY FOREIGN and sovereign in relation to the national government but CONSTITUTIONALLY/POLITICALLY DOMESTIC for nearly all subject matters of legislation. Every occasion by any court or legal authority to say that the states and the federal government are not foreign relates to the CONSTITUTIONAL and not STATUTORY context. Below is an example of this phenomenon, where "sovereignty" refers to the CONSTITUTIONAL/POLITICAL context rather than the STATUTORY/LEGISLATIVE context:

"The United States is not a foreign sovereignty as regards the several states, but is a concurrent, and, within its jurisdiction, paramount sovereignty."
[Clafin v. Houseman, 93 U.S. 130, 136 (1876)]

5.3.2 Evidence in support

Thomas Jefferson, our most revered founding father, had the following to say about the relationship between the states of the Union and the national government:

The extent of our country was so great, and its former division into distinct States so established, that we thought it better to confederate [U.S. government] as to foreign affairs only. Every State retained its self-government in domestic matters, as better qualified to direct them to the good and satisfaction of their citizens, than a general government so distant from its remoter citizens and so little familiar with the local peculiarities of the different parts."
[Thomas Jefferson to A. Coray, 1823. ME 15:483]

"I believe the States can best govern our home concerns, and the General Government our foreign ones."
[Thomas Jefferson to William Johnson, 1823. ME 15:450]

1 "My general plan [for the federal government] would be, to make the States one as to everything connected
2 with foreign nations, and several as to everything purely domestic."
3 [Thomas Jefferson to Edward Carrington, 1787. ME 6:227]

4 "Distinct States, amalgamated into one as to their foreign concerns, but single and independent as to their
5 internal administration, regularly organized with a legislature and governor resting on the choice of the people
6 and enlightened by a free press, can never be so fascinated by the arts of one man as to submit voluntarily to his
7 usurpation. Nor can they be constrained to it by any force he can possess. While that may paralyze the single
8 State in which it happens to be encamped, [the] others, spread over a country of two thousand miles diameter,
9 rise up on every side, ready organized for deliberation by a constitutional legislature and for action by their
10 governor, constitutionally the commander of the militia of the State, that is to say, of every man in it able to
11 bear arms."
12 [Thomas Jefferson to A. L. C. Destutt de Tracy, 1811. ME 13:19]

13 "With respect to our State and federal governments, I do not think their relations are correctly understood by
14 foreigners. They generally suppose the former subordinate to the latter. But this is not the case. They are co-
15 ordinate departments of one simple and integral whole. To the State governments are reserved all legislative
16 and administration, in affairs which concern their own citizens only, and to the federal government is given
17 whatever concerns foreigners, or the citizens of the other States; these functions alone being made federal. The
18 one is domestic, the other the foreign branch of the same government; neither having control over the other, but
19 within its own department."
20 [Thomas Jefferson, "Writing of Thomas Jefferson" pub by Taylor & Maury, Washington DC, 1854, quote
21 number VII 355-61, from correspondence to Major John Cartwright, June 5, 1824.]

22 The several states of the Union of states, collectively referred to as the United States of America or the "freely associated
23 compact states", are considered to be STATUTORILY/LEGISLATIVELY "foreign countries" and "foreign states" with
24 respect to the federal government. An example of this is found in the Corpus Juris Secundum legal encyclopedia, in which
25 federal territory is described as being a "foreign state" in relation to states of the Union:

26 86 Corpus Juris Secundum
27 Territories, §1. Definitions, Nature, and Distinctions

28 "The word 'territory,' when used to designate a political organization has a distinctive, fixed, and legal
29 meaning under the political institutions of the United States, and does not necessarily include all the
30 territorial possessions of the United States, but may include only the portions thereof which are organized
31 and exercise governmental functions under act of congress."

32 "While the term 'territory' is often loosely used, and has even been construed to include municipal subdivisions
33 of a territory, and 'territories of the' United States is sometimes used to refer to the entire domain over which
34 the United States exercises dominion, the word 'territory,' when used to designate a political organization, has
35 a distinctive, fixed, and legal meaning under the political institutions of the United States, and the term
36 'territory' or 'territories' does not necessarily include only a portion or the portions thereof which are organized
37 and exercise government functions under acts of congress. The term 'territories' has been defined to be political
38 subdivisions of the outlying dominion of the United States, and in this sense the term 'territory' is not a
39 description of a definite area of land but of a political unit governing and being governed as such. The question
40 whether a particular subdivision or entity is a territory is not determined by the particular form of government
41 with which it is, more or less temporarily, invested.

42 "Territories' or 'territory' as including 'state' or 'states.'" While the term 'territories of the' United States
43 may, under certain circumstances, include the states of the Union, as used in the federal Constitution and in
44 ordinary acts of congress "territory" does not include a foreign state.

45 "As used in this title, the term 'territories' generally refers to the political subdivisions created by congress,
46 and not within the boundaries of any of the several states."
47 [86 Corpus Juris Secundum (C.J.S.), Territories, §1 (2003)]

48 Here is the definition of the term "foreign country" right from the Treasury Regulations:

49 26 C.F.R. §1.911-2(h): The term "foreign country" when used in a geographical sense includes any territory
50 under the sovereignty of a government other than that of the United States**. It includes the territorial waters
51 of the foreign country (determined in accordance with the laws of the United States**), the air space over the
52 foreign country, and the seabed and subsoil of those submarine areas which are adjacent to the territorial
53 waters of the foreign country and over which the foreign country has exclusive rights, in accordance with
54 international law, with respect to the exploration and exploitation of natural resources.

55 Black's Law Dictionary, Sixth Edition, p. 498 helps make the distinction clear that the 50 Union states are foreign
56 countries:

Dual citizenship. Citizenship in two different **countries**. Status of citizens of United States who reside within a state; i.e., person who are born or naturalized in the U.S. are citizens of the U.S. and the state wherein they reside.
[Black's Law Dictionary, Sixth Edition, p. 498]

Positive law from Title 28 of the U.S. Code agrees that states of the Union are foreign with respect to federal jurisdiction:

[TITLE 28](#) > [PART I](#) > [CHAPTER 13](#) > Sec. 297.
[Sec. 297. - Assignment of judges to courts of the freely associated compact states](#)

(a) The Chief Justice or the chief judge of the United States Court of Appeals for the Ninth Circuit may assign any circuit or district judge of the Ninth Circuit, with the consent of the judge so assigned, to serve temporarily as a judge of any duly constituted court of the freely associated compact states whenever an official duty authorized by the laws of the respective compact state requests such assignment and such assignment is necessary for the proper dispatch of the business of the respective court.

(b) The Congress consents to the acceptance and retention by any judge so authorized of reimbursement from the countries referred to in subsection (a) of all necessary travel expenses, including transportation, and of subsistence, or of a reasonable per diem allowance in lieu of subsistence. The judge shall report to the Administrative Office of the United States Courts any amount received pursuant to this subsection

Definitions from Black's Law Dictionary:

Foreign States: "Nations outside of the United States...Term may also refer to another state; i.e. a sister state. The term 'foreign nations', ...should be construed to mean all nations and states other than that in which the action is brought; and hence, one state of the Union is foreign to another, in that sense."
[Black's Law Dictionary, Sixth Edition, p. 648]

Foreign Laws: "The laws of a foreign country or sister state."
[Black's Law Dictionary, Sixth Edition, p. 647]

Dual citizenship. Citizenship in two different **countries**. Status of citizens of United States who reside within a state; i.e., person who are born or naturalized in the U.S. are citizens of the U.S. and the state wherein they reside.
[Black's Law Dictionary, Sixth Edition, p. 498]

The legal encyclopedia Corpus Juris Secundum says on this subject:

"Generally, the states of the Union sustain toward each other the relationship of independent sovereigns or independent foreign states, except in so far as the United States is paramount as the dominating government, and in so far as the states are bound to recognize the fraternity among sovereignties established by the federal Constitution, as by the provision requiring each state to give full faith and credit to the public acts, records, and judicial proceedings of the other states..."
[81A Corpus Juris Secundum (C.J.S.), United States, §29 (2003), legal encyclopedia]

The phrase "except in so far as the United States is paramount" refers to subject matters delegated to the national government under the United States Constitution. For all such subject matters ONLY, "acts of Congress" are NOT foreign and therefore are regarded as "domestic". All such subject matters are summarized below. Every other subject matter is legislatively "foreign" and therefore "alien":

1. Excise taxes upon imports from foreign countries. See Article 1, Section 8, Clause 1 of the U.S. Constitution. Congress may NOT, however, tax any article exported from a state pursuant to Article 1, Section 9, Clause 5 of the Constitution. Other than these subject matters, NO national taxes are authorized:

"The States, after they formed the Union, continued to have the same range of taxing power which they had before, barring only duties affecting exports, imports, and on tonnage. 2 Congress, on the other hand, to lay taxes in order 'to pay the Debts and provide for the common Defence and general Welfare of the United States', Art. 1, Sec. 8, U.S.C.A.Const., can reach every person and every dollar in the land with due regard to Constitutional limitations as to the method of laying taxes."
[Graves v. People of State of New York, [306 U.S. 466](#) (1939)]

"The difficulties arising out of our dual form of government and the opportunities for differing opinions concerning the relative rights of state and national governments are many; but for a very long time this court

1 has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or
2 their political subdivisions. The same basic reasoning which leads to that conclusion, we think, requires like
3 limitation upon the power which springs from the bankruptcy clause. *United States v. Butler*, supra."
4 [Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513; 56 S.Ct. 892 (1936)]
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6 "Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and
7 with the Indian tribes, may, without doubt, provide for **granting** coasting licenses, licenses to pilots, licenses to
8 trade with the Indians, and any other **licenses** necessary or proper for the exercise of that great and extensive
9 power; and the same observation is applicable to every other power of Congress, to the exercise of which the
10 granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.

11 But very different considerations apply to the **internal commerce or domestic trade** of the States. Over this
12 commerce and trade Congress has **no power of regulation nor any direct control**. This power belongs
13 exclusively to the States. **No interference by Congress with the business of citizens transacted within a State is**
14 **warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to**
15 **the legislature.** The power to authorize a business within a State is plainly repugnant to the exclusive power of
16 the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given
17 in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it
18 must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited,
19 and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing
20 subjects. Congress cannot authorize a trade or business within a State in order to tax it."
21 [License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

- 22 2. Postal fraud. See Article 1, Section 8, Clause 7 of the U.S. Constitution.
23 3. Counterfeiting under Article 1, Section 8, Clause 6 of the U.S. Constitution.
24 4. Treason under Article 4, Section 2, Clause 3 of the U.S. Constitution.
25 5. Interstate commercial crimes under Article 1, Section 8, Clause 3 of the U.S. Constitution.
26 6. Jurisdiction over naturalization and exportation of Constitutional aliens.
27 7. Slavery, involuntary servitude, or peonage under the Thirteenth Amendment, 42 U.S.C. §1994, 18 U.S.C. §1581. and
28 18 U.S.C. §1589(3).

29 "Other authorities to the same effect might be cited. It is not open to doubt that Congress may enforce the
30 Thirteenth Amendment by direct legislation, punishing the holding of a person in slavery or in involuntary
31 servitude except as a punishment for a crime. In the exercise of that power Congress has enacted these
32 sections denouncing peonage, and punishing one who holds another in that condition of involuntary
33 servitude. This legislation is not limited to the territories or other parts of the strictly national domain,
34 but is operative in the states and wherever the sovereignty of the United States extends. We entertain no
35 doubt of the validity of this legislation, or of its applicability to the case of any person holding another in
36 a state of peonage, and this whether there be municipal ordinance or state law sanctioning such holding.
37 It operates directly on every citizen of the Republic, wherever his residence may be."
38 [Clyatt v. U.S., 197 U.S. 207 (1905)]

39 The Courts also agree with this interpretation:

40 "It is no longer open to question that the general government, unlike the states, *Hammer v. Dagenhart*, 247
41 U.S. 251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the
42 internal affairs of the states; and emphatically not with regard to legislation."
43 [Carter v. Carter Coal Co., 298 U.S. 238, 56 S.Ct. 855 (1936)]

44
45 "The difficulties arising out of our dual form of government and the opportunities for differing opinions
46 concerning the relative rights of state and national governments are many; **but for a very long time this court**
47 **has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or**
48 **their political subdivisions.** The same basic reasoning which leads to that conclusion, we think, requires like
49 limitation upon the power which springs from the bankruptcy clause. *United States v. Butler*, supra."
50 [Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513, 56 S.Ct. 892 (1936)]

51
52 "The States between each other are sovereign and independent. They are distinct and separate sovereignties,
53 except so far as they have parted with some of the attributes of sovereignty by the Constitution. **They continue**
54 **to be nations,** with all their rights, and under all their national obligations, and with all the rights of nations in
55 every particular; except in the surrender by each to the common purposes and objects of the Union, under the
56 Constitution. The rights of each State, when not so yielded up, remain absolute."
57 [Bank of Augusta v. Earle, 38 U.S. (13 Pet.) 519, 10 L.Ed. 274 (1839)]

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"In determining the boundaries of apparently conflicting powers between states and the general government, the proper question is, not so much what has been, in terms, reserved to the states, as what has been, expressly or by necessary implication, granted by the people to the national government; for each state possess all the powers of an independent and sovereign nation, except so far as they have been ceded away by the constitution. The federal government is but a creature of the people of the states, and, like an agent appointed for definite and specific purposes, must show an express or necessarily implied authority in the charter of its appointment, to give validity to its acts."
[People ex re. Atty. Gen. V. Naglee, 1 Cal. 234 (1850)]

10 The motivation behind this distinct separation of powers between the state and federal government was described by the
11 Supreme Court. Its ONLY purpose for existence is to protect our precious liberties and freedoms. Hence, anyone who tries
12 to confuse the CONSTITUTIONAL and STATUTORY contexts for legal terms is trying to STEAL your rights.

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"We start with first principles. The Constitution creates a Federal Government of enumerated powers. See U.S. Const., Art. I, 8. As James Madison wrote, "[t]he powers delegated by the proposed Constitution to the federal government are few and defined. Those which are to remain in the State governments are numerous and indefinite." The Federalist No. 45, pp. 292-293 (C. Rossiter ed. 1961). This constitutionally mandated division of authority "was adopted by the Framers to ensure protection of our fundamental liberties." Gregory v. Ashcroft, 501 U.S. 452, 458 (1991) (internal quotation marks omitted). "Just as the separation and independence of the coordinate branches of the Federal Government serves to prevent the accumulation of excessive power in any one branch, a healthy balance of power between the States and the Federal Government will reduce the risk of tyranny and abuse from either front." Ibid.
[U.S. v. Lopez, 514 U.S. 549 (1995)]

23 We therefore have no choice to conclude, based on the definitions above that the sovereign 50 Union states of the United
24 States of America are considered "foreign states", which means they are outside the legislative jurisdiction of the federal
25 courts in most cases. This conclusion is the inescapable result of the fact that the Tenth Amendment to the U.S.
26 Constitution reserves what is called "police powers" to the states and these police powers include most criminal laws and
27 every aspect of public health, morals, and welfare. See section 4.9 for further details. There are exceptions to this general
28 rule, but most of these exceptions occur when the parties involved reside in two different "foreign states" or in a territory
29 (referred to as a "State") of the federal United States and wish to voluntarily grant the federal courts jurisdiction over their
30 issues to simplify the litigation. The other interesting outcome of the above analysis is that We the People are
31 "instrumentalities" of those foreign states, because we fit the description above as:

- 32 1. A separate legal person.
33 2. An organ of the foreign state, because we:
34 2.1. Fund and sustain its operations with our taxes.
35 2.2. Select and oversee its officers with our votes.
36 2.3. Change its laws through the political process, including petitions and referendums.
37 2.4. Control and limit its power with our jury and grand jury service.
38 2.5. Protect its operation with our military service.

39 The people govern themselves through their elected agents, who are called public servants. Without the involvement of
40 every citizen of every "foreign state" in the above process of self-government, the state governments would disintegrate and
41 cease to exist, based on the way our system is structured now. The people, are the sovereigns, according to the Supreme
42 Court: Juilliard v. Greenman, 110 U.S. 421 (1884); Perry v. U.S., 294 U.S. 330 (1935); Yick Wo v. Hopkins, 118 U.S. 356
43 (1886). Because the people are the sovereigns, then the government is there to serve them and without people to serve, then
44 we wouldn't need a government! How much more of an "instrumentality" can you be as a natural person of the body
45 politic of your state? We refer you back to section 4.1 to reread that section to find out just how very important a role you
46 play in your state government. By the way, here is the definition of "instrumentality" right from Black's Law Dictionary,
47 Sixth Edition, page 801:

48
49
50
"**Instrumentality:** Something by which an end is achieved; a means, medium, agency. Perkins v. State, 61
Wis.2d. 341, 212 N.W.2d. 141, 146."
[Black's Law Dictionary, Sixth Edition, p. 801]

51 Another section in that same Chapter 97 above says these foreign states have judicial immunity:

52
53
[TITLE 28 > PART IV > CHAPTER 97 > Sec. 1602.](#)
[Sec. 1602. - Findings and declaration of purpose](#)

The Congress finds that the determination by United States courts of the claims of foreign states to immunity from the jurisdiction of such courts would serve the interests of justice and would protect the rights of both foreign states and litigants in United States courts. Under international law, states are not immune from the jurisdiction of foreign courts insofar as their commercial activities are concerned, and their commercial property may be levied upon for the satisfaction of judgments rendered against them in connection with their commercial activities. Claims of foreign states to immunity should henceforth be decided by courts of the United States and of the States in conformity with the principles set forth in this chapter

5.3.3 Comity Clause in the Constitution removes the disabilities of "alienage"

Those domiciled within constitutional states of the Union are statutory "aliens" in relation both to every other state and in relation to the federal government. The following book on state citizenship proves this:

It is provided by the Federal Constitution¹⁷ that: "The citizens of each State shall be entitled to all privileges and immunities of citizens in the several States."

This clause [Article 4, Section 2, Clause 1 of the United States Constitution] (hereafter called for the sake of convenience the Comity Cause¹⁸), it was said by Alexander Hamilton, may be esteemed the basis of the Union.¹⁹ Its object and effect are outlined in Paul v. Virginia²⁰ in the following words:

It was undoubtedly the object of the clause in question to place the citizens of each State upon the same footing with citizens of other States, so far as the advantages resulting from citizenship in those States are concerned. It relieves them from the disabilities of alienage in other States; it inhibits discriminating legislation against them by other States; It gives them the right of free ingress into other States and egress from them. It insures to them in other States the same freedom possessed by the citizens of those States in the acquisition and enjoyment of property and in the pursuit of happiness; and it secures to them in other States the equal protection of the laws. It has been justly said that no provision in the Constitution has tended so strongly to constitute the citizens of the United States one people as this. Indeed, without some provision of the kind removing from the citizens of each State the disabilities of alienage in the other States, the Republic would have constituted little more than a league of States; it would not have constituted the Union which now exists.

The words "privileges" and "immunities," like the greater part of the legal phraseology of this country, have been carried over from the law of Great Britain, and recur constantly either as such or in equivalent expressions from the time of Magna Charta. For all practical purposes they are synonymous in meaning, and originally signified a peculiar right or private law conceded to particular persons or places whereby a certain individual or class of individuals was exempted from the rigor of the common law. Privilege or immunity is conferred upon any person when he is invested with a legal claim to the exercise of special or peculiar rights, authorizing him to enjoy some particular advantage or exemption.²¹

The Comity Clause, as is indicated by the quotation from Paul v. Virginia, was primarily intended to remove the disabilities of alienage from the citizens of every State while passing through or doing business in any of the several States. But even without this removal of disability, the citizens of the several States would have been entitled to an enjoyment of the privileges and immunities accorded to alien friends; and these were by no means inconsiderable at the English law. In the early period of English history practically the only class of aliens of any importance were the foreign merchants and traders. To them the law of the land afforded no protection; for the privilege of trading and for the safety of life and limb they were entirely dependent on the royal favor, the control of commerce being a royal prerogative, hampered by no law or custom as far as concerned foreign merchants. These could not come into or leave the country, or go from one place to another, or settle in any town for purposes of trading, or buy and sell, except upon the payment of heavy tolls to the king. This state of affairs was changed by Magna Charta, chapter forty-one. . .

[The Privileges and Immunities of State Citizenship, Roger Howell, PhD, 1918, pp. 9-10;

SOURCE: http://famguardian.org/Publications/ThePrivAndImmOfStateCit/The_privileges_and_immunities_of_state_c.pdf]

NOTE the following VERY important facts which arise from the above:

1. They refer to franchise "privileges and immunities" as "private law", meaning obligatory ONLY upon those who contract with the government individually BY CONSENT.

¹⁷ Art. 4, sec. 2, cl. I.

¹⁸ Willoughby, Constitutional Law, vol. I, p. 213.

¹⁹ The Federalist, No. LXXX.

²⁰ 8 Wall. 168, 19 L.Ed. 357.

²¹ See Magill v. Browne, Fed.Cas. No. 8952, 16 Fed.Cas. 408; 6 Words and Phrases, 5583, 5584; A J. Lien, "Privileges and Immunities of Citizens of the United States," in Columbia University Studies in History, Economics, and Public Law, vol. 54, p. 31.

2. **They indicate that those who avail themselves of franchise "privileges" FORFEIT the protections of the common law.** In other words, their "employment agreement", codified in the franchise, REPLACES the equality and equal protection they started with under the common law and the Constitution and REPLACES equal protection with PRIVILEGE and inferiority in relation to the government grantor of the statutory franchise.
3. Citizens, meaning those domiciled WITHIN one state, are STATUTORY "aliens" in relation to every other state of the Union.
4. "Alienage" is a product of DOMICILE and not NATIONALITY, because every citizen of every state shares United States* NATIONALITY.
5. The ALIENAGE is a STATUTORY relationship tied to domicile and NOT a CONSTITUTIONAL alienage tied to nationality.
6. The Comity clause **removes** the **DISABILITIES OF ALIENAGE** but NOT STATUTORY ALIENAGE itself.
7. There IS no "comity clause" that limits the FEDERAL government in relation to federal territories. Hence, state citizens are ALSO STATUTORY aliens in relation to these areas and may LAWFULLY be discriminated against by the NATIONAL government. In fact they ARE in the Internal Revenue Code, because:
- 7.1. They are STATUTORY "non-resident NON-persons" instead of STATUTORY "U.S. citizens" per 26 U.S.C. §3121(e). If they are consensually physically or legally present on federal territory, their status changes to "nonresident alien NON-person". If they occupy a public office, they then become "nonresident alien individuals" while on official duty.
- 7.2. They pay a FLAT 30% rate per 26 U.S.C. §871(a) instead of a reduced GRADUATED rate found in 26 U.S.C. §1.
http://www.law.cornell.edu/uscode/html/uscode26/usc_sec_26_00000871---000-.html
8. All "individuals" in the I.R.C. are statutory "aliens". 26 C.F.R. §1.1441-1(c)(3), which therefore implies state or foreign domiciled parties ONLY.
9. The "individual" identified at the top of the 1040 form as "U.S. individual" is a STATUTORY ALIEN, even if he has United States* nationality and is a STATUTORY "national" per 8 U.S.C. §1101(a)(21).

The conclusions above are COMPLETELY CONSISTENT with the following resources, which identify state domiciled parties as STATUTORY "non-resident NON-persons" in relation to the national government:

1. Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006
<http://sedm.org/Forms/FormIndex.htm>
2. Citizenship Status v. Tax Status, Form #10.011
<http://sedm.org/Forms/FormIndex.htm>
3. Citizenship Diagrams, Form #10.010
<http://sedm.org/Forms/FormIndex.htm>

5.3.4 Rebutted arguments against our position

A favorite tactic of members of the legal profession in arguing against the conclusions of this section is to cite the following U.S. Supreme Court cites and then to say that the federal and state government enjoy concurrent jurisdiction within states of the Union.

"The laws of the United States are laws in the several States, and just as much binding on the citizens and courts thereof as the State laws are. The United States is not a foreign sovereignty as regards the several States, but is a concurrent, and, within its jurisdiction, paramount sovereignty. Every citizen of a State is a subject of two distinct sovereignties, having concurrent jurisdiction in the State,-concurrent as to place and persons, though distinct as to subject-matter."
[Clafin v. Houseman, 93 U.S. 130, 136 (1876)]

"And the powers of the General Government, and of the State, although both exist and are exercised within the same territorial limits, are yet separate and distinct sovereignties, acting separately and independently of each other, within their respective spheres."
[Ableman v. Booth, 62 U.S. 506, 516 (1858)]

The issue raised above relates to the concept of what we call "dual sovereignty". Can two entities be simultaneously sovereign over a single geographic region and the same subject matter? Let's investigate this intriguing matter further, keeping in mind that such controversies result from a fundamental misunderstanding of what "sovereignty" really means.

We allege and a book on Constitutional government also alleges that it is a legal impossibility for two sovereign bodies to

enjoy concurrent jurisdiction over the same subject, and especially when it comes to jurisdiction to tax.

"§79. This sovereignty pertains to the people of the United States as national citizens only, and not as citizens of any other government. There cannot be two separate and independent sovereignties within the same limits or jurisdiction; nor can there be two distinct and separate sources of sovereign authority within the same jurisdiction. The right of commanding in the last resort can be possessed only by one body of people inhabiting the same territory,' and can be executed only by those intrusted with the execution of such authority."

[Treatise on Government, Joel Tiffany, p. 49, Section 78;

SOURCE: <http://famguardian.org/Publications/TreatiseOnGovernment/TreatOnGovt.pdf/>]

What detractors are trying to do is deceive you, because they are confusing federal "States" described in federal statutes with states of the Union mentioned in the Constitution. These two types of entities are mutually exclusive and "foreign" with respect to each other.

"The earliest case is that of Hepburn v. Ellzey, 2 Cranch, 445, 2 L.Ed. 332, in which this court held that, under that clause of the Constitution limiting the jurisdiction of the courts of the United States to controversies between citizens of different states, a citizen of the District of Columbia could not maintain an action in the circuit court of the United States. It was argued that the word 'state,' in that connection, was used simply to denote a distinct political society. 'But,' said the Chief Justice, 'as the act of Congress obviously used the word 'state' in reference to that term as used in the Constitution, it becomes necessary to inquire whether Columbia is a state in the sense of that instrument. The result of that examination is a conviction that the members of the American confederacy only are the states contemplated in the Constitution . . . and excludes from the term the signification attached to it by writers on the law of nations.' This case was followed in Barney v. Baltimore, 6 Wall. 280, 18 L.Ed. 825, and quite recently in Hooe v. Jamieson, 166 U.S. 395, 41 L.Ed. 1049, 17 Sup.Ct.Rep. 596. The same rule was applied to citizens of territories in New Orleans v. Winter, 1 Wheat. 91, 4 L.Ed. 44, in which an attempt was made to distinguish a territory from the District of Columbia. But it was said that 'neither of them is a state in the sense in which that term is used in the Constitution.' In Scott v. Jones, 5 How. 343, 12 L.Ed. 181, and in Miners' Bank v. Iowa ex rel. District Prosecuting Attorney, 12 How. 1, 13 L.Ed. 867, it was held that under the judiciary act, permitting writs of error to the supreme court of a state in cases where the validity of a state statute is drawn in question, an act of a territorial legislature was not within the contemplation of Congress."

[Downes v. Bidwell, [182 U.S. 244](#) (1901)]

The definition of "State" for the purposes of federal income taxes confirms that states of the Union are NOT included within the definitions used in the Internal Revenue Code, and that only federal territories are. This is no accident, but proof that there really is a separation of powers and of legislative jurisdiction between states of the Union and the Federal government:

TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES

CHAPTER 4 - THE STATES

[Sec. 110. Same](#); definitions

(d) The term "State" includes any [Territory](#) or possession of the United States.

[TITLE 26 > Subtitle F > CHAPTER 79 > § 7701](#)
[§ 7701. Definitions](#)

(a) Definitions

(10)State

The term "State" shall be construed to include the District of Columbia, where such construction is necessary to carry out provisions of this title.

We like to think of the word "sovereignty" in the context of government as the combination of "exclusive authority" with "exclusive responsibility". The Constitution in effect very clearly divides *authority* and *responsibility* for specific matters between the states and federal government based on the specific subject matter, and ensures that the functions of each will never overlap or conflict. It delegates certain powers to each of the two sovereigns and keeps the two sovereigns from competing with each other so that public peace, tranquility, security, and political harmony have the most ideal environment in which to flourish.

If we therefore examine the Constitution and the Supreme court cases interpreting it, we find that the complex division of authority that it makes between the states and the federal government accomplishes the following objectives:

1. Delegates primarily **internal** matters to the states. These matters involve mainly public health, morals, and welfare and require exclusive legislative authority within the state.

"While the states are not sovereign in the true sense of that term, but only quasi sovereign, yet in respect of all powers reserved to them they are supreme-as independent of the general government as that government within its sphere is independent of the States.' The Collector v. Day, 11 Wall. 113, 124. And since every addition to the national legislative power to some extent detracts from or invades the power of the states, it is of vital moment that, in order to preserve the fixed balance intended by the Constitution, the powers of the general government [298 U.S. 238, 295] be not so extended as to embrace any not within the express terms of the several grants or the implications necessarily to be drawn therefrom. **It is no longer open to question that the general government, unlike the states, Hammer v. Dagenhart, 247 U.S. 251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the internal affairs of the states; and emphatically not with regard to legislation. The question in respect of the inherent power of that government as to the external affairs of the Nation and in the field of international law is a wholly different matter which it is not necessary now to consider.** See, however, Jones v. United States, 137 U.S. 202, 212, 11 S.Ct. 80; Nishimur Ekiu v. United States, 142 U.S. 651, 659, 12 S.Ct. 336; Fong Yue Ting v. United States, 149 U.S. 698, 705 et seq., 13 S.Ct. 1016; Burnet v. Brooks, 288 U.S. 378, 396, 53 S.Ct. 457, 86 A.L.R. 747." [Carter v. Carter Coal Co., 298 U.S. 238, 56 S.Ct. 855 (1936)]

"Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and with the Indian tribes, may, without doubt, provide for **granting** coasting **licenses**, licenses to pilots, licenses to trade with the Indians, and any other **licenses** necessary or proper for the exercise of that great and extensive power; and the same observation is applicable to every other power of Congress, to the exercise of which the granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.

But very different considerations apply to the **internal commerce** or **domestic trade** of the States. Over this commerce and trade Congress has **no power of regulation nor any direct control**. This power belongs **exclusively** to the States. **No interference by Congress with the business of citizens transacted within a State is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the legislature.** The power to authorize a business within a State is plainly repugnant to the exclusive power of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects. Congress cannot authorize a trade or business within a State in order to tax it." [License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

2. Delegates primarily **external** matters to the federal government, including diplomatic and military and postal and commerce matters. These include such things as:

- 2.1. Article 1, Section 8, Clause 3 of the constitution authorizes the feds to tax and regulate foreign commerce and interstate commerce, but not intrastate commerce.
- 2.2. Article 1, Section 8, Clauses 11-16 authorize the establishment of a military and the authority to make war.
- 2.3. Article 1, Section 8, Clause 4 allows the fed to determine uniform rules for naturalization and immigration from outside the country. However, it does not take away the authority of states to naturalize as well.
- 2.4. Article 1, Section 8, Clause 17: Exclusive authority over community property of the states called federal "territory".

3. Ensures that the same criminal offense is never prosecuted or punished twice or simultaneously under two sets of laws.

"Consequently no State court will undertake to enforce the criminal law of the Union, except as regards the arrest of persons charged under such law. It is therefore clear, that the same power cannot be exercised by a State court as is exercised by the courts of the United States, in giving effect to their criminal laws..."

"There is no principle better established by the common law, none more fully recognized in the federal and State constitutions, than that an individual shall not be put in jeopardy twice for the same offense. This, it is true, applies to the respective governments; but its spirit applies with equal force against a double punishment, for the same act, by a State and the federal government.....

Nothing can be more repugnant or contradictory than two punishments for the same act. It would be a mockery of justice and a reproach to civilization. It would bring our system of government into merited contempt."

[Fox v. The State of Ohio, 46 U.S. 410, 5 Howard 410, 12 L.Ed. 213 (1847)]

4. Ensures that the two sovereigns never tax the same objects or activities, because then they would be competing for revenues.

1 “Two governments acting independently of each other **cannot** exercise the same power for the same object.”
2 [Fox v. The State of Ohio, 46 U.S. 410, 5 Howard 410, 12 L.Ed. 213 (1847)]

3 As far as the last item above goes, which is that of taxation, however, the U.S. Supreme Court has stated:

4 “**The States, after they formed the Union, continued to have the same range of taxing power which they had**
5 **before, barring only duties affecting exports, imports, and on tonnage.** Congress, on the other hand, to lay
6 taxes in order 'to pay the Debts and provide for the common Defence and general Welfare of the United States',
7 Art. 1, Sec. 8, U.S.C.A.Const., can reach every person and every dollar in the land with due regard to
8 Constitutional limitations as to the method of laying taxes.”
9 [Graves v. People of State of New York, [306 U.S. 466](#) (1939)]
10

11 “The difficulties arising out of our dual form of government and the opportunities for differing opinions
12 concerning the relative rights of state and national governments are many; **but for a very long time this court**
13 **has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or**
14 **their political subdivisions.** The same basic reasoning which leads to that conclusion, we think, requires like
15 limitation upon the power which springs from the bankruptcy clause. United States v. Butler, supra.”
16 [Ashton v. Cameron County Water Improvement District No. 1, [298 U.S. 513](#); 56 S.Ct. 892 (1936)]
17

18 “**The grant of the power to lay and collect taxes is, like the power to regulate commerce, made in general**
19 **terms, and has never been understood to interfere with the exercise of the same power by the State; and**
20 **hence has been drawn an argument which has been applied to the question under consideration. But the two**
21 **grants are not, it is conceived, similar in their terms or their nature.** Although many of the powers formerly
22 [[22 U.S. 1](#), 199] exercised by the States, are transferred to the government of the Union, yet the State
23 governments remain, and constitute a most important part of our system. The power of taxation is indispensable
24 to their existence, and is a power which, in its own nature, is capable of residing in, and being exercised by,
25 different authorities at the same time. We are accustomed to see it placed, for different purposes, in different
26 hands. Taxation is the simple operation of taking small portions from a perpetually accumulating mass,
27 susceptible of almost infinite division; and a power in one to take what is necessary for certain purposes, is not,
28 in its nature, incompatible with a power in another to take what is necessary for other purposes. **Congress is**
29 **authorized to lay and collect taxes, and to pay the debts, and provide for the common defence and general**
30 **welfare of the United States. This does not interfere with the power of the States to tax [internally] for the**
31 **support of their own governments; nor is the exercise of that power by the States [to tax INTERNALLY], an**
32 **exercise of any portion of the power that is granted to the United States [to tax EXTERNALLY]. In imposing**
33 **taxes for State purposes, they are not doing what Congress is empowered to do. Congress is not empowered**
34 **to tax for those purposes which are within the exclusive province of the States. When, then, each**
35 **government exercises the power of taxation, neither is**
36 **exercising the power of the other.** But, when a State proceeds to regulate commerce
37 with foreign nations, or among the several States, it is exercising the very power that is granted to Congress,
38 [[22 U.S. 1](#), 200] and is doing the very thing which Congress is authorized to do. There is no analogy, then,
39 between the power of taxation and the power of regulating commerce.”
40 [Gibbons v. Ogden, [22 U.S. 21](#) (1824)]
41

42 “In Slaughter-house Cases, 16 Wall. 62, it was said that the police power is, from its nature, incapable of any
43 exact definition or limitation; and in Stone v. Mississippi, [101 U.S. 818](#), that it is 'easier to determine whether
44 particular cases come within the general scope of the power than to give an abstract definition of the power
45 itself, which will be in all respects accurate.' **That there is a power, sometimes called the police power, which**
46 **has never been surrendered by the states, in virtue of which they may, within certain limits, control**
47 **everything within their respective territories, and upon the proper exercise of which, under some**
48 **circumstances, may depend the public health, the public morals, or the public safety, is conceded in all the**
49 **cases. Gibbons v. Ogden, 9 Wheat. 203. In its broadest sense, as sometimes defined, it includes all legislation**
50 **and almost every function of civil government. Barbier v. Connolly, [113 U.S. 31](#); S.C. 5 Sup.Ct.Rep. 357. [. .**
51 **.] Definitions of the police power must, however, be taken subject to the condition that**
52 **the state cannot, in its exercise, for any purpose whatever, encroach upon the powers**
53 **of the general [federal] government, or rights granted or secured by the supreme law of**
54 **the land.**

55 “**Illustrations of interference with the rightful authority of the general government by**
56 **state legislation-which was defended upon the ground that it was enacted under the**
57 **police power-are found in cases where enactments concerning the introduction of**
58 **foreign paupers, convicts, and diseased persons were held to be unconstitutional as**
59 **conflicting, by their necessary operation and effect, with the paramount authority of**

congress to regulate commerce with foreign nations, and among the several states. In *Henderson v. Mayor of New York*, 92 U.S. 263, the court, speaking by Mr. Justice MILLER, while declining to decide whether in the absence of congressional action the states can, or how far they may, by appropriate legislation protect themselves against actual paupers, vagrants, criminals, [115 U.S. 650, 662] and diseased persons, arriving from foreign countries, said, that no definition of the police power, and 'no urgency for its use, can authorize a state to exercise it in regard to a subject-matter which has been confided exclusively to the discretion of congress by the constitution.' *Chy Lung v. Freeman*, 92 U.S. 276. And in *Railroad Co. v. Husen*, 95 U.S. 474, Mr. Justice STRONG, delivering the opinion of the court, said that 'the police power of a state cannot obstruct foreign commerce or interstate commerce beyond the necessity for its exercise; and, under color of it, objects not within its scope cannot be secured at the expense of the protection afforded by the federal constitution.' “
[*New Orleans Gas Company v. Louisiana Light Company*, 115 U.S. 650 (1885)]

And the Federalist Paper # 45 confirms this view in regards to taxation:

“It is true, that the Confederacy is to possess, and may exercise, the power of collecting internal as well as external taxes throughout the States; but it is probable that this power will not be resorted to, except for supplemental purposes of revenue; that an option will then be given to the States to supply their quotas by previous collections of their own; and that the eventual collection, under the immediate authority of the Union, will generally be made by the officers, and according to the rules, appointed by the several States. Indeed it is extremely probable, that in other instances, particularly in the organization of the judicial power, the officers of the States will be clothed with the correspondent authority of the Union.”

“Should it happen, however, that separate collectors of internal revenue should be appointed under the federal government, the influence of the whole number would not bear a comparison with that of the multitude of State officers in the opposite scale.”

“Within every district to which a federal collector would be allotted, there would not be less than thirty or forty, or even more, officers of different descriptions, and many of them persons of character and weight, whose influence would lie on the side of the State. The powers delegated by the proposed Constitution to the federal government are few and defined. Those which are to remain in the State governments are numerous and indefinite. The former will be exercised principally on external objects, as war, peace, negotiation, and foreign commerce; with which last the power of taxation will, for the most part, be connected. The powers reserved to the several States will extend to all the objects which, in the ordinary course of affairs, concern the lives, liberties, and properties of the people, and the internal order, improvement, and prosperity of the State. The operations of the federal government will be most extensive and important in times of war and danger; those of the State governments, in times of peace and security. As the former periods will probably bear a small proportion to the latter, the State governments will here enjoy another advantage over the federal government. The more adequate, indeed, the federal powers may be rendered to the national defense, the less frequent will be those scenes of danger which might favor their ascendancy over the governments of the particular States.”

[*Federalist Paper No. 45* (Jan. 1788), James Madison]

The introduction of the Sixteenth Amendment did not change any of the above, because Subtitle A income taxes only apply to persons domiciled within the federal United States, or *federal zone*, including persons temporarily abroad per 26 U.S.C. §911. Even the Supreme Court agreed in the case of *Stanton v. Baltic Mining* that the Sixteenth Amendment “conferred no new powers of taxation”, and they wouldn’t have said it and repeated it if they didn’t mean it. Whether or not the Sixteenth Amendment was properly ratified is inconsequential and a nullity, because of the limited applicability of Subtitle A of the Internal Revenue Code primarily to persons domiciled in the federal zone no matter where resident. The Sixteenth Amendment authorized that:

Sixteenth Amendment

The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration.

And in fact, the above described amendment is *exactly* what an income tax under Subtitle A that only operates against persons domiciled within the federal zone does: collect taxes on incomes without apportionment. Furthermore, because the federal zone is not protected by the Constitution or the Bill of Rights (see *Downes v. Bidwell*, 182 U.S. 244 (1901)), then there can be no violation of constitutional rights from the enforcement of the I.R.C. there. As a matter of fact, since due process of law is a requirement only of the Bill of Rights, and the Bill of Rights doesn't apply in the federal zone or abroad, then technically, Congress doesn't even need a law to legitimately collect taxes in these areas! The federal zone, recall, is a totalitarian socialist democracy, not a republic, and the legislature and the courts can do anything they like there without violating the Bill of Rights or our Constitutional rights.

With all the above in mind, let's return to the original U.S. Supreme Court cites we referred to at the beginning of the section. The Constitution and the Bill of Rights, which are the "laws" of the United States, apply equally to both the union states AND the federal government, as the cites explain. That is why either state or federal officers both have to take an oath to support and defend the Constitution before they take office. However, the statutes or legislation passed by Congress, which are called "Acts of Congress" have much more limited jurisdiction inside the Union states, and in most cases, do not apply at all. For example:

[TITLE 18](#) > [PART III](#) > [CHAPTER 301](#) > Sec. 4001.
[Sec. 4001. - Limitation on detention; control of prisons](#)

(a) No citizen shall be imprisoned or otherwise detained by the United States except pursuant to an Act of Congress.

The reason for the above is because the federal government has no police powers inside the states because these are reserved by the Tenth Amendment to the state governments. Likewise, the feds have no territorial jurisdiction for most subject matters inside the states either. See *U.S. v. Bevans*, 16 U.S. 336 (1818).

Now if we look at the meaning of "Act of Congress", we find such a definition in [Rule 54\(c\) of the Federal Rules of Criminal Procedure](#) prior to Dec. 2002, wherein is defined "Act of Congress." Rule 54(c) states:

Federal Rule of Criminal Procedure 54(c) prior to Dec. 2002

"Act of Congress" includes any act of Congress locally applicable to and in force in the District of Columbia, in Puerto Rico, in a territory or in an insular possession."

Keep in mind, the Internal Revenue Code is an "Act of Congress." The reason such "Acts of Congress" cannot apply within the sovereign states is because the federal government lacks what is called "police powers" inside the union states, and the Internal Revenue Code requires police powers to implement and enforce. THEREFORE, THE QUESTION IS, ON WHICH OF THE FOUR LOCATIONS NAMED IN RULE 54(c) IS THE UNITED STATES DISTRICT COURT ASSERTING JURISDICTION WHEN THE U.S. ATTORNEY HAULS YOUR ASS IN COURT ON AN INCOME TAX CRIME? Hint, everyone knows what and where the District of Columbia is, and everyone knows where Puerto Rico is, and territories and insular possessions are defined in [Title 48 United States Code](#), happy hunting!

The preceding discussion within this section is also confirmed by the content of [4 U.S.C. §72](#). Subtitle A is primarily a "privilege" tax upon a "trade or business". A "trade or business" is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as "the functions of a public office":

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > § 7701
[§ 7701. Definitions](#)

(a) Definitions

(26) Trade or business

"The term 'trade or business' includes the performance of the functions of a public office."

Title 4 of the U.S. Code then says that all "public offices" MUST exist ONLY in the District of Columbia and no place else, except as expressly provided by law:

[TITLE 4](#) > [CHAPTER 3](#) > § 72

1 [§ 72. Public offices; at seat of Government](#)

2 *All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere,*
3 *except as otherwise expressly provided by law.*

4 If the we then search all the titles of the U.S. Code electronically, we find only one instance where “public offices” are
5 “expressly provided” by law to a place other than the seat of government in connection with the Internal Revenue Code.
6 That reference is found in 48 U.S.C. §1612, which expressly provides that public offices for the U.S. Attorney are extended
7 to the Virgin Islands to enforce the provisions of the Internal Revenue Code.

8 Moving on, we find in 26 U.S.C. §7601 that the IRS has enforcement authority for the Internal Revenue Code only within
9 what is called “internal revenue districts”. 26 U.S.C. §7621 authorizes the President to establish these districts. Under
10 Executive Order 10289, the President delegated the authority to define these districts to the Secretary of the Treasury in
11 1952. We then search the Treasury Department website for Treasury Orders documenting the establishment of these
12 internal revenue districts:

Treasury Orders http://www.ustreas.gov/regs/
--

13 The only orders documenting the existence of “internal revenue districts” is Treasury Orders 150-01 and 150-02. Treasury
14 Order 150-01 established internal revenue districts that included federal land within states of the Union, but it was repealed
15 in 1998 as an aftermath of the IRS Restructuring and Reform Act and replaced with Treasury Order 150-02. Treasury
16 Order 150-02 used to say that all IRS administration must be conducted in the District of Columbia. Therefore, pursuant to
17 26 U.S.C. §7601, the IRS is only authorized to enforce the I.R.C. within the District of Columbia, which is the only
18 remaining internal revenue district. That treasury order was eventually repealed but there is still only one remaining
19 internal revenue district in the District of Columbia. This leads us full circle right back to our initial premise, which is:

- 20 1. The definition of the term “United States” found in 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d), which is
21 defined as the federal zone, means what it says and says what it means.
- 22 2. Subtitle A of the Internal Revenue Code may only be enforced within the only remaining internal revenue district,
23 which is the District of Columbia.
- 24 3. There is no provision of law which “expressly extends” the enforcement of the Internal Revenue Code to any land
25 under exclusive state jurisdiction.
- 26 4. The Separation of Powers Doctrine, U.S. Supreme Court therefore does not allow anyone in a state of the Union to
27 partake of the federal “privilege” known as a “trade or business”, which is the main subject of tax under Internal
28 Revenue Code, Subtitle A This must be so because it involves a public office and all public offices must exist ONLY
29 in the District of Columbia.
- 30 5. The only source of federal jurisdiction to tax is foreign commerce because the Constitution does not authorize any
31 other type of tax internal to a state of the Union other than a direct, apportioned tax. Since the I.R.C. Subtitle A tax is
32 not apportioned and since it is upon a privileged “trade or business” activity, then it is indirect and therefore need not
33 be apportioned.

34 Q.E.D.-Quod Erod Demonstrandum (proven beyond a shadow of a doubt)

35 We will now provide an all-inclusive list of subject matters for which the federal government definitely does have
36 jurisdiction within a state, and the Constitutional origin of that power. For all subjects of federal legislation other than
37 these, the states of the Union and the federal government are FOREIGN COUNTRIES and FOREIGN STATES with
38 respect to each other:

- 39 1. Foreign commerce pursuant to Article 1, Section 8, Clause 3 of the United States Constitution. This jurisdiction is
40 described within 9 U.S.C. §1 et seq.
- 41 2. Counterfeiting pursuant to Article 1, Section 8, Clause 5 of the United States Constitution.
- 42 3. Postal matters pursuant to Article 1, Section 8, Clause 7 of the United States Constitution.
- 43 4. Treason pursuant to Article 4, Section 2, Clause 2 of the United States Constitution.
- 44 5. Federal contracts, franchises, and property pursuant to Article 4, Section 3, Clause 2 of the United States Constitution.
45 This includes federal employment, which is a type of contract or franchise, wherever conducted, including in a state of
46 the Union.

1 In relation to that last item above, which is federal contracts and franchises, Subtitle A of the Internal Revenue Code fits
2 into that category, because it is a franchise and not a “tax”, which relates primarily to federal employment and contracts.
3 The alleged “tax” in fact is a kickback scheme that can only lawfully affect federal contractors and employers, but not
4 private persons. Those who are party to this contract or franchise are called “effectively connected with a trade or
5 business”. Saying a person is “effectively connected” really means that they consented to the contract explicitly in writing
6 or implicitly by their conduct. To enforce the “trade or business” franchise as a contract in a place where the federal
7 government has no territorial jurisdiction requires informed, voluntary consent in some form from the party who is the
8 object of the enforcement of the contract. The courts call this kind of consent “comity”. To wit:

9 *"Judge Story, in his treatise on the Conflicts of Laws, lays down, as the basis upon which all reasonings on the*
10 *law of comity must necessarily rest, the following maxims: First 'that every nation possesses an exclusive*
11 *sovereignty and jurisdiction within its own territory'; secondly, 'that no state or nation can by its laws directly*
12 *affect or bind property out of its own territory, or bind persons not resident therein, whether they are natural*
13 *born subjects or others.' The learned judge then adds: 'From these two maxims or propositions there follows a*
14 *third, and that is that whatever force and obligation the laws of one country have in another depend solely upon*
15 *the laws and municipal regulation of the latter; that is to say, upon its own proper jurisdiction and polity, and*
16 *upon its own express or tacit consent.'* *Story on Conflict of Laws §23."*
17 *[Baltimore & Ohio Railroad Co. v. Chambers, 73 Ohio.St. 16, 76 N.E. 91, 11 L.R.A., N.S., 1012 (1905)]*

18 When the federal government wishes to enforce one of its contracts or franchises in a place where it has no territorial
19 jurisdiction, such as in China, it would need to litigate in the courts in China just like a private person. However, if the
20 contract is within a state of the Union, the Separation of Powers Doctrine, U.S. Supreme Court requires that all “federal
21 questions”, including federal contracts, which are “property” of the United States, must be litigated in a federal court. This
22 requirement was eloquently explained by the U.S. Supreme Court in *Alden v. Maine*, 527 U.S. 706 (1999). Consequently,
23 even though the federal government enjoys no territorial jurisdiction within a state of the Union for other than the above
24 subject matters explicitly authorized by the Constitution itself, it *still* has subject matter jurisdiction within federal court
25 over federal property, contracts and franchises, which are synonymous. Since the Internal Revenue Code is a federal
26 contract or franchise, then the federal courts have jurisdiction over this issue with persons who participate in the “trade or
27 business” franchise.

28 Finally, below is a very enlightening U.S. Supreme Court case that concisely explains the constitutional relationship
29 between the exclusive and plenary *internal* sovereignty of the states or the Union and the exclusive *external* sovereignty of
30 the federal government:

31 *"It will contribute to the elucidation of the question if we first consider the differences between the powers of*
32 *the federal government in respect of foreign or external affairs and those in respect of domestic or internal*
33 *affairs. That there are differences between them, and that these differences are fundamental, may not be*
34 *doubted.*

35 *The two classes of powers are different, both in respect of their origin and their nature. The broad statement*
36 *that the federal government can exercise no powers except [299 U.S. 304, 316] those specifically*
37 *enumerated in the Constitution, and such implied powers as are necessary and proper to carry into effect the*
38 *enumerated powers, is categorically true only in respect of our internal affairs. In that field, the primary*
39 *purpose of the Constitution was to carve from the general mass of legislative powers then possessed by the*
40 *states such portions as it was thought desirable to vest in the federal government, leaving those not included*
41 *in the enumeration still in the states.* *Carter v. Carter Coal Co., 298 U.S. 238, 294, 56 S.Ct. 855, 865. That*
42 *this doctrine applies only to powers which the states had is self-evident. And since the states severally never*
43 *possessed international powers, such powers could not have been carved from the mass of state powers but*
44 *obviously were transmitted to the United States from some other source. During the Colonial period, those*
45 *powers were possessed exclusively by and were entirely under the control of the Crown. By the Declaration of*
46 *Independence, 'the Representatives of the United States of America' declared the United (not the several)*
47 *Colonies to be free and independent states, and as such to have 'full Power to levy War, conclude Peace,*
48 *contract Alliances, establish Commerce and to do all other Acts and Things which Independent States may of*
49 *right do.'*

50 *As a result of the separation from Great Britain by the colonies, acting as a unit, the powers of external*
51 *sovereignty passed from the Crown not to the colonies severally, but to the colonies in their collective and*
52 *corporate capacity as the United States of America. Even before the Declaration, the colonies were a unit in*
53 *foreign affairs, acting through a common agency-namely, the Continental Congress, composed of delegates*
54 *from the thirteen colonies.* *That agency exercised the powers of war and peace, raised an army, created a*
55 *navy, and finally adopted the Declaration of Independence. Rulers come and go; governments end and forms of*
56 *government change; but sovereignty survives. A political society cannot endure [299 U.S. 304, 317] without a*
57 *supreme will somewhere. Sovereignty is never held in suspense. When, therefore, the external sovereignty of*
58 *Great Britain in respect of the colonies ceased, it immediately passed to the Union. See Penhallow v. Doane, 3*
59 *Dall. 54, 80, 81, Fed.Cas. No. 10925. That fact was given practical application almost at once. The treaty of*

1 peace, made on September 3, 1783, was concluded between his Britannic Majesty and the 'United States of
2 America.' 8 Stat., European Treaties, 80.

3 The Union existed before the Constitution, which was ordained and established among other things to form 'a
4 more perfect Union.' Prior to that event, it is clear that the Union, declared by the Articles of Confederation to
5 be 'perpetual,' was the sole possessor of external sovereignty, and in the Union it remained without change
6 save in so far as the Constitution in express terms qualified its exercise. The Framers' Convention was called
7 and exerted its powers upon the irrefutable postulate that though the states were several their people in
8 respect of foreign affairs were one. Compare The Chinese Exclusion Case, [130 U.S. 581, 604](#), 606 S., 9 S.Ct.
9 623. In that convention, the entire absence of state power to deal with those affairs was thus forcefully stated by
10 Rufus King:

11 'The states were not 'sovereigns' in the sense contended for by some. They did not possess the
12 peculiar features of [external] sovereignty,-they could not make war, nor peace, nor alliances,
13 nor treaties. Considering them as political beings, they were dumb, for they could not speak to
14 any foreign sovereign whatever. They were deaf, for they could not hear any propositions from
15 such sovereign. They had not even the organs or faculties of defence or offence, for they could
16 not of themselves raise troops, or equip vessels, for war.' 5 Elliot's Debates, 212.1 [299 U.S.
17 304, 318] It results that the investment of the federal government with the powers of external
18 sovereignty did not depend upon the affirmative grants of the Constitution. The powers to
19 declare and wage war, to conclude peace, to make treaties, to maintain diplomatic relations
20 with other sovereignties, if they had never been mentioned in the Constitution, would have
21 vested in the federal government as necessary concomitants of nationality. Neither the
22 Constitution nor the laws passed in pursuance of it have any force in foreign territory unless in
23 respect of our own citizens (see American Banana Co. v. United Fruit Co., [213 U.S. 347, 356](#),
24 29 S.Ct. 511, 16 Ann.Cas. 1047); and operations of the nation in such territory must be
25 governed by treaties, international understandings and compacts, and the principles of
26 international law. As a member of the family of nations, the right and power of the United
27 States in that field are equal to the right and power of the other members of the international
28 family. Otherwise, the United States is not completely sovereign. The power to acquire
29 territory by discovery and occupation (Jones v. United States, [137 U.S. 202, 212](#), 11 S.Ct.
30 80), the power to expel undesirable aliens (Fong Yue Ting v. United States, [149 U.S. 698](#), 705
31 et seq., 13 S.Ct. 1016), the power to make such international agreements as do not constitute
32 treaties in the constitutional sense (Altman & Co. v. United States, [224 U.S. 583, 600](#), 601 S.,
33 32 S.Ct. 593; Crandall, Treaties, Their Making and Enforcement (2d Ed.) p. 102 and note 1),
34 none of which is expressly affirmed by the Constitution, nevertheless exist as inherently
35 inseparable from the conception of nationality. This the court recognized, and in each of the
36 cases cited found the warrant for its conclusions not in the provisions of the Constitution, but
37 in the law of nations.

38 In Burnet v. Brooks, [288 U.S. 378, 396](#), 53 S.Ct. 457, 461, 86 A.L.R. 747, we said, 'As a nation with all the
39 attributes of sovereignty, the United States is vested with all the powers of government necessary to maintain an
40 effective control of international relations.' Cf. Carter v. Carter Coal Co., supra, [298 U.S. 238](#), at page 295, 56
41 S.Ct. 855, 865. [299 U.S. 304, 319] Not only, as we have shown, is the federal power over external affairs in
42 origin and essential character different from that over internal affairs, but participation in the exercise of the
43 power is significantly limited. In this vast external realm, with its important, complicated, delicate and
44 manifold problems, the President alone has the power to speak or listen as a representative of the nation. He
45 makes treaties with the advice and consent of the Senate; but he alone negotiates. Into the field of negotiation
46 the Senate cannot intrude; and Congress itself is powerless to invade it. As Marshall said in his great argument
47 of March 7, 1800, in the House of Representatives, 'The President is the sole organ of the nation in its
48 external relations, and its sole representative with foreign nations.' Annals, 6th Cong., col. 613. The Senate
49 Committee on Foreign Relations at a very early day in our history (February 15, 1816), reported to the Senate,
50 among other things, as follows:

51 'The President is the constitutional representative of the United States with regard to foreign
52 nations. He manages our concerns with foreign nations and must necessarily be most
53 competent to determine when, how, and upon what subjects negotiation may be urged with
54 the greatest prospect of success. For his conduct he is responsible to the Constitution. The
55 committee considers this responsibility the surest pledge for the faithful discharge of his duty.
56 They think the interference of the Senate in the direction of foreign negotiations calculated to
57 diminish that responsibility and thereby to impair the best security for the national safety. The
58 nature of transactions with foreign nations, moreover, requires caution and unity of design,
59 and their success frequently depends on secrecy and dispatch.' 8 U.S.Sen.Reports Comm. on
60 Foreign Relations, p. 24.

61 It is important to bear in mind that we are here dealing not alone with an authority vested in the President by
62 an [299 U.S. 304, 320] exertion of legislative power, but with such an authority plus the very delicate, plenary
63 and exclusive power of the President as the sole organ of the federal government in the field of international
64 relations-a power which does not require as a basis for its exercise an act of Congress, but which, of course,
65 like every other governmental power, must be exercised in subordination to the applicable provisions of the

Constitution. It is quite apparent that if, in the maintenance of our international relations, embarrassment-perhaps serious embarrassment-is to be avoided and success for our aims achieved, congressional legislation which is to be made effective through negotiation and inquiry within the international field must often accord to the President a degree of discretion and freedom from statutory restriction which would not be admissible were domestic affairs alone involved. Moreover, he, not Congress, has the better opportunity of knowing the conditions which prevail in foreign countries, and especially is this true in time of war. He has his confidential sources of information. He has his agents in the form of diplomatic, consular and other officials. Secrecy in respect of information gathered by them may be highly necessary, and the premature disclosure of it productive of harmful results. Indeed, so clearly is this true that the first President refused to accede to a request to lay before the House of Representatives the instructions, correspondence and documents relating to the negotiation of the Jay Treaty-a refusal the wisdom of which was recognized by the House itself and has never since been doubted. In his reply to the request, President Washington said:

'The nature of foreign negotiations requires caution, and their success must often depend on secrecy; and even when brought to a conclusion a full disclosure of all the measures, demands, or eventual concessions which may have been proposed or contemplated would be extremely [299 U.S. 304, 321] impolitic; for this might have a pernicious influence on future negotiations, or produce immediate inconveniences, perhaps danger and mischief, in relation to other powers. The necessity of such caution and secrecy was one cogent reason for vesting the power of making treaties in the President, with the advice and consent of the Senate, the principle on which that body was formed confining it to a small number of members. To admit, then, a right in the House of Representatives to demand and to have as a matter of course all the papers respecting a negotiation with a foreign power would be to establish a dangerous precedent.' 1 Messages and Papers of the Presidents, p. 194.

The marked difference between foreign affairs and domestic affairs in this respect is recognized by both houses of Congress in the very form of their requisitions for information from the executive departments. In the case of every department except the Department of State, the resolution directs the official to furnish the information. In the case of the State Department, dealing with foreign affairs, the President is requested to furnish the information 'if not incompatible with the public interest.' A statement that to furnish the information is not compatible with the public interest rarely, if ever, is questioned. "[United States v. Curtiss-Wright Export Corporation, 299 U.S. 304 (1936)]

If you would like to learn more about the relationship between federal and state sovereignty exercised within states of the Union, we recommend an excellent, short, succinct book on the subject as follows:

Conflicts in a Nutshell, 2nd Edition, David D. Seigel, West Publishing, 1994, ISBN 0-314-02952-4
<http://west.thomson.com/product/22088447/product.asp>

5.4 "U.S. source" means NATIONAL GOVERNMENT sources in the Internal Revenue Code, Subtitles A and C

This section will deal with the issue of the meaning of "United States" in the context of "U.S. source" within Internal Revenue Code, Subtitles A and C. It is only "U.S. source" or "sources within the United States" that are taxable under these provisions of the I.R.C. We will prove that the only thing that it can mean is the NATIONAL and not STATE government, and that not even all national government payments fall in this category, but only those payments that are paid to public offices within the national government.

5.4.1 Background

Within our system of law, all are equal under the law. We cover this subject exhaustively in the following document, in fact:

Requirement for Equal Protection and Equal Treatment, Form #05.033
<http://sedm.org/Forms/FormIndex.htm>

Because we are all equal, then:

1. All human beings are equal in rights and authority to any and every government.
2. An entire government as a legal person can have no more authority than a single human being.
3. The only way you can become UNEQUAL to anyone, including any government, is with your consent.
4. The method of giving consent is to acquire or invoke a civil statutory status that gives the government the right to

govern you.

5. You can't delegate any authority to any government that you don't have, including the right to STEAL or enforce anything.
6. If you can't steal from your neighbor to pay for services from you that he doesn't want, then neither can a government.
7. The only way you acquire any right over your neighbor is with their consent.
8. Anything you do him that your neighbor doesn't consent to and which injures him/her is a tort. In other words, if you do not respect his/her right to simply be "left alone", then he/she has a right to sue you in court. The right to simply be left alone, after all, is the very definition of "justice" itself, and governments are established to promote justice.
9. All the constraints above apply equally to both your neighbor AND the government.

The above considerations are why the ONLY people the government has civil statutory jurisdiction or authority over are those who consent to contract with them, and thereby acquire "agency" on behalf of the government. The U.S. Supreme Court admitted this when it held the following:

"All the powers of the government [including ALL of its civil enforcement powers against the public] must be carried into operation by individual agency, either through the medium of public officers, or contracts made with [private] individuals."
[Osborn v. Bank of U.S., 22 U.S. 738 (1824)]

In other words, you have to be their AGENT before they can civilly enforce against or "govern" you. That agency can take many forms:

1. Acquiring or invoking the statutory franchise status of "citizen", "resident", "taxpayer", "employee", "benefit recipient", "driver", etc., all of whom are franchisees under civil franchise or protection franchise.
2. Applying for or using a "license" of any kind.
3. Accepting or using government property. A public officer, after all, is legally defined as someone who exercises the sovereign functions of the government and thereby uses government property or rights to property in the process of doing so:

*"Public office. The right, authority, and duty created and conferred by law, by which for a given period, either fixed by law or enduring at the pleasure of the creating power, an individual is invested with some portion of the sovereign functions of government for the benefit of the public. Walker v. Rich, 79 Cal.App. 139, 249 P. 56, 58. An agency for the state, the duties of which involve in their performance the exercise of some portion of the sovereign power, either great or small. Yaselli v. Goff, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239; Lacey v. State, 13 Ala.App. 212, 68 So. 706, 710; Curtin v. State, 61 Cal.App. 377, 214 P. 1030, 1035; Shelmadine v. City of Elkhart, 75 Ind.App. 493, 129 N.E. 878. State ex rel. Colorado River Commission v. Frohmiller, 46 Ariz. 413, 52 P.2d. 483, 486. **Where, by virtue of law, a person is clothed, not as an incidental or transient authority, but for such time as de- notes duration and continuance, with Independent power to control the property of the public,** or with public functions to be exercised in the supposed interest of the people, the service to be compensated by a stated yearly salary, and the occupant having a designation or title, the position so created is a public office. State v. Brennan, 49 Ohio.St. 33, 29 N.E. 593.*

[Black's Law Dictionary, Fourth Edition, p. 1235]

4. Being a stockholder in a corporation. All stockholders are considered contractors of the government.

*The court held that the first company's charter was a contract between it and the state, within the protection of the constitution of the United States, and that the charter to the last company was therefore null and void., Mr. Justice DAVIS, delivering the opinion of the court, said that, **if anything was settled by an unbroken chain of decisions in the federal courts, it was that an act of incorporation was a contract between the state and the stockholders, 'a departure from which now would involve dangers to society that cannot be foreseen, would shock the sense of justice of the country, unhinge its business interests, and weaken, if not destroy, that respect which has always been felt for the judicial department of the government.'***

[New Orleans Gas Co. v. Louisiana Light Co., 115 U.S. 650 (1885)]

The authority for the federal government to regulate the use of its own property, wherever situated to include a state of the Union, derives from Article 4, Section 3, Clause 2 of the United States Constitution. To wit:

*United States Constitution
Article 4, Section 3, Clause 2*

The Congress shall have Power to dispose of and **make all needful Rules and Regulations respecting the Territory or other Property** belonging to the United States; and nothing in this Constitution shall be so construed as to Prejudice any Claims of the United States, or of any particular State.

“The Constitution permits Congress to dispose of and to make all needful rules and regulations respecting the territory or other property belonging to the United States. This power applies as well to territory belonging to the United States within the States, as beyond them. It comprehends all the public domain, wherever it may be. The argument is, that the power to make ‘ALL needful rules and regulations’ ‘is a power of legislation,’ ‘a full legislative power;’ ‘that it includes all subjects of legislation in the territory,’ and is without any limitations, except the positive prohibitions which affect all the powers of Congress. Congress may then regulate or prohibit slavery upon the public domain within the new States, and such a prohibition would permanently affect the capacity of a slave, whose master might carry him to it. And why not? Because no power has been conferred on Congress. This is a conclusion universally admitted. But the power to ‘make rules and regulations respecting the territory’ is not restrained by State lines, nor are there any constitutional prohibitions upon its exercise in the domain of the United States within the States; and whatever rules and regulations respecting territory Congress may constitutionally make are supreme, and are not dependent on the situs of ‘the territory.’”

[Dred Scott v. Sandford, 60 U.S. 393, 509-510 (1856)]

Those who want to be beyond the jurisdiction of any government therefore:

1. Cannot accept, apply to receive, or use any kind of government property.
2. Cannot apply for or use any kind of license. Licenses are the property of the government grantor.
3. Cannot invoke any civil statutory franchise status or the rights, privileges, or immunities associated with said status, INCLUDING “taxpayer”, “citizen”, or “resident”, “driver” (under the vehicle code), “spouse” (under the family code).
4. Cannot own stock in any corporation. All corporations are franchises of the government grantor and those owning stock are government contractors.
5. Cannot act as an officer of a corporation. If they do, then they will become subject to the civil laws of the government grantor pursuant to Federal Rule of Civil Procedure 17(b).
6. Cannot use government identifying numbers in connection with any of their financial transactions. 20 C.F.R. §422.103(d) says that these numbers are PROPERTY of the Social Security Administration and must be returned upon request.

The following subsections will apply these important considerations to many different scenarios to show why “U.S. sources” within the Internal Revenue Code really means government payments, and not commerce within the geographical “United States” appearing EITHER within the Internal Revenue Code itself OR the Constitution.

5.4.2 Being a federal corporation is the ONLY way provided in federal statutes to transition from being legislatively “foreign” to “domestic”

The definitions found within the Internal Revenue Code and the rules of statutory construction betray the fact that the only way to be “domestic” in relation to the national government is to be is be a national corporation registered in the District of Columbia.

26 U.S. Code § 7701 - Definitions

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(3) Corporation

The term “corporation” includes associations, joint-stock companies, and insurance companies.

(4) Domestic

The term “domestic” when applied to a corporation or partnership means created or organized in the United States or under the law of the United States or of any State unless, in the case of a partnership, the Secretary provides otherwise by regulations.

(5) Foreign

The term "foreign" when applied to a corporation or partnership means a corporation or partnership which is not domestic.

The rules of statutory construction forbid extending the statutory term defined above to include anything OTHER than that defined above, including PRIVATE human beings. Therefore, the ONLY thing "domestic" are national corporations. All human beings are therefore FOREIGN for legislative purposes.

"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning." Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a rule, 'a definition which declares what a term 'means' . . . excludes any meaning that is not stated"); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."

[[Stenberg v. Carhart, 530 U.S. 914 \(2000\)](#)]

"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one thing is the exclusion of another. Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded."

[Black's Law Dictionary, Sixth Edition, p. 581]

Everything that is either NOT a corporation or NOT registered in the District of Columbia as a national corporation is therefore legislatively "foreign" for the purpose of the Internal Revenue Code. This is also consistent with the fact that "income" is defined in the Internal Revenue Code and by the U.S. Supreme Court as profit in connection with a federal corporation or business trust.

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

[Bowers v. Kerbaugh-Empire Co., [271 U.S. 170](#), 174, (1926)]

[TITLE 26](#) > [Subtitle A](#) > [CHAPTER 1](#) > [Subchapter J](#) > [PART I](#) > [Subpart A](#) > § 643

[§ 643. Definitions applicable to subparts A, B, C, and D](#)

(b) **Income**

For purposes of this subpart and subparts B, C, and D, **the term "income", when not preceded by the words "taxable", "distributable net", "undistributed net", or "gross", means the amount of income of the estate or trust for the taxable year determined under the terms of the governing instrument and applicable local law.** Items of gross income constituting extraordinary dividends or taxable stock dividends which the fiduciary, acting in good faith, determines to be allocable to corpus under the terms of the governing instrument and applicable local law shall not be considered income.

That “trust” described above in turn is ONLY a PUBLIC trust, meaning the “United States corporation”. The definition of “person” within the Internal Revenue Code confirm this:

[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 > Sec. 7343.](#)
[Sec. 7343. - Definition of term “person”](#)

The term “person” as used in this chapter [Chapter 75] includes an officer or employee of a corporation [U.S. Inc.], 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

The PRIVILEGE of exercising the “functions of a public office” is the PRIVILEGE being taxed. That “privilege” is legally defined in 26 U.S.C. §7701(a)(26) as a “trade or business”:

“As repeatedly pointed out by this court, the Corporation Tax Law of 1909..imposed an excise or privilege tax, and not in any sense, a tax upon property or upon income merely as income. It was enacted in view of the decision of 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.Ct.Rep. 912, which held the income tax provisions of a previous law to be unconstitutional because amounting in effect to a direct tax upon property within the meaning of the Constitution, and because not apportioned in the manner required by that instrument.”
[U.S. v. Whiteridge, [231 U.S. 144](#), 34 S.Sup. Ct. 24 (1913)]

Congress can only tax or regulate what it creates, and it didn’t create you. Corporations and offices within the government in fact are the only legal “persons” they can lawfully create and therefore tax. This is explained in:

Hierarchy of Sovereignty: The Power to Create Is The Power To Tax, Family Guardian Fellowship
<http://famguardian.org/Subjects/Taxes/Remedies/PowerToCreate.htm>

Everything the government DIDN’T create is therefore PRIVATE and legislatively FOREIGN. The U.S. Supreme Court confirmed that the tax is upon AGENCY as a PUBLIC OFFICE in the national government when they held that the tax can lawfully extend ONLY where the government itself extends, but no further.

“Loughborough v. Blake, 5 Wheat. 317, 5 L.Ed. 98, was an action of trespass or, as appears by the original record, replevin, brought in the circuit court for the District of Columbia to try the right of Congress to impose a direct tax for general purposes on that District. 3 Stat. at L. 216, chap. 60. It was insisted that Congress could act in a double capacity: in one as legislating [182 U.S. 244, 260] for the states; in the other as a local legislature for the District of Columbia. In the latter character, it was admitted that the power of levying direct taxes might be exercised, but for District purposes only, as a state legislature might tax for state purposes; but that it could not legislate for the District under art. 1, 8, giving to Congress the power ‘to lay and collect taxes, imposts, and excises,’ which ‘shall be uniform throughout the United States,’ inasmuch as the District was no part of the United States [described in the Constitution]. It was held that the grant of this power was a general one without limitation as to place, and consequently extended to all places over which the government extends; and that it extended to the District of Columbia as a constituent part of the United States. The fact that art. 1, 2, declares that ‘representatives and direct taxes shall be apportioned among the several states . . . according to their respective numbers’ furnished a standard by which taxes were apportioned, but not to exempt any part of the country from their operation. The words used do not mean that direct taxes shall be imposed on states only which are represented, or shall be apportioned to representatives; but that direct taxation, in its application to states, shall be apportioned to numbers.’ That art. 1, 9, 4, declaring that direct taxes shall be laid in proportion to the census, was applicable to the District of Columbia, ‘and will enable Congress to apportion on it its just and equal share of the burden, with the same accuracy as on the respective states. If the tax be laid in this proportion, it is within the very words of the restriction. It is a tax in proportion to the census or enumeration referred to.’ It was further held that the words of the 9th section did not ‘in terms require that the system of direct taxation, when resorted to, shall be extended to the territories, as the words of the 2d section require that it shall be extended to all the states. They therefore may, without violence, be understood to give a rule when the territories shall be taxed, without imposing the necessity of

taxing them.”
[Downes v. Bidwell, [182 U.S. 244](#) (1901)]

The phrase “extended to all places over which the government extends” means where the OFFICES and therefore STATUTORY “persons” of the government extend. Those offices, as indicated above, can be exercised ANYWHERE, but Congress MUST EXPRESSLY authorize their exercise in a SPECIFIC geographic place and cause those exercising it to take an oath, as required by 4 U.S.C. §72 and 5 U.S.C. §3331 respectively. Those offices, in turn, are “officers of a corporation” because the government itself is a corporation as held by the U.S. Supreme Court:

“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.*

5.4.3 “trade or business”=“public office”

Subtitle A of the Internal Revenue Code imposes a tax upon three distinct groups. These are:

1. Public employees domiciled in the federal zone and residing there: The tax imposed in [26 U.S.C. §1](#) against those domiciled in the federal zone engaged in a “trade or business”, which is defined as “the functions of a public office” in [26 U.S.C. §7701\(a\)\(26\)](#). This includes:
 - 1.1. “U.S. citizens” who are described in 8 U.S.C. §1401 as persons born in the federal zone. See:

[Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen](http://sedm.org/Forms/FormIndex.htm), Form #05.006
<http://sedm.org/Forms/FormIndex.htm>
 - 1.2. “residents” who are all aliens and foreign nationals domiciled in our country.
2. Public employees domiciled in the federal zone and traveling overseas: The tax is imposed under [26 U.S.C. §911](#) upon those domiciled in the federal zone who are traveling temporarily overseas and fall under a tax treaty. The tax applies only to “trade or business” income which is recorded on an IRS Form 1040 and 2555. See also the Supreme Court case of *Cook v. Tait*, 265 U.S. 47 (1924).
3. Nonresident aliens receiving government payments: The tax imposed under [26 U.S.C. §871](#) on nonresident aliens with government income that is:
 - 3.1. Not connected with a “trade or business” under [26 U.S.C. §871\(a\)](#) but originates from the federal zone.
 - 3.2. Connected with a “trade or business” under [26 U.S.C. §871\(b\)](#).

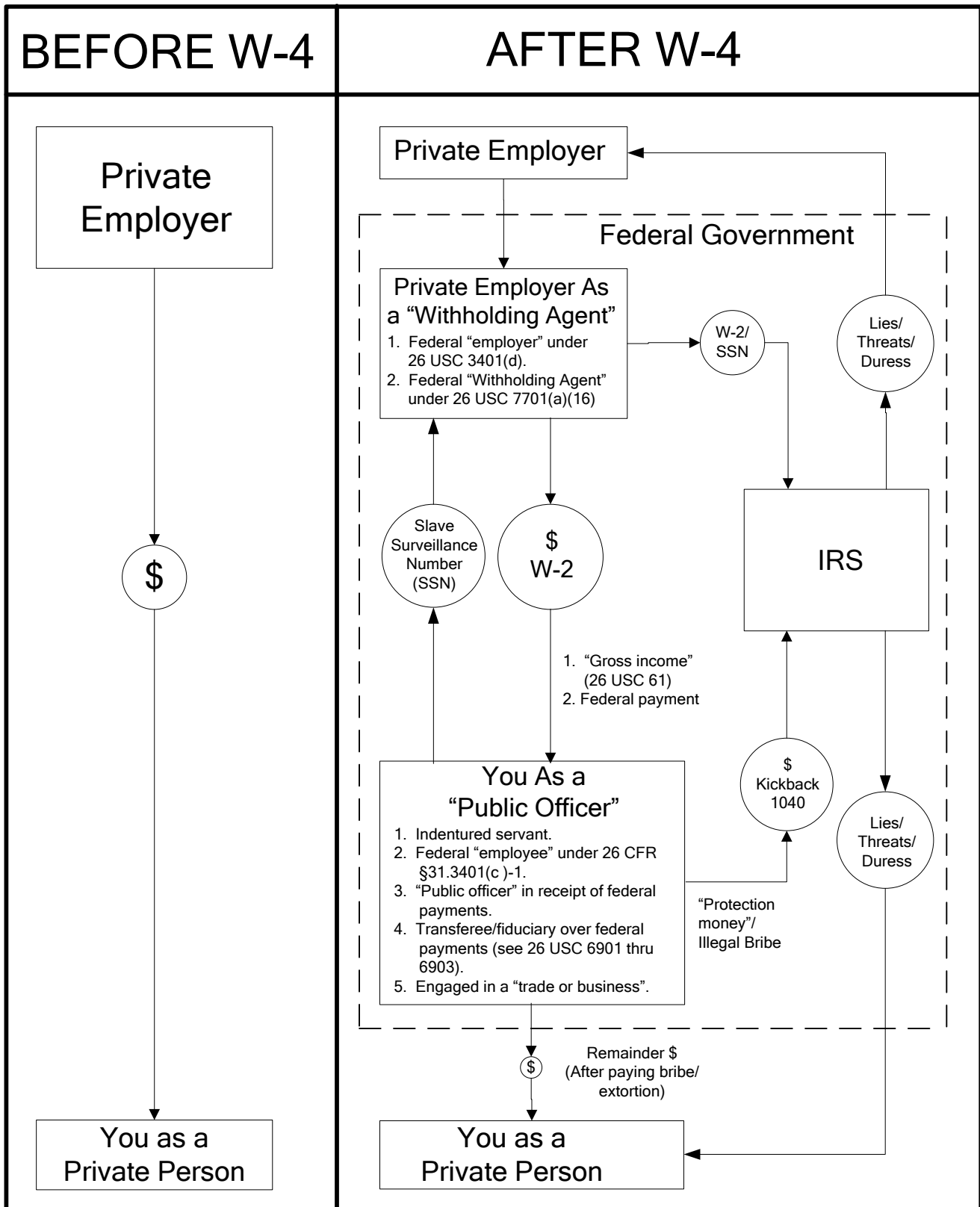
Those engaged in a “trade or business”:

1. Must be federal statutory “employees” and “public officers” and “subcontractors” for the federal government under [26 C.F.R. §31.3401\(c\)-1](#) and 5 U.S.C. §2105(a).
2. Are acting in a representative capacity for the federal corporation called the “United States” defined in [28 U.S.C. §3002\(15\)\(A\)](#) and therefore are subject to the laws where the corporation was incorporated under [Federal Rule of Civil Procedure 17\(b\)](#), which is the District of Columbia.

3. Are completely subject to federal jurisdiction without the need for implementing regulations published in the Federal Register, as revealed under [44 U.S.C. §1505\(a\)\(1\)](#) , [5 U.S.C. §552\(a\)\(1\)](#) , and [5 U.S.C. §553\(a\)\(2\)](#) .
4. Are subject to penalties and the criminal provisions of the Internal Revenue Code while acting as “public officers”. Both [26 U.S.C. §6671\(b\)](#) and [26 U.S.C. §7343](#) define “person” as an officer of a corporation, and that corporation is the federal government, which is defined in [28 U.S.C. §3002\(15\)\(A\)](#) as a federal corporation.
5. Are withholding agents who are liable under [26 U.S.C. §1461](#), because they are nonresident aliens who must withhold federal kickbacks and send them to the IRS.
6. Are “transferees” and “fiduciaries” over federal payments under [26 U.S.C. §§6901](#) and 6903.

A picture is worth a thousand words. Below is a diagram showing the condition of those who are employed by private employers and who have consented to participate in the federal tax system by completing an IRS Form W-4. This diagram shows graphically the relationships established by filling out the IRS Form W-4 and signing it under penalty of perjury.

1 **Figure 2: Employment arrangement of those involved in a "trade or business"**



2

3 **NOTES ON ABOVE DIAGRAM:**

1. The I.R.C. Subtitle A income tax is NOT implemented through public law or positive law, but primarily through private law. Private law always supersedes enacted positive law because no court or government can interfere with your right to contract. See Article 1, Section 10 of the Constitution for the proof. The W-4 is a contract, and the United States has jurisdiction over its own property and employees under Article 4, Section 3, Clause 2, wherever they may reside, including in places where it has no legislative jurisdiction. The W-4 you signed is a private contract that makes you into a federal employee, and neither the state nor the federal government may interfere with the private right to contract. [26 C.F.R. §31.3402\(p\)-1](#) identifies the W-4 as an “agreement”, which is a contract. It doesn’t say that on the form, because your covetous government doesn’t want you to know you are signing a contract by submitting a W-4.
2. The “tax” is not paid by you, but by your “straw man”, who is a federal “public officer” engaged in a “trade or business” as defined in [26 U.S.C. §7701\(a\)\(26\)](#). His workplace is the “District of Columbia” under [26 U.S.C. §7701\(a\)\(39\)](#), [26 U.S.C. §7408\(d\)](#), and Federal Rule of Civil Procedure 17(b). That “public officer” you have volunteered to represent is working as a federal “employee” who is part of the United States government, which is defined as a federal corporation in [28 U.S.C. §3002\(15\)\(A\)](#). In that sense, the “tax” is indirect, because you don’t pay it, but your straw man, who is a “public officer”, pays it to your “employer”, the federal government, which is a federal corporation.
3. Because you are a federal “employee” and you work for a federal corporation, then you are acting as an “officer or employee of a federal corporation” and you:
 - 3.1. Are the proper subject of the penalty statutes, as defined under [26 U.S.C. §6671\(b\)](#).
 - 3.2. Are the proper subject of the criminal provisions of the Internal Revenue Code found in [26 U.S.C. §7343](#).
 - 3.3. May have the code enforced against you without implementing regulations as required by [44 U.S.C. §1505\(a\)\(1\)](#) and [5 U.S.C. §553\(a\)\(2\)](#)
4. The “activity” of performing a “trade or business” is only “taxable” when executed in the statutory “United States**” (federal zone), which is defined as in [26 U.S.C. §7701\(a\)\(9\)](#) and [26 U.S.C. §7701\(a\)\(10\)](#) and [4 U.S.C. §110\(d\)](#). See [26 U.S.C. §864](#) and this section for evidence.
5. Those who file form 1040 instead of the proper form 1040NR provide evidence under penalty of perjury that they are statutory “U.S. persons” (see [26 U.S.C. §7701\(a\)\(30\)](#)) who are domiciled in the statutory “United States**” (federal zone). The IRS Published Products Catalog (2003), Document 7130 says the form can only be used for “citizens or residents” of the statutory “United States**” (federal zone).

If you would like to know more about the above diagram and the details behind what a “trade or business” is, please consult the following memorandum of law:

The “Trade or Business” Scam, Form #05.001

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

If you are a “nonresident alien” with no income originating from the statutory “United States**” (federal zone) under [26 U.S.C. §871](#), then you aren’t even mentioned in the I.R.C. as a subject for any Internal Revenue tax. It was shown starting in section 4.11 of the *Great IRS Hoax* book that nearly all Americans living in states of the Union are “nonresident aliens”, and so the above provision must apply to you, folks. To summarize the findings of this section then, those who are “nonresident aliens” with no “sources of income” connected with a public office (which is defined as a “trade or business” in [26 U.S.C. §7701\(a\)\(26\)](#)) in the District of Columbia and who never signed a W-4:

1. Are not engaged in an excise taxable activity under the I.R.C. Subtitle A.
2. May not lawfully have any Information Returns, such as a W-2, 1098, or 1099 filed against them. See:
 - 2.1. *Correcting Erroneous IRS Form 1042’s*, Form #04.003
<http://sedm.org/Forms/FormIndex.htm>
 - 2.2. *Correcting Erroneous IRS Form 1098’s*, Form #04.004
<http://sedm.org/Forms/FormIndex.htm>
 - 2.3. *Correcting Erroneous IRS Form 1099’s*, Form #04.005
<http://sedm.org/Forms/FormIndex.htm>
 - 2.4. *Correcting Erroneous IRS Form W-2’s*, Form #04.006
<http://sedm.org/Forms/FormIndex.htm>
3. Don’t earn any “gross income”:

PART 1—INCOME TAXES
nonresident alien individuals

§ 1.872-2 Exclusions from gross income of nonresident alien individuals.

(f) Other exclusions. Income which is from sources without[outside] the United States [federal zone, see 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d)], as determined under the provisions of sections 861 through 863, and the regulations thereunder, is not included in the gross income of a nonresident alien individual unless such income is effectively connected for the taxable year with the conduct of a trade or business in the United States by that individual. To determine specific exclusions in the case of other items which are from sources within the United States, see the applicable sections of the Code. For special rules under a tax convention for determining the sources of income and for excluding, from gross income, income from sources without the United States which is effectively connected with the conduct of a trade or business in the United States, see the applicable tax convention. For determining which income from sources without the United States is effectively connected with the conduct of a trade or business in the United States, see section 864(c)(4) and §1.864-5.

4. Their entire estate is a “foreign estate” under [26 U.S.C. §7701\(a\)\(31\)](#) not subject to the I.R.C.

[TITLE 26 > Subtitle F > CHAPTER 79 > § 7701](#)
[§ 7701. Definitions](#)

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(31) Foreign estate or trust

(A) Foreign estate

The term “foreign estate” means an estate the income of which, from sources without the United States which is not effectively connected with the conduct of a trade or business within the United States, is not includible in gross income under subtitle A.

5. Are a “nontaxpayer” not subject to the I.R.C. All portions within the I.R.C., IRS Publications, and the Internal Revenue Manual (I.R.M.) that refer to “taxpayers” don’t refer to you and can safely be disregarded and disobeyed.

“Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law. With them[non-taxpayers] Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws.”
[\[Economy Plumbing & Heating v. U.S., 470 F.2d, 585 \(1972\)\]](#)

6. If any money was withheld from your pay by either a business or a financial institution, then you are due for a refund of all withholding.
7. Cannot file an IRS Form 1040, because EVERYTHING that goes on that form is treated as “effectively connected with a trade or business”. That form is for “aliens”, and not “nonresident aliens”, as was shown in section 5.5.2 of the Great IRS Hoax.
8. Cannot lawfully have any CTR’s, or “Currency Transaction Reports”, prepared against you by any financial institution for withdrawals in excess of \$10,000. Only those “effectively connected with a trade or business in the United States” can be the proper subject of CTR’s. See:
<http://famguardian.org/Subjects/MoneyBanking/Articles/FedTransReptnRequirements.htm>
9. Cannot be the subject of federal jurisdiction in the context of Internal Revenue Code, Subtitle A
10. Cannot be treated as a federal “employee”.
11. Cannot lawfully be penalized or criminally prosecuted by the IRS for failure to volunteer to participate in the federal tax system.

Based on the above table, ALL of the revenues collected by the IRS under the authority of Subtitle A only apply within the federal zone and are simply donations, not lawful “taxes” for people in states of the Union who are not federal public officers. In particular, Subtitle A of the Internal Revenue Code applies ONLY within the statutory “United States**” (federal zone), as is revealed by the definition of “United States” found in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and 4 U.S.C. §110(d). The IRS has been involved in criminal extortion in the case of persons domiciled in states of the Union who are not engaged in a “trade or business” because they are:

1. Deliberately and systematically deceiving Americans about the requirements of the I.R.C. using their publications, as was shown in section 3.18 of the Great IRS Hoax. They are doing so by not explaining what “United States” means in their publications and by not emphasizing that Subtitle A of the Internal Revenue Code is entirely voluntary and not a “tax”, but a donation. They also are trying to make most Americans falsely believe that the two jurisdictions identified above are equivalent, and that all Americans living in states of the Union are “citizens of the United States” or “residents” under federal law, when in fact they are not. Americans who make false statements on their tax returns go to jail for 3 years minimum, but the I.R.S. does it with impunity every day in their publications and the federal judiciary refuses to hold them accountable for this constructive fraud.
2. Applying Subtitles A through C of the Internal Revenue Code to persons in states of the Union over which they have no jurisdiction.
3. Are enforcing I.R.C. Subtitle A against other than federal “employees”. There are no implementing regulations authorizing enforcement against other than federal “employees” as required by [44 U.S.C. §1505\(a\)\(1\)](#), [26 C.F.R. §601.702\(a\)\(2\)\(ii\)](#), and [5 U.S.C. §553\(a\)\(2\)](#).
4. Enforcing that which is not “law” for that specific group and is therefore unenforceable. The Internal Revenue Code is not “law” for “nontaxpayers”, as you will find out later in section 5.4.3 of the Great IRS Hoax, Form #11.302, and therefore may not be enforced against anyone absent explicit, informed, voluntary consent. This consent is what makes them subject to it and “taxpayers”.

5.4.4 U.S. Supreme Court agrees that income tax is a tax on the GOVERNMENT and not PRIVATE people

Below are some authorities we have found proving that I.R.C. Subtitles A and C is an income tax on the GOVERNMENT and not private human beings:

1. All the powers of the government, including civil enforcement powers, require individual agency on behalf of the government by the object of the enforcement. Private people do not have such agency, and therefore cannot be statutory “taxpayers”.

“All the powers of the government [including ALL of its civil enforcement powers against the public] must be carried into operation by individual agency, either through the medium of public officers, or contracts made with [private] individuals.”
[Osborn v. Bank of U.S., [22 U.S. 738](#) (1824)]

2. Congress has no legislative power within a state and cannot establish franchises such as a “trade or business” there:

“Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and with the Indian tribes, may, without doubt, provide for granting coasting licenses, licenses to pilots, licenses to trade with the Indians, and any other licenses necessary or proper for the exercise of that great and extensive a power; and the same observation is applicable to every other power of Congress, to the exercise of which the granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.

But very different considerations apply to the internal commerce or domestic trade of the States. Over this commerce and trade Congress has no power of regulation nor any direct control. This power belongs exclusively to the States. No interference by Congress with the business of citizens transacted within a State is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the legislature. The power to authorize a business within a State is plainly repugnant to the exclusive power of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects. Congress cannot authorize [e.g. LICENSE, using a Social Security Number (SSN) or Taxpayer Identification Number (TIN)] a trade or business [per 26 U.S.C. §7701(a)(26)] within a State in order to tax it.”

[License Tax Cases, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

3. The income tax extends ONLY to all places where the GOVERNMENT rather than the TERRITORY served BY the government extends. The cite below explains why “United States” is legally defined in 26 U.S.C. §7791(a)(9) and (a)(10) as the District of Columbia and NO part of any state of the Union, as we point out in the next section.

“Loughborough v. Blake, 5 Wheat. 317, 5 L.Ed. 98, was an action of trespass or, as appears by the original record, replevin, brought in the circuit court for the District of Columbia to try the right of Congress to impose a direct tax for general purposes on that District. 3 Stat. at L. 216, chap. 60. It was insisted that Congress could act in a double capacity: in one as legislating [182 U.S. 244, 260] for the states; in the other as a local

legislature for the District of Columbia. In the latter character, it was admitted that the power of levying direct taxes might be exercised, but for District purposes only, as a state legislature might tax for state purposes; but that it could not legislate for the District under art. 1, 8, giving to Congress the power 'to lay and collect taxes, imposts, and excises,' which 'shall be uniform throughout the United States,' inasmuch as the District was no part of the United States [described in the Constitution]. It was held that the grant of this power was a general one without limitation as to place, and consequently extended to all places over which the government extends; and that it extended to the District of Columbia as a constituent part of the United States."

[Downes v. Bidwell, 182 U.S. 244 (1901)]

In support of our hypothesis:

3.1. Note the phrase: "WHEREVER THE GOVERNMENT EXTENDS" and contrast with "WHEREVER THE TERRITORY EXTENDS".

3.2. Note the phrase "'WITHOUT LIMITATION AS TO PLACE", which can only mean contract and debt, because neither are limited as to place:

Debt and contract [franchise agreement, in this case] are of no particular place.

Locus contractus regit actum.

The place of the contract [franchise agreement, in this case] governs the act.

[Bouvier's Maxims of Law, 1856;

SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.html>]

Federal Rule of Civil Procedure 17 governs what is called "choice of law" in civil disputes within federal courts. Consistent with the above, Federal Rule of Civil Procedure 17(b) says that the law that applies to all civil disputes in federal court is the law from the DOMICILE of the party:

[IV. PARTIES](#) > Rule 17.

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

(b) Capacity to Sue or be Sued.

Capacity to sue or be sued is determined as follows:

(1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;

(2) for a corporation, by the law under which it was organized; and

(3) for all other parties, by the law of the state where the court is located, except that:

(A) a partnership or other unincorporated association with no such capacity under that state's law may sue or be sued in its common name to enforce a substantive right existing under the United States Constitution or laws; and

(B) [28 U.S.C. §§ 754 and 959](#)(a) govern the capacity of a receiver appointed by a United States court to sue or be sued in a United States court.

[[Federal Rule of Civil Procedure 17\(b\)](#)]

Those domiciled OUTSIDE of federal territory and the statutory "United States" cannot quote federal civil law in disputes in federal court. The only exception given above is if they are representing a legislatively foreign corporation, such as a federal corporation, in which case the law that applies is the law of the DOMICILE of the foreign corporation rather than the OFFICER'S domicile. Hence, those within states of the Union acting as officers of the national government, whether officers of a federal corporation, federal government workers, or federal public officers, can cite ONLY the laws of the United States government in the context of their official duties in a federal civil court. The authority for doing so is Article 4, Section 3, Clause 2 of the United States Constitution

United States Constitution

Article 4, Section 3, Clause 2

The Congress shall have Power to dispose of and **make all needful Rules and Regulations respecting the Territory or other Property** belonging to the United States; and nothing in this Constitution shall be so construed as to Prejudice any Claims of the United States, or of any particular State.

The above provision empowers congress to make all INTERNAL rules for operating the GOVERNMENT. The INTERNAL Revenue Code and the INTERNAL Revenue Service that enforces it both count as JUST such a rule.

"The Constitution permits Congress to dispose of and to make all needful rules and regulations respecting the territory or other property belonging to the United States. This power applies as well to territory belonging to the United States within the States, as beyond them. It comprehends all the public domain,

1 wherever it may be. The argument is, that the power to make ‘ALL needful rules and regulations’ ‘is a power
2 of legislation,’ ‘a full legislative power;’ ‘that it includes all subjects of legislation in the territory,’ and is
3 without any limitations, except the positive prohibitions which affect all the powers of Congress. Congress
4 may then regulate or prohibit slavery upon the public domain within the new States, and such a prohibition
5 would permanently affect the capacity of a slave, whose master might carry him to it. And why not? Because no
6 power has been conferred on Congress. This is a conclusion universally admitted. But the power to ‘make
7 rules and regulations respecting the territory’ is not restrained by State lines, nor are there any constitutional
8 prohibitions upon its exercise in the domain of the United States within the States; and whatever rules and
9 regulations respecting territory Congress may constitutionally make are supreme, and are not dependent on
10 the situs of ‘the territory.’”
11 [Dred Scott v. Sandford, 60 U.S. 393, 509-510 (1856)]

12 **5.4.5 “United States” in a geographical sense ONLY means federal territory and excludes constitutional states of** 13 **the Union**

14 The following definitions imply that the United States meant in the Internal Revenue Code is federal territories and the
15 “United States**” mentioned in the previous section:

16 [TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701.](#) [Internal Revenue Code]
17 [Sec. 7701. - Definitions](#)

18 (a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent
19 thereof—

20 (9) United States

21 The term "United States" when used in a geographical sense includes only the [States](#) and the District of
22 Columbia.

23 (10) State

24 The term "State" shall be construed to include the District of Columbia, where such construction is necessary to
25 carry out provisions of this title.

26 The term “the States” also implies the following:

27 TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND **THE STATES**
28 CHAPTER 4 - **THE STATES**
29 [Sec. 110. Same;](#) definitions

30 (d) The term "State" includes any [Territory](#) or possession of the United States.

31 Based on the rules of statutory construction, we are not allowed to PRESUME anything OTHER than that which is
32 expressly specified and a failure to observe this rule is a violation of due process of law, a violation of the constitutional
33 requirement for reasonable notice, and a tort:

34 "It is apparent that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory
35 presumption any more than it can be violated by direct enactment. The power to create presumptions is not a
36 means of escape from constitutional restrictions."
37 [Bailey v. Alabama, 219 U.S. 219 (1911)]

38 “Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one
39 thing is the exclusion of another. Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles,
40 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. When certain persons
41 or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be
42 inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects
43 of a certain provision, other exceptions or effects are excluded.”
44 [Black’s Law Dictionary, Sixth Edition, p. 581]

45 “When a statute includes an explicit definition, we must follow that definition, even if it varies from that
46 term’s ordinary meaning. Meese v. Keene, 481 U.S. 465, 484-485 (1987) (“It is axiomatic that the statutory
47 definition of the term excludes unstated meanings of that term”); Colautti v. Franklin, 439 U.S. at 392-393, n.
48 10 (“As a rule, ‘a definition which declares what a term ‘means’ . . . excludes any meaning that is not stated”);
49 Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S.
50 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction §

47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."
[*Stenberg v. Carhart*, 530 U.S. 914 (2000)]

Note the following important facts:

1. We are NOT implying that the GEOGRAPHIC sense is the ONLY sense in which the term "United States" is used in Internal Revenue Code, Subtitles A and C.
2. The only sense OTHER than the "GEOGRAPHIC SENSE" in which the term "United States" can be or is used within Internal Revenue Code, Subtitles A and C is the NATIONAL GOVERNMENT as a legal person, a federal corporation, and a statutory but not constitutional "person".
3. Based on the rules of statutory construction, the only time when the GEOGRAPHIC sense can logically be implied is when the term "United States" is PRECEDED by the word "geographic".

Note that if you don't clarify the above when you are litigating this issue, you be told that your argument is frivolous per *Becraft v. Nelson* (In re *Becraft*), 885 F.2d. 547, 549 n2 (9th Circuit).

5.4.6 Lack of enforcement regulations in Internal Revenue Code, Subtitles A and C imply that enforcement provisions only apply to government workers²²

"Our records indicate that the Internal Revenue Service has not incorporated by reference [as required by Implementing Regulation 26 C.F.R. §601.702(a)(1)] a requirement to make an income tax return."
[Emphasis added]
[SEDM Exhibit #05.005;
SOURCE: <http://sedm.org/Exhibits/ExhibitIndex.htm>]

A very important method of determining who the intended audience for an enforcement statute or regulation is to look at whether or not it has implementing enforcement regulations. This section will expand upon the notice and publication process for federal regulations to pinpoint the exact steps by which enforcement authority is obtained by Executive Branch agencies and will describe who the specific targets of the enforcement may lawfully be based upon the method of publication. We will prove that for the purposes of the enforcement provisions of the Internal Revenue Code, there are no implementing regulations and therefore, that the ONLY lawful audience for enforcement is officers of the government.

The Federal Register Act, 44 U.S.C. §1505 et seq., and the Administrative Procedures Act, 5 U.S.C. §553 et seq, both describe laws which may be enforced as "laws having general applicability and legal effect". Laws which have general applicability and legal effect are laws that apply to persons OTHER than those in the government or to the public at large. To wit, read the following, which is repeated in slightly altered form in 5 U.S.C. §553(a):

TITLE 44 > CHAPTER 15 > § 1505
§ 1505. Documents to be published in Federal Register

(a) Proclamations and Executive Orders; Documents Having General Applicability and Legal Effect;
Documents Required To Be Published by Congress. There shall be published in the Federal Register—

[. . .]

For the purposes of this chapter every document or order which prescribes a penalty has general applicability and legal effect.

The requirement for "reasonable notice" or "due notice" as part of Constitutional due process extends not only to statutes and regulations AFTER they are enacted into law, such as when they are enforced in a court of law, but also to the publication of proposed statutes and rules/regulations BEFORE they are enacted and subsequently enforced by agencies within the Executive Branch. The Federal Register is the ONLY approved method by which the public at large domiciled in "States of the Union" are provided with "reasonable notice" and an opportunity to comment publicly on new or proposed

²² For further details, see:

1. *IRS Due Process Meeting Handout*, Form #03.008; <http://sedm.org/Forms/FormIndex.htm>.
2. *Federal Enforcement Authority within States of the Union*, Form #05.032; <http://sedm.org/Forms/FormIndex.htm>.

statutes OR rules/regulations which will directly affect them and which may be enforced directly against them.

[TITLE 44 > CHAPTER 15 > § 1508](#)
[§ 1508. Publication in Federal Register as notice of hearing](#)

A notice of hearing or of opportunity to be heard, required or authorized to be given by an Act of Congress, or which may otherwise properly be given, shall be deemed to have been given to all persons residing within the States of the Union and the District of Columbia, except in cases where notice by publication is insufficient in law, when the notice is published in the Federal Register at such a time that the period between the publication and the date fixed in the notice for the hearing or for the termination of the opportunity to be heard is—

Neither statutes nor the rules/regulations which implement them may be directly enforced within states of the Union against the general public unless and until they have been so published in the Federal Register.

[TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552](#)
[§ 552. Public information; agency rules, opinions, orders, records, and proceedings§ 1508. Publication in Federal Register as notice of hearing](#)

*Except to the extent that a person has actual and timely notice of the terms thereof, **a person may not in any manner be required to resort to, or be adversely affected by, a matter required to be published in the Federal Register and not so published.** For the purpose of this paragraph, matter reasonably available to the class of persons affected thereby is deemed published in the Federal Register when incorporated by reference therein with the approval of the Director of the Federal Register.*

[26 C.F.R. §601.702](#) Publication and public inspection

(a)(2)(ii) Effect of failure to publish.

*Except to the extent that a person has actual and timely notice of the terms of any matter referred to in subparagraph (1) of this paragraph which is required to be published in the Federal Register, **such person is not required in any manner to resort to, or be adversely affected by, such matter if it is not so published or is not incorporated by reference therein pursuant to subdivision (i) of this subparagraph.** Thus, for example, any such matter which imposes an obligation and which is not so published or incorporated by reference will not adversely change or affect a person's rights.*

The only exceptions to the requirement for publication in the Federal Register of the statute and the implementing regulations are the groups specifically identified by Congress as expressly exempted from this requirement, as follows:

1. A military or foreign affairs function of the United States. [5 U.S.C. §553](#)(a)(1) .
2. A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts. [5 U.S.C. §553](#)(a)(2) .
3. Federal agencies or persons in their capacity as officers, agents, or employees thereof. [44 U.S.C. §1505](#)(a)(1).

All of the above requirements are also mentioned in 5 U.S.C. §301 (federal employees), which establishes that the head of an Executive or military department may prescribe regulations for the internal government of his department.

[TITLE 5 > PART I > CHAPTER 3 > § 301](#)
[§ 301. Departmental regulations](#)

The head of an Executive department or military department may prescribe regulations for the government of his department, the conduct of its employees, the distribution and performance of its business, and the custody, use, and preservation of its records, papers, and property. This section does not authorize withholding information from the public or limiting the availability of records to the public.

Based on the above, the burden of proof imposed upon the government at any due process meeting in which it is enforcing any provision is to produce at least ONE of the following TWO things:

1. Evidence signed under penalty of perjury by someone with personal, first-hand knowledge, proving that you are a member of one of the three groups specifically exempted from the requirement for implementing regulations, as identified above.

2. Evidence of publication in the Federal Register of BOTH the statute AND the implementing regulation which they seek to enforce against you.

Without satisfying one of the above two requirements, the government is illegally enforcing federal law and becomes liable for a constitutional tort. For case number two above, the federal courts have said the following enlightening things:

"...for federal tax purposes, federal regulations [rather than the statutes ONLY] govern."
[Dodd v. United States, 223 F.Supp. 785]

*"When enacting §7206(1) Congress undoubtedly knew that the Secretary of the Treasury is empowered to prescribe all needful rules and regulations for the enforcement of the internal revenue laws, so long as they carry into effect the will of Congress as expressed by the statutes. Such regulations have the force of law. **The Secretary, however, does not have the power to make law.**"* Dixon v. United States, supra."
[United States v. Levy, 533 F.2d. 969 (1976)]

*"An administrative regulation, of course, is not a "statute." While in practical effect regulations may be called "little laws," 7 they are at most but offspring of statutes. Congress alone may pass a statute, and the Criminal Appeals Act calls for direct appeals if the District Court's dismissal is based upon the invalidity or construction of a statute. See United States v. Jones, 345 U.S. 377 (1953). This Court has always construed the Criminal Appeals Act narrowly, limiting it strictly "to the instances specified." United States v. Borden Co., 308 U.S. 188, 192 (1939). See also United States v. Swift & Co., 318 U.S. 442 (1943). Here the statute is not complete by itself, since it merely declares the range of its operation and leaves to its progeny the means to be utilized in the effectuation of its command. But it is the statute which creates the offense of the willful removal of the labels of origin and provides the punishment for violations. The regulations, on the other hand, prescribe the identifying language of the label itself, and assign the resulting tags to their respective geographical areas. Once promulgated, [361 U.S. 431, 438] these regulations, called for by the statute itself, have the force of law, and violations thereof incur criminal prosecutions, just as if all the details had been incorporated into the congressional language. **The result is that neither the statute nor the regulations are complete without the other, and only together do they have any force. In effect, therefore, the construction of one necessarily involves the construction of the other.**"*
[U.S. v. Mersky, 361 U.S. 431 (1960)]

"...the Act's civil and criminal penalties attach only upon violation of the regulation promulgated by the Secretary; if the Secretary were to do nothing, the Act itself would impose no penalties on anyone...The Government urges that since only those who violate these regulations [not the Code] may incur civil or criminal penalties, it is the actual regulations issued by the Secretary of the Treasury, and not the broad authorizing language of the statute, which are to be tested against the standards of the Fourth Amendment; and that when so tested they are valid."
[Calif. Bankers Assoc. v. Shultz, 416 U.S. 21, 44, 39 L.Ed.2d. 812, 94 S.Ct. 1494]

"Although the relevant statute authorized the Secretary to impose such a duty, his implementing regulations did not do so. Therefore we held that there was no duty to disclose..."
[United States v. Murphy, 809 F.2d. 142, 1431]

"Failure to adhere to agency regulations [by the IRS or other agency] may amount to denial of due process if regulations are required by constitution or statute..."
[Curley v. United States, 791 F.Supp. 52]

Another very interesting observation is that the federal courts have essentially ruled that I.R.C. Subtitle A pertains exclusively to government employees, agents, and officers, when they held:

"Federal income tax regulations governing filing of income tax returns do not require Office of Management and Budget control numbers because requirement to file tax return is mandated by statute, not by regulation."
[U.S. v. Bartrug, E.D.Va.1991, 777 F.Supp. 1290 , affirmed 976 F.2d. 727, certiorari denied 113 S.Ct. 1659, 507 U.S. 1010, 123 L.Ed.2d. 278]

Since there are no implementing regulations for most federal tax enforcement, the statutes which establish the requirement are only directly enforceable against those who are members of the groups specifically exempted from the requirement for implementing regulations published in the Federal Register as described above. This is also consistent with the statutes authorizing enforcement within the I.R.C. itself found in 26 U.S.C. §6331, which say on the subject the following:

(a) Authority of Secretary

If any person liable to pay any tax neglects or refuses to pay the same within 10 days after notice and demand, it shall be lawful for the Secretary to collect such tax (and such further sum as shall be sufficient to cover the expenses of the levy) by levy upon all property and rights to property (except such property as is exempt under section [6334](#)) belonging to such person or on which there is a lien provided in this chapter for the payment of such tax. Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia, by serving a notice of levy on the employer (as defined in section 3401(d)) of such officer, employee, or elected official. If the Secretary makes a finding that the collection of such tax is in jeopardy, notice and demand for immediate payment of such tax may be made by the Secretary and, upon failure or refusal to pay such tax, collection thereof by levy shall be lawful without regard to the 10-day period provided in this section.

With respect to the Internal Revenue Code specifically, we have searched for enforcement regulations and found that:

1. There are no implementing regulations for the enforcement provisions of the Internal Revenue Code, Subtitles A and C.
2. Without such enforcement regulations, the provisions cited can and do apply ONLY to government statutory “employees”, to include:
 - 2.1. A military or foreign affairs function of the United States. [5 U.S.C. §553\(a\)\(1\)](#) .
 - 2.2. A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts. [5 U.S.C. §553\(a\)\(2\)](#) .
 - 2.3. Federal agencies or persons in their capacity as officers, agents, or employees thereof. [44 U.S.C. §1505\(a\)\(1\)](#).

We have tabulated our results to make them usable against the government in the following section. You can use the following section at an IRS deposition against an IRS agent to give them the opportunity to PROVE that there ARE implementing regulations and therefore, that the enforcement provisions apply to PRIVATE, non-governmental people such as yourself.

Table 6: IRS Agent Worksheet

Tax IRS says I am liable for and I.R.C. section number where imposed: _____

Tax	Sub title	Tax Imposed Statute/ regulation	Liability statute/ regulation	Enforcing agency	ENFORCEMENT STATUTE AND ACCOMPANYING REGULATIONS			
					Assessment statute/ regulation	Record keeping	Collection statute/ regulation	Penalty statute/ regulation
Income tax	A	26 U.S.C. §1 26 C.F.R. §1.1-1	26 U.S.C. § 26 C.F.R. §	IRS	26 U.S.C. §6201(a)(1) 26 C.F.R. §1.	No statute 26 C.F.R. §1.	26 U.S.C. §6331 26 C.F.R. §1.	26 U.S.C. §6672 26 C.F.R. §1.
Estate and Gift Taxes	B	26 U.S.C. §2001 26 C.F.R. §	26 U.S.C. §2002 (executor) 26 C.F.R. §	IRS	26 U.S.C. §6201(a)(1) 26 C.F.R. §1.	No statute	26 U.S.C. §6331 26 C.F.R. §	26 U.S.C. §6672 26 C.F.R. §
Social Security Tax	C	26 U.S.C. §3101 26 C.F.R. §	26 U.S.C. § 26 C.F.R. §	IRS	26 U.S.C. §6201(a)(1) 26 C.F.R. §31.	No statute 26 C.F.R. §31.	26 U.S.C. §6331 26 C.F.R. §31.	26 U.S.C. §6672 26 C.F.R. §31.
Employment Taxes	C	26 U.S.C. §3401 26 C.F.R. §	26 U.S.C. § 26 C.F.R. §	IRS	26 U.S.C. §6201(a)(1) 26 C.F.R. §31.	No statute 26 C.F.R. §31.	26 U.S.C. §6331 26 C.F.R. §31.	26 U.S.C. §6672 26 C.F.R. §31.
Insurance policies of foreign insurers	D	26 U.S.C. §4371 26 C.F.R. §	26 U.S.C. §4374 26 C.F.R. §	IRS	26 U.S.C. §6201(a)(1) 26 C.F.R. §1.	None	26 U.S.C. §6331 No regulations	
Wagering tax	D	26 U.S.C. §4401(a) 26 C.F.R. §	26 U.S.C. §4401(c) 26 C.F.R. §	BATF	26 U.S.C. §6201(a)(1) 27 C.F.R. §70.71	26 U.S.C. §4403	26 U.S.C. §6331 27 C.F.R. §70.51	26 U.S.C. §6672 27 C.F.R. §70.96 thru- §70.103 27 C.F.R. §70.509, 610
Distilled spirits	E	26 U.S.C. §5001(a)(1)-(a)(2)	26 U.S.C. §5005 26 U.S.C. §5043(a)(1)(A)	BATF	26 U.S.C. §6201(a)(2) 27 C.F.R. §70.71	26 U.S.C. §5114(a)(1) 26 U.S.C. §5124(a)	26 U.S.C. §6331 27 C.F.R. §70.51	26 U.S.C. §6672 27 C.F.R. §70.96 thru- §70.103 27 C.F.R. §70.509, 610
Tobacco tax	E	26 U.S.C. §5701	26 U.S.C. §5703(a)	BATF	26 U.S.C. §6201(a)(2) 27 C.F.R. §70.71	26 U.S.C. §5741	26 U.S.C. §6331 27 C.F.R. §70.51	26 U.S.C. §6672 27 C.F.R. §70.96 thru- §70.103 27 C.F.R. §70.509, 610

NOTES:

- The only "persons" liable for penalties related to ANY tax are federal corporations or their employees.

2. 26 U.S.C. §6201 is the only statute authorizing assessment instituted by the Secretary, and this assessment may only be accomplished under 6201(a)(2) for taxes payable by stamp and not on a return, all of which are tobacco and alcohol taxes.
3. The only statutory collection activity authorized is under 26 U.S.C. §§6331 and 6331(a) of this section only authorizes levy against elected or appointed officers of the U.S. government. The only other type of collection that can occur must be the result of a court order and NOT either a Notice of Levy or a Notice of Seizure.

26 U.S.C.,
Subchapter D - Seizure of Property for Collection of Taxes
Sec. 6331. Levy and distraint

(a) Authority of Secretary

If any person liable to pay any tax neglects or refuses to pay the same within 10 days after notice and demand, it shall be lawful for the Secretary to collect such tax (and such further sum as shall be sufficient to cover the expenses of the levy) by levy upon all property and rights to property (except such property as is exempt under section 6334) belonging to such person or on which there is a lien provided in this chapter for the payment of such tax. Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia, by serving a notice of levy on the employer (as defined in section 3401(d)) of such officer, employee, or elected official. If the Secretary makes a finding that the collection of such tax is in jeopardy, notice and demand for immediate payment of such tax may be made by the Secretary and, upon failure or refusal to pay such tax, collection thereof by levy shall be lawful without regard to the 10-day period provided in this section.

(b) Seizure and sale of property

The term "levy" as used in this title includes the power of distraint and seizure by any means. Except as otherwise provided in subsection (e), a levy shall extend only to property possessed and obligations existing at the time thereof. In any case in which the Secretary may levy upon property or rights to property, he may seize and sell such property or rights to property (whether real or personal, tangible or intangible).

4. The only IRS agents who are authorized to execute any of the enforcement activity listed above must carry a pocket commission which designates them as "E" for enforcement rather than "A" for administrative.
5. For the purposes of all taxes above, the term "employee" is defined as follows:

26 U.S.C. §3401(c)

Employee

For purposes of this chapter, the term "employee" includes [is limited to] an officer, employee, or elected official of the United States, a State, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term "employee" also includes an officer of a corporation.

26 C.F.R. §31.3401(c)-1 Employee: "...the term [employee] includes officers and employees, whether elected or appointed, of the United States, a [federal] State, Territory, Puerto Rico or any political subdivision, thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term 'employee' also includes an officer of a corporation."

8 Federal Register, Tuesday, September 7, 1943, §404.104, pg. 12267

Employee: "The term employee **specifically includes** officers and employees **whether elected or appointed**, of the United States, a state, territory, or political subdivision thereof or the District of Columbia or any agency or instrumentality of any one or more of the foregoing."

1
2 **5.4.7 “resident” means a public officer contractor within the I.R.C.**

3 Most people falsely PRESUME that the word “resident” within the Internal Revenue Code is associated with a geographic
4 place. This presumption is false because:

- 5 1. The word “resident” is nowhere associated with a geographic place within the I.R.C. It is therefore a violation of due
6 process of law to PRESUME that it is.
7 2. As we repeatedly point out in the following document, the I.R.C. Subtitles A through C are a franchise, and that all
8 franchises are contracts or agreements:

The “Trade or Business” Scam, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>

- 9 3. There is a maxim of law that debt and contract are independent of place.

10 *Debitum et contractus non sunt nullius loci.*

11 *Debt and contract [franchise agreement, in this case] are of no particular place.*

12 *Locus contractus regit actum.*

13 *The place of the contract [franchise agreement, in this case] governs the act.*

14 *[Bouvier’s Maxims of Law, 1856;*

15 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]*

16
17 Consistent with the above, the Treasury Regulations at one time admitted the above indirectly as follows:

18 [26 C.F.R. §301.7701-5 Domestic, foreign, resident, and nonresident persons.](#)

19 *A domestic corporation is one organized or created in the United States, including only the States (and during*
20 *the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the*
21 *law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A*
22 *domestic corporation is a resident corporation even though it does no business and owns no property in the*
23 *United States. A foreign corporation engaged in trade or business within the United States is referred to in*
24 *the regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in*
25 *trade or business within the United States, as a nonresident foreign corporation. A partnership engaged in*
26 *trade or business within the United States is referred to in the regulations in this chapter as a resident*
27 *partnership, and a partnership not engaged in trade or business within the United States, as a nonresident*
28 *partnership. Whether a partnership is to be regarded as resident or nonresident is not determined by the*
29 *nationality or residence of its members or by the place in which it was created or organized.*

30 *[Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]*

31 *[SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/Resident-26cfr301.7701-5.pdf>]*

32 Notice the language above:

33 *“Whether a partnership is to be regarded as resident or nonresident is not determined by the nationality or*
34 *residence of its members or by the place in which it was created or organized.”*

35 This is a tacit admission that the status of BEING a “resident” has nothing to do with a geographic place and instead is a
36 FRANCHISE STATUS which is created by the coincidence of the grant of a “congressionally created right” or “public
37 right” AND your consent to adopt the status and franchise PRIVILEGES associated with that right.

38 Therefore, the ONLY way one can be a statutory “resident” is to be LAWFULLY engaged in a statutory “trade or
39 business”, which is defined in 26 U.S.C. §7701(a)(26) as “the functions of a public office”.

40 [TITLE 26 > Subtitle F > CHAPTER 79 > § 7701](#)
41 [§ 7701. Definitions](#)

42 (a) Definitions

43 (26) Trade or business

44 *“The term ‘trade or business’ includes the performance of the functions of a [public office](#).”*

1 Why do they do this? Because ALL PUBLIC OFFICES are domiciled in the District of Columbia:

2 [TITLE 4 > CHAPTER 3 > § 72](#)
3 [Sec. 72. - Public offices; at seat of Government](#)

4 *All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere,*
5 *except as otherwise expressly provided by law*

6 Hence, by being associated with a public office, your legal identity is legally kidnapped under the authority of Federal Rule
7 of Civil Procedure 17(b) and transported to the District of Columbia, which in turn is the ONLY place expressly included in
8 the definition of “United States” within the Internal Revenue Code.

9 [TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701. \[Internal Revenue Code\]](#)
10 [Sec. 7701. - Definitions](#)

11 *(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent*
12 *thereof—*

13 *(9) United States*

14 *The term "United States" when used in a geographical sense includes only the [States](#) and the District of*
15 *Columbia.*

16 *(10) State*

17 *The term "State" shall be construed to include the District of Columbia, where such construction is necessary to*
18 *carry out provisions of this title.*

19 Pursuant to the rules of statutory construction, that which is not EXPRESSLY included must be conclusively presumed to
20 be purposefully excluded. Hence, states of the Union are purposefully excluded from being within the “United States” in a
21 geographic sense:

22 *“Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one*
23 *thing is the exclusion of another. Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles,*
24 *170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. When certain persons*
25 *or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be*
26 *inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects*
27 *of a certain provision, other exceptions or effects are excluded.”*
28 *[Black’s Law Dictionary, Sixth Edition, p. 581]*

29 Note that all income taxes are based upon domicile, as in the case of the I.R.C. Subtitle A through C “income tax”.
30 However, the domicile is INDIRECT rather than direct. The PUBLIC OFFICE is the thing domiciled in the Federal Zone
31 and not the human being filling it, who can geographically be a “nonresident”.

32 The other noteworthy thing about this SCAM is that the 26 C.F.R. §301.7701-5 regulation cited above encompasses ALL
33 “persons” within the I.R.C., and NOT just corporations and partnerships. It expressly mentions only corporations and
34 partnerships, but in fact, these ARE the only entities EXPRESSLY included within the definition of “person” for the
35 purposes of BOTH civil AND criminal jurisdiction of the I.R.C., and hence, describes ALL “persons” within the I.R.C.

36 [TITLE 26 > Subtitle F > CHAPTER 68 > Subchapter B > PART I > § 6671](#)
37 [§ 6671. Rules for application of assessable penalties](#)

38 *(b) Person defined*

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

42
43 [TITLE 26 > Subtitle F > CHAPTER 75 > Subchapter D > § 7343](#)
44 [§7343. Definition of term “person”](#)

45 *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.

Why do they mention “partnerships” in the above definition? Because whenever you consent to occupy a public office in the U.S. government, a partnership is formed between the otherwise PRIVATE HUMAN BEING and the PUBLIC OFFICE that the person fills. THAT partnership is how the legal statutory “person” who is the proper subject of the I.R.C. is lawfully created. The problem, however, is that you CANNOT lawfully elect yourself into a public office, even with your consent. In order for a lawful election or appointment to occur, you must take a lawful oath, and only THEN can one become a lawful public officer. If there is a deviation from this procedure for creating public offices, a crime has been committed pursuant to 18 U.S.C. §912.

[TITLE 18 > PART I > CHAPTER 43 > § 912](#)
[§ 912. Officer or employee of the United States](#)

Whoever falsely assumes or pretends to be an officer or employee acting under the authority of the United States or any department, agency or officer thereof, and acts as such, or in such pretended character demands or obtains any money, paper, document, or thing of value, shall be fined under this title or imprisoned not more than three years, or both.

Another important implication is that anyone who PRESUMES you are a “resident” is effectively “electing” you into a public office. If you don’t object to that usually false presumption, then a cage is reserved for you on the federal corporate plantation in the District of Criminals. We call this “theft and kidnapping by presumption”.

Finally, don’t go searching for the 26 C.F.R. §301.7701-5 regulation indicated in the CURRENT Code of Federal Regulations. As soon as we pointed it out on our website, it was conveniently HID and replaced with a temporary regulation. Now you know WHY it was hid. You will have to go back to the historical versions of the regulations to find it, so please don’t contact us to tell us you can’t find it. THEY HID IT to protect their CRIMINAL racketeering enterprise. Would you expect anything less when you create a Babylon corporation in the District of Criminals, turn it into a haven for financial terrorists, and put CRIMINALS in charge of writing laws that only protect them and which are designed to SCREW you?

5.4.8 Why it is UNLAWFUL for the I.R.S. to enforce Subtitle A of the Internal Revenue Code within states of the Union

The federal government enjoys NO legislative jurisdiction on land within the exterior limits of a state of the Union that is not its own territory. The authorities for this fact are as follows:

1. The U.S. Supreme Court has stated repeatedly that the United States federal government is without ANY legislative jurisdiction within the exterior boundaries of a sovereign state of Union:

*“The difficulties arising out of our dual form of government and the opportunities for differing opinions concerning the relative rights of state and national governments are many; but for a very long time this court has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or their political subdivisions. The same basic reasoning which leads to that conclusion, we think, requires like limitation upon the power which springs from the bankruptcy clause. *United States v. Butler, supra.*”*
[Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513, 56 S.Ct. 892 (1936)]

*“It is no longer open to question that the general government, unlike the states, *Hammer v. Dagenhart, 247 U.S. 251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the internal affairs of the states; and emphatically not with regard to legislation.”*
*[Carter v. Carter Coal Co., 298 U.S. 238, 56 S.Ct. 855 (1936)]**

If you meet with someone from the IRS, ask them whether the Internal Revenue Code qualifies as “legislation” within the meaning of the above rulings. Tell them you aren’t interested in court cases because judges cannot make law or create jurisdiction where none exists.

2. [40 U.S.C. §3112](#) creates a presumption that the United States government does not have jurisdiction unless it specifically accepts jurisdiction over lands within the exterior limits of a state of the Union:

TITLE 40 - PUBLIC BUILDINGS, PROPERTY, AND WORKS
SUBTITLE II - PUBLIC BUILDINGS AND WORKS

PART A - GENERAL
CHAPTER 31 - GENERAL
SUBCHAPTER II - ACQUIRING LAND
Sec. 3112. Federal jurisdiction

(a) *Exclusive Jurisdiction Not Required.* - It is not required that the Federal Government obtain exclusive jurisdiction in the United States over land or an interest in land it acquires.

(b) *Acquisition and Acceptance of Jurisdiction.* - When the head of a department, agency, or independent establishment of the Government, or other authorized officer of the department, agency, or independent establishment, considers it desirable, that individual may accept or secure, from the State in which land or an interest in land that is under the immediate jurisdiction, custody, or control of the individual is situated, consent to, or cession of, any jurisdiction over the land or interest not previously obtained. The individual shall indicate acceptance of jurisdiction on behalf of the Government by filing a notice of acceptance with the Governor of the State or in another manner prescribed by the laws of the State where the land is situated.

(c) *Presumption.* - It is conclusively presumed that jurisdiction has not been accepted until the Government accepts jurisdiction over land as provided in this section.

[SOURCE: http://www4.law.cornell.edu/uscode/html/uscode40/usc_sec_40_00003112----000-.html]

3. The Uniform Commercial Code defines the term “United States” as the District of Columbia:

Uniform Commercial Code (U.C.C.)
§ 9-307. LOCATION OF DEBTOR.

(h) [Location of United States.]

The United States is located in the District of Columbia.

[SOURCE:

<http://www.law.cornell.edu/ucc/search/display.html?terms=district%20of%20columbia&url=/ucc/9/article9.htm#s9-307>]

4. [Article 1](#), Section 8, Clause 17 of the Constitution expressly limits the territorial jurisdiction of the federal government to the ten square mile area known as the District of Columbia. Extensions to this jurisdiction arose at the signing of the Treaty of Peace between the King of Spain and the United States in Paris France, which granted to the United States new territories such as Guam, Cuba, the Philippines, etc.
5. [4 U.S.C. §72](#) limits the exercise of all “public offices” and the application of their laws to the District of Columbia and NOT elsewhere except as expressly provided by Congress.

[TITLE 4 > CHAPTER 3 > § 72](#)

[§ 72. Public offices; at seat of Government](#)

All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere, except as otherwise expressly provided by law.

6. The Internal Revenue Code Subtitle A places the income tax primarily upon a “trade or business”. The U.S. Supreme Court expressly stated that Congress may not establish a “trade or business” in a state of the Union and tax it.

*“Congress cannot authorize a **trade or business** within a State in order to tax it.”*

[License Tax Cases, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

7. A “trade or business” is defined as the “functions of a public office” in [26 U.S.C. §7701\(a\)\(26\)](#). See:

The Trade or Business Scam, Form #05.001

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

8. The U.S. Supreme Court has said that Congress cannot license a “trade or business” within the borders of a state of the Union to tax it:

“Congress cannot authorize a trade or business within a State in order to tax it.”

[License Tax Cases, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

9. The IRS and the DOJ have been repeatedly asked for the statute which “expressly extends” the “public office” that is the subject of the tax upon “trade or business” activities within states of the Union. NO ONE has been able to produce such a statute because IT DOESN’T EXIST. There is no provision of law which “expressly extends” the enforcement of Subtitle A of the Internal Revenue Code to any state of the Union. Therefore, IRS jurisdiction does not exist there.

1 “Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that **the expression of one**
2 **thing is the exclusion of another.** *Burgin v. Forbes*, 293 Ky. 456, 169 S.W.2d. 321, 325; *Newblock v. Bowles*,
3 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons**
4 **or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be**
5 **inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects
6 of a certain provision, other exceptions or effects are excluded.”
7 [*Black’s Law Dictionary*, Sixth Edition, p. 581]

- 8 10. [48 U.S.C. §1612](#) expressly extends the enforcement of the criminal provisions of the Internal Revenue Code to the
9 Virgin Islands and is the only enactment of Congress that extends enforcement of any part of the Internal Revenue
10 Code to any place outside the District of Columbia.
11 11. The U.S. Supreme Court commonly refers to states of the Union as “foreign states”. To wit:

12 *We have held, upon full consideration, that although under existing statutes a circuit court of the United States*
13 *has jurisdiction upon habeas corpus to discharge from the custody of state officers or tribunals one restrained*
14 *of his liberty in violation of the Constitution of the United States, it is not required in every case to exercise its*
15 *power to that end immediately upon application being made for the writ. 'We cannot suppose,' this court has*
16 *said, 'that Congress intended to compel those courts, by such means, to draw to themselves, in the first instance,*
17 *the control of all criminal prosecutions commenced in state courts exercising authority within the same*
18 *territorial limits, where the accused claims that he is held in custody in violation of the Constitution of the*
19 *United States. The injunction to hear the case summarily, and thereupon 'to dispose of the party as law and*
20 *justice require' [R. S. 761], does not deprive the court of discretion as to the time and mode in which it will*
21 *exert the powers conferred upon it. That discretion should be exercised in the light of the relations existing,*
22 *under our system of government, between the judicial tribunals of the Union and of the states, and in*
23 *recognition of the fact that the public good requires that those relations be not disturbed by unnecessary*
24 *conflict between courts equally bound to guard and protect rights secured by the Constitution. When the*
25 *petitioner is in custody by state authority for an act done or omitted to be done in pursuance of a law of the*
26 *United States, or of an order, process, or decree of a court or judge thereof; or where, being a subject or*
27 *citizen of a foreign state, and domiciled therein, he is in custody, under like authority, for an act done or*
28 *omitted under any alleged right, title, authority, privilege, protection, or exemption claimed under the*
29 *commission, or order, or sanction of any foreign state, or under color thereof, the validity and effect whereof*
30 *depend upon the law of nations; in such and like cases of urgency, involving the authority and operations of*
31 *the general government, or the obligations of this country to, or its relations with, foreign nations,* [180 U.S.
32 499, 502] *the courts of the United States have frequently interposed by writs of habeas corpus and*
33 *discharged prisoners who were held in custody under state authority.* So, also, when they are in the custody of
34 a state officer, it may be necessary, by use of the writ, to bring them into a court of the United States to testify as
35 witnesses.' *Ex parte Royall*, [117 U.S. 241, 250](#), 29 S.L.Ed. 868, 871, 6 Sup.Ct.Rep. 734; *Ex parte Fonda*, [117](#)
36 [U.S. 516, 518](#), 29 S.L.Ed. 994, 6 Sup.Ct.Rep. 848; *Re Duncan*, [139 U.S. 449](#), 454, sub nom. *Duncan v. McCall*,
37 35 L.Ed. 219, 222, 11 Sup.Ct.Rep. 573; *Re Wood*, [140 U.S. 278](#), 289, Sub nom. *Wood v. Bursh*, 35 L.Ed. 505,
38 509, 11 Sup.Ct.Rep. 738; *McElvaine v. Brush*, [142 U.S. 155, 160](#), 35 S.L.Ed. 971, 973, 12 Sup.Ct.Rep. 156;
39 *Cook v. Hart*, [146 U.S. 183, 194](#), 36 S.L.Ed. 934, 939, 13 Sup.Ct.Rep. 40; *Re Frederick*, [149 U.S. 70, 75](#), 37
40 S.L.Ed. 653, 656, 13 Sup.Ct.Rep. 793; *New York v. Eno*, [155 U.S. 89, 96](#), 39 S.L.Ed. 80, 83, 15 Sup.Ct.Rep. 30;
41 *Pepke v. Cronan*, [155 U.S. 100](#), 39 L.Ed. 84, 15 Sup.Ct.Rep. 34; *Re Chapman*, [156 U.S. 211, 216](#), 39 S.L.Ed.
42 401, 402, 15 Sup.Ct.Rep. 331; *Whitten v. Tomlinson*, [160 U.S. 231, 242](#), 40 S.L.Ed. 406, 412, 16 Sup.Ct.Rep.
43 297; *Iasigi v. Van De Carr*, [166 U.S. 391, 395](#), 41 S.L.Ed. 1045, 1049, 17 Sup.Ct.Rep. 595; *Baker v. Grice*, [169](#)
44 [U.S. 284, 290](#), 42 S.L.Ed. 748, 750, 18 Sup.Ct.Rep. 323; *Tinsley v. Anderson*, [171 U.S. 101, 105](#), 43 S.L.Ed.
45 91, 96, 18 Sup.Ct.Rep. 805; *Fitts v. McGhee*, [172 U.S. 516, 533](#), 43 S.L.Ed. 535, 543, 19 Sup.Ct.Rep. 269;
46 *Markuson v. Boucher*, [175 U.S. 184](#), 44 L.Ed. 124, 20 Sup.Ct.Rep. 76.
47 [*State of Minnesota v. Brundage*, 180 U.S. 499 (1901)]

- 48 12. [The Federal Register Act](#), [44 U.S.C. §1505\(a\)](#), and the [Administrative Procedures Act](#), [5 U.S.C. §553\(a\)](#) both require
49 that when a federal agency wishes to enforce any provision of statutory law within a state of the Union, it must write
50 proposed implementing regulations, publish them in the Federal Register, and thereby give the public opportunity for
51 “notice and comment”. Notice that 44 U.S.C. §1508 says that the Federal Register is the official method for providing
52 “notice” of laws that will be enforced in “States of the Union”. There are no implementing regulations authorizing the
53 enforcement of any provision of the Internal Revenue Code within any state of the Union, and therefore it cannot be
54 enforced against the general public domiciled within states of the Union. See the following for exhaustive proof:
55 13. Various provisions of law indicate that when implementing regulations authorizing enforcement have NOT been
56 published in the Federal Register, then the statutes cited as regulations may NOT prescribe a penalty or adversely affect
57 rights protected by the Constitution of the United States:

58 [TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552](#)
59 [§ 552. Public information; agency rules, opinions, orders, records, and proceedings§ 1508. Publication in](#)
60 [Federal Register as notice of hearing](#)

61 *Except to the extent that a person has actual and timely notice of the terms thereof, a person may not in any*
62 *manner be required to resort to, or be adversely affected by, a matter required to be published in the Federal*

Register and not so published. For the purpose of this paragraph, matter reasonably available to the class of persons affected thereby is deemed published in the Federal Register when incorporated by reference therein with the approval of the Director of the Federal Register.

26 C.F.R. §601.702 Publication and public inspection

(a)(2)(ii) Effect of failure to publish.

Except to the extent that a person has actual and timely notice of the terms of any matter referred to in subparagraph (1) of this paragraph which is required to be published in the Federal Register, such person is not required in any manner to resort to, or be adversely affected by, such matter if it is not so published or is not incorporated by reference therein pursuant to subdivision (i) of this subparagraph. Thus, for example, any such matter which imposes an obligation and which is not so published or incorporated by reference will not adversely change or affect a person's rights.

14. 44 U.S.C. §1505(a) and 5 U.S.C. §553(a) both indicate that the only case where an enactment of the Congress can be enforced DIRECTLY against persons domiciled in states of the Union absent implementing regulations is for those groups specifically exempted from the requirement. These groups include:
- 14.1. A military or foreign affairs function of the United States. 5 U.S.C. §553(a)(1).
- 14.2. A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts. 5 U.S.C. §553(a)(2).
- 14.3. Federal agencies or persons in their capacity as officers, agents, or employees thereof. 44 U.S.C. §1505(a)(1).
15. The Internal Revenue Code itself defines and limits the term "United States" to include only the District of Columbia and nowhere expands the term to include any state of the Union. Consequently, states of the Union are not included.

TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701.
Sec. 7701. - Definitions

(a)(9) United States

The term "United States" when used in a geographical sense includes only the States and the District of Columbia.

(a)(10) State

The term "State" shall be construed to include the District of Columbia, where such construction is necessary to carry out provisions of this title.

16. 26 U.S.C. §7601 authorizes enforcement of the Internal Revenue Code and discovery related to the enforcement only within the bounds of internal revenue districts. Any evidence gathered by the IRS outside the District of Columbia is UNLAWFULLY obtained and in violation of this statute, and therefore inadmissible. See *Weeks v. United States*, 232 U.S. 383 (1914), which says that evidence unlawfully obtained is INADMISSIBLE.
17. 26 U.S.C. §7621 authorizes the President of the United States to define the boundaries of all internal revenue districts.
- 17.1. The President delegated that authority to the Secretary of the Treasury pursuant to Executive Order 10289.
- 17.2. Neither the President nor his delegate, the Secretary of the Treasury, may establish internal revenue districts outside of the "United States", which is then defined in 26 U.S.C. §7701(a)(9) and (a)(10), 26 U.S.C. §7701(a)(39), and 26 U.S.C. §7408(d) to mean ONLY the District of Columbia.
- 17.3. Congress cannot delegate to the President or the Secretary an authority within states of the Union that it does not have. Congress has NO LEGISLATIVE JURISDICTION within a state of the Union.

"It is no longer open to question that the general government, unlike the states, *Hammer v. Dagenhart*, 247 U.S. 251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the internal affairs of the states; and emphatically not with regard to legislation."
[*Carter v. Carter Coal Co.*, 298 U.S. 238, 56 S.Ct. 855 (1936)]

18. Treasury Order 150-02 abolished all internal revenue districts except that of the District of Columbia.
19. IRS is delegate of the Secretary in insular possessions, as "delegate" is defined at 26 U.S.C. §7701(a)(12)(B), but NOT in states of the Union.

Based on all the above authorities:

Non-Resident Non-Person Position

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Form 05.020, Rev. 7-12-2015

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EXHIBIT: _____

1. The word “INTERNAL” in the phrase “INTERNAL Revenue Service” means INTERNAL to the federal government or the federal zone. This includes people OUTSIDE the federal zone but who have a domicile there, such as citizens and residents abroad coming under a tax treaty with a foreign country, pursuant to 26 U.S.C. §911. It DOES NOT include persons domiciled in states of the Union. See:

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

2. The U.S. Supreme Court has confirmed that there is *no basis* to believe that any part of the federal government enjoys any legislative jurisdiction within any state of the Union, including in its capacity as a lawmaker for the general government. This was confirmed by one attorney who devoted his life to the study of Constitutional law below:

“§79. [. . .] There cannot be two separate and independent sovereignties within the same limits or jurisdiction; nor can there be two distinct and separate sources of sovereign authority within the same jurisdiction. The right of commanding in the last resort can be possessed only by one body of people inhabiting the same territory, and can be executed only by those intrusted with the execution of such authority.”

[Treatise on Government, Joel Tiffany, p. 49, Section 78;

SOURCE: <http://famguardian.org/Publications/TreatiseOnGovernment/TreatOnGovt.pdf>]

Our public dis-servants have tried to systematically destroy this separation using a combination of LIES, PROPAGANDA in unreliable government publications, and the abuse of “words of art” in the void for vagueness “codes” they write in order to hunt and trap and enslave you like an animal.

*But this is a people robbed and plundered;
All of them are snared in [legal] holes, [by the sophistry of rebellious public “servant” lawyers]
And they are hidden in prison houses;
They are for prey, and no one delivers;
For plunder, and no one says, “Restore!”
Who among you will give ear to this?
Who will listen and hear for the time to come?
Who gave Jacob [Americans] for plunder, and Israel [America] to the robbers?
Was it not the LORD.
He against whom we have sinned?
For they would not walk in His ways.
Nor were they obedient to His law.
Therefore He has poured on him the fury of His anger
And the strength of battle;
It has set him on fire all around,
Yet he did not know;
And it burned him,
Yet he did not take it to heart.
[Isaiah 42:22-25, Bible, NKJV]*

Your government is a PREDATOR, not a PROTECTOR. Wake up people! If you want to know what your public servants are doing to systematically disobey and destroy the main purpose of the Constitution and destroy your rights in the process, read the following expose:

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

3. The PROPAGANDA you read on the IRS website that contradicts the content of this section honestly (for ONCE!) identifies itself as the equivalent of BUTT WIPE that isn’t worth the paper it is printed on and which you can’t and shouldn’t believe. This BUTT WIPE, incidentally, includes ALL the IRS Publications and forms:

“IRS Publications, issued by the National Office, explain the law in plain language for taxpayers and their advisors... While a good source of general information, publications should not be cited to sustain a position.”
[Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8 (05-14-1999)]

4. If you want to know what constitutes a “reasonable source of belief” about federal jurisdiction in the context of taxation, please see the following. Note that it concludes that you CAN’T trust anything a tax professional or government employee or even court below the Supreme Court says on the subject of taxes, and this conclusion is based on the findings of the courts themselves!

Reasonable Belief About Income Tax Liability, Form #05.007
<http://sedm.org/Forms/FormIndex.htm>

5.4.9 How States of the Union are illegally treated as statutory “States” under federal law

By default, states of the Union mentioned in the Constitution:

1. Are sovereign and legislatively foreign in respect to federal legislative jurisdiction.
2. Are not subject to federal civil or criminal law.
3. Function in nearly every particular as independent nations under the law of nations.

The above facts are covered further in the next section. Like any other legal entity or “person”, however, a state of the Union can make themselves subject to private foreign law by exercising their right to contract with an otherwise foreign entity. This process of contracting operates under equity and in that capacity, the state behaves as the equivalent of a private person contracting with other private persons:

When a State engages in ordinary commercial ventures, it acts like a private person, outside the area of its “core” responsibilities, and in a way unlikely to prove essential to the fulfillment of a basic governmental obligation. A Congress that decides to regulate those state commercial activities rather than to exempt the State likely believes that an exemption, by treating the State differently from identically situated private persons, would threaten the objectives of a federal regulatory program aimed primarily at private conduct. Compare, e.g., 12 U.S.C. §1841(b) (1994 ed., Supp. III) (exempting state companies from regulations covering federal bank holding companies); 15 U.S.C. §77c(a)(2) (exempting state-issued securities from federal securities laws); and 29 U.S.C. §652(5) (exempting States from the definition of “employer[s]” subject to federal occupational safety and health laws), with 11 U.S.C. §106(a) (subjecting States to federal bankruptcy court judgments); 15 U.S.C. §1122(a) (subjecting States to suit for violation of Lanham Act); 17 U.S.C. §511(a) (subjecting States to suit for copyright infringement); 35 U.S.C. §271(h) (subjecting States to suit for patent infringement). And a Congress that includes the State not only within its substantive regulatory rules but also (expressly) within a related system of private remedies likely believes that a remedial exemption would similarly threaten that program. See *Florida Prepaid Postsecondary Ed. Expense Bd. v. College Savings Bank*, ante, at ____ (Stevens, J., dissenting). It thereby avoids an enforcement gap which, when allied with the pressures of a competitive marketplace, could place the State’s regulated private competitors at a significant disadvantage.

These considerations make Congress’ need to possess the power to condition entry into the market upon a waiver of sovereign immunity (as “necessary and proper” to the exercise of its commerce power) unusually strong, for to deny Congress that power would deny Congress the power effectively to regulate private conduct. Cf. *California v. Taylor*, 353 U.S. 553, 566 (1957). At the same time they make a State’s need to exercise sovereign immunity unusually weak, for the State is unlikely to have to supply what private firms already supply, nor may it fairly demand special treatment, even to protect the public purse, when it does so. Neither can one easily imagine what the Constitution’s founders would have thought about the assertion of sovereign immunity in this special context. These considerations, differing in kind or degree from those that would support a general congressional “abrogation” power, indicate that Parden’s holding is sound, irrespective of this Court’s decisions in *Seminole Tribe of Fla. v. Florida*, 517 U.S. 44 (1996), and *Alden v. Maine*, ante, p. ____.

[*College Savings Bank v. Florida Prepaid Postsecondary Education Expense*, 527 U.S. 666 (1999)]

Notice the above statement:

These considerations make Congress’ need to possess the power to condition entry into the market upon a waiver of sovereign immunity (as “necessary and proper” to the exercise of its commerce power) unusually strong, for to deny Congress that power would deny Congress the power effectively to regulate private conduct. Cf. *California v. Taylor*, 353 U.S. 553, 566 (1957).

The U.S. Congress has the right to regulate foreign or interstate commerce, regardless of whether it is a constitutional state engaging in the commerce or simply a private human being or business. Therefore, only after a sovereignty such as a Constitutional state government contracts as the equivalent of a private party in commerce can it become a “person” under the contract or franchise that it consented to. That waiver of sovereignty and sovereign immunity is mandated by the Foreign Sovereign Immunities Act, which says in pertinent part:

TITLE 28 > PART IV > CHAPTER 97 > § 1605
§1605. General exceptions to the jurisdictional immunity of a foreign state

(a) A foreign state shall not be immune from the jurisdiction of courts of the United States or of the States in any case—

(2) in which the action is based upon a commercial activity carried on in the United States by the foreign state; or upon an act performed in the United States in connection with a commercial activity of the foreign state elsewhere; or upon an act outside the territory of the United States in connection with a commercial activity of the foreign state elsewhere and that act causes a direct effect in the United States;

That process of consent can only be in relation to a private party because it cannot lawfully do any of the following without violating the Separation of Powers Doctrine, U.S. Supreme Court:

1. Agree to be treated as a federal territory or statutory "State".
2. Contract away its sovereignty to the national government.

No doubt, a state of the Union may procure a formerly private business or create a business of its own that engages in interstate commerce and thereby become subject to federal regulation, but they can do so only indirectly as the equivalent of a private party on the same footing as every other private party engaging in regulated activity. And in that capacity, they are a private person and not a statutory "State" under federal law.

Ordinarily, when the federal government is legislating for constitutional states, it uses the phrase "several States" just as it is used in the Constitution itself. Here are some examples:

United States Constitution
Article IV, Section 2

*The Citizens of each State shall be entitled to all Privileges and Immunities of Citizens in **the several States.***

[TITLE 1 > CHAPTER 3 > § 204](#)
[§ 204. Codes and Supplements as evidence of the laws of United States and District of Columbia; citation of Codes and Supplements](#)

In all courts, tribunals, and public offices of the United States, at home or abroad, of the District of Columbia, and of each State, Territory, or insular possession of the United States—

*(a) **United States Code.**— The matter set forth in the edition of the Code of Laws of the United States current at any time shall, together with the then current supplement, if any, establish prima facie the laws of the United States, general and permanent in their nature, in force on the day preceding the commencement of the session following the last session the legislation of which is included: Provided, however, That whenever titles of such Code shall have been enacted into positive law the text thereof shall be legal evidence of the laws therein contained, in all the courts of the United States, **the several States**, and the Territories and insular possessions of the United States.*

On the other hand, when the U.S. Congress wants to legislate for federal territories and possessions, it uses the term "the States" rather than "the **SEVERAL** States":

[TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701. \[Internal Revenue Code\]](#)
[Sec. 7701. - Definitions](#)

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(9) United States

*The term "United States" when used in a geographical sense includes only **the States** and the District of Columbia.*

20 C.F.R. §422.404.2
Social Security

*(6) **United States**, when used in a geographical sense, includes, unless otherwise indicated:*

- The States**,
- The Territories of Alaska and Hawaii prior to January 3, 1959, and August 21, 1959, respectively, when they acquired statehood,*
- The District of Columbia,*

(iv) *The Virgin Islands*,
(v) *The Commonwealth of Puerto Rico effective January 1, 1951*, (vi) *Guam and American Samoa, effective September 13, 1960, generally, and for purposes of sections 210(a) and 211 of the Act, effective after 1960 with respect to service performed after 1960, and effective for taxable years beginning after 1960 with respect to crediting net earnings from self-employment and self-employment income, and*
(vii) *The Commonwealth of the Northern Mariana Islands effective January 1, 1987.*

We allege that a violation of due process of law, a violation of the separation of powers, and treason on the part of the judge has occurred when any Court:

1. Includes constitutional states of the Union operating in the PUBLIC capacity as GOVERNMENTS within the statutory definition of:
 - 1.1. "State" within any act of Congress.
 - 1.2. "the States" within any act of Congress. See 4 U.S.C. §110(d).
2. Treats a constitutional State as a statutory "State" under federal law under the auspices of the Foreign Sovereign Immunities Act as indicated above. Instead, they must be treated as a private "person" and NOT a statutory "State", which is the equivalent of a federal territory.
3. Imputes a different meaning or class of things to the plural "States" or "the States" than it does to the definition of the singular version of "State". For instance, 26 U.S.C. §7701(a)(10) defines "State" as the District of Columbia and does not define the plural but includes the plural within the definition of "United States" in 26 U.S.C. §7701(a)(9). It is a rule of statutory construction that the plural cannot have a different meaning than the singular:

[TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701.](#) [Internal Revenue Code]
[Sec. 7701. - Definitions](#)

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(9) *United States*

The term "United States" when used in a geographical sense includes only the [States](#) and the District of Columbia.

(10) *State*

The term "State" shall be construed to include the District of Columbia, where such construction is necessary to carry out provisions of this title.

What judges seem to like to do to unconstitutionally expand their jurisdiction is to use the word "includes" as a means to add anything they want to the definition of a term, but this clearly violates the rules of statutory construction, due process of law, and the Separation of Powers Doctrine, U.S. Supreme Court:

"It is apparent that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional restrictions."
[Bailey v. Alabama, 219 U.S. 219 (1911)]

"**Expressio unius est exclusio alterius.** A maxim of statutory interpretation meaning that **the expression of one thing is the exclusion of another.** *Burgin v. Forbes*, 293 Ky. 456, 169 S.W.2d. 321, 325; *Newblock v. Bowles*, 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded."
[Black's Law Dictionary, Sixth Edition, p. 581]

"**When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning.** *Meese v. Keene*, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition of the term excludes unstated meanings of that term"); *Colautti v. Franklin*, 439 U.S. at 392-393, n. 10 ("As a rule, 'a definition which declares what a term 'means' . . . excludes any meaning that is not stated"); *Western Union Telegraph Co. v. Lenroot*, 323 U.S. 490, 502 (1945); *Fox v. Standard Oil Co. of N.J.*, 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, *Sutherland on Statutes and Statutory Construction* § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the

contrary."
[*Stenberg v. Carhart*, 530 U.S. 914 (2000)]

Any judge who violates these rules and tries to include a constitutional state into a statutory State under federal law ought to be called on it, because he/she is clearly:

1. Exceeding his/her delegated authority.
2. Legislating from the bench by adding to the definition of words. This violates the separation of powers between the Judicial Branch and the Legislative Branch.
3. Violating the separation of powers between the states and the federal government. See:

Government Conspiracy to Destroy the Separation of Powers, Form #05.023
<http://sedm.org/Forms/FormIndex.htm>
4. Engaging in a conspiracy to destroy your Constitutional rights. The MAIN purpose of the separation of powers is to protect your constitutional rights. Disregarding it is a violation of rights.

"We start with first principles. The Constitution creates a Federal Government of enumerated powers. See U.S. Const., Art. I, § 8. As James Madison wrote, "[t]he powers delegated by the proposed Constitution to the federal government are few and defined. Those which are to remain in the State governments are numerous and indefinite." *The Federalist* No. 45, pp. 292-293 (C. Rossiter ed. 1961). **This constitutionally mandated division of authority "was adopted by the Framers to ensure protection of our fundamental liberties."** *Gregory v. Ashcroft*, 501 U.S. 452, 458 (1991) (internal quotation marks omitted). **"Just as the separation and independence of the coordinate branches of the Federal Government serves to prevent the accumulation of excessive power in any one branch, a healthy balance of power between the States and the Federal Government will reduce the risk of tyranny and abuse from either front."** *Ibid.* "
[*U.S. v. Lopez*, 514 U.S. 549 (1995)]

5. Violating due process of law by making false presumptions and depriving other litigants of the EQUAL right to presume what IS NOT included in the definition.

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
<http://sedm.org/Forms/FormIndex.htm>

We end this section with a comparison between STATUTORY states under federal law and CONSTITUTIONAL states under the United States Constitution. They are NOT the same and no federal or state judge can lawfully make them the same without committing a crime!

Table 7: Comparison of Republic State v. Corporate State

#	Attribute	<i>CONSTITUTIONAL Republic State</i>	<i>STATUTORY Corporate State</i>
1	<i>Name</i>	“Republic of _____”	“State of _____”
2	<i>Name of this entity in federal law</i>	Called a “state” or “foreign state”	Called a “State” as defined in 4 U.S.C. §110(d)
3	<i>Protected by the Bill of Rights, which is the first ten amendments to the United States Constitution?</i>	Yes	No (No rights. Only statutory “privileges”)
4	<i>Form of government</i>	Constitutional Republic	Legislative totalitarian socialist democracy
5	<i>A corporation?</i>	Yes	Yes
6	<i>A federal corporation?</i>	No	Yes
7	<i>Exclusive jurisdiction over its own lands?</i>	Yes	No. Shared with federal government pursuant to Buck Act, Assimilated Crimes Act, and ACTA Agreement.
8	<i>“Possession” of the United States?</i>	No (sovereign and “foreign” with respect to national government)	Yes
9	<i>Subject to exclusive federal jurisdiction?</i>	No	Yes
10	<i>Subject to federal income tax?</i>	No	Yes
11	<i>Subject to state income tax?</i>	No	Yes
12	<i>Subject to state sales tax?</i>	No	Yes
13	<i>Subject to national military draft? (See SEDM Form #05.030 http://sedm.org/Forms/FormIndex.htm)</i>	No	Yes
14	<i>Citizenship of those domiciled therein</i>	3. Constitutional but not statutory citizen. 4. “national” or “state national” pursuant to 8 U.S.C. §§1101(a)(21) . Not a statutory “U.S. citizen” pursuant to 8 U.S.C. §1401.	Statutory “U.S. citizen” pursuant to 8 U.S.C. §1401
15	<i>Licenses such as marriage license, driver’s license, business license required in this jurisdiction?</i>	No	Yes
16	<i>Voters called</i>	“Electors”	“Registered voters”
17	<i>How you declare your domicile in this jurisdiction</i>	4. Describing yourself as a “state national” but not a statutory “U.S. citizen on all government forms. 5. Registering as an “elector” rather than a voter. 6. Terminating participation in all federal benefit programs.	4. Describing yourself as a statutory “U.S. citizen” on any state or federal form. 5. Applying for a federal benefit. 6. Applying for and receiving any kind of state license.

5.4.10 You can’t earn “income” or “reportable income” WITHOUT being engaged in a public office in the U.S. government

Before IRS can do an assessment, they must have an information return documenting the receipt of “income”. Information returns include IRS Forms W-2, 1042-S, 1098, 1099, etc. 26 U.S.C. §6041(a) affirms that the ONLY way these information returns can lawfully be filed is if the payment they document occurred in connection with a statutory “trade or business” as defined in 26 U.S.C. §7701(a)(26).

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 61](#) > [Subchapter A](#) > [PART III](#) > [Subpart B](#) > § 6041
[§ 6041. Information at source](#)

(a) Payments of \$600 or more

All persons engaged in a trade or business and making payment in the course of such trade or business to another person, of rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or other fixed or determinable gains, profits, and income (other than payments to which section 6042 (a)(1), 6044 (a)(1), 6047 (e), 6049 (a), or 6050N (a) applies, and other than payments with respect to which a statement is required under the authority of section 6042 (a)(2), 6044 (a)(2), or 6045), of \$600 or more in any taxable year, or, in the case of such payments made by the United States, the officers or employees of the United States having information as to such payments and required to make returns in regard thereto by the regulations hereinafter provided for, shall render a true and accurate return to the Secretary, under such regulations and in such form and manner and to such extent as may be prescribed by the Secretary, setting forth the amount of such gains, profits, and income, and the name and address of the recipient of such payment.

A statutory “trade or business” is then defined as follows:

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > § 7701
[§ 7701. Definitions](#)

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(26) Trade or business

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

Nowhere in the entire [I.R.C.](#) or any [IRS publication](#) is the above definition of “[trade or business](#)” expanded to include any activity *other* than a “public office”, and therefore it is all-inclusive and limited to “public offices”. This is also confirmed by the rules of statutory construction, which say on this subject:

“Expressio unius est exclusio alterius. **A maxim of statutory interpretation meaning that the expression of one thing is the exclusion of another.** *Burgin v. Forbes*, 293 Ky. 456, 169 S.W.2d. 321, 325; *Newblock v. Bowles*, 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded.”
[*Black’s Law Dictionary*, Sixth Edition, p. 581]

“When a statute includes an explicit definition, we must follow that definition, even if it varies from that term’s ordinary meaning. *Meese v. Keene*, 481 U.S. 465, 484-485 (1987) (“**It is axiomatic that the statutory definition of the term excludes unstated meanings of that term**”); *Colautti v. Franklin*, 439 U.S. at 392-393, n. 10 (“**As a rule, ‘a definition which declares what a term ‘means’ . . . excludes any meaning that is not stated**”); *Western Union Telegraph Co. v. Lenroot*, 323 U.S. 490, 502 (1945); *Fox v. Standard Oil Co. of N.J.*, 294 U.S. 87, 95-96 (1935) (*Cardozo, J.*); see also 2A N. Singer, *Sutherland on Statutes and Statutory Construction* § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read “as a whole,” post at 998 [530 U.S. 943] (*THOMAS, J.*, dissenting), leads the reader to a definition. That definition does not include the Attorney General’s restriction -- “the child up to the head.” Its words, “substantial portion,” indicate the contrary.”
[*Stenberg v. Carhart*, 530 U.S. 914 (2000)]

If you would like to learn more about what a “trade or business” and a “public office” is, see the following, because that subject is beyond the scope of this pamphlet:

[The “Trade or Business” Scam](#), Form #05.001
<http://sedm.org/Forms/FormIndex.htm>

The vast majority of Americans are not lawfully engaged in a “public office”. Hence, most information returns are FALSE and FRAUDULENT. It is only earnings in connection with the “trade or business”/public office franchise that may lawfully be taxed under Internal Revenue Code Subtitle A. Some in government like to argue against this claim by quoting 26 U.S.C. §871(a), which allegedly taxes earnings NOT connected with the “trade or business” franchise. HOWEVER, even earnings mentioned in this section is associated indirectly with a “trade or business” at 26 U.S.C. §864(c)(3):

(c) Effectively connected income, etc.

(3) Other income from sources within United States

All income, gain, or loss from sources within the United States (other than income, gain, or loss to which paragraph (2) applies) shall be treated as effectively connected with the conduct of a trade or business within the United States.

Hence, even so-called earnings that are NOT directly connected with the “trade or business” franchise in 26 U.S.C. §871(a) are in fact DEEMED to be connected to said franchise. This is why we say that essentially, the entire Internal Revenue Code, Subtitles A and C is really just an excise or franchise tax upon public offices within the government. It is what we call a “public officer kickback program”. Those who are required to participate are specifically identified in 5 U.S.C. §2105(a) as “officers AND individuals”, meaning that the only way you can BECOME a statutory “individual” is to serve in a public office within the federal government. Otherwise, the U.S. Supreme Court has repeatedly held that the ability to regulate PRIVATE conduct is repugnant to the Constitution.

“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)]

Those who therefore argue against the conclusion that public offices within the government are the only ones who can earn “reportable” and therefore “taxable” income have the burden of explaining how:

1. The IRS can FIND OUT about PRIVATE earnings NOT connected to the “trade or business”/public office franchise, since they are NOT reported.
2. IRS can lawfully tax PRIVATE PROPERTY without in effect executing eminent domain without compensation against PRIVATE property in violation of the Fifth Amendment. The only party who can lawfully convert PRIVATE property to PUBLIC property is the original owner, and it must be DONATED to public use before the public can REGULATE or TAX said use. Taxation, after all, is the process of converting PRIVATE property to PUBLIC property.

5.4.11 Meaning of “United States” within IRS Publications: The GOVERNMENT and not a geographical place

Even within federal territories and possessions such as Puerto Rico and American Samoa, IRS Publication 519 describes the following requirements:

“Bona Fide Residents of American Samoa or Puerto Rico

If you are a nonresident alien who is a bona fide resident of American Samoa or Puerto Rico for the entire tax year, you generally are taxed the same as resident aliens. You should file Form 1040 and report all income from sources both in and outside the United States. However, you can exclude the income discussed in the following paragraphs.

For tax purposes other than reporting income, however, you will be treated as a nonresident alien.

[. . .]

Residents of Puerto Rico.

If you are a bona fide resident of Puerto Rico for the entire tax year, you can exclude from gross income all income from sources in Puerto Rico (other than amounts for service performed as an employee of the United States or any of its agencies).

[. . .]

Residents of American Samoa.

If you are a bona fide resident of American Samoa for the entire year, you can exclude from gross income all income from sources in American Samoa (other than amounts for services performed as an employee of the U.S. government or any of its agencies)."
[IRS Publication 519, Tax Guide for Aliens (2009), pp. 33-34]

Based on the above, the following conclusions are inevitable and are the ONLY thing that is entirely consistent with the I.R.C., all the court cases we have read, and the I.R.S. publications in their entirety:

1. Those domiciled in Puerto Rico and American Samoa are statutory aliens under 26 U.S.C. §7701(b)(1)(A).
2. Puerto Rico and American Samoa do not count as "sources within the United States" per 26 U.S.C. §861 except in the case of:

"... amounts for service performed as an employee of the United States or any of its agencies"

3. People domiciled in Puerto Rico and American Samoa are treated as:
 - 3.1. Resident aliens under 26 U.S.C. §7701(b)(1)(A) for the purpose of reporting ONLY
 - 3.2. Nonresident aliens under 26 U.S.C. §7701(b)(1)(B) for the purposes of tax returns.These territories are therefore NOT within the statutory "United States".
4. Because taxation of human beings is limited to services performed as a statutory "employee" of the United States per 5 U.S.C. §2105(a) and 26 U.S.C. §3401(c) or federal corporations and EXCLUDES private earnings, then "sources within the United States" as identified in 26 U.S.C. §861 REALLY can only mean THE GOVERNMENT and not any geographic place. This is also consistent with 26 U.S.C. §864(c)(3):

[TITLE 26](#) > [Subtitle A](#) > [CHAPTER 1](#) > [Subchapter N](#) > [PART I](#) > § 864
[§864. Definitions and special rules](#)

(c) Effectively connected income, etc.

(3) Other income from sources within United States

All income, gain, or loss from sources within the United States (other than income, gain, or loss to which paragraph (2) applies) **shall be treated as effectively connected with the conduct of a trade or business within the United States.**

The ONLY place where ALL earnings are connected with a public office and a statutory "trade or business" is the United States Government in the District of Columbia, and more particularly, among statutory "employees", all of whom are identified in 5 U.S.C. §2105(a) as public officers by being called an "officer and individual":

[TITLE 5](#) > [PART III](#) > [Subpart A](#) > [CHAPTER 21](#) > § 2105
[§2105. Employee](#)

(a) For the purpose of this title, "employee", except as otherwise provided by this section or when specifically modified, **means an officer and an individual** who is—

5. "United States" is used in TWO senses within the I.R.C.: (1) The GEOGRAPHIC SENSE and (2) The GOVERNMENT SENSE.
 - 5.1. Not all senses of the term "United States" are defined in Title 26, but rather only one of the TWO senses, which is the GEOGRAPHIC SENSE. The definitions at 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d) are, in fact, a red herring and define only ONE of the two contexts.

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > Sec. 7701. [Internal Revenue Code]
[Sec. 7701. - Definitions](#)

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(9) United States

The term "United States" **when used in a geographical sense** includes only the [States](#) and the District of

Columbia.

(10) State

The term "State" shall be construed to include the District of Columbia, where such construction is necessary to carry out provisions of this title.

5.2. If they identified exactly which of these two senses was intended for every use, their FRAUD would have to end immediately. So they keep it quiet, leave undue discretion to judges to decide because of incomplete and vague definitions, and abuse presumption and propaganda to expand their jurisdiction unlawfully.

5.3. The term "United States" as used within the phrase "sources within the United States" in 26 U.S.C. §861 is NOT used in a GEOGRAPHIC SENSE found in 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d), but rather in the "GOVERNMENT" sense ONLY. Why? Because only earnings of government statutory "employees" or instrumentalities acting as public officers are counted as taxable "gross income".

6. The term "the States" as used in 26 U.S.C. §7701(a)(9) really can only mean federal corporations that are part of the U.S. government and not constitutional states of the Union. This is confirmed by:

6.1. The following holding of the U.S. Supreme Court, which confirms that "income" within the meaning of the revenue laws means corporate profit:

"Income has been taken to mean the same thing as used in the Corporation Excise Tax Act of 1909 (36 Stat. 112) in the 16th Amendment, and in the various revenue acts subsequently passed."
[Bowers v. Kerbaugh-Empire Co., 271 U.S. 170, 174, (1926)]

6.2. The fact that Congress is forbidden by the U.S. Constitution from creating a state within a state or from enacting civil legislation enforceable within the borders of a Constitutional but not statutory state per Article 4, Section 3, Clause 1, or from treating states of the Union as either federal territories or statutory "States" within the meaning of the I.R.C.

United States Constitution
Article 4: States Relations
Section 3.

New States may be admitted by the Congress into this Union; but no new State shall be formed or erected within the Jurisdiction of any other State; nor any State be formed by the Junction of two or more States, or Parts of States, without the Consent of the Legislatures of the States concerned as well as of the Congress.

6.3. The following holding of the U.S. Supreme Court, which confirms that federal territories and therefore statutory "States" are all corporation franchises. Notice also that they define an "individual" as a "corporation sole", thus implying that the "individual" within the I.R.C. is in fact a corporation sole.

At common law, a "corporation" was an "artificial perso[n] endowed with the legal capacity of perpetual succession" consisting either of a single individual (termed a "corporation sole") or of a collection of several individuals (a "corporation aggregate"). 3 H. Stephen, Commentaries on the Laws of England 166, 168 (1st Am. ed. 1845). The sovereign was considered a corporation. See id., at 170; see also 1 W. Blackstone, Commentaries *467. Under the definitions supplied by contemporary law dictionaries, Territories would have been classified as "corporations" (and hence as "persons") at the time that 1983 was enacted and the Dictionary Act recodified. See W. Anderson, A Dictionary of Law 261 (1893) ("All corporations were originally modeled upon a state or nation"); 1 J. Bouvier, A Law Dictionary Adapted to the Constitution and Laws of the United States of America 318-319 (11th ed. 1866) ("In this extensive sense the United States may be termed a corporation"); Van Brocklin v. Tennessee, 117 U.S. 151, 154 (1886) ("The United States is a . . . great corporation . . . ordained and established by the American people") (quoting United [495 U.S. 182, 202] States v. Maurice, 26 F. Cas. 1211, 1216 (No. 15,747) (CC Va. 1823) (Marshall, C. J.)); Cotton v. United States, 11 How. 229, 231 (1851) (United States is "a corporation"). See generally Trustees of Dartmouth College v. Woodward, 4 Wheat. 518, 561-562 (1819) (explaining history of term "corporation"). [Ngiraingas v. Sanchez, 495 U.S. 182 (1990)]

7. The statutory "citizen" or "resident" or "U.S. person" all are synonymous with the GOVERNMENT CORPORATION and NOT a human being. That corporation described in 28 U.S.C. §3002(15)(A) itself is a statutory but not constitutional "U.S. citizen", "U.S. resident", and "U.S. person".

"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 (C.J.S.), Corporations, §886 (2003)]

8. The term “United States” as defined in 26 U.S.C. §7701(a)(9) and (a)(10) must by implication be limited to ONLY those DOMICILED in the District of Columbia, WHEREVER physically situated. A person who is a “bona fide resident” of Puerto Rico or American Samoa, for instance, could not ALSO be a resident anywhere else because you can only have a DOMICILE in ONE PLACE at a time. Hence, they would not be domiciled within the statutory “United States”.
9. The only real “taxpayer” is a public office in the U.S. government and not state government. It is THIS statutory “taxpayer” who is the REAL “person” and “individual” mentioned in the I.R.C. at 26 U.S.C. §6671(b) and 26 U.S.C. §7343 and NOT the public officer filling the office. The public officer is a “partner” with the public office and he/she/it represents this public office and “taxpayer” as a “transferee” when information returns are filed against the office or against the name of the officer. See 26 U.S.C. §§6901 and 6903.
10. Even in the case of “nonresident aliens” as described in 26 U.S.C. §7701(b)(1)(B), a domicile on federal territory is still involved in the case of the statutory “taxpayer”. Why? Because:
- 10.1. The statutory “person” and “individual” being taxed is NOT the nonresident entity or human being, but the **PUBLIC OFFICE** filled by the entity through the “trade or business” franchise contract.²³ The **PUBLIC OFFICE** is domiciled on federal territory but the **PUBLIC OFFICER** is NOT.
- 10.2. The PUBLIC OFFICER is surety for the PUBLIC OFFICE through the “trade or business” franchise contract. Hence, the tax is an indirect excise tax as repeatedly held by the U.S. Supreme Court.²⁴ 26 U.S.C. §6671(b) and 26 U.S.C. §7343 both confirm that the legal definition of “person” for the purpose of the I.R.C. is an “officer or employee of a corporation or partnership” who has a FIDUCIARY DUTY to the public and therefore is a public officer. The “partnership” they are referring to is the franchise partnership between the **OFFICE** and the **OFFICER**. The only way that fiduciary duty could be created is through a franchise contract or quasi-contract because it is otherwise illegal to punish someone for NOT doing something. This would be forbidden by the Thirteenth Amendment as “involuntary servitude”.
11. Consent of the human being is required to turn that PRIVATE human being into a public officer and it is a crime in violation of 18 U.S.C. §912 to unilaterally elect yourself into public office by either signing a tax form or using a Taxpayer Identification Number when NOT actually occupying said public office created under the authority of Title 5 and not Title 26 of the U.S. Code.
12. The reader should also note that it is “nonresident alien INDIVIDUALS” made liable for tax returns in 26 C.F.R. §1.6012-1(b), and NOT “nonresident aliens” who are NOT “individuals”. Hence:
- 12.1. “nonresident aliens” who are NOT statutory “Individuals” or “persons” are not engaged in the “trade or business” franchise.
- 12.2. “nonresident alien INDIVIDUALS” as described in 26 C.F.R. §1.6012-1(b) ARE public officers.
13. The word “INTERNAL” within the phrase “INTERNAL Revenue Service” means INTERNAL to the U.S. government corporation, and not INTERNAL to the geographical or statutory “United States”.
14. The I.R.C. Subtitles A through C behaves as a public officer kickback program disguised to “look” like a legitimate income tax. The feds have never been able to regulate or tax private conduct and only have the authority to impose duties upon their own statutory “employees” without just compensation. Hence, through “words of art”, presumption, and IRS propaganda²⁵ they had to deceive the average American into filling out paperwork that makes him/her/it “look” like the only thing they have jurisdiction over, which is their own public officers. It’s ALL FRAUD. For exhaustive details on this subject, see:

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>

Consistent with the above, the following regulation betrays the above CONSTRUCTIVE FRAUD. Notice that what makes an entity “resident” is whether they are engaged in a public office and therefore a statutory “trade or business” under 26 U.S.C. §7701(a)(26), and that residency has ABSOLUTELY NOTHING TO DO WITH THE NATIONALITY OR CITIZENSHIP OR EVEN THE DOMICILE of the entity:

26 C.F.R. §301.7701-5 Domestic, foreign, resident, and nonresident persons.

²³ See: *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>

²⁴ See *Flint vs. Stone Tracy Co.*, 220 U.S. 107 (1911), *Brushaber v. Union Pacific R. Co.*, 240 U.S. 1 (1916), *Spreckels Sugar Refining Co. v. McClain*, 192 U.S. 397, 24 S.Ct. 376; *Stratton’s Independence v. Howbert*, 231 U.S. 399, 34 S.Ct. 136; *Doyle v. Mitchell Brothers Co.*, 247 U.S. 179, 183, 38 S.Ct. 467; *Stanton v. Baltic Mining Co.*, 240 U.S. 103, 114, 36 S.Ct. 278.

²⁵ See: Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8, which says you CANNOT trust or rely upon ANY IRS publication.

1 A domestic corporation is one organized or created in the United States, including only the States (and during
2 the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the
3 law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A
4 domestic corporation is a resident corporation even though it does no business and owns no property in the
5 United States. A foreign corporation engaged in trade or business within the United States is referred to in
6 the regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in
7 trade or business within the United States, as a nonresident foreign corporation. A partnership engaged in
8 trade or business within the United States is referred to in the regulations in this chapter as a resident
9 partnership, and a partnership not engaged in trade or business within the United States, as a nonresident
10 partnership. Whether a partnership is to be regarded as resident or nonresident is not determined by the
11 nationality or residence of its members or by the place in which it was created or organized.
12 [Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]
13 [SOURCE: <http://fanguardian.org/TaxFreedom/CitesByTopic/Resident-26cfr301.7701-5.pdf>]

14 Also consistent with the content of this section, IRS Form 1040NR also describes those from American Samoa and Swains
15 Island as “U.S. nationals” and nonresident aliens. The IRS 1040NR Form, block 1 filing status lists the following:

16 ☐ Single resident of Canada or Mexico, or a single U.S. national

17 Then, in the IRS Form 1040 Instruction Book for 2009 on p. 8, it says the following:

18 “U.S. national. A U.S. national is an individual who, although not a U.S. citizen, owes his or her allegiance to
19 the United States. U.S. nationals include American Samoans and Northern Mariana Islanders who chose to
20 become U.S. nationals instead of U.S. citizens.”
21 [IRS Form 1040NR Instruction Booklet (2009), p. 8]

22 We prove throughout this document that people born within and domiciled within constitutional states of the Union are all
23 of the following, and therefore have the status equivalent to that above and are statutory “nonresident aliens”:

- 24 1. “nationals” per 8 U.S.C. §1101(a)(21).
- 25 2. NOT “U.S. nationals” or “nationals but not citizens of the United States at birth” per 8 U.S.C. §1408 or 8 U.S.C.
26 §1452.
- 27 3. “nationals of the United States*” per 8 U.S.C. §1101(a)(22).

28 By deduction, since IRS describes those domiciled in federal territories and possessions such as Puerto Rico and American
29 Samoa as statutory “aliens” per the Internal Revenue Code, then people domiciled in states of the Union must have at least
30 the same standing, which means they are statutory “aliens” and also “nonresident aliens” for the purposes of filing income
31 tax returns. They don’t become “individuals” or the “nonresident alien individual” mentioned in 26 C.F.R. §1.6012-1(b)
32 who has a liability to file a tax return unless and until they are lawfully engaged in a public office in the U.S. government.
33 This is consistent with 26 C.F.R. §301.6109-1, which says that Taxpayer Identification Numbers are ONLY
34 MANDATORY in the case of those engaged in a statutory “trade or business”, which is defined as “the functions of a
35 public office” in 26 U.S.C. §7701(a)(26).

NOTE: By saying the above, we are NOT implying ANY of the following:

1. That the jurisdiction of the Internal Revenue Code is limited ONLY to the District of Columbia. Like all income taxes, it attaches to DOMICILE, and you can have a domicile or residence in the District of Columbia WITHOUT a physical presence there. Domicile is not where you ARE, but where you have been in the past AND CONSENT to be civilly protected.

"Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course, the situs of property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration being a tax on realty laid by the state in which the realty is located."
[Miller Brothers Co. v. Maryland, [347 U.S. 340](#) (1954)]

2. That the U.S. government is without authority to tax its own public offices. By "public office", we mean "trade or business", which is defined in 26 U.S.C. §7701(a)(26) as "the functions of a public office". Instead, they can tax them ANYWHERE they are EXPRESSLY AUTHORIZED by law as required by 4 U.S.C. §72, which at this time is limited EXCLUSIVELY to the District of Columbia and the Virgin Islands. Anyone who asserts authority to tax outside the District of Columbia has the burden of PROVING with evidence that the public office subject to tax was expressly authorized to be executed in the specific place it is sought to be taxed.

[TITLE 4 > CHAPTER 3 > § 72](#)
Sec. 72. - Public offices; at seat of Government

All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere, except as otherwise expressly provided by law

Consistent with the preceding discussion in this section, the U.S. Supreme Court affirmed that Puerto Rico is NOT within the "United States" for the purposes of the Constitution. Hence, it is a CONSTITUTIONAL "alien" in relation to the states of the Union and also is treated as "alien" in relation to Internal Revenue Code, Subtitles A and C:

*"We are therefore of opinion that the island of Porto Rico is a territory appurtenant and belonging to the United States, but not a part of the United States*** within the revenue clauses of the Constitution;"*
[Downes v. Bidwell, 182 U.S. 244 (1901)]

For further details on the subject of this section, see:

An Investigation Into the Meaning of the Term "United States", Alan Freeman

HTML: <http://famguardian.org/Subjects/Taxes/ChallJurisdiction/Definitions/freemaninvestigation.htm>

PDF: <http://famguardian.org/Subjects/Taxes/ChallJurisdiction/Definitions/freemaninvestigation.pdf>

6 "Nonresident Aliens" under the Internal Revenue Code (I.R.C.)

It should interest you to know that if you are presently filing IRS Form 1040, then you are already filing as a resident alien. Becoming a "Nonresident alien" is therefore not a very big step away from the status you are presently claiming. This is covered later in section 6.1.1. All "individuals" under the I.R.C. are, in fact, aliens. The only place where statutory "U.S. citizens" are even mentioned in the I.R.C. is when they are abroad under 26 U.S.C. §911, and in that capacity, they function as aliens under a tax treaty with the country they are temporarily staying in, and therefore are treated as resident aliens under the I.R.C.

The statutory term "Nonresident alien" is a "word of art" SPECIFIC only to income taxation and is NOT equivalent to "non-resident non-person". In fact, one cannot have ANY civil statutory status as a "non-resident non-person", including but not limited to "nonresident alien", "person", "individual". If such a status is non-consensually enforced or imposed, a tort and violation of the Bill of Rights have occurred. The term "nonresident alien" is not found in any context other than taxation and should not be employed in any other context.

As we said in the introduction, “nonresident aliens” under the I.R.C. are NOT a subset of “non-resident non-persons”, but can be “non-residents” for certain specified and very limited purposes. One cannot be a “nonresident alien” under 26 U.S.C. §7701(b)(1)(B) WITHOUT also be a statutory “individual” AND a “person”, and we don’t advocate consenting to become EITHER an “individual” or “person” under civil statutory franchises such as the Internal Revenue Code. Civil statutory individuals” and “persons”, in fact, are public officers or agents of the government, as we prove in:

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037
<http://sedm.org/Forms/FormIndex.htm>

The term “nonresident alien” is nowhere defined in the Internal Revenue Code. The alleged “definition” found in 26 U.S.C. §7701(b)(1)(B) describes what it IS NOT, not what it IS. Hence, it is a violation of due process of law to PRESUME that one has this status and downright ignorant and presumptuous to claim it on a government form without qualifying it in such a way as to make it equivalent to “non-resident non-person”.

Therefore, the only reason one would claim the status of “nonresident alien” rather than simply “non-resident non-person” is because:

1. One is being illegally compelled under duress to fill out tax withholding paperwork by a legally ignorant clerk or company. The compulsion is illegal because there is no tax form that mandates withholding or reporting for those who are statutory “non-resident non-persons”
2. The person instituting the illegal compulsion is making the false PRESUMPTION that:
 - 2.1. ALL lawful statuses in the Internal Revenue Code are described in available government forms.
 - 2.2. The status of “non-resident non-person” is NOT a lawful status because it is not offered as an option on any tax withholding or reporting form.
3. One is being UNLAWFULLY and CRIMINALLY compelled to choose a civil statutory status, then they must choose the one that is CLOSEST to that of “non-resident non-person”.

For documentation of the duress involved with the above, see:

1. *Tax Form Attachment*, Form #04.201
<http://sedm.org/Forms/FormIndex.htm>
2. *Affidavit of Citizenship, Domicile, and Tax Status*, Form #02.001, Section 3
<http://sedm.org/Forms/FormIndex.htm>
3. *Correcting Erroneous Information Returns*, Form #04.001
<http://sedm.org/Forms/FormIndex.htm>
4. *Corrected Information Return Attachment Letter*, Form #04.002
<http://sedm.org/Forms/FormIndex.htm>
5. *Legal Notice of Change in Citizenship/Domicile Records and Divorce from the United States*, Form #10.001, Section 11
<http://sedm.org/Forms/FormIndex.htm>
6. *Affidavit of Duress: Illegal Tax Enforcement by De Facto Officers*, Form #02.002
<http://sedm.org/Forms/FormIndex.htm>

WHY, might you ask, has the government NOT officially recognized those who are “non-resident non-persons” in its tax withholding and reporting forms and instead forces you illegally to select the “nonresident alien” status to have any form to use at all? The reason is explained in our Disclaimer:

The term "non-person" as used on this site we define to be a human not domiciled on federal territory, not engaged in a public office, and not "purposefully and consensually availing themselves" of commerce within the jurisdiction of the United States government. Synonymous with "transient foreigner", "in transitu", and "stateless" (in relation to the national government). We invented this term. The term does not appear in federal statutes because statutes cannot even define things or people who are not subject to them and therefore foreign and sovereign. The term "non-individual" used on this site is equivalent to and a synonym for "non-person" on this site, even though STATUTORY "individuals" are a SUBSET of "persons" within the Internal Revenue Code. Likewise, the term "private human" is also synonymous with "non-person". Hence, a "non-person":

1. *Retains their sovereign immunity. They do not waive it under the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97 or the longarm statutes of the state they occupy.*
2. *Is protected by the United States Constitution and not federal statutory civil law.*

3. May not have federal statutory civil law cited against them. If they were, a violation of Federal Rule of Civil Procedure 17 and a constitutional tort would result if they were physically present on land protected by the United States Constitution within the exterior limits of states of the Union.
4. Is on an equal footing with the United States government in court. "Persons" would be on an UNEQUAL, INFERIOR, and subservient level if they were subject to federal territorial law.

Don't expect vain public servants to willingly admit that there is such a thing as a human "non-person" who satisfies the above criteria because it would undermine their systematic and treasonous plunder and enslavement of people they are supposed to be protecting. However, the U.S. Supreme Court has held that the "right to be left alone" is the purpose of the constitution. *Olmstead v. United States*, 277 U.S. 438. A so-called "government" that refuses to leave you alone or respect or protect your sovereignty and equality in relation to them is no government at all and has violated the purpose of its creation described in the Declaration of Independence. Furthermore, anyone from the national or state government who refuses to enforce this status, or who imputes or enforces any status OTHER than this status under any law system other than the common law is:

1. "purposefully availing themselves" of commerce within OUR jurisdiction.
2. STEALING, where the thing being STOLEN are the public rights associated with the statutory civil "status" they are presuming we have but never expressly consented to have.
3. Engaging in criminal identity theft, because the civil status is associated with a domicile in a place we are not physically in and do not consent to a civil domicile in.
4. Consenting to our Member Agreement.
5. Waiving official, judicial, and sovereign immunity.
6. Acting in a private and personal capacity beyond the statutory jurisdiction of their government employer.
7. Compelling us to contract with the state under the civil statutory "social compact".
8. Interfering with our First Amendment right to freely and civilly DISASSOCIATE with the state.
9. Engaged in a constitutional tort.

If freedom and self-ownership or "ownership" in general means anything at all, it means the right to deny any and all others, including governments, the ability to use or benefit in any way from our body, our exclusively owned private property, and our labor.

"We have repeatedly held that, as to property reserved by its owner for private use, "the right to exclude [others is] 'one of the most essential sticks in the bundle of rights that are commonly characterized as property.'" *Loretto v. Teleprompter Manhattan CATV Corp.*, 458 U.S. 419, 433 (1982), quoting *Kaiser Aetna v. United States*, 444 U.S. 164, 176 (1979). "[Nollan v. California Coastal Comm'n, 483 U.S. 825 (1987)]

"In this case, we hold that the "right to exclude," so universally held to be a fundamental element of the property right,[11] falls within this category of interests that the Government cannot take without compensation." [*Kaiser Aetna v. United States*, 444 U.S. 164 (1979)]

[11] See, e. g., *United States v. Pueblo of San Ildefonso*, 206 Ct.Cl. 649, 669-670, 513 F.2d. 1383, 1394 (1975); *United States v. Lutz*, 295 F.2d. 736, 740 (CA5 1961). As stated by Mr. Justice Brandeis, "[a]n essential element of individual property is the legal right to exclude others from enjoying it." *International News Service v. Associated Press*, 248 U.S. 215, 250 (1918) (dissenting opinion).

[SEDM Disclaimer, Section 4,
SOURCE: <http://sedm.org/disclaimer.htm>]

The same U.S. Supreme Court cited above ALSO held that any government that refuses to recognize PRIVATE rights or rights BEYOND the control of government, such as those possessed by a statutory "non-resident non-person", is a despotism and a tyranny when it held the following:

"It must be conceded that there are rights in every free government beyond the control of the State [or a jury or majority of electors]. A government which recognized no such rights, which held the lives, liberty and property of its citizens, subject at all times to the disposition and unlimited control of even the most democratic depository of power, is after all a despotism. It is true that it is a despotism of the many-of the majority, if you choose to call it so—but it is not the less a despotism." [*Loan Ass'n v. Topeka*, 87 U.S. (20 Wall.) 655, 665 (1874)]

1 Would add to the above that not only is such a government a “despotism”, but in fact it is not even DEFINED as a
2 government based on the Declaration of Independence. The Declaration of Independence defines the purpose of all
3 governments as the protection of PRIVATE rights. A government that refuses to even recognize the very thing, the ONLY
4 thing that is the reason for its creation, is no government at all, but rather a mafia that only protects ITSELF. That criminal
5 mafia and “protection racket” is described in:

De Facto Government Scam, Form #05.043
<http://sedm.org/Forms/FormIndex.htm>

6 **6.1 Definitions of “individual” and “nonresident alien”**

7 **6.1.1 Statutory “Nonresident Alien” Defined and Explained**

8 Those who wish to use the Non-Resident Non-Person Position need to study the subject of citizenship very carefully to
9 completely understand it. That subject is dealt with extensively in the following document;

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

10 The table below provides a succinct summary of citizenship status v. tax status:

1 **Table 8: “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 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)
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 th 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 th 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 th 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 th 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:

1. 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".
2. "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.
3. 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).
4. 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:
 - 4.1. "Purposefully avails himself" of commerce on federal territory and thus waives sovereign immunity. Examples of such purposeful availment are the next three items.
 - 4.2. 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.
 - 4.3. 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

Non-Resident Non-Person Position

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Form 05.020, Rev. 7-12-2015

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EXHIBIT: _____

- 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]

Based on the above, a human being born anywhere in America and domiciled within the exclusive jurisdiction of a state of the Union is a non-resident pursuant to 8 U.S.C. §1101(a)(21). This is also confirmed by 26 U.S.C. §877, which describes a person who abandons their “national” status and who retains “nonresident alien” status both BEFORE and AFTER they abandon it. If the “nonresident alien” described below was NOT also a “nonresident alien” BEFORE he expatriated, then the statute would not make sense and would have to be rewritten.

TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter N > PART II > Subpart A > § 877
§877. Expatriation to avoid tax

(a) Treatment of expatriates

(1) In general

Every nonresident alien individual to whom this section applies and who, within the 10-year period immediately preceding the close of the taxable year, lost United States citizenship shall be taxable for such taxable year in the manner provided in subsection (b) if the tax imposed pursuant to such subsection (after any reduction in such tax under the last sentence of such subsection) exceeds the tax which, without regard to this section, is imposed pursuant to section 871.

The term “expatriation” is then defined as “the abandonment of nationality and allegiance”, hence, “national” status.

“Expatriation is the voluntary renunciation or abandonment of nationality and allegiance.”
[Perkins v. Elg., 1939, 307 U.S. 325, 59 S.Ct. 884, 83 L.Ed. 1320]

The only way that a person could be both a “national” before expatriation and an “alien” afterward and still be a “nonresident alien” in both circumstances is if BOTH statuses are included within the definition of “nonresident alien”. Otherwise, they would have had to say the following, where the underlined values are added or changed:

“Every nonresident alien individual. . .who. . .BECAME a nonresident alien individual by losing United States citizenship”.

The term “nonresident alien” is a combination of two words:

1. “nonresident”: Means that the entity has not nominated the specific government in question as their protector by choosing a domicile or residence within the territory protected by that government. Therefore, the entity is not protected by the civil laws of that place or government. For details on “domicile” and “residence”, see :

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

2. “alien”: Means legislatively “foreign” in relation to the jurisdiction in question.
 - 2.1. Constitutional context: The term “alien” in the context of a human being can mean that the human being was not born within the country that encompasses the jurisdiction in question.
 - 2.2. Statutory context: The term “alien” in relation to an artificial entity such as a corporation or trust could mean that the entity was not created or registered under the statutory laws of the specific jurisdiction in question.

The term “nonresident alien” is statutorily defined in 26 U.S.C. §7701(b)(1)(B), which says:

26 U.S.C. §7701(b)(1)(B) Nonresident alien

An individual is a nonresident alien if such individual is neither a citizen of the United States nor a resident of the United States (within the meaning of subparagraph (A)).

The first thing we notice about the above definition is that the term “nonresident alien” is defined in the context of ONLY an “individual” as legally defined. Upon investigating this matter further, we find that:

1. Nowhere other than in the above definition does the term “nonresident alien” appear without the term “individual”, and it appears only in the title of 26 U.S.C. §7701(b)(1)(B) above.
2. 26 C.F.R. §1.1441-1(c)(3)(ii) defines what a “nonresident alien individual” is but not a “nonresident alien”. Based on comparing the definition of “nonresident alien individual” in that section and the term “nonresident alien” in 26 U.S.C. §7701(b)(1)(B), we find that:

- 2.1. You can be a “nonresident alien” without ALSO being a “nonresident alien individual”.
- 2.2. The only difference between a “nonresident alien” and a “nonresident alien individual” is that the entity:
- 2.2.1. Is a “**not a citizen or a national of the United States**”, where:
- 2.2.1.1. “citizen of the United States” means 8 U.S.C. §1401 who is domiciled on federal territory. It DOES NOT mean a Constitutional citizen.
- 2.2.1.2. “national of the United States” means that described in 8 U.S.C. §1408 and 8 U.S.C. §1101(a)(22)(B). It includes people domiciled in American Samoa and Swain’s Island but excludes those domiciled in Constitutional states of the Union.
- 2.2.2. Meets one or more of the following two criteria found in 26 C.F.R. §1.1441-1(c)(3)(ii):
- 2.2.2.1. 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).
- 2.2.2.2. 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).
- Therefore, a human being who is a non-resident such as those born within and domiciled within Constitutional states of the Union cannot be a “nonresident alien individual” regardless of their domicile. Compare 26 U.S.C. §7701(b)(1)(A).
3. The definition of “nonresident alien” in 26 U.S.C. §7701(b)(1)(B) describes what a “nonresident alien” **IS NOT**, but not what it **IS**. They are hiding something, aren’t they? They obviously don’t want you to know what it is because then they would have to admit that nearly everyone in states of the Union are non-resident NON-persons for which there are NO tax forms they can sign unmodified without committing perjury under penalty of perjury.
4. The above definition tries to create the presumption that only human beings can be “individuals”, but this is in fact false. An artificial entity that is not a human being, for instance, can also satisfy the following criteria for being a “nonresident alien”:

“neither a citizen of the United States nor a resident of the United States”

The reason they do this is that they don’t want you to know that businesses can ALSO be “nonresident aliens”. If every business out there declared itself to be a “nonresident alien”, the government wouldn’t have a way to regulate or tax them or accomplish its main goal of regulating commerce! Block 3 of the IRS Form W-8BEN confirms that entities other than “individuals” listed in the definition of “nonresident alien” can also be “nonresident aliens”. The form in Block 3 lists grantor trusts, complex corporations, estates, etc. as being also “nonresident aliens”, but all the entities listed are statutory “public” and not “private” entities domiciled on federal territory or doing business there, and engaged in a “public office” in the U.S. government. The government has no jurisdiction to regulate the affairs of entities neither domiciled nor resident outside its jurisdiction nor engaged in private and not public activities.

“Although the conduct of private parties lies beyond the Constitution's scope in most instances, governmental authority may dominate an activity to such an extent that its participants must be deemed to act with the authority of the government and, as a result, be subject to constitutional constraints.”
[Edmonson v. Leesville Concrete Company, 500 U.S. 614 (1991)]

5. Nearly every place that the term “nonresident alien” is described in the Internal Revenue Code and the Treasury Regulations and in which a duty is prescribed, the phrase “individual” is added to the end so that it reads “nonresident alien individual”. See Section 9 later for details.
6. Nowhere do the I.R.C. or the Treasury Regulations impose a duty or obligation upon “nonresident aliens” who are NOT “individuals”. For instance, the obligation to file income tax returns is described in 26 C.F.R. §1.6012-1(b) in the context of “nonresident alien individuals”, but nowhere in the context of those who are “nonresident aliens” but NOT “individuals”.
7. IRS Form 1040 is entitled “U.S. **Individual** Income Tax Return”. Those who are not “individuals” cannot have an obligation to file this form.

Based on the above, if you want to avoid being subject to the I.R.C. or having any sort of obligation under it, you must therefore describe yourself as a “non-resident non-person” who has NO status under the Internal Revenue Code, including “individual”. Note that “individuals” are a subset of “persons” within the I.R.C. This, in fact, is what the AMENDED version of the IRS Form W-8BEN that we provide does at the link below: It adds two new statuses to the IRS Form W-8BEN, which are “transient foreigner” and “Union State Citizen” as an alternative to the word “individual”.

6.1.2 TWO contexts of “nonresident aliens”: STATUTORY and CONSTITUTIONAL

There are TWO contexts in which the term “nonresident alien” can be used: STATUTORY and CONSTITUTIONAL. It is a very common occurrence to confuse the two contexts. Below are the limitations and caveats:

1. CONSTITUTIONAL context.

- 1.1. Called “non-resident alien” by the U.S. Supreme Court.
- 1.2. Implies only “aliens” who are foreign nationals born or naturalized in a foreign country.
- 1.3. Does NOT include ALL “nonresident aliens” defined in 26 U.S.C. §7701(b)(1)(B).
- 1.4. Does NOT include “nationals of the United States*” defined in 8 U.S.C. §1101(a)(22) who are not domiciled on federal territory. These people would include:
 - 1.4.1. Non-citizen nationals under 8 U.S.C. §1101(a)(22)(B).
 - 1.4.2. State citizens domiciled in their state and described in 8 U.S.C. §1101(a)(21) and 8 U.S.C. §1101(a)(22)(B).
 - 1.4.3. Those born in and domiciled in federal possessions and described in 8 U.S.C. §1408 and 8 U.S.C. §1452.

2. STATUTORY context.

- 2.1. Called “nonresident alien”.
- 2.2. Defined in 26 U.S.C. §7701(b)(1)(B).
- 2.3. Includes:
 - 2.3.1. “aliens” under 8 U.S.C. §1101(a)(3), who are humans born or naturalized in a foreign country.
 - 2.3.2. Non-citizen nationals under 8 U.S.C. §1101(a)(22)(B).
 - 2.3.3. State citizens domiciled in their state and described in 8 U.S.C. §1101(a)(21) and 8 U.S.C. §1101(a)(22)(B).
 - 2.3.4. Those born in and domiciled in federal possessions and described in 8 U.S.C. §1408 and 8 U.S.C. §1452.

6.1.3 The three classes of STATUTORY “nonresident aliens”

There are three classes of statutory “nonresident aliens”. These classes are defined in 26 C.F.R. §1.871-1(b)(1) .

*TITLE 26--INTERNAL REVENUE
CHAPTER I--INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY
PART 1 _INCOME TAXES--Table of Contents
Sec. 1.871-1 Classification and manner of taxing alien individuals.*

(b) Classes of nonresident aliens—

(1) In general.

For purposes of the income tax, nonresident alien individuals are divided into the following three classes:

*(i) Nonresident alien **individuals** who at no time during the taxable year are engaged in a trade or business [public office] in the United States,*

(ii) Nonresident alien individuals who at any time during the taxable year are, or are deemed under Sec. 1.871-9 to be, engaged in a trade or business in the United States, and

*(iii) Nonresident alien individuals who are **bona fide residents** of Puerto Rico during the entire taxable year.*

An individual described in subdivision (i) or (ii) of this subparagraph is subject to tax pursuant to the provisions of subpart A (section 871 and following), part II, subchapter N, chapter 1 of the Code, and the regulations thereunder. See Sec. Sec. 1.871-7 and 1.871-8. The provisions of subpart A do not apply to individuals described in subdivision (iii) of this subparagraph, but such individuals, except as provided in section 933 with respect to Puerto Rican source income, are subject to the tax imposed by section 1 or section 1201(b). See Sec. 1.876-1.

The type of “nonresident aliens” that are closest to the status of our members is identified in 26 C.F.R. §1.871-1(b)(1)(i) above. However, even that definition does not describe our members because none of our members are allowed to be statutory “individuals” or “persons” and therefore public officers.

The term “ bona fide resident” is defined in the case of Weible v. United States, 244 F.2d. 158 (9th Cir. 1957):

First we clear away the area occupied by the word domicile, then examine what we have left. As Judge Goodman stated in Meals v. United States, D.C.N.D.S.D. Cal. 1953, 110 F. Supp. 658, the word is not statutorily defined, though it was attempted by Regulation 111, 26 C.F.R. §29.116-1. Chief Judge Phillips in his dissent in Jones v. Kyle, 10 Cir., 1951, 190 F.2d. 353, 356, said:

"The word 'resident' is a term of many and varied meanings. It was, therefore, appropriate for the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, to adopt interpretative regulations. As used in the statute and as interpreted by the regulation 'residence' means broadly, presence as an inhabitant in a given place, not as a transient, but either indefinite as to time or for a purpose that is of such a nature that an extended stay be necessary for its accomplishment, although the person intends at all times to return to his domicile when the purpose has been consummated or abandoned. [Citing Myers v. Commissioner, 4 Cir., 180 F.2d. 969; Seeley v. Commissioner, 2 Cir., 186 F.2d. 541, 543; Swenson v. Thomas, 5 Cir., 164 F.2d. 783, 784]."

Referring again to the Meals case, Judge Goodman made the following comment:

"The Committee (Senate) sought to embrace in the term 'bona fide resident' all whose assimilation into the foreign life was sufficient to expose them to the burdens of adjusting to the foreign environment." [110 F. Supp. 661.]

His conclusion was to this effect:

*"Viewing the entire picture of plaintiff's life in Germany in the light of the Congressional objective, it is clear that plaintiff was a bona fide resident of a foreign country * * * within the meaning of the exemption statute. The Government's contrary conclusion stems from placing undue emphasis upon isolated and special aspects of plaintiff's life abroad." (Italics ours.)*

In view of the foregoing discussion we are of the Opinion that Weible was not only a "resident" of Australia, Canada and England during the years 1947, 1948 and 1949, but on the facts of his case was a "bona fide" resident, within the meaning of Section 116 and Regulation Section 29.211-2.

[Weible v. United States, 244 F.2d. 158 (9th Cir. 1957)]

6.1.4 You're not a STATUTORY "individual"

The following subsections will prove that you are not a STATUTORY “individual” because:

1. You are not a public officer. They can only civilly regulate public officers on official business. Otherwise, the Thirteenth Amendment prohibition against involuntary servitude would be violated.
2. The definition of “individual” in the Internal Revenue Code and regulations EXCLUDE “citizens”.
3. All STATUTORY “individuals” under the Internal Revenue Code are ALIENS, and not CITIZENS. If you are a citizen, then you can't be a STATUTORY “individual” unless you are abroad and interface to the I.R.C. through a tax treaty with a foreign country as a “alien”.
4. You can be a STATUTORY “nonresident alien” WITHOUT being an “individual” or “nonresident alien individual”.

6.1.4.1 Statutory law is law for public officers and not private people

The U.S. Supreme Court has held that the ability to regulate EXCLUSIVELY PRIVATE conduct is repugnant to the Constitution.

*When one becomes a member of society, he necessarily parts with some rights or privileges which, as an individual not affected by his relations to others, he might retain. "A body politic," as aptly defined in the preamble of the Constitution of Massachusetts, "is a social compact by which the whole people covenants with each citizen, and each citizen with the whole people, that all shall be governed by certain laws for the common good." This does not confer power upon the whole people to control rights which are purely and exclusively private, Thorpe v. R. & B. Railroad Co., 27 Vt. 143; but it does authorize the establishment of laws requiring each citizen to so conduct himself, and so use his own property, as not unnecessarily to injure another. This is the very essence of government, and 125*125 has found expression in the maxim sic utere tuo ut alienum non laedas. From this source come the police powers, which, as was said by Mr. Chief Justice Taney in the License Cases, 5 How. 583, "are nothing more or less than the powers of government inherent in every sovereignty, . . . that is to say, . . . the power to govern men and things." Under these powers the government regulates the conduct of its citizens one towards another, and the manner*

1 in which each shall use his own property, when such regulation becomes necessary for the public good
2 [Munn v. Illinois, 94 U.S. 113 (1876),
3 SOURCE: http://scholar.google.com/scholar_case?case=6419197193322400931]
4

5 “The power to “legislate generally upon” life, liberty, and property, as opposed to the “power to provide modes
6 of redress” against offensive state action, was “repugnant” to the Constitution. Id., at 15. See also United States
7 v. Reese, 92 U.S. 214, 218 (1876); United States v. Harris, 106 U.S. 629, 639 (1883); James v. Bowman, 190
8 U.S. 127, 139 (1903). Although the specific holdings of these early cases might have been superseded or
9 modified, see, e.g., Heart of Atlanta Motel, Inc. v. United States, 379 U.S. 241 (1964); United States v. Guest,
10 383 U.S. 745 (1966), their treatment of Congress’ §5 power as corrective or preventive, not definitional, has not
11 been questioned.”
12 [*City of Boerne v. Flores, Archbishop of San Antonio*, 521 U.S. 507 (1997)]

13 Consequently, whenever the government claims a right to regulate conduct using CIVIL and not CRIMINAL law, it must
14 satisfy all the following criteria:

- 15 1. Relate to conduct that is NOT “EXCLUSIVELY PRIVATE”.
- 16 2. Relate to PUBLIC conduct.
- 17 3. Relate to conduct of PUBLIC officers on official business.
- 18 4. NOT violate the prohibition against involuntary servitude found in the Thirteenth Amendment. Most regulations
19 impose DUTIES, which would be involuntary servitude if imposed against human beings but would not be involuntary
20 servitude against a public office that you have to VOLUNTEER into that is called a “citizen”, “resident”, or
21 “individual”.

22 Statutes that implement this type of CIVIL regulation of “the PUBLIC” are typically aimed at STATUTORY and not
23 CONSTITUTIONAL “citizens”, “residents”, and especially “individuals”. But HOW does one become a STATUTORY
24 “individual” from a factual perspective? The answer is found in 5 U.S.C. §2105(a), which defines the statutory term
25 “employee” to mean an “officer **AND an individual**”. By “officer”, they can only mean a lawfully elected PUBLIC officer
26 of the U.S. and not state government:

27 [TITLE 5 > PART III > Subpart A > CHAPTER 21 > § 2105](#)
28 [§2105. Employee](#)

29 (a) For the purpose of this title, “employee”, except as otherwise provided by this section or when specifically
30 modified, **means an officer and an individual** who is—

31 If you think there is SOME OTHER means of becoming a statutory “individual”, then you have the burden of showing:

- 32 1. HOW this transformation can occur WITHOUT the consent of the party affected without compelling them to associate
33 in violation of the First Amendment right of association clause. Remember, the status one claims or is associated with
34 is the means by which they CONTRACT with and ASSOCIATE with other members of society.
- 35 2. HOW one can be made party to what the courts call the “Social compact” as an “individual” WITHOUT
36 unconstitutionally and unlawfully compelling them to contract.
- 37 3. HOW the duties that attach to the status of “individual” in the I.R.C. can lawfully be imposed without violating the
38 Thirteenth Amendment.

39 Why did they have to take such a circuitous route to manufacture “individuals” and the usually FALSE presumption that
40 you are a statutory “individual”? Because the U.S. Supreme Court held that they had to CREATE the “person” before they
41 can create a case or controversy in any court, and since they only have jurisdiction over public conduct of public officers,
42 they couldn’t make the connection directly without exposing their ruse. Note that saying that the courts cannot exercise
43 jurisdiction UNLESS the dispute involves parties in different states is equivalent to saying that they DO NOT become
44 “persons” under federal law UNTIL they fit this description:

45 **“Making a person, makes a case; and thus, a government which cannot exercise jurisdiction unless an alien**
46 **or citizen of another State be a party, makes a party which is neither alien nor citizen, and then claims**
47 **jurisdiction because it has made a case. If this be true, why not make every citizen a corporation sole, and**
48 **thus bring them all into the Courts of the United States quo minus? Nay, it is still worse, for there is not only**
49 **an evasion of the constitution implied in this doctrine, but a positive power to violate it.** Suppose every
50 individual of this corporation were citizens of Ohio, or, as applicable to the other case, were citizens of
51 Georgia, the United States could not give any one of them, individually, the right to sue a citizen of the same
52 State in the Courts of the United States; then, on what principle could that right be communicated to them in a

body? But the question is equally unanswerable, if any single member of the corporation is of the same State with the defendant, as has been repeatedly adjudged.”
[Osborn v. Bank of United States, 22 U.S. 738 (1824)]

There is NOTHING wrong, with imposing the duties upon a public office called an “individual” and requiring you to VOLUNTEER to become a statutory “individual”, because the common law says that which you consent to cannot form the basis for an injury:

“Volunt non fit injuria.
He who consents cannot receive an injury. 2 Bouv. Inst. n. 2279, 2327; 4 T. R. 657; Shelf. on mar. & Div. 449.

Consensus tollit errorem.
Consent removes or obviates a mistake. Co. Litt. 126.

Melius est omnia mala pati quam malo concentire.
It is better to suffer every wrong or ill, than to consent to it. 3 Co. Inst. 23.

Nemo videtur fraudare eos qui sciunt, et consentiunt.
One cannot complain of having been deceived when he knew the fact and gave his consent. Dig. 50, 17, 145.”
[Bouvier’s Maxims of Law, 1856;
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

Furthermore, it is a violation of due process of law to PRESUME that one is a statutory “individual” without evidence demonstrating they consented to that status. Why? Because such a presumption would amount to EMINENT DOMAIN without compensation over the property of the citizen, where the “rights” conveyed by “personhood” are the property being STOLEN by the government.

“It is apparent that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional restrictions.”
[Bailey v. Alabama, 219 U.S. 219 (1911)]

And the only type of evidence is a statute. Absent such evidence, the presumption is that if the definitions in the statute do not EXPRESSLY INCLUDE IT, then ALL OTHER THINGS are PURPOSEFULLY EXCLUDED:

“Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one thing is the exclusion of another. Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded.”
[Black’s Law Dictionary, Sixth Edition, p. 581]

“When a statute includes an explicit definition, we must follow that definition, even if it varies from that term’s ordinary meaning. Meese v. Keene, 481 U.S. 465, 484-485 (1987) (“It is axiomatic that the statutory definition of the term excludes unstated meanings of that term”); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 (“As a rule, ‘a definition which declares what a term “means” . . . excludes any meaning that is not stated”); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read “as a whole,” post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General’s restriction -- “the child up to the head.” Its words, “substantial portion,” indicate the contrary.”
[Stenberg v. Carhart, 530 U.S. 914 (2000)]

These conclusions are confirmed by the content of section 3.12.1.10 of the Great IRS Hoax, Form #11.302. 26 U.S.C. §6331(a) confirms that the specific natural person who is the only type of “individual” in the Internal Revenue Code is an “employee”, instrumentality, agent or officer of the federal government holding a “public office”, in fact, because this is the only natural person against whom distraint (force) is authorized.

26 U.S.C., Subchapter D - Seizure of Property for Collection of Taxes
Sec. 6331. Levy and distraint

(a) Authority of Secretary

If any person liable to pay any tax neglects or refuses to pay the same within 10 days after notice and demand, it shall be lawful for the Secretary to collect such tax (and such further sum as shall be sufficient to cover the expenses of the levy) by levy upon all property and rights to property (except such property as is exempt under section 6334) belonging to such person or on which there is a lien provided in this chapter for the payment of such tax. Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia, by serving a notice of levy on the employer (as defined in section 3401(d)) of such officer, employee, or elected official. If the Secretary makes a finding that the collection of such tax is in jeopardy, notice and demand for immediate payment of such tax may be made by the Secretary and, upon failure or refusal to pay such tax, collection thereof by levy shall be lawful without regard to the 10-day period provided in this section.

If you would like further corroboration of this section, see:

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037
<http://sedm.org/Forms/FormIndex.htm>

6.1.4.2 Statutory "persons" are public officers

The term "individual" is a subset of the term "person" found in 26 U.S.C. §7701(a)(1). You can't know whether you, as a "human being" fit the description of "person" found in the tax code unless and until it is clearly and unambiguously defined to mean "human being", which it is not found anywhere in subtitles A and C. The closest realistic thing we have to a definition of the term "person" is in 26 C.F.R. § 301.6671-1(b), which defines who penalties may be levied against under Subtitle F of the Internal Revenue Code:

[Code of Federal Regulations]
[Title 26, Volume 17, Parts 300 to 499]
[Revised as of April 1, 2000]
From the U.S. Government Printing Office via GPO Access
[CITE: 26CFR301.6671-1]
[Page 402]
TITLE 26--INTERNAL REVENUE
Additions to the Tax and Additional Amounts--Table of Contents
[Sec. 301.6671-1 Rules for application of assessable penalties.](#)
...
(b) Person defined.

For purposes of subchapter B of chapter 68, ***the term "person" 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.***

Investigating this matter of the definition of "person" further, we find that there is a dead pointer in 4 U.S.C. §110(a) which points to a repealed 26 U.S.C. §3797 definition of the term "person". The reason the government won't define the STATUTORY term "person" is because the U.S. Supreme Court in Eisner v. Macomber, 252 U.S. 189 (1920) ruled the following, which defines clearly that the true meaning of "person" in the tax code is "corporation". Since corporations are franchises, then they are public offices in the government:

"The Sixteenth Amendment declares that Congress shall have power to levy and collect taxes on income, "from [271 U.S. 174] whatever source derived," without apportionment among the several states and without regard to any census or enumeration. It was not the purpose or effect of that amendment to bring any new subject within the taxing power. Congress already had power to tax all incomes. But taxes on incomes from some sources had been held to be "direct taxes" within the meaning of the constitutional requirement as to apportionment. Art. 1, §2, cl. 3, § 9, cl. 4; Pollock v. Farmers' Loan & Trust Co., 158 U.S. 601. The Amendment relieved from that requirement, and obliterated the distinction in that respect between taxes on income that are direct taxes and those that are not, and so put on the same basis all incomes "from whatever source derived." Brushaber v. Union P. R. Co., 240 U.S. 1, 17. "Income" has been taken to mean the same thing as used in the Corporation Excise Tax Act of 1909, in the Sixteenth Amendment, and in the various revenue acts subsequently passed. Southern Pacific Co. v. Lowe, 247 U.S. 330, 335; Merchants' L. & T. Co. v. Smietanka, 255 U.S. 509, 219. After full consideration, this Court declared that income may be defined as gain derived from capital, from labor, or from both combined, including profit gained through sale or conversion of capital. Stratton's Independence v. Howbert, 231 U.S. 399, 415; Doyle v. Mitchell Brothers

Co., 247 U.S. 179, 185; Eisner v. Macomber, 252 U.S. 189, 207. And that definition has been adhered to and applied repeatedly. See, e.g., *Merchants' L. & T. Co. v. Smietanka*, supra; 518; *Goodrich v. Edwards*, 255 U.S. 527, 535; *United States v. Phellis*, 257 U.S. 156, 169; *Miles v. Safe Deposit Co.*, 259 U.S. 247, 252-253; *United States v. Supplee-Biddle Co.*, 265 U.S. 189, 194; *Irwin v. Gavit*, 268 U.S. 161, 167; *Edwards v. Cuba Railroad*, 268 U.S. 628, 633. In determining what constitutes income, substance rather than form is to be given controlling weight. *Eisner v. Macomber*, supra, 206. [271 U.S. 175]" [*Bowers v. Kerbaugh-Empire Co.*, 271 U.S. 170, 174, (1926)]

"As repeatedly pointed out by this court, the Corporation Tax Law of 1909. imposed an excise or privilege tax, and not in any sense, a tax upon property or upon income merely as income. It was enacted in view of the decision of *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.Ct.Rep. 912, which held the income tax provisions of a previous law to be unconstitutional because amounting in effect to a direct tax upon property within the meaning of the Constitution, and because not apportioned in the manner required by that instrument." [*U.S. v. Whiteridge*, 231 U.S. 144, 34 S.Sup.Ct. 24 (1913)]

Among the cases referred to above was *Doyle v. Mitchell Brothers Co.*, 247 U.S. 179, 185, 38 S.Ct. 467 (1918), which further helps us define the term "income" and who the "person" is that is liable for tax on that income.

"...Whatever difficulty there may be about a precise scientific definition of 'income', it imports, as used here, something entirely distinct from principal or capital either as a subject of taxation or as a measure of the tax;

conveying rather the idea of **gain or increase arising from corporate activities.**"

[*Doyle v. Mitchell Brothers Co.*, 247 U.S. 179, 185, 38 S.Ct. 467 (1918), emphasis added]

And to put the nail in the coffin, here is the final case cited in *Eisner*, that of *Stratton's Independence v. Howbert*, 231 U.S. 399, 414, 58 L.Ed. 285, 34 Sup.Ct. 136 (1913):

"This court had decided in the *Pollock* Case that the income tax law of 1894 amounted in effect to a direct tax upon property, and was invalid because not apportioned according to populations, as prescribed by the Constitution. The act of 1909 avoided this difficulty by imposing not an income tax, but an excise tax upon the conduct of business in a corporate capacity, measuring, however, the amount of tax by the income of the corporation...*Flint v. Stone Tracy Co.*, 220 U.S. 107, 55 L.Ed. 389, 31 Sup.Ct.Rep. 342, Ann. Cas." [*Stratton's Independence v. Howbert*, 231 U.S. 399, 414, 58 L.Ed. 285, 34 Sup.Ct. 136 (1913)]

The only statutory definition of the term "income" by itself appearing anywhere within the I.R.C. is the earnings of a trust or estate found in 26 U.S.C. §643(b). That trust or estate must therefore be a wholly owned subsidiary of a federal corporation or it cannot be engaged in the "trade or business" franchise.

TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter J > PART I > Subpart A > § 643
§ 643. Definitions applicable to subparts A, B, C, and D

(b) Income

For purposes of this subpart and subparts B, C, and D, the term "income", when not preceded by the words "taxable", "distributable net", "undistributed net", or "gross", means the amount of income of the estate or trust for the taxable year determined under the terms of the governing instrument and applicable local law. Items of gross income constituting extraordinary dividends or taxable stock dividends which the fiduciary, acting in good faith, determines to be allocable to corpus under the terms of the governing instrument and applicable local law shall not be considered income.

So the real "person" to which Subtitle A of the Internal Revenue Code applies is a "corporation", and corporations can be statutory but not constitutional "citizens" and "residents" just as readily as human beings or natural persons.

"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 (C.J.S.)*, Corporations, §886 (2003)]

When the Supreme Court says above that "income" means corporate profit, it means corporate profit from corporations involved in foreign commerce or "public office" that comes under EXCLUSIVE federal jurisdiction. The first Bank of the United States mentioned in *M'Culloch v. State*, 17 U.S. 316 (U.S.,1819), for instance, was one of the first federal

corporations that operated outside of federal territory. Intrastate or interstate commerce of state-chartered corporations are exempt of the prohibition against taxes on exports from any state found in Article 1, Section 9, Clause 5 of the U.S. Constitution. To tax a government privilege requires receipt of the privilege, and state corporations do not receive privileges, including the privilege of existing, from the federal government. Furthermore, even though the income tax is an indirect excise tax on privileges, it becomes a direct tax if it is levied upon human being, even if these people are in receipt of privileges! A tax cannot be indirect unless it is levied on businesses and other artificial entities other than human beings. Such artificial entities, according to the U.S. Supreme Court, can only be corporations involved in foreign commerce.

6.1.4.3 “Individuals” in the Internal Revenue Code

An interesting fact to also consider when one fills out an IRS form [W-8](#) or [W-8BEN](#) identifying the applicant as a “nonresident alien” is that the entire Internal Revenue Code does not define the term “individual” to mean “human being”! The closest it comes is in 26 U.S.C. §7701(a)(1), where it defines “person” to include “an individual” but not a human being. Note the phrase “an individual” instead of “all individuals”. They are talking about a specific type of “individual” and not human beings or even all natural persons generally. The U.S. Supreme Court confirmed that this “individual” must be domiciled or resident on federal territory where the federal government has general jurisdiction. The government can’t legislate for people or extraterritorially who are not its own statutory “citizens” pursuant to 8 U.S.C. §1401 or “permanent residents” and therefore “persons” without at least a contract proving consent of the “person”:

“The foregoing considerations would lead, in case of doubt, to a construction of any statute as intended to be confined in its operation and effect to the territorial limits over which the lawmaker has general and legitimate power. ‘All legislation is prima facie territorial.’ Ex parte Blain, L. R. 12 Ch.Div. 522, 528; State v. Carter, 27 N.J.L. 499; People v. Merrill, 2 Park.Crim.Rep. 590, 596. Words having universal scope, such as ‘every contract in restraint of trade,’ ‘every person who shall monopolize,’ etc., will be taken, as a matter of course, to mean only everyone subject to such legislation, not all that the legislator subsequently may be able to catch [E.G. DECEIVE]. In the case of the present statute, the improbability of the United States attempting to make acts done in Panama or Costa Rica criminal is obvious, yet the law begins by making criminal the acts for which it gives a right to sue. We think it entirely plain that what the defendant did in Panama or Costa Rica is not within the scope of the statute so far as the present suit is concerned. Other objections of a serious nature are urged, but need not be discussed.”

[American Banana Co. v. U.S. Fruit, 213 U.S. 347 at 357-358]

If we look up the definition of “individual” in Black’s Law Dictionary, we find the following:

“Individual. As a noun, this term denotes a single person as distinguished from a group or class, and also, very commonly, a private or natural person as distinguished from a partnership, corporation, or association; **but it is said that this restrictive signification is not necessarily inherent in the word, and that it may, in proper cases, include artificial persons.**”

[Black’s Law Dictionary, Sixth Edition, p. 773]

So naming “an individual” in [26 U.S.C. §7701\(a\)\(1\)](#) as a “person” upon whom a tax is “imposed” in [26 U.S.C. §1](#) still doesn’t imply human beings like you and me. As a matter of fact, according to the above definition from the legal dictionary, “individual” most commonly refers to artificial persons, which in this case are corporations and partnerships involved in “public office” or foreign commerce, within most federal law, as described in 26 U.S.C. §§6671(b) and 7343. The only thing Congress has done by using the word “individual” in the definition of “person” is create a circular definition. Such a circular definition is also called a “tautology”: a word which is defined using itself, which we would argue doesn’t define anything! If Congress wants to include human beings or men and women as those liable for the income tax, then they must explicitly say so or the Internal Revenue Code is void for vagueness. At least the California Revenue and Taxation Code defines it correctly:

California Revenue and Taxation Code

17005. “Individual” means a natural person

[California Revenue and Taxation Code, Section 17005].

The only place we could find a statutory definition of “individual” that is relevant to the Internal Revenue Code, Subtitle A is in the Privacy Act, which provides the following definition. Note that the term appears in Title 5 of the U.S. Code, which is entitled “Government Organization and Employees”, thus confirming that the only “individual” they can be referring to is a government employee or public officer :

[TITLE 5 - GOVERNMENT ORGANIZATION AND EMPLOYEES](#)

PART I - THE AGENCIES GENERALLY
CHAPTER 5 - ADMINISTRATIVE PROCEDURE
SUBCHAPTER II - ADMINISTRATIVE PROCEDURE
§ 552a. Records maintained on individuals

(a) Definitions.— For purposes of this section—

(2) the term “individual” means a citizen of the United States or an alien lawfully admitted for permanent residence;

Since we can’t find the definition of “individual” in the Internal Revenue Code, we concluded that it must be buried somewhere in the regulations in order to hide the truth. After searching all 17,000 pages of the regulations (26 C.F.R.) electronically, we found that definition and it confirmed our suspicions. Below is the only definition of “individual” we could find anywhere in the Internal Revenue Code (26 U.S.C.) or the Treasury Regulations (26 CFR), which also appeared in section 5.5.1 of the Great IRS Hoax, Form #11.302:

26 C.F.R. 1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.

(c) Definitions

(3) Individual.

(i) Alien individual.

The term alien individual means an individual who is not a citizen or a national of the United States. See Sec. 1.1-1(c).

(ii) Nonresident alien individual.


The term nonresident alien individual means a person described in section 7701(b)(1)(B), an alien individual who is a resident of a foreign country under the residence article of an income tax treaty and Sec. 301.7701(b)-7(a)(1) of this chapter, or an alien individual who is a resident of Puerto Rico, Guam, the Commonwealth of Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa as determined under Sec. 301.7701(b)-1(d) of this chapter. An alien individual who has made an election under section 6013 (g) or (h) to be treated as a resident of the United States is nevertheless treated as a nonresident alien individual for purposes of withholding under chapter 3 of the Code and the regulations thereunder.

6.1.4.4 Statutory “individual” does not include statutory “citizens”

Did you notice that the definition of “individual” at the end of the previous section did not include statutory “U.S. citizens”? Why is that? Jesus explained why when he said:

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 [statutory "aliens", which are synonymous with "residents" in the tax code, and exclude "citizens"]?"

Peter said to Him, "From strangers [statutory "aliens"/'"residents" ONLY. See 26 C.F.R. §1.1-1(a)(2)(ii) and 26 C.F.R. §1.1441-1(c)(3)]."

Jesus said to him, "Then the sons [of the King, Constitutional but not statutory "citizens" of the Republic, who are all sovereign  "nationals" and "non-residents non-persons"] are free [sovereign over their own person and labor. e.g. SOVEREIGN IMMUNITY]."

[Matt. 17:24-27, Bible, NKJV]

Did you also notice that the definitions were not qualified to only apply to a specific chapter or section? That means that they apply generally throughout the Internal Revenue Code and implementing regulations. Therefore, we must conclude that the REAL “individual” in the phrase “U.S. Individual Income Tax Return” (IRS Form 1040) that Congress and the IRS are referring to can only mean “nonresident alien INDIVIDUALS” and “alien INDIVIDUALS”. That is why they don’t just come out and say “U.S. Citizen Tax Return” on the 1040 form. If you aren’t a STATUTORY “individual”, then obviously you are filing the WRONG form to file the 1040, which is a RESIDENT form for those DOMICILED on federal

territory.

Some people will say that STATUTORY “citizens” are included in the tax code, and they ARE included in 26 U.S.C. §911, but ONLY when they are abroad in a foreign country and not in the STATUTORY “United States”. In that capacity, they interface to the tax code under a treaty and are ALIENS in relation ONLY to the foreign country through the treaty. I.R.C. Section 911, in fact, is the ONLY place in the Internal Revenue Code where “citizens” are even mentioned other than in Section 1. STATUTORY “citizens” abroad are the ONLY condition we know of in which an American can ALSO satisfy the criteria for being a statutory “individual” and thereby have a liability to file an IRS Form 1040 RESIDENT tax return.

In addition, we prove in the following that if you were born in one of the 50 Union states outside of the federal zone and therefore are a “national of the United States *of America*” and not a “national of the United States”, then you aren’t a statutory “U.S. citizen” defined in [8 U.S.C. §1401](#) or a “resident alien” defined [26 U.S.C. §7701\(b\)\(1\)\(A\)](#).

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

Hence, the only other thing you can be at that point is a “nonresident alien” and still be the “individual” mentioned in [26 U.S.C. §7701\(a\)\(1\)](#) who is the subject of the income tax in Subtitle A. If the Internal Revenue Code was written unambiguously, then it would define “Individual” to mean only corporations or partnerships involved in foreign commerce, which is why they chose to define it ambiguously in the first place—to hide the truth! For everyone else who aren’t corporations or trusts and estates owned by corporations who have “income” as defined in 26 U.S.C. §643(b), the money they pay to the IRS is a donation and not a tax. Are you blown away yet? Are you MAD yet?

The conclusions of this section are completely consistent with the way tax returns are filed:

1. Both statutory “citizens” and statutory “residents” file the IRS Form 1040.
2. When a citizen or resident is abroad under 26 U.S.C. §911, they attach the IRS Form 2555 to their IRS Form 1040 return.
3. If an IRS Form 2555 is NOT attached to form 1040, the filer is presumed to be an alien domiciled on federal territory in the statutory but not constitutional “United States” per 26 U.S.C. §7701(a)(9) and (a)(10), and 4 U.S.C. §110(d).

6.1.4.5 Conclusion

Let’s conclude this section to summarize all the criteria one must meet before they can be an “individual” or have a tax liability:

1. Must declare themselves to be a STATUTORY “individual” on a government form. For instance:
 - 1.1. Filing IRS Form 1040 makes them an “individual”, because the upper left corner of the form says “individual”.
 - 1.2. Applying for an “Individual Taxpayer Identification Number” (ITIN) pursuant to 26 U.S.C. §6109 and 26 C.F.R. §301.6109-1(d)(3) makes them “individual”.
 - 1.3. Filing IRS Form W-8BEN and checking the term “individual” in block 3 on the form.If you don’t want to be treated as an “individual”, then simply DON’T do any of the above! The most important of the above is applying for a Taxpayer Identification Number. We avoid the above by submitting a SUBSTITUTE W-8BEN and identifying ourselves as a “Union state citizen” and not an “individual”, and not using a Taxpayer Identification Number. See:
[About IRS Form W-8BEN](#), Form #04.202
<http://sedm.org/Forms/FormIndex.htm>
2. Must be the “individual” described in 26 C.F.R. §1.1441-1(c)(3), which means EITHER:
 - 2.1. An “alien individual” . . .OR
 - 2.2. A “nonresident alien individual”.
3. Must be:
 - 3.1. Physically present on federal territory as a STATUTORY “alien”, even though not domiciled or resident there. All federal legislative is prima facie territorial. [American Banana Co. v. U.S. Fruit, 213 U.S. 347](#) at 357-358.
 - 3.2. Physically present abroad in a foreign country under 26 U.S.C. §911 as a STATUTORY “citizen” or “resident”.
4. Must CONSENT to whatever civil status you assign to yourself or which is enforced against you by the government, or else an eminent domain has occurred against your PRIVATE property without compensation you consent to. If you didn’t consent, every perjury statement on every tax form would be FRAUD. See:

5. Must be engaged in privileged, excise taxable corporate activity as a federal and not state corporation.
- 5.1. That activity in the context of the Internal Revenue Code, Subtitle A is called a “trade or business”, and the “public office”.
- 5.2. The activity is defined as a “trade or business” at 26 U.S.C. §7701(a)(26).
- 5.3. The public office subject to the excise tax is in a federal corporation called the “United States” and which is described in 28 U.S.C. §3002(15)(A).
6. You must be **LAWFULLY** engaged in the public office. That means:
- 6.1. You became a public officer under Title 5 of the U.S. Code.
- 6.2. You did not use a tax form to in effect “elect” yourself into public office. That is a criminal violation of 18 U.S.C. §912.
- 6.3. You did not pay tax withholding as a NON-public officer, because that would be a criminal bribe to **PROCURE** a public office.

6.1.5 “Non-resident NON-PERSONS” v. “Nonresident Alien INDIVIDUALS”

Those who describe themselves as “nonresident aliens” who are NOT statutory “individuals” (public officers in the U.S. government) and who are not engaged in the “trade or business” excise taxable statutory franchise sometimes erroneously identify themselves as the type of “individual” described in 26 C.F.R. §1.871-1(b)(1)(i). This type of “nonresident alien” is also an “individual”, which means the entity described is actually a “nonresident alien” who made an election pursuant to 26 U.S.C. §6013(g) and (h) to be treated as a “resident alien” and who is therefore subject to the I.R.C.. Don’t EVER make this huge mistake by invoking this regulation to identify yourself without also clarifying somewhere on the form or correspondence that you are not an “individual”. The Amended IRS Form W-8BEN above takes this into account:

*TITLE 26--INTERNAL REVENUE
CHAPTER I--INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY
PART 1_INCOME TAXES--Table of Contents
Sec. 1.871-1 Classification and manner of taxing alien individuals.*

(a) Classes of aliens.

For purposes of the income tax, alien individuals are divided generally into two classes, namely, resident aliens and nonresident aliens. Resident alien individuals are, in general, taxable the same as citizens of the United States; that is, a resident alien is taxable on income derived from all sources, including sources without the United States. See Sec. 1.1-1(b). Nonresident alien individuals are taxable only on certain income from sources within the United States and on the income described in section 864(c)(4) from sources without the United States which is effectively connected for the taxable year with the conduct of a trade or business in the United States. However, nonresident alien individuals may elect, under section 6013 (g) or (h), to be treated as U.S. residents for purposes of determining their income tax liability under Chapters 1, 5, and 24 of the code. Accordingly, any reference in Sec. Sec. 1.1-1 through 1.1388-1 and Sec. Sec. 1.1491-1 through 1.1494-1 of this part to non-resident alien individuals does not include those with respect to whom an election under section 6013 (g) or (h) is in effect, unless otherwise specifically provided. Similarly, any reference to resident aliens or U.S. residents includes those with respect to whom an election is in effect, unless otherwise specifically provided.

(b) Classes of nonresident aliens—

(1) In general.

For purposes of the income tax, nonresident alien individuals are divided into the following three classes:

*(i) Nonresident alien **individuals** who at no time during the taxable year are engaged in a trade or business [public office] in the United States,*

(ii) Nonresident alien individuals who at any time during the taxable year are, or are deemed under Sec. 1.871-9 to be, engaged in a trade or business in the United States, and

(iii) Nonresident alien individuals who are bona fide residents of Puerto Rico during the entire taxable year.

An individual described in subdivision (i) or (ii) of this subparagraph is subject to tax pursuant to the provisions of subpart A (section 871 and following), part II, subchapter N, chapter 1 of the Code, and the

regulations thereunder. See Sec. Sec. 1.871-7 and 1.871-8. The provisions of subpart A do not apply to individuals described in subdivision (iii) of this subparagraph, but such individuals, except as provided in section 933 with respect to Puerto Rican source income, are subject to the tax imposed by section 1 or section 1201(b). See Sec. 1.876-1.

The reasons you want to avoid being a statutory “individual” are many, and include:

1. The term “individual” is not defined in the I.R.C. It is dangerous and presumptuous to describe yourself as anything that is not defined. It is defined in the regulations at 26 C.F.R. §1.1441-1(c)(3), but the regulation exceeds the scope of the statute and therefore is void, which leaves us guessing what the term really means.

“Finally, the Government points to the fact that the Treasury Regulations relating to the statute purport to include the pick-up man among those subject to the s 3290 tax,^{FN1} and argues (a) that this constitutes an administrative interpretation to which we should give weight in construing the statute, particularly because (b) section 3290 was carried over in haec verba into s 4411 of the Internal Revenue Code of 1954, 26 U.S.C.A. s 4411. We find neither argument persuasive. In light of the above discussion, *359 we cannot but regard this Treasury Regulation as no more than an attempted addition to the statute of something which is not there.^{FN2} As such the regulation can furnish no sustenance to the statute. *Koshland v. Helvering*, 298 U.S. 441, 446-447, 56 S.Ct. 767, 769-770, 80 L.Ed. 1268. Nor is the Government helped by its argument as to the 1954 Code. The regulation had been in effect for only three years,^{FN3} and there is nothing to indicate that it was ever called to the attention **1144 of Congress. The re-enactment of s 3290 in the 1954 Code was not accompanied by any congressional discussion which throws light on its intended scope. In such circumstances we consider the 1954 re-enactment to be without significance. *Commissioner of Internal Revenue v. Glenshaw Glass Co.*, 348 U.S. 426, 431, 75 S.Ct. 473, 476, 99 L.Ed. 483.”
[*U.S. v. Calamaro*, 354 U.S. 351, 77 S.Ct. 1138 (U.S. 1957)]

2. We allege that using the statutory term “individual” can only mean that you are an officer or employee of the U.S. Government who is an alien, as we will show later.
3. You cannot retain “sovereign immunity” and yet contradict yourself by describing yourself as anything defined in government statutes or codes, which we know can only regulate the conduct of their own employees and officers but not private individuals. See:
 - 3.1. *Why Statutory Civil Law is Law for Government and Not Private Persons*, Form #05.037
<http://sedm.org/Forms/FormIndex.htm>
 - 3.2. *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>
 - 3.3. The following cite:

“Since in common usage, the term person does not include the sovereign, statutes not employing the phrase are ordinarily construed to exclude it.”
[*United States v. Cooper Corporation*, 312 U.S. 600 (1941)]

“Sovereignty itself is, of course, not subject to law for it is the author and source of law;”
[*Yick Wo v. Hopkins*, 118 U.S. 356 (1886)]

“There is no such thing as a power of inherent Sovereignty in the government of the United States. In this country sovereignty resides in the People, and Congress can exercise no power which they have not, by their Constitution entrusted to it: All else is withheld.”
[*Juilliard v. Greenman*, 110 U.S. 421 (1884)]

“The words 'people of the United States' and 'citizens,' are synonymous terms, and mean the same thing. They both describe the political body who, according to our republican institutions, form the sovereignty, and who hold the power and conduct the government through their representatives. They are what we familiarly call the 'sovereign people,' and every citizen is one of this people, and a constituent member of this sovereignty....”
[*Boyd v. State of Nebraska*, 143 U.S. 135 (1892)]

If you would like to know more about the “individual” scam, see the next section.

Within the Internal Revenue Code, the term “nonresident alien” is a “word of art”, which means a term that has a special use different from what common sense and common usage might dictate. The terms “alien” and “nonresident alien” are also defined in the regulations at 26 C.F.R. §1.1441-1(c)(3):

[26 C.F.R. 1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.](#)

(c) Definitions

(3) Individual.

(i) Alien individual.

The term alien individual means an individual who is not a citizen or a national of the United States. See Sec. 1.1-1(c).

(ii) Nonresident alien individual.

*The term nonresident alien individual means a person described in section 7701(b)(1)(B), an alien individual **who is a resident of a foreign country** under the residence article of an income tax treaty and Sec. 301.7701(b)-7(a)(1) of this chapter, or an alien individual who is a resident of Puerto Rico, Guam, the Commonwealth of Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa as determined under Sec. 301.7701(b)-1(d) of this chapter. An alien individual who has made an election under section 6013 (g) or (h) to be treated as a resident of the United States is nevertheless treated as a nonresident alien individual for purposes of withholding under chapter 3 of the Code and the regulations thereunder.*

Notice that based on the above, the term “individual” DOES NOT include “citizens” and that you can’t be a “nonresident alien individual” without first being an “alien individual”. Based on the above, only TWO things can change a “non-resident NON-person” into a “nonresident alien individual”:

1. You are an alien and NOT a “national” AND
2. Meet one or more of the following two criteria found in 26 C.F.R. §1.1441-1(c)(3)(ii):
 - 2.1. 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).
 - 2.2. 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).

If you look at the above two definitions carefully, which incidentally are the only definitions of “individual”, “alien”, and “nonresident alien” found in 26 C.F.R., you will notice that a human being domiciled inside the 50 states of the Union and outside of the federal zone can be a statutory “nonresident alien” without being an “alien”, which at first glance would appear to be a contradiction. How can a person be a “nonresident alien” without being an “alien”? Because “nonresident alien” is defined in 26 U.S.C. §7701(b)(1)(B) as someone who is not a statutory “U.S. citizen” or a statutory “resident” (alien), which is exactly what a “national but not citizen” as defined in 8 U.S.C. §1101(a)(21) or 8 U.S.C. §1101(a)(22)(B) is!²⁶ Because of the definition of “alien” found in 26 C.F.R. §1.1441-1(c)(3)(i) above, that same “national” can’t be an “alien”, because “aliens” cannot be “nationals” or statutory “U.S. citizens”! These conclusions are also consistent with the following maxim of law:

Talis non est eadem, nam nullum simile est idem.

What is like is not the same, for nothing similar is the same. 4 Co. 18.

[Bouvier's Maxims of Law, 1856;

SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

5 U.S.C. §552a defines the statutory term “individual” as a statutory but not constitutional “citizen of the United States” or a statutory but not constitutional “resident” (alien), both of whom have in common a domicile on federal territory that is no part of any state of the Union.

[TITLE 5 - GOVERNMENT ORGANIZATION AND EMPLOYEES](#)
[PART I - THE AGENCIES GENERALLY](#)
[CHAPTER 5 - ADMINISTRATIVE PROCEDURE](#)
[SUBCHAPTER II - ADMINISTRATIVE PROCEDURE](#)
[§ 552a. Records maintained on individuals](#)

(a) Definitions.— For purposes of this section—

(2) the term “individual” means a citizen of the United States or an alien lawfully admitted for permanent residence;

²⁶ **NOTE:** Throughout this memorandum, the terms “national” and “state national”, all of which are defined in 8 U.S.C. §1101(a)(21), are equivalent and interchangeable.

Consequently, we allege that the only time that a state national can ALSO be a statutory “nonresident alien individual” and therefore statutory “person” is when they satisfy ALL of the following criteria:

1. They are a constitutional “alien” who was not born in the country.
2. They are NOT a “non-citizen national” pursuant to 8 U.S.C. §1408 and/or 8 U.S.C. §1452. You cannot be a statutory “U.S. citizen” and a “resident” (alien) at the same time. A “national” who changes his domicile to the “United States” (federal zone) becomes a statutory “U.S. citizen” pursuant to 8 U.S.C. §1401 but not a “resident” alien pursuant to 26 U.S.C. §7701(b)(1)(A).
3. They are married to a statutory but not constitutional “U.S. citizen” pursuant to 8 U.S.C. §1401.
4. They have made an election to be treated as a statutory “resident alien” pursuant to 26 U.S.C. §7701(b)(4)(B) and 26 U.S.C. §6013(g) and (h).
5. No one forced them to make such an election and it was entirely voluntary. An example of forcing such an election would be an unlawful substitute for return filed using IRS Form 1040, which is only for use by “U.S. persons” with a domicile on federal territory and may not be used against “nonresident aliens” who do not consent to a voluntary election to be treated as resident aliens. See the following for details:

Why the Government Can't Lawfully Assess Human Beings With an Income Tax Liability Without Their Consent, Form #05.011
<http://sedm.org/Forms/FormIndex.htm>

An examination of IRS Form 1040NR confirms that “U.S. nationals” are indeed “nonresident aliens”. A “state national” and a “national” are the equivalent of a statutory “national of the United States **” in that context. Check the following page on the following website for confirmation:

IRS Form 1040NR
<http://famguardian.org/Subjects/Taxes/Citizenship/IRSForm1040nr-USNational.pdf>

Your deceitful federal government has once again tried to confuse sovereign Americans so they would discount being “nonresident aliens” based on a statement something like the following:

“A reasonable person would conclude that they can't be an alien in their own country, and therefore I can't be a nonresident alien. It's ludicrous to even think that I could.”

The term “nonresident alien” is a contradiction deliberately designed by deceitful lawyers to confuse you. All statutory “residents” can only be “aliens” under the Internal Revenue Code. When we call someone a “nonresident”, we are saying he is not an “alien”. “non” means “not”. Therefore, when we call someone a “nonresident alien”, we are calling them a “non-alien alien”. How's that for cognitive dissonance! Since lawyers know that people will avoid cognitive dissonance, that is why they named the term the way they did. If Congress had been completely honest about their definitions, they would have used the term “nonresident national or foreign national” instead of “nonresident alien” in 26 C.F.R. §1.1441-1(c)(3)(ii) and explained that this status is the one that applies to people born in states of the Union under the Internal Revenue Code. However, then they would have given away their ruse and showed the average American that they aren't liable for income tax unless they have gross income from sources within the federal United States that falls under 26 C.F.R. §1.861-8(f), which most people don't!

Pivotal to the Non-Resident Non-Person Position is our status as “human beings” and not privileged statutory creations of Congress such as corporations, “persons”, or “individuals”. Congress can only tax what it creates and it didn't create human beings. Therefore, the government cannot destroy human beings unless they lawfully and consensually and voluntarily surrender their rights, their sovereignty, or their sovereign immunity by engaging in federal franchises such as the protection franchise called “domicile” or the public office franchise called a “trade or business”:

“The power to tax involves the power to destroy; the power to destroy may defeat and render useless the power to create; and there is a plain repugnance in conferring on one government [THE FEDERAL GOVERNMENT] a power to control the constitutional measures of another [WE THE PEOPLE], which other, with respect to those very measures, is declared to be supreme over that which exerts the control.”
[Van Brocklin v. State of Tennessee, 117 U.S. 151 (1886)]

“The great principle is this: because the constitution will not permit a state to destroy, it will not permit a law [including a tax law] involving the power to destroy.”
[Providence Bank v. Billings, 29 U.S. 514 (1830)]

1 *"Having thus avowed my disapprobation of the purposes, for which the terms, State and sovereign, are*
2 *frequently used, and of the object, to which the application of the last of them is almost universally made; it is*
3 *now proper that I should disclose the meaning, which I assign to both, and the application, [2 U.S. 419, 455]*
4 *which I make of the latter. **In doing this, I shall have occasion incidentally to evince, how true it is, that States***
5 ***and Governments were made for [and BY] man; and, at the same time, how true it is, that his creatures and***
6 ***servants have first deceived, next vilified, and, at last, oppressed their master and maker.**"*
7 *[Justice Wilson, Chisholm v. Georgia, 2 Dall. (2 U.S.) 419, 1 L.Ed. 440, 455 (1793)]*

8 The term "nonresident alien" in the context of federal income taxes can also encompass those who are state but not
9 statutory federal citizens or people who are foreigners living in a state of the Union. However, one can be a citizen of a
10 state of the Union and still be a national of their country while not being a statutory "U.S. citizen" under 8 U.S.C. §1401, 26
11 U.S.C. §3121(e), 26 C.F.R. §1.1-1(c), or any other "act of Congress". These people are correctly referred to as "nationals"
12 or "state nationals". Johnny Liberty (<http://www.icresource.com>) also calls them "American nationals" in his book
13 available on our website below:

Global Sovereign Handbook, Form #13.005
<http://sedm.org/Forms/FormIndex.htm>

14 It might also surprise you that the Treasury Department has actually already admitted in its publications that people who
15 are "state nationals" are indeed "nonresident aliens". The famous Supreme Court case called *Brushaber v. Union Pacific*
16 *Railroad*, 240 U.S. 1 (1916) involved a French immigrant who was a citizen of New York state but not a "citizen" under
17 Federal Law. Therefore, he was a "national" under 8 U.S.C. §1101(a)(21). He bought stock in the Union Pacific Railroad,
18 which was a federal corporation chartered in the District of Columbia and operating in a federal territory of the United
19 States (Utah). He brought suit against the Union Pacific Railroad to enjoin them from paying income taxes to the federal
20 government on the excuse that it was reducing the earnings of shareholders located in the states of the Union and therefore
21 constituted a direct tax. The supreme Court said that it would not interfere with the decision by a corporation to pay
22 income taxes, even if the law didn't require it. Shortly after that finding by the U.S. Supreme Court, the Treasury
23 department published Treasury Decision 2313, in which they identified Mr. Brushaber as a nonresident alien. You can read
24 about this fascinating case at:

- 25 1. *Significance of Brushaber v. Union Pacific Railroad, 240 U.S. 1 (1916)*
26 <http://famguardian.org/Subjects/Taxes/CourtCases/BrushaberVUnionPacRR240US1.htm>
- 27 2. *An Investigation Into the Meaning of the Term "United States"*, Alan Freeman
28 <http://famguardian.org/Subjects/Taxes/ChallJurisdiction/Definitions/freemaninvestigation.htm>

29 We hear a lot of questions along the following lines:

30 *"Well why does it matter whether I'm a statutory 'U.S. citizen' or a 'nonresident alien' anyway? Either way*
31 *I'm **not liable** for income tax because there is no liability statute or implementing regulations permitting*
32 *enforcement of Subtitle A income taxes imposed in 26 U.S.C. Section 1."*

33 Very good question! We respond to this prudent observation by stating that there is absolutely no advantage to being a
34 U.S.** citizen and a BIG disadvantage because once we volunteer to become a statutory "U.S. citizens" under 8 U.S.C.
35 §1401, we volunteer to be completely subject to the jurisdiction of the U.S. government and the federal courts no matter
36 WHERE we are, including abroad in a foreign country! If you have read this far, you have realized that the federal
37 government is corrupt and covetous of getting into your pocket and plundering as much of your assets as it can get it's paws
38 on using deceit and fraud. Why open the door wide enough to invite these criminals into your life by giving them
39 jurisdiction so they can destroy your lives and your liberties if you don't have to? Prudence demands that we provide as
40 many protections and safeguards as we possibly can for our liberties by staying as far away from federal and any kind of
41 government jurisdiction or influence as we can! Any other approach is pure stupidity and a big mistake! *Crosse v. Bd. of*
42 *Supervisors*, 221 A.2d. 431 (1966) says about this subject:

43 *"Both before and after the Fourteenth Amendment to the federal Constitution, it has not been necessary for a*
44 *person to be a citizen of the United States in order to be a citizen of his state." Citing U.S. v. Cruikshank, supra.*
45 *[Crosse v. Bd. of Supervisors, 221 A.2d. 431 (1966)]*

46 A "national", a "state national", and a "nonresident alien" are therefore the best things we can be because this will give our
47 liberties the most protections from the encroachments of greedy Congressmen, unscrupulous IRS agents, and corrupt
48 federal judges, all of which are the "sinners" that Jesus came down to earth to call to repentance. This fits very nicely in

with the scripture quoted in section 3.5.3 of the Tax Fraud Prevention Manual, Form #06.008 under “Making Yourself Judgment Proof”, which states:

“A prudent man foresees evil and hides himself, but the simple pass on and are punished. By humility and fear of the Lord are riches and honor and life. Thorns and snares are in the way of the perverse; he who guards his soul will be far from them.”
[Prov. 22:3]

If you would like to learn more about the Non-Resident Non-Person Position and if you would like a simple way to explain it to your friends and loved ones, there is a nice and simple pamphlet that addresses this important subject below at:

Legal Basis for the Term “Nonresident Alien”, Form #05.036
<http://sedm.org/Forms/FormIndex.htm>

If you seek tools for applying the Non-Resident Non-Person Position to your employment, finance, or business tax withholding or reporting, see section 6.7 later.

6.2 History of the 1040NR Nonresident Alien tax return

Did you know that the Treasury had "U.S. persons" as well as NRAs filling out form 1040 until as recently as 1967? 1967 is the first year the 1040NR came on the scene. And the 1913-1915 version of Form 1040 was the last year they specifically had directions pertaining to NRAs. In the 1916 version and later, they either didn't address it at all in the instructions, or they mislead the users by asking, "Are you a citizen or resident of the United States?" Then they let this misunderstanding cultivate thoroughly for an entire generation.

6.3 Official Government Recognition of “Nonresident Alien” Status of SOME State Citizens

6.3.1 Brushaber v. Union Pacific Railroad, 240 U.S. 1 (1916)

The United States Treasury has, in fact, acknowledged that SOME but not ALL state citizens are statutory “nonresident aliens”. The case they most frequently cite in defense of their right to collect taxes, in fact, had a plaintiff who was an American Citizen born in a constitutional state of the Union, and yet, who was recognized as a nonresident alien by no less than the U.S. Supreme Court. For all the details on this case, see:

1. SEDM Exhibit #09.031: Complete Supreme Court Transcript of Brushaber v. Union Pacific Railroad, 240 U.S. 1 (1916)
<http://sedm.org/Exhibits/ExhibitIndex.htm>
2. SEDM Exhibit #09.034: Genealogical Records of Frank Royal Brushaber
<http://sedm.org/Exhibits/ExhibitIndex.htm>
3. An Investigation Into the Meaning of the Term “United States”, Alan Freeman
HTML: <http://famguardian.org/Subjects/Taxes/ChallJurisdiction/Definitions/freemaninvestigation.htm>
PDF: <http://famguardian.org/Subjects/Taxes/ChallJurisdiction/Definitions/freemaninvestigation.pdf>

Frank Brushaber was listed in the U.S. Census above as a state citizen, and yet Treasury Order 2313 identified him as a statutory “nonresident alien”. See item 3, Appendix. Frank Brushaber invested in a federal but not state railroad corporation. As a stockholder in a federal corporation, he was an AGENT and CONTRACTOR of the government and therefore a “person” and “individual” under federal law. The Union Pacific Railroad was a federal corporation chartered in Utah when it was a federal territory, and therefore it was a federal rather than state corporation. The case was heard AFTER Utah became a state, but the corporation retained its federal character after statehood.

The court held that the first company's charter was a contract between it and the state, within the protection of the constitution of the United States, and that the charter to the last company was therefore null and void., Mr. Justice DAVIS, delivering the opinion of the court, said that, if anything was settled by an unbroken chain of decisions in the federal courts, it was that an act of incorporation was a contract between the state and the stockholders, 'a departure from which now would involve dangers to society that cannot be foreseen, would shock the sense of justice of the country, unhinge its business interests, and weaken, if not destroy, that respect which has always been felt for the judicial department of the government.'
[New Orleans Gas Co. v. Louisiana Light Co., 115 U.S. 650 (1885)]

If Mr. Brushaber had NOT been a stockholder in a federal corporation, he would be neither a statutory “nonresident alien”, “individual”, nor “person” and he would be “not subject” but not statutorily “exempt” from the provisions cited and enforced in the Brushaber case.

“All the powers of the government [including ALL of its civil enforcement powers against the public] must be carried into operation by individual agency, either through the medium of public officers, or contracts made with [private] individuals.”
[Osborn v. Bank of U.S., 22 U.S. 738 (1824)]

“Loughborough v. Blake, 5 Wheat. 317, 5 L.Ed. 98, was an action of trespass or, as appears by the original record, replevin, brought in the circuit court for the District of Columbia to try the right of Congress to impose a direct tax for general purposes on that District. 3 Stat. at L. 216, chap. 60. It was insisted that Congress could act in a double capacity: in one as legislating [182 U.S. 244, 260] for the states; in the other as a local legislature for the District of Columbia. In the latter character, it was admitted that the power of levying direct taxes might be exercised, but for District purposes only, as a state legislature might tax for state purposes; but that it could not legislate for the District under art. 1, 8, giving to Congress the power 'to lay and collect taxes, imposts, and excises,' which 'shall be uniform throughout the United States,' inasmuch as the District was no part of the United States [described in the Constitution]. It was held that the grant of this power was a general one without limitation as to place, and consequently extended to all places over which the government extends; and that it extended to the District of Columbia as a constituent part of the United States. The fact that art. 1, 2, declares that 'representatives and direct taxes shall be apportioned among the several states . . . according to their respective numbers' furnished a standard by which taxes were apportioned, but not to exempt any part of the country from their operation. The words used do not mean that direct taxes shall be imposed on states only which are represented, or shall be apportioned to representatives; but that direct taxation, in its application to states, shall be apportioned to numbers.' That art. 1, 9, 4, declaring that direct taxes shall be laid in proportion to the census, was applicable to the District of Columbia, 'and will enable Congress to apportion on it its just and equal share of the burden, with the same accuracy as on the respective states. If the tax be laid in this proportion, it is within the very words of the restriction. It is a tax in proportion to the census or enumeration referred to.' It was further held that the words of the 9th section did not 'in terms require that the system of direct taxation, when resorted to, shall be extended to the territories, as the words of the 2d section require that it shall be extended to all the states. They therefore may, without violence, be understood to give a rule when the territories shall be taxed, without imposing the necessity of taxing them.'”
[Downes v. Bidwell, 182 U.S. 244 (1901)]

6.3.2 United States v. Erie R. Co., 106 U.S. 327 (1882)

The basis for the Non-Resident Non-Person Position is thoroughly explained by the opinion of Justice Field in United States v. Erie R. Co., 106 U.S. 327 (1882). We have included his whole opinion below and will follow it with a summary of key points that he makes:

*I am not able to agree with the majority of the court in the decision of this case. The tax which is sustained is, in my judgment, a tax upon the income of non-resident aliens and nothing else. The 122d section of the act of June 30, 1864, c. 173, as amended by that of July 13, 1866, c. 184, subjects the interest on the bonds of the company to a tax of five per cent, *331 and authorizes the company to deduct it from the amount payable to the coupon-holder, whether he be a non-resident alien or a citizen of the United States. The company is thus made the agent of the government [PUBLIC OFFICER!] for the collection of the tax. It pays nothing itself; the tax is exacted from the creditor, the party who holds the coupons for interest. No collocation of words can change this fact. And so it was expressly adjudged with reference to a similar tax in the case of United States v. Railroad Company, reported in the 17th of Wallace. There a tax, under the same statute, was claimed upon the interest of bonds held by the city of Baltimore. And it was decided that the tax was upon the bondholder and not upon the corporation which had issued the bonds; that the corporation was only a convenient means of collecting it; and that no pecuniary burden was cast upon the corporation. This was the precise question upon which the decision of that case turned.*

A paragraph from the opinion of the court will show this beyond controversy. "It is not taxation," said the court, "that government should take from one the profits and gains of another. That is taxation which compels one to pay for the support of the government from his own gains and of his own property. In the cases we are considering, the corporation parts not with a farthing of its own property. Whatever sum it pays to the government is the property of another. Whether the tax is five per cent on the dividend or interest, or whether it be fifty per cent, the corporation is neither richer nor poorer. Whatever it thus pays to the government, it by law withholds from the creditor. If no tax exists, it pays seven per cent, or whatever be its rate of interest, to its creditor in one unbroken sum. If there be a tax, it pays exactly the same sum to its creditor, less five per cent thereof, and this five per cent it pays to the government. The receivers may be two, or the receiver may be one, but the payer pays the same amount in either event. It is no pecuniary burden upon the corporation, and no taxation of the corporation. The burden falls on the creditor. He is the party taxed. In the case before us, this question controls its decision. If the tax were upon the railroad, there is no

defence; it must be paid. But we hold that the tax imposed by the 122d section is in substance and in law a tax upon the *332 income of the creditor or stockholder, and not a tax upon the corporation." See also Haight v. Railroad Company, 6 Wall. 15, and Railroad Company v. Jackson, 7 id. 262, 269.

The bonds, upon the interest of which the tax in this case was laid, are held in Europe, principally in England; they were negotiated there; the principal and interest are payable there; they are held by aliens there, and the interest on them has always been paid there. The money which paid the interest was, until paid, the property of the company; when it became the property of the bondholders it was outside of the jurisdiction of the United States.

Where is the authority for this tax? It was said by counsel on the argument of the case — somewhat facetiously, I thought at the time — that Congress might impose a tax upon property anywhere in the world, and this court could not question the validity of the law, though the collection of the tax might be impossible, unless, perchance, the owner of the property should at some time visit this country or have means in it which could be reached. This court will, of course, never, in terms, announce or accept any such doctrine as this. And yet it is not perceived wherein the substantial difference lies between that doctrine and the one which asserts a power to tax, in any case, aliens who are beyond the limits of the country. The debts of the company, owing for interest, are not property of the company, although counsel contended they were, and would thus make the wealth of the country increase by the augmentation of the debts of its corporations. Debts being obligations of the debtors are the property of the creditors, so far as they have any commercial value, and it is a misuse of terms to call them anything else; they accompany the creditors wherever the latter go; their situs is with the latter. I have supposed heretofore that this was common learning, requiring no argument for its support, being, in fact, a self-evident truth, a recognition of which followed its statement. Nor is this the less so because the interest may be called in the statute a part of the gains and profits of the company. Words cannot change the fact, though they may mislead and bewilder. The thing remains through all disguises of terms. If the company makes no gains or profits on its business and borrows the money to *333 meet its interest, though it be in the markets abroad, it is still required under the statute to withhold from it the amount of the taxes. If it pays the interest, though it be with funds which were never in the United States, it must deduct the taxes. The government thus lays a tax, through the instrumentality of the company [PUBLIC OFFICE/WITHHOLDING AGENT], upon the income of a non-resident alien over whom it cannot justly exercise any control, nor upon whom it can justly lay any burden.

The Chief Justice, in his opinion in this case, when affirming the judgment of the District Court, happily condensed the whole matter into a few words. "The tax," he says, "for which the suit was brought, was the tax upon the owner of the bond, and not upon the defendant. It was not a tax in the nature of a tax in rem upon the bond itself, but upon the income of the owner of the bond, derived from that particular piece of property. The foreign owner of these bonds was not in any respect subject to the jurisdiction of the United States, neither was this portion of his income. His debtor was, and so was the money of his debtor; but the money of his debtor did not become a part of his income until it was paid to him, and in this case the payment was outside of the United States, in accordance with the obligations of the contract which he held. The power of the United States to tax is limited to persons, property, and business within their jurisdiction, as much as that of a State is limited to the same subjects within its jurisdiction. State Tax on Foreign-Held Bonds, 15 Wall. 300."

"A personal tax," says the Supreme Court of New Jersey, "is the burden imposed by government on its own citizens for the benefits which that government affords by its protection and its laws, and any government which should attempt to impose such a tax on citizens of other States would justly incur the rebuke of the intelligent sentiment of the civilized world." State v. Ross, 23 N.J.L. 517, 521.

In imposing a tax, says Mr. Chief Justice Marshall, the legislature acts upon its constituents. "All subjects," he adds, "over which the power of a State extends are objects of taxation, but those over which it does not extend are, upon the soundest principles, exempt from taxation. This proposition *334 may almost be pronounced self-evident." McCulloch v. Maryland, 4 Wheat. 316, 428.

There are limitations upon the powers of all governments, without any express designation of them in their organic law; limitations which inhere in their very nature and structure, and this is one of them, — that no rightful authority can be exercised by them over alien subjects, or citizens resident abroad or over their property there situated. This doctrine may be said to be axiomatic, and courts in England have felt it so obligatory upon them, that where general terms, used in acts of Parliament, seem to contravene it, they have narrowed the construction to avoid that conclusion. In a memorable case decided by Lord Stowell, which involved the legality of the seizure and condemnation of a French vessel engaged in the slave trade, which was, in terms, within an act of Parliament, that distinguished judge said: "That neither this British act of Parliament nor any commission founded on it can affect any right or interest of foreigners unless they are founded upon principles and impose regulations that are consistent with the law of nations. That is the only law which Great Britain can apply to them, and the generality of any terms employed in an act of Parliament must be narrowed in construction by a religious adherence thereto." The Le Louis, 2 Dod. 210, 239.

Similar language was used by Mr. Justice Bailey of the King's Bench, where the question was whether the act of Parliament, which declared the slave trade and all dealings therewith unlawful, justified the seizure of a Spanish vessel, with a cargo of slaves on board, by the captain of an English naval vessel, and it was held that it did not. The odiousness of the trade would have carried the justice to another conclusion if the public

1 law would have permitted it, but he said, "That, although the language used by the legislature in the statute
2 referred to is undoubtedly very strong, yet it can only apply to British subjects, and can only render the slave
3 trade unlawful if carried on by them; it cannot apply in any way to a foreigner. It is true that if this were a
4 trade contrary to the law of nations a foreigner could not maintain this action. But it is not; and as a
5 Spaniard could not be considered as bound by the acts of the British legislature prohibiting this trade, it
6 would be unjust to deprive *335 him of a remedy for the heavy damage he has sustained." Madrazo v. Willes,
7 3 Barn. & Ald. 353.

8 In The Apollon, a libel was filed against the collector of the District of St. Mary's for damages occasioned by
9 the seizure of the ship and cargo whilst lying in a river within the territory of the King of Spain, and Mr. Justice
10 Story said, speaking for the court, that "The laws of no nation can justly extend beyond its own jurisdiction,
11 except so far as regards its own citizens. They can have no force to control the sovereignty or rights of any
12 other nation within its own jurisdiction. And however general and comprehensive the phraseology used in
13 our municipal laws may be, they must always be restricted in construction to places and persons upon whom
14 the legislatures have authority and jurisdiction." 9 Wheat. 362.

15 When the United States became a separate and independent nation, they became, as said by Chancellor Kent,
16 "subject to that system of rules which reason, morality, and custom had established among the enlightened
17 nations of Europe as their public law," and by the light of that law must their dealings with persons of a foreign
18 jurisdiction be considered; and according to that law there could be no debatable question, that the jurisdiction
19 of the United States over persons and property ends where the foreign jurisdiction begins.

20 What urgent reasons press upon us to hold that this doctrine of public law may be set aside, and that the
21 United States, in disregard of it, may lawfully treat as subject to their taxing power the income of non-
22 resident aliens, derived from the interest received abroad on bonds of corporations of this country negotiable
23 and payable there? If, in the form of taxes, the United States may authorize the withholding of a portion of
24 such interest, the amount will be a matter in their discretion; they may authorize the whole to be withheld.
25 And if they can do this, why may not the States do the same thing with reference to the bonds issued by
26 corporations created under their laws. They will not be slow to act upon the example set. If such a tax may be
27 levied by the United States in the rightful exercise of their taxing power, why may not a similar tax be levied
28 upon the interest on bonds of the same corporations by the States within their respective jurisdictions in the
29 rightful *336 exercise of their taxing power? What is sound law for one sovereignty ought to be sound law
30 for another.

31 It is said, in answer to these views, that the governments of Europe — or at least some of them, where a tax is
32 laid on incomes — deduct from the interest on their public debts the tax due on the amount as income, whether
33 payable to a non-resident alien or a subject of the country. This is true in some instances, and it has been
34 suggested in justification of it that the interest, being payable at their treasuries, is under their control, the
35 money designated for it being within their jurisdiction when set apart for the debtor, who must in person or by
36 agent enter the country to receive it. That presents a case different from the one before us in this, — that here
37 the interest is payable abroad, and the money never becomes the property of the debtor until actually paid to
38 him there. So, whether we speak of the obligation of the company to the holder of the coupons, or the money
39 paid in its fulfilment, it is held abroad, not being, in either case, within the jurisdiction of the United States.
40 And with reference to the taxation of the interest on public debts, Mr. Phillimore, in his Treatise on
41 International Laws, says: "It may be quite right that a person having an income accruing from money lent to a
42 foreign State should be taxed by his own country on his income derived from this source; and if his own country
43 impose an income tax, it is, of course, a convenience to all parties that the government which is to receive the
44 tax should deduct it from the debt which, in this instance, that government owes to the payer of the tax, and thus
45 avoid a double process; but a foreigner, not resident in the State, is not liable to be taxed by the State; and it
46 seems unjust to a foreign creditor to make use of the machinery which, on the ground of convenience, is applied
47 in the cases of domestic creditors, in order to subject him to a tax to which he is not on principle liable." Vol. ii.
48 pp. 14, 15.

49 Here, also, is a further difference: the tax here is laid upon the interest due on private contracts. As observed
50 by counsel, no other government has ever undertaken to tax the income of subjects of another nation
51 accruing to them at their own domicile upon property held there, and arising out of ordinary business, or
52 contracts between individuals.

53 *337 This case is decided upon the authority of Railroad Company v. Collector, reported in 100 U.S., and the
54 doctrines from which I dissent necessarily flow from that decision. When that decision was announced I was
55 apprehensive that the conclusions would follow which I now see to be inevitable. It matters not what the interest
56 may be called, whether classed among gains and profits, or covered up by other forms of expression, the fact
57 remains, the tax is laid upon it, and that is a tax which comes from the party entitled to the interest, — here, a
58 non-resident alien in England, who is not, and never has been, subject to the jurisdiction of this country.

59 In that case the tax is called an excise on the business of the class of corporations mentioned, and is held to
60 be laid, not on the bondholder who receives the interest, but upon the earnings of the corporations which pay
61 it. How can a tax on the interest to be paid be called a tax on the earnings of the corporation if it earns
62 nothing — if it borrows the money to pay the interest? How can it be said not to be a tax upon the income of
63 the bondholder when out of his interest the tax is deducted?

That case was not treated as one, the disposition of which was considered important, as settling a rule of action. The opening language of the opinion is: "As the sum involved in this suit is small, and the law under which the tax in question was collected has long since been repealed, the case is of little consequence as regards any principle involved in it as a rule of future action." But now it is invoked in a case of great magnitude, and many other similar cases, as we are informed, are likely soon to be before us; and though it overrules repeated and solemn adjudications rendered after full argument and mature deliberation, though it is opposed to one of the most important and salutary principles of public law. it is to be received as conclusive, and no further word from the court, either in explanation or justification of it, is to be heard. I cannot believe that a principle so important as the one announced here, and so injurious in its tendencies, so well calculated to elicit unfavorable comment from the enlightened sentiment of the civilized world, will be allowed to pass unchallenged, though the court is silent upon it.

I think the judgment should be affirmed.
[United States v. Erie R. Co., 106 U.S. 327 (1882)]

Note some key points from the above dissenting opinion of Justice Field:

1. The modern income tax is and always has been an excise tax upon creations of government, meaning corporations. Government can only tax or regulate what it creates and it didn't create humans. The tax in question in the above case therefore had to relate to an agent or instrumentality of the national government, which is exactly what federal corporations such as the Erie Railroad are.

[TITLE 26](#) > [Subtitle A](#) > [CHAPTER 1](#) > [Subchapter J](#) > [PART I](#) > [Subpart A](#) > § 643
[§ 643. Definitions applicable to subparts A, B, C, and D](#)

(b) **Income**

For purposes of this subpart and subparts B, C, and D, **the term "income", when not preceded by the words "taxable", "distributable net", "undistributed net", or "gross", means the amount of income of the estate or trust for the taxable year determined under the terms of the governing instrument and applicable local law.** Items of gross income constituting extraordinary dividends or taxable stock dividends which the fiduciary, acting in good faith, determines to be allocable to corpus under the terms of the governing instrument and applicable local law shall not be considered income.

"As repeatedly pointed out by this court, the Corporation Tax Law of 1909. imposed an excise or privilege tax, and not in any sense, a tax upon property or upon income merely as income. It was enacted in view of the decision of 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.Ct.Rep. 912, which held the income tax provisions of a previous law to be unconstitutional because amounting in effect to a direct tax upon property within the meaning of the Constitution, and because not apportioned in the manner required by that instrument."

[U.S. v. Whiteridge, [231 U.S. 144](#), 34 S.Sup. Ct. 24 (1913)]

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

Income from sources outside the United States that is not effectively connected with a trade or business [PUBLIC OFFICE, per 26 U.S.C. §7701(a)(26)] in the United States is not taxable if you receive it while you are a nonresident alien. The income is not taxable even if you earned it while you were a resident alien or if you became a resident alien or a U.S. citizen after receiving it and before the end of the year.
[IRS Publication 519, Tax Guide for Aliens (2000), p. 26
<http://famtguardian.org/TaxFreedom/Forms/IRS/IRSPub519.pdf>]

"... 'income' as used in the statute should be given a meaning so as not to include everything that comes in, the true function of the words 'gains' and 'profits' is to limit the meaning of the word 'income'" [So. Pacific v. Lowe, 238 F. 847, 247 U.S. 30 (1918)(U.S. Dist. Ct. S.D. N.Y. 1917)]

2. The income tax described in the case is a tax upon AGENCY by anyone on behalf of the national government. Notice in the below quote that the tax is WITHOUT limitation as to place, and extends wherever the government extends, which means wherever the OFFICES and AGENTS of the government extend: **"without limitation as to place, and consequently extended to all places over which the government extends"**. This is precisely why the United States is defined as the District of Columbia in the Internal Revenue Code, 26 U.S.C. §7701(a)(9) and (a)(10), and 4 U.S.C. §110(d).

"Loughborough v. Blake, 5 Wheat. 317, 5 L.Ed. 98, was an action of trespass or, as appears by the original record, replevin, brought in the circuit court for the District of Columbia to try the right of Congress to impose a direct tax for general purposes on that District. 3 Stat. at L. 216, chap. 60. **It was insisted that Congress could act in a double capacity: in one as legislating [182 U.S. 244, 260] for the states; in the other as a local legislature for the District of Columbia.** In the latter character, it was admitted that the power of levying direct taxes might be exercised, **but for District purposes only**, as a state legislature might tax for state purposes; but that it could not legislate for the District under art. 1, 8, giving to Congress the power 'to lay and collect taxes, imposts, and excises,' which 'shall be uniform throughout the United States,' **inasmuch as the District was no part of the United States [described in the Constitution]. It was held that the grant of this power was a general one without limitation as to place, and consequently extended to all places over which the government extends; and that it extended to the District of Columbia as a constituent part of the United States [GOVERNMENT, or United States****, not the GEOGRAPHICAL United States].** The fact that art. 1, 2, declares that 'representatives and direct taxes shall be apportioned among the several states . . . according to their respective numbers' furnished a standard by which taxes were apportioned, but not to exempt any part of the country from their operation. 'The words used do not mean that direct taxes shall be imposed on states only which are represented, or shall be apportioned to representatives; **but that direct taxation, in its application to states, shall be apportioned to numbers.**' That art. 1, 9, 4, declaring that direct taxes shall be laid in proportion to the census, was applicable to the District of Columbia, 'and will enable Congress to apportion on it its just and equal share of the burden, with the same accuracy as on the respective states. If the tax be laid in this proportion, it is within the very words of the restriction. It is a tax in proportion to the census or enumeration referred to.' It was further held that the words of the 9th section did not 'in terms require that the system of direct taxation, when resorted to, shall be extended to the territories, as the words of the 2d section require that it shall be extended to all the states. They therefore may, without violence, be understood to give a rule when the territories shall be taxed, without imposing the necessity of taxing them.'"

"**There could be no doubt as to the correctness of this conclusion, so far, at least, as it applied to the District of Columbia.** This District had been a part of the states of Maryland and [182 U.S. 244, 261] Virginia. It had been subject to the Constitution, and was a part of the United States[***]. **The Constitution had attached to it irrevocably. There are steps which can never be taken backward. The tie that bound the states of Maryland and Virginia to the Constitution could not be dissolved, without at least the consent of the Federal and state governments to a formal separation. The mere cession of the District of Columbia to the Federal government relinquished the authority of the states, but it did not take it out of the United States or from under the aegis of the Constitution. Neither party had ever consented to that construction of the cession. If, before the District was set off, Congress had passed an unconstitutional act affecting its inhabitants, it would have been void. If done after the District was created, it would have been equally void; in other words, Congress could not do indirectly, by carving out the District, what it could not do directly. The District still remained a part of the United States, protected by the Constitution. Indeed, it would have been a fanciful construction to hold that territory which had been once a part of the United States ceased to be such by being ceded directly to the Federal government."**

[...]

"Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and uniform to the effect [182 U.S. 244, 279] that the Constitution is applicable to territories acquired by purchase or conquest, only when and so far as Congress shall so direct. Notwithstanding its duty to 'guarantee to every state in this Union a republican form of government' (art. 4, 4), by which we understand, according to the definition of Webster, 'a government in which the supreme power resides in the whole body of the people, and is exercised by representatives elected by them,' Congress did not hesitate, in the original organization of the territories of Louisiana, Florida, the Northwest Territory, and its subdivisions of Ohio, Indiana, Michigan, Illinois, and Wisconsin and still more recently in the case of Alaska, to establish a form of government bearing a much greater analogy to a British Crown colony than a republican state of America, and to vest the legislative power either in a governor and council, or a governor and judges, to be appointed by the President. It was not until they had attained a certain population that power was given them to organize a legislature by vote of the people. In all these cases, as well as in territories subsequently organized west of the Mississippi, Congress thought it necessary either to extend to Constitution and laws of the United States over them, or to declare that the inhabitants should be entitled to enjoy the right of trial by jury, of bail, and of the privilege of the writ of habeas corpus, as well as other privileges of the bill of rights."

[Downes v. Bidwell, [182 U.S. 244](#) (1901)]

3. The tax was upon interest on bonds paid by a federal railroad corporation to foreigners abroad. The bond holders were NOT officers or agents of the federal corporation because they were not stock holders. Therefore, they were PRIVATE human beings that cannot and should not have their property STOLEN, and certainly not by third parties acting as a compelled withholding agent of any government. They would have to be AGENTS of the national government BEFORE they could even be "persons" or "withholding agents" within the meaning of the Internal Revenue Code, sections 6671(b) and 7343.

The court held that the first company's charter was a contract between it and the state, within the protection of the constitution of the United States, and that the charter to the last company was therefore null and void.. Mr. Justice DAVIS, delivering the opinion of the court, said that, if anything was settled by an unbroken chain of decisions in the federal courts, it was that an act of incorporation was a contract between the state and the stockholders, 'a departure from which now would involve dangers to society that cannot be foreseen, would shock the sense of justice of the country, unhinge its business interests, and weaken, if not destroy, that respect which has always been felt for the judicial department of the government.'

[New Orleans Gas Co. v. Louisiana Light Co., 115 U.S. 650 (1885)]

4. A lawful tax is imposed as an EXCISE and FRANCHISE tax upon the "benefits" of the protection of a specific municipal government. Those who DON'T WANT or NEED and DO NOT CONSENT to such protection are NOT the lawful subjects of the tax. Those who consent call themselves statutory "citizens". Those who don't, call themselves statutory "non-resident non-persons".

"A personal tax," says the Supreme Court of New Jersey, "is the burden imposed by government on its own citizens for the benefits which that government affords by its protection and its laws, and any government which should attempt to impose such a tax on citizens of other States would justly incur the rebuke of the intelligent sentiment of the civilized world." State v. Ross, 23 N.J.L. 517, 521.

[United States v. Erie R. Co., 106 U.S. 327 (1882)]

5. The United States has no territorial jurisdiction outside its own borders or outside its own TERRITORY, meaning federal territory. Constitutional states of the Union are NOT federal territory.

"... the jurisdiction of the United States over persons and property ends where the foreign jurisdiction begins."

[United States v. Erie R. Co., 106 U.S. 327 (1882)]

86 Corpus Juris Secundum
Territories, §1. Definitions, Nature, and Distinctions

"The word 'territory,' when used to designate a political organization has a distinctive, fixed, and legal meaning under the political institutions of the United States, and does not necessarily include all the territorial possessions of the United States, but may include only the portions thereof which are organized and exercise governmental functions under act of congress."

"While the term 'territory' is often loosely used, and has even been construed to include municipal subdivisions of a territory, and 'territories of the' United States is sometimes used to refer to the entire domain over which

the United States exercises dominion, the word 'territory,' when used to designate a political organization, has a distinctive, fixed, and legal meaning under the political institutions of the United States, and the term 'territory' or 'territories' does not necessarily include only a portion or the portions thereof which are organized and exercise government functions under acts of congress. The term 'territories' has been defined to be political subdivisions of the outlying dominion of the United States, and in this sense the term 'territory' is not a description of a definite area of land but of a political unit governing and being governed as such. The question whether a particular subdivision or entity is a territory is not determined by the particular form of government with which it is, more or less temporarily, invested.

"Territories' or 'territory' as including 'state' or 'states.'" While the term 'territories of the' United States may, under certain circumstances, include the states of the Union, as used in the federal Constitution and in ordinary acts of congress "territory" does not include a foreign state.

"As used in this title, the term 'territories' generally refers to the political subdivisions created by congress, and not within the boundaries of any of the several states."
[86 Corpus Juris Secundum (C.J.S.), Territories, §1 (2003)]

6. The only way that any legal statutory "PERSON", including a corporate government, can reach outside its own physical territory is by exercising its right to contract, which means that it can ONLY act upon those who EXPRESSLY consent and thereby contract with the sovereign. That consent is manifested by calling oneself a STATUTORY "citizen". Those who don't consent to the franchise protection contract call themselves statutory "non-resident NON-persons".

"All the powers of the government [including ALL of its civil enforcement powers against the public] must be carried into operation by individual agency, either through the medium of public officers, or contracts made with [private] individuals."
[Osborn v. Bank of U.S., 22 U.S. 738 (1824)]

Debitum et contractus non sunt nullius loci.
Debt and contract [franchise agreement, in this case] are of no particular place.

Locus contractus regit actum.
The place of the contract [franchise agreement, in this case] governs the act.
[Bouvier's Maxims of Law, 1856;
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

7. The tax is upon the RECIPIENT, not the company making the payment. The "taxpayer" is the recipient of the payment, and hence, the company paying the recipient is NOT the "taxpayer". The company, in turn, is identified as an "agent of the government", meaning a withholding agent and therefore PUBLIC OFFICER. WHY? Because the Erie Railroad is a FEDERAL and not STATE corporation. They hid this from their ruling. If the railroad had been a PRIVATE company that was NOT a FEDERAL corporation, they could not lawfully act as agents of the government and would have been committing the crime of impersonating a public officer in violation of 18 U.S.C. §912.

"It is not taxation," said the court, "that government should take from one the profits and gains of another. That is taxation which compels one to pay for the support of the government from his own gains and of his own property. In the cases we are considering, the corporation parts not with a farthing of its own property. Whatever sum it pays to the government is the property of another. Whether the tax is five per cent on the dividend or interest, or whether it be fifty per cent, the corporation is neither richer nor poorer. Whatever it thus pays to the government, it by law withholds from the creditor. If no tax exists, it pays seven per cent, or whatever be its rate of interest, to its creditor in one unbroken sum. If there be a tax, it pays exactly the same sum to its creditor, less five per cent thereof, and this five per cent it pays to the government. The receivers may be two, or the receiver may be one, but the payer pays the same amount in either event. It is no pecuniary burden upon the corporation, and no taxation of the corporation. The burden falls on the creditor. He is the party taxed. In the case before us, this question controls its decision. If the tax were upon the railroad, there is no defence; it must be paid. But we hold that the tax imposed by the 122d section is in substance and in law a tax upon the *332 income of the creditor or stockholder, and not a tax upon the corporation." See also Haight v. Railroad Company, 6 Wall. 15, and Railroad Company v. Jackson, 7 id. 262, 269.

8. The recipient is a non-resident alien BECAUSE he has a legislatively FOREIGN DOMICILE. NOT because he has a FOREIGN NATIONALITY.
9. The FOREIGN DOMICILE makes the target of the tax a STATUTORY "nonresident alien" (per 26 U.S.C. §7701(b)(1)(B)) but not necessarily a CONSTITUTIONAL alien.

"Here, also, is a further difference: the tax here is laid upon the interest due on private contracts. As observed by counsel, no other government has ever undertaken to tax the income of subjects of another nation accruing to them at their own domicile upon property held there, and arising out of ordinary business, or contracts between individuals."

10. The "non-resident" is COMPLETELY outside the legislative and territorial civil jurisdiction of the United States. Hence, it is LEGALLY IMPOSSIBLE for such a person to become a statutory "taxpayer" or have ANY status under the civil laws of the federal government. The only way to illegally force him to become a statutory "taxpayer" is to engage in any of the following criminal activities:

10.1. Cause the company to misrepresent the status of the recipient of the payment on reporting or withholding documents. For instance, force him because of trickery on their forms to fraudulently declare any of the following statuses, all of which are public offices in the national government, even though they instead are "non-resident non-persons":

10.1.1. STATUTORY "U.S. person" under 26 U.S.C. §7701(a)(30)

10.1.2. STATUTORY "person" under 26 U.S.C. §§6671(b) and 7343.

10.1.3. "individual" under 26 C.F.R. §1.1441-1(c)(3).

10.2. The IRS lies to the company with impunity using fraudulent and untrustworthy IRS publications or advice by telling them that they have to illegally withhold earnings of a "non-resident non-person nontaxpayer". See:

Reasonable Belief About Income Tax Liability, Form #05.007

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

10.3. The IRS making getting a refund of amounts withheld a "privilege" in which he has to request and use a "INDIVIDUAL Taxpayer Identification Number" (ITIN) to file a return. That makes him a prima facie statutory "individual" and "taxpayer", because all IRS forms are for statutory "taxpayers", even though he or she is NOT a public officer. Use of the number creates the prima facie presumption that they are engaged in the "trade or business" and public office franchise. 26 C.F.R. §301.6109-1(b).

10.4. After he ILLEGALLY procures the number as a "non-person", force him to criminally impersonate a public officer by filing "taxpayer" tax return to get the refund. If he refuses to do that, then they refuse to refund the amount withheld. That's international terrorism and extortion.

"The government thus lays a tax, through the instrumentality [PUBLIC OFFICE] of the company, upon the income of a non-resident alien over whom it cannot justly exercise any control, nor upon whom it can justly lay any burden."

11. The civil statutory codes of the United States ONLY apply to its own STATUTORY "citizens" or "residents" (collectively called statutory "U.S. persons") who have a domicile on FEDERAL TERRITORY. They do NOT apply to those with a legislatively FOREIGN DOMICILE. These statutory "citizens" (8 U.S.C. §1401) or "residents" (26 U.S.C. §7701(b)(1)(A)) can ONLY acquire these civil statuses, including that of statutory "persons", by SELECTING and CONSENTING to a domicile on federal territory AND physically being on said territory.

"The laws of no nation can justly extend beyond its own jurisdiction, except so far as regards its own citizens. They can have no force to control the sovereignty or rights of any other nation within its own jurisdiction. And however general and comprehensive the phraseology used in our municipal laws may be, they must always be restricted in construction to places and persons upon whom the legislatures have authority and jurisdiction." 9 Wheat. 362.

12. If you are not a STATUTORY citizen (per 8 U.S.C. §1401, 26 U.S.C. §3121(d) and 26 C.F.R. §1.1-1(c)), which Justice Field calls a "SUBJECT", then you can't be taxed. Field refers to those who can't be taxed as "aliens", and he can only mean CONSTITUTIONAL aliens who are foreign nationals:

"All subjects," he adds, "over which the power of a State extends are objects of taxation, but those over which it does not extend are, upon the soundest principles, exempt from taxation. This proposition *334 may almost be pronounced self-evident." McCulloch v. Maryland, 4 Wheat. 316, 428.

13. The court KNEW they were pulling a FRAUD, an act of INTERNATIONAL TERRORISM, and a THEFT on the litigant, because they were SILENT on so many important issues that Field pointed out. Per Federal Rule of Civil Procedure 8(b)(6), they AGREED with his conclusions because they did not EXPRESSLY DISAGREE or disprove ANY of his arguments or the facts supporting them.

"... though it is opposed to one of the most important and salutary principles of public law, it is to be received as conclusive, and no further word from the court, either in explanation or justification of it, is to be heard. I cannot believe that a principle so important as the one announced here, and so injurious in its

tendencies, so well calculated to elicit unfavorable comment from the enlightened sentiment of the civilized world, will be allowed to pass unchallenged, though the court is silent upon it."

14. Justice Field says the abuse of "words of art" mask the nature of the above criminal extortion:

"Words [of art] cannot change the fact, though they may [DELIBERATELY] mislead and bewilder. The thing remains through all disguises of terms."

15. If you want to search for cases on "nonresident aliens" defined in 26 U.S.C. §7701(b)(1)(B) , the Supreme Court spells them differently than the code itself. You have to search for "non-resident alien" instead.

Those further interested in this subject should look at the ruling of former President and Chief Justice Taft in Cook v. Tait, 265 U.S. 47 (1924) , in which he further expands the dubious holding of this case to imply that the tax applies to ALL statutory citizens in the whole world, wherever they are.

http://scholar.google.com/scholar_case?case=10657110310496192378

The unconstitutional nature of the majority opinion in the above case is discussed at length in:

Federal Jurisdiction, Form #05.018, Section 5
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/FederalJurisdiction.pdf>

6.4 Tax Liability and Responsibilities of Nonresident Aliens

We assembled the table below to succinctly summarize the tax situation of nonresident aliens to help you better understand the benefits of becoming a nonresident alien. It is important to point out that:

1. The duty to file returns is found in 26 C.F.R. §1.6012-1(b) and is imposed on "nonresident alien individuals" but NOT upon "nonresidents" who are not "individuals" (aliens). Therefore, those who are state nationals but not aliens pursuant to 8 U.S.C. §1101(a)(21) and/or 8 U.S.C. §1452, which includes Americans born within states of the Union and domiciled there, do not have a requirement to file a return.
2. ALL of these duties pertain ONLY to those who are "nonresident alien individuals".
3. The term "nonresident alien" is used instead of "nonresident alien individual" when they are trying to exclude or exempt something.
4. Those places where "nonresident alien individuals" exclude "nonresident aliens" who are not "individuals", meaning aliens as defined in 26 C.F.R. §1.1441-1(c)(3):

"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one thing is the exclusion of another. Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded."
[Black's Law Dictionary, Sixth Edition, p. 581]

1 **Table 9: Tax Liability and Responsibilities of Nonresident Alien**

#	Right/responsibility	Applicable authorities and guidance	Text of authorities(s)	Explanation
1	Only federal employees or those engaged in a “public office” or “trade or business” make “wages”, but nonresident aliens don’t	26 U.S.C. §3401 26 C.F.R. § 31.3401(c) -definition of “employee”	(a) For the purposes of this chapter, the term wages means all remuneration (other than fees paid to a public official) for services performed by an employee [a person engaged in a “public office”] to his employer...except that such term shall not include remuneration for: (6) such services, performed by a nonresident alien individual .	See 26 U.S.C. §3401 (a)(6) and 26 C.F.R. §31.3401(a)(6)-1.
2	Do not need to file returns	26 U.S.C. §6012 (1954 Code)(a)	Returns with respect to income taxes under subtitle A...(5) ... nonresident alien individuals not subject to the tax imposed by §871...may be exempted from the requirement to making returns.	Later versions of IRC section 6012 deliberately add more indirection and confusion to the explanation of the requirement to file by saying that those having “gross income” not exceeding the exemption amount plus the standard deduction don’t need to file. Congress used the term “gross income” instead of “taxable income” to make the situation even more difficult for the average person to figure out. Earlier versions of the code were much clearer and much more honest.
3	Only “nonresident alien individuals” have to file returns. Those who are “nonresident aliens” but not individuals, such as those born within and domiciled within a state of the Union, do not have to file returns.	26 C.F.R. §1.6012-1(b)	(b) Return of nonresident alien individual — (1) Requirement of return— (i) In general. Except as otherwise provided in subparagraph (2) of this paragraph, every nonresident alien individual (other than one treated as a resident under section 6013 (g) or (h)) who is engaged in trade or business in the United States at any time during the taxable year or who has income which is subject to taxation under subtitle A of the Code shall make a return on Form 1040NR . For this purpose it is immaterial that the gross income for the taxable year is less than the minimum amount specified in section 6012(a) for making a return. Thus, a nonresident alien individual who is engaged in a trade or business in the United States at any time during the taxable year is required to file a return on Form 1040 NR even though (a) he has no income which is effectively connected with the conduct of a trade or business in the United States, (b) he has no income from sources within the United States, or (c) his income is exempt from income tax by reason of an income tax convention or any section of the Code. However, if the nonresident alien individual has no gross income for the taxable year, he is not required to complete the return schedules but must attach a statement to the return indicating the nature of any exclusions claimed and the amount of such exclusions to the extent such amounts are readily determinable.	“Nonresident aliens” who are not “individuals” (aliens) are do not have a requirement, based on the regulation to the left. Expressio unius est exclusio alterius .
4	Income from the 50 Union states is not subject to withholding and need not file returns.	26 C.F.R. § 1.1441-3(a)	Exceptions and rules of special application. (a) Income from sources without the United States.—“to	Not subject to tax withholding imposed by 26 U.S.C. §871 .

#	Right/responsibility	Applicable authorities and guidance	Text of authorities(s)	Explanation
			extent that items of income constitute gross <u>income from sources without the United States</u> , they are <u>not subject to withholding.</u> "	
5	Are not required to have a Taxpayer ID Number unless they have taxable income.	26 C.F.R. § 301.6109-1(g)	<p>26 C.F.R. §301.6109-1(b)(2) Foreign persons. The provisions of paragraph (b)(1) of this section regarding the furnishing of one's own number shall apply to the following foreign persons--</p> <p>(i) A foreign person that has income effectively connected with the conduct of a U.S. trade or business at any time during the taxable year;</p> <p>(ii) A foreign person that has a U.S. office or place of business or a U.S. fiscal or paying agent at any time during the taxable year;</p> <p>(iii) A <u>nonresident alien</u> treated as a resident under section 6013(g) or (h);</p> <p>(iv) A foreign person that makes a return of tax (including income, estate, and gift tax returns), an amended return, or a refund claim under this title but excluding information returns, statements, or documents;</p> <p>(v) A foreign person that makes an election under Sec. 301.7701-3(c); and</p> <p>(vi) A foreign person that furnishes a withholding certificate described in Sec. 1.1441-1(e)(2) or (3) of this chapter or Sec. 1.1441-5(c)(2)(iv) or (3)(iii) of this chapter to the extent required under Sec. 1.1441-1(e)(4)(vii) of this chapter.</p> <p>...</p> <p>(g) Special rules for taxpayer identifying numbers issued to foreign persons--(1) General rule--(i) Social security number. <u>A social security number is generally identified in the records and database of the Internal Revenue Service as a number belonging to a U.S. citizen or resident alien individual. A person may establish a different status for the number by providing proof of foreign status with the Internal Revenue Service under such procedures as the Internal Revenue Service shall prescribe, including the use of a form as the Internal Revenue Service may specify. Upon accepting an individual as a nonresident alien individual, the Internal Revenue Service will assign this status to the individual's social security number.</u></p> <p>(ii) Employer identification number. An employer identification number is generally identified in the records and database of the Internal Revenue Service as a number belonging to a U.S. person. However, the Internal Revenue Service may establish a separate class of employer identification numbers solely dedicated to foreign persons which will be identified as such in the records and database of the Internal Revenue Service. A person may establish a</p>	Can change their SSN status into "nonresident alien" by filing W-8 with the IRS if they already have an SSN. If they don't have an SSN and/or if they get a Taxpayer Identification Number (TIN) from the IRS instead, then this is evidence of their nonresident alien status.

#	Right/responsibility	Applicable authorities and guidance	Text of authorities(s)	Explanation
			<p>different status for the number either at the time of application or subsequently by providing proof of U.S. or foreign status with the Internal Revenue Service under such procedures as the Internal Revenue Service shall prescribe, including the use of a form as the Internal Revenue Service may specify. The Internal Revenue Service may require a person to apply for the type of employer identification number that reflects the status of that person as a U.S. or foreign person.</p> <p>(iii) IRS individual taxpayer identification number. An IRS individual taxpayer identification number is generally identified in the records and database of the Internal Revenue Service as a number belonging to a nonresident alien individual. If the Internal Revenue Service determines at the time of application or subsequently, that an individual is not a nonresident alien individual, the Internal Revenue Service may require that the individual apply for a social security number. If a social security number is not available, the Internal Revenue Service may accept that the individual use an IRS individual taxpayer identification number, which the Internal Revenue Service will identify as a number belonging to a U.S. resident alien.</p> <p>(2) Change of foreign status. Once a taxpayer identifying number is identified in the records and database of the Internal Revenue Service as a number belonging to a U.S. or foreign person, the status of the number is permanent until the circumstances of the taxpayer change. A taxpayer whose status changes (for example, a nonresident alien individual with a social security number becomes a U.S. resident alien) must notify the Internal Revenue Service of the change of status under such procedures as the Internal Revenue Service shall prescribe, including the use of a form as the Internal Revenue Service may specify.</p>	
6	File a W-8BEN "Certificate of Foreign Status" with employer instead of a W-4, and do so every three years. Do NOT submit the form to the IRS.	<p>See IRS Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities.</p> <p>See: About IRS Form W-8BEN, Form #04.202; http://sedm.org/Forms/FormIndex.htm</p>	<p>The I.R.S. Form W-8 says: <i>"Use Form W-8 or a substitute form containing a substantially similar statement to the payer.. that you are a nonresident alien individual, foreign entity, or exempt foreign person not subject to certain U.S. information return reporting or backup withholding rules."</i></p>	<p>The W-8 or W-8BEN form should also be used to open a bank account. If you have a W-8 bank account, no taxes can ever be withheld and, without a Social Security Numbered account, the IRS and other arms of the federal government have NO AUTHORITY to ever seize any of your funds.</p> <p>WARNING: DO NOT file an IRS W-8BEN because the instruction for the form define a "BENEFICIAL OWNER" as someone who is "required under U.S. tax principles to include the income in gross income on a tax return", which is clearly NOT the case! Since nonresident aliens don't have to file returns or pay taxes, then admitting to being a "beneficial owner" admits to being a</p>

#	Right/responsibility	Applicable authorities and guidance	Text of authorities(s)	Explanation
				citizen who is a taxpayer who has to file and pay tax, which most nonresident aliens are <i>not</i> . Instead, you should create your own substitute W-8BEN form that redefines “beneficial owner” or use the older W-8 form as described in section 6.4.9 of the <i>Great IRS Hoax, Form #11.302</i> . There is a substitute W-8BEN form that has been “defanged” on the Family Guardian website, under “Sovereignty Forms and Instructions Online, Form #10.004”.
7	Exempt from self-employment taxes	26 U.S.C. §1402(b) 26 C.F.R. § 1.1402(b)-1(a)	SELF EMPLOYMENT INCOME—The term “self employment income” means the earnings from self-employment derived by an individual, <u>other than an individual...</u> “Nonresident aliens. A <u>nonresident alien individual</u> never has self-employment income.”	
8	Must file Affidavit of Citizenship and Domicile with Employer	8 Fed. Register Pg. 12266 §404.102(g)		
9	Must file with employer an IRS Form 6450-Questionnaire to Determine Exemption from Withholding.			IRS will tell employer not to honor your W-8 or W-8BEN form if you don’t, even though they have no legal authority to do so.
10	Must file a state Exemption from Withholding form			In California, this is an FTB form 590. Don’t use the W-4 Exempt!
11	Do not file tax returns in their local service center, but instead send them to the International Service Center in Philadelphia, PA	26 U.S.C. §6091(b)(1)(B)(iv)	TITLE 26 - INTERNAL REVENUE CODE Subtitle F - Procedure and Administration CHAPTER 61 - INFORMATION AND RETURNS Subchapter A - Returns and Records PART VII - PLACE FOR FILING RETURNS OR OTHER DOCUMENTS Sec. 6091. Place for filing returns or other documents (b) Tax returns (1) Persons other than corporations (B) Exception Returns of - (iv) nonresident alien persons,	See http://www.irs.gov/file/article/0,id=105045,00.html
12	May not litigate against the federal government in a District Court. Instead can <u>only</u> litigate in the Court of Claims	Internal Revenue Manual (I.R.M.), Section 35.18.10.1. See: http://www.irs.gov/irm/part35/ch18s09.html	Internal Revenue Manual (I.R.M.), Section 35.18.10.1 (08-31-1982) District Courts 1. Section 1402(a)(1) of the Judicial Code (28 U.S.C. §1402(a)(1)) provides that if an action is brought against the United States under section 1346(a) of the Judicial Code by an entity other than a corporation, it must be brought in the judicial district where the plaintiff resides. Accordingly, where an individual resides outside of the [federal] United States (e.g., a nonresident alien), he or she may not bring a refund suit in a district court. <i>Malajalian v. United States</i> , 504 F.2d. 842 (1st Cir. 1974). These cases may be	Although this IRM section only mentions refund lawsuits, technically, it applies to all other lawsuits relating to income taxes improperly enforced against nonresident aliens.

#	Right/responsibility	Applicable authorities and guidance	Text of authorities(s)	Explanation
			brought only in the Court of Claims.	
13	Do not have to report dividend payments greater than \$10	26 U.S.C. §6042(b)(2)(A)(ii)	<p>(2) Exceptions</p> <p>For purposes of this section, the term "dividend" does not include any distribution or payment -</p> <p>(A) to the extent provided in regulations prescribed by the Secretary -</p> <p>[. . .]</p> <p>(ii) to a foreign corporation, a nonresident alien, or a partnership not engaged in a trade or business in the United States and composed in whole or in part of nonresident aliens, or</p>	
14	Are only entitled to one withholding exemption if subject to withholding	26 U.S.C. §3402(f)(6) 26 U.S.C. §873(b)(3)	<p>(f) Withholding exemptions</p> <p>(6) Exemption of certain nonresident aliens</p> <p>Notwithstanding the provisions of paragraph (1), a nonresident alien individual (other than an individual described in section 3401(a)(6)(A) or (B)) shall be entitled to only one withholding exemption.</p>	Such withholding only applies to income from federal territory of a foreign corporation that is not effectively connected with a trade or business.
15	May not take any deductions on their return except on income that is effectively connected with a trade or business	26 U.S.C. §873(a)	<p>(a) General rule</p> <p>In the case of a nonresident alien individual, the deductions shall be allowed only for purposes of section 871 (b) and (except as provided by subsection (b)) only if and to the extent that they are connected with income which is effectively connected with the conduct of a trade or business within the United States; and the proper apportionment and allocation of the deductions for this purpose shall be determined as provided in regulations prescribed by the Secretary.</p>	The taxable activity is a "trade or business", which is a public office in the U.S. government or that of a territory or possession of the United States.
16	Does not have to pay income tax on payments received from an exchange or training program while temporarily present in federal territory	26 U.S.C. §872(b)(3)(A)	<p>(3) Compensation of participants in certain exchange or training programs</p> <p>Compensation paid by a foreign employer to a nonresident alien individual for the period he is temporarily present in the United States as a nonimmigrant under subparagraph (F), (J), or (Q) of section 101(a)(15) of the Immigration and Nationality Act, as amended. For purposes of this paragraph, the term "foreign employer" means -</p> <p>(A) a nonresident alien individual, foreign partnership, or foreign corporation, or</p>	Exchange students from states of the Union or foreign countries in the "United States*" federal territory are exempt
17	May elect to file a 1040 instead of a 1040NR and be treated as an "alien"/"resident" instead of a "nonresident alien" if married to a "U.S. citizen"	26 U.S.C. §6013(g)	<p>(g) Election to treat nonresident alien individual as resident of the United States</p> <p>(1) In general</p> <p>A nonresident alien individual with respect to whom this subsection is in effect for the taxable year shall be treated as a resident of the United States -</p>	This is a BAD idea.

#	Right/responsibility	Applicable authorities and guidance	Text of authorities(s)	Explanation
			(A) for purposes of chapter 1 for all of such taxable year, and (B) for purposes of chapter 24 (relating to wage withholding) for payments of wages made during such taxable year. (2) Individuals with respect to whom this subsection is in effect This subsection shall be in effect with respect to any individual who, at the close of the taxable year for which an election under this subsection was made, was a nonresident alien individual married to a citizen or resident of the United States, if both of them made such election to have the benefits of this subsection apply to them.	
18	May not be treated as an "employee" if had no earnings from the "United States**" federal territory	26 U.S.C. §414 (q)(8)	(8) Special rule for nonresident aliens For purposes of this subsection and subsection (r), employees who are nonresident aliens and who receive no earned income (within the meaning of section 911(d)(2)) from the employer which constitutes income from sources within the United States (within the meaning of section 861(a)(3)) shall not be treated as employees.	Yeah!
19	Distributions by a Foreign Sales Corporation to a nonresident alien is treated as "effectively connected to a trade or business from sources within the United States"	26 U.S.C. §926(b)	(b) Distributions by FSC to nonresident aliens and foreign corporations treated as United States connected For purposes of this title, any distribution by a FSC which is made out of earnings and profits attributable to foreign trade income to any shareholder of such corporation which is a foreign corporation or a nonresident alien individual shall be treated as a distribution - (1) which is effectively connected with the conduct of a trade or business conducted through a permanent establishment of such shareholder within the United States, and (2) of income which is derived from sources within the United States.	Essentially, this treats income from a foreign sales corporation as being from the "United States**" federal territory, which isn't true in most cases, because most of the companies are in states of the Union and NOT federal territory.
20	Cannot take earned income credit unless elects to be treated as an "alien" or "resident" in the "United States" federal territory	26 U.S.C. §32(c)(1)(E)	(E) Limitation on eligibility of nonresident aliens The term "eligible individual" shall not include any individual who is a nonresident alien individual for any portion of the taxable year unless such individual is treated for such taxable year as a resident of the United States for purposes of this chapter by reason of an election under subsection (g) or (h) of section 6013.	This is exploitation of the ignorant, by telling those who don't realize they are nontaxpayers that they can reduce their tax bill by claiming they are resident in the "United States**" federal territory, where EVERYONE is engaged in a taxable activity called a "trade or business" under 26 U.S.C. §864(c)(3). ENTRAPMENT!
21	May elect to treat real property as connected with a "trade or business"	26 U.S.C. §871(d)(1)	(d) Election to treat real property income as income connected with United States business (1) In general A nonresident alien individual who during the taxable year derives any income - (A) from real property held for the production of income and located in the United States, or from any interest in such real property, including (i) gains from the sale or exchange of such real property or an interest therein, (ii) rents or royalties from mines, wells, or	Bad idea! Making nontaxpayers into taxpayers again.

#	Right/responsibility	Applicable authorities and guidance	Text of authorities(s)	Explanation
			other natural deposits, and (iii) gains described in section 631(b) or (c), and (B) which, but for this subsection, would not be treated as income which is effectively connected with the conduct of a trade or business within the United States, may elect for such taxable year to treat all such income as income which is effectively connected with the conduct of a trade or business within the United States. In such case, such income shall be taxable as provided in subsection (b)(1) whether or not such individual is engaged in trade or business within the United States during the taxable year. An election under this paragraph for any taxable year shall remain in effect for all subsequent taxable years, except that it may be revoked with the consent of the Secretary with respect to any taxable year.	
22	Must pay taxes on income from real property investments in the "United States" federal territory	26 U.S.C. §897(a)(1)(A)	(a) General rule (1) Treatment as effectively connected with United States trade or business For purposes of this title, gain or loss of a nonresident alien individual or a foreign corporation from the disposition of a United States real property interest shall be taken into account - (A) in the case of a nonresident alien individual , under section 871(B)(1), or	
23	Transfers of property from foreign trust or estate to a nonresident alien does not need to be treated as a sale or exchange of a fair market value	26 U.S.C. §684(b)(2)	(a) In general Except as provided in regulations, in the case of any transfer of property by a United States person to a foreign estate or trust or to a nonresident alien , for purposes of this subtitle, such transfer shall be treated as a sale or exchange for an amount equal to the fair market value of the property transferred, and the transferor shall recognize as gain the excess of-- (1) the fair market value of the property so transferred, over (2) the adjusted basis (for purposes of determining gain) of such property in the hands of the transferor. (b) Exceptions (1) Transfers to certain trusts Subsection (a) shall not apply to a transfer to a trust by a United States person to the extent that any United States person is treated as the owner of such trust under section 671. (2) Lifetime transfers to nonresident aliens Subsection (a) shall not apply to a lifetime transfer to a nonresident alien .	Yeah!

6.5 Taxable “income” of Nonresident Aliens

6.5.1 What is statutory “income”?

Taxable income of nonresident aliens is identified in 26 U.S.C. §871. The entire section deals ONLY with “income” from sources within the “United States”, meaning the United States government and not the geographical “United States” pursuant to 26 U.S.C. §7701(a)(9) and (a)(10). Those engaging in federal franchises such as a “trade or business” are considered to be “within the United States” (government), because they are public officers acting in a representative capacity pursuant to Federal Rule of Civil Procedure 17(b). Earnings outside the “United States” are expressly excluded pursuant to [26 U.S.C. §864\(b\)\(1\)\(A\)](#), [26 U.S.C. §861\(a\)\(3\)\(C\)\(i\)](#), [26 U.S.C. §3401\(a\)\(6\)](#), [26 U.S.C. §1402\(b\)](#).

We must also emphasize that this section describes “income” and NOT “all earnings”. The term “income” is then defined below as the earnings of an estate or trust and not a human being.

[TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter J > PART I > Subpart A > § 643](#)
[§ 643. Definitions applicable to subparts A, B, C, and D](#)

(b) Income

For purposes of this subpart and subparts B, C, and D, the term “income”, when not preceded by the words “taxable”, “distributable net”, “undistributed net”, or “gross”, means the amount of income of the estate or trust for the taxable year determined under the terms of the governing instrument and applicable local law. Items of gross income constituting extraordinary dividends or taxable stock dividends which the fiduciary, acting in good faith, determines to be allocable to corpus under the terms of the governing instrument and applicable local law shall not be considered income.

The trust they are talking about can only mean the “public trust”, meaning the government once again. The only thing the government can lawfully regulate is PUBLIC conduct, not PRIVATE conduct. The ability to regulate PRIVATE conduct, according to the U.S. Supreme Court, is “repugnant to the Constitution”:

*TITLE 5--ADMINISTRATIVE PERSONNEL
CHAPTER XVI--OFFICE OF GOVERNMENT ETHICS
PART 2635--STANDARDS OF ETHICAL CONDUCT FOR EMPLOYEES OF THE EXECUTIVE BRANCH--
Table of Contents
Subpart A--General Provisions
Sec. 2635.101 Basic obligation of public service.*

(a) Public service is a public trust. Each employee has a responsibility to the United States Government and its citizens to place loyalty to the Constitution, laws and ethical principles above private gain. To ensure that every citizen can have complete confidence in the integrity of the Federal Government, each employee shall respect and adhere to the principles of ethical conduct set forth in this section, as well as the implementing standards contained in this part and in supplemental agency regulations.

“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)]

Sources of statutory “income” within I.R.C. Section 871 are divided up into two categories:

1. Income not connected with United States business: 26 U.S.C. §871(a).
 - 1.1. These earnings are subject to a uniform 30% tax.
 - 1.2. No method of reporting these types of earnings through information returns.
 - 1.3. Deductions not allowed under 26 U.S.C. §162 as described in 26 U.S.C. §873.
 - 1.4. Documented on IRS Form 1040NR only for “individuals”.
 - 1.5. Includes Social Security payments pursuant to 26 U.S.C. §871(a)(3) and 26 U.S.C. §861(a)(8).
 - 1.6. Excludes items listed in 26 U.S.C. §872(b).

1.7. Includes the following types of earnings:

1.7.1. Income other than capital gains. 26 U.S.C. §871(a)(1).

1.7.2. Capital gains of aliens present in the United States 183 days or more. 26 U.S.C. §871(a)(1).

2. Income connected with United States business: 26 U.S.C. §871(b). These earnings are subject to a graduated rate of tax described in 26 U.S.C. §1.

2.1. Reported on IRS information returns, such as IRS Forms W-2, 1042-S, 1098, and 1099.

2.2. Subject to deductions under 26 U.S.C. §162 and pursuant to 26 U.S.C. §873.

2.3. Documented using IRS Forms 1040 and 1040NR for “individuals”.

The second category above, “trade or business” earnings, is self-explanatory. See the following for exhaustive details:

The “Trade or Business” Scam, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>

The first category above, which is income not connected with the “trade or business” franchise, however, requires further explanation because it is frequently a point of confusion for most people, and especially for government employees.

6.5.2 26 U.S.C. §871(a): Earnings not connected to the “trade or business” franchise

You might wonder why earnings not connected with the “trade or business” franchise are a flat/uniform 30% instead of the graduated rate applied to those in the “trade or business” category described in 26 U.S.C. §871(b). The reason is that:

1. All earnings originating from sources within the “United States”, meaning the government, are presumed to be connected with a “trade or business” and public office franchise per 26 U.S.C. §864(c)(3):

*TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter N > PART I > § 864
§ 864. Definitions and special rules*

(c) Effectively connected income, etc.

(3) Other income from sources within United States

All income, gain, or loss from sources within the United States (other than income, gain, or loss to which paragraph (2) applies) shall be treated as effectively connected with the conduct of a trade or business within the United States.

2. The only type of earnings therefore that are NOT connected with the “trade or business” franchise are described in under 26 U.S.C. §871(a).

3. An example of earnings NOT connected to a “trade or business” under 26 U.S.C. §871(a) are government “benefits” expressly included by statute in “gross income” because not reportable as “trade or business” earnings, such as Social Security, found at 26 U.S.C. §861(a)(8) and 26 U.S.C. §871(a)(3).

Title 26 > Subtitle A > Chapter 1 > Subchapter N > Part I > § 861

(a) Gross income from sources within United States

The following items of gross income shall be treated as income from sources within the United States:

(8) Social security benefits

Any social security benefit (as defined in section 86 (d)).

[SOURCE: <http://www.law.cornell.edu/uscode/text/26/861>]

4. Such “benefits” are paid BY the government, and therefore qualify as a “source within the United States”, meaning the GOVERNMENT, per section 5.4 earlier. Although such earnings ORIGINATE from “sources within the United States” they are often paid to NONRESIDENT parties domiciled in legislatively foreign jurisdictions, such as state of the Union.

5. The U.S. supreme Court has held that taxes that were not uniform throughout the “United States” as used in the Constitution, meaning states of the Union and not federal statutory “States”, were unconstitutional outside of the federal United States in the landmark case of *Pollock v. Farmers’ Loan & Trust Co.*, 157 U.S. 429, 158 U.S. 601 (1895):

“...the law is invalid, because imposing indirect taxes in violation of the constitutional requirement of uniformity, and therein also in violation of the implied limitation upon taxation that all tax laws must apply equally, impartially, and uniformly to all similarly situated. Under the second head, it is contended that the rule of uniformity is violated, in that the law taxes the income of certain corporations, companies, and associations, no matter how created or organized, at a higher rate than the incomes of individuals or partnerships derived from precisely similar property or business; in that it exempts from the operation of the act and from the burden of taxation numerous corporations, companies, and associations having similar property and carrying on similar business to those expressly taxed; in that it denies to individuals deriving their income from shares in certain corporations, companies, and associations the benefit of the exemption of \$ 4,000 granted to other persons interested in similar property and business; in the exemption of \$4,000; in the exemption of building and loan associations, savings banks, mutual life, fire, marine, and accident insurance companies, existing solely for the pecuniary profit of their members, these and other exemptions being alleged to be purely arbitrary and capricious, justified by no public purpose, and of such magnitude as to invalidate the entire enactment; and in other particulars.”
[*Pollock v. Farmers’ Loan & Trust Co.*, 157 U.S. 429, 158 U.S. 601 (1895)]

6. Therefore, Congress could not use a graduated rate within states of the Union against those who are nonresident aliens domiciled there, such as Social Security recipients.

26 U.S.C. §864(c)(2) identifies all sources of income not associated with a "trade or business" and they include ONLY:

- 26 U.S.C. §871(a)(1): Income of nonresident aliens other than capital gains derived from patents, copyrights, sale of original issue discounts, gains described in I.R.C. 631(b) or (c), interest, dividends, rents, salaries, premiums, annuities from sources within the “United States**”.
- 26 U.S.C. §871(h): Earnings of nonresident aliens from portfolio debt instruments
- 26 U.S.C. §881(a): Earnings of foreign corporations from patents, copyrights, gains, and interest not connected with a trade or business.

All of the above sources not associated with a “trade or business” are federal franchises. Patents and copyrights are federal franchises, and the “portfolio debt instruments” most likely are Treasury Bills, which are also franchises. Those domiciled within legislatively foreign states of the Union, however, would not earn ANY of the above because they would not be subject to the above. Note the CONSPICUOUS absence of anything OTHER than federal franchises from income sources that are NOT connected to the “trade or business” franchises. This means that PRIVATE earnings not connected to the “trade or business” franchise and NOT associated with the above activities are, by definition, not reportable AND not taxable.

The main item within I.R.C. §871(a) earnings not connected with a the “trade or business” franchise that we will now concern ourselves with is that described in 26 U.S.C. §871(a)(1), because most Americans don’t earn capital gains from real property located on federal territory. That item says the following:

TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter N > PART II > Subpart A > § 871
§ 871. Tax on nonresident alien individuals

(a) Income not connected with United States business—30 percent tax

(1) Income other than capital gains

Except as provided in subsection (h), there is hereby imposed for each taxable year a tax of 30 percent of the amount received from sources within the United States by a nonresident alien individual as—

(A) interest (other than original issue discount as defined in section 1273), dividends, rents, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, and other fixed or determinable annual or periodical gains, profits, and income,

(B) gains described in section 631 (b) or (c), and gains on transfers described in section 1235 made on or before October 4, 1966,

(C) in the case of—

(i) a sale or exchange of an original issue discount obligation, the amount of the original issue discount accruing while such obligation was held by the nonresident alien individual (to the extent such discount was not theretofore taken into account under clause (ii)), and

(ii) a payment on an original issue discount obligation, an amount equal to the original issue discount accruing while such obligation was held by the nonresident alien individual (except that such original issue discount shall be taken into account under this clause only to the extent such discount was not theretofore taken into account under this clause and only to the extent that the tax thereon does not exceed the payment less the tax imposed by subparagraph (A) thereon), and

(D) gains from the sale or exchange after October 4, 1966, of patents, copyrights, secret processes and formulas, good will, trademarks, trade brands, franchises, and other like property, or of any interest in any such property, to the extent such gains are from payments which are contingent on the productivity, use, or disposition of the property or interest sold or exchanged, but only to the extent the amount so received is not effectively connected with the conduct of a trade or business within the United States.

(2) Capital gains of aliens present in the United States 183 days or more

In the case of a nonresident alien individual present in the United States for a period or periods aggregating 183 days or more during the taxable year, there is hereby imposed for such year a tax of 30 percent of the amount by which his gains, derived from sources within the United States, from the sale or exchange at any time during such year of capital assets exceed his losses, allocable to sources within the United States, from the sale or exchange at any time during such year of capital assets. For purposes of this paragraph, gains and losses shall be taken into account only if, and to the extent that, they would be recognized and taken into account if such gains and losses were effectively connected with the conduct of a trade or business within the United States, except that such gains and losses shall be determined without regard to section 1202 and such losses shall be determined without the benefits of the capital loss carryover provided in section 1212. Any gain or loss which is taken into account in determining the tax under paragraph (1) or subsection (b) shall not be taken into account in determining the tax under this paragraph. For purposes of the 183-day requirement of this paragraph, a nonresident alien individual not engaged in trade or business within the United States who has not established a taxable year for any prior period shall be treated as having a taxable year which is the calendar year.

(3) Taxation of social security benefits

For purposes of this section and section 1441—

(A) 85 percent of any social security benefit (as defined in section 86 (d)) shall be included in gross income (notwithstanding section 207 of the Social Security Act), and

(B) section 86 shall not apply.

For treatment of certain citizens of possessions of the United States, see section 932 (c).¹¹¹

[SOURCE: http://www.law.cornell.edu/uscode/html/uscode26/usc_sec_26_00000871----000-.html]

26 U.S.C. §871(a)(1)(A) is of particular interest to most people because, at first glance, it might include everyone who works for the U.S. government but would not include the average American or any PRIVATE, nonresident party. Among those who work for the U.S. Government, there are two approaches to tax withholding and reporting typically:

1. Non-Resident Non-Person Position

1.1. File IRS Form W-8BEN.

1.2. Should not receive IRS Form W-2 at the end of the year, because this form only applies to those who signed the W-4 contract.

1.3. Should not receive IRS Form 1042-S because they are not engaged in the “trade or business” franchise.

1.4. File IRS Form 1040NR and put all their earnings in the category of not connected with United States business pursuant to 26 U.S.C. §871(a).

1.5. Cannot take deductions pursuant to 26 U.S.C. §162 because not engaged in the “trade or business” franchise.

2. W-2 “Wage” Slave:

2.1. Normally file IRS Form W-4.

2.2. Receive an IRS Form W-2 at the end of the year.

2.3. Falsely and fraudulently file IRS Form 1040.

2.4. Take “trade or business” deductions on IRS Form 1040 pursuant to 26 U.S.C. §162.

The only real question about the above that remains unanswered in the case of the government employee who uses option 1 above, the Non-Resident Non-Person Position, is:

Are the earnings of a nonresident alien received from the U.S. government “wages” within the meaning of 26 U.S.C. §871(a)(1)(A)?

This is a CRITICAL question that especially U.S. government workers using the Non-Resident Non-Person Position need an answer for in order that they can know how to properly comply with the tax laws and stay out of trouble. The short answer is NO if all of the following are true:

1. The nonresident alien government worker is not engaged in a public office within the U.S. government.
2. The nonresident alien government worker never signed a contract called an IRS Form W-4 agreeing to call his earnings “wages”, and instead filed one of the following to control withholding.
 - 2.1. IRS Form W-8BEN Amended. See:
<http://sedm.org/Forms/FormIndex.htm>
About IRS Form W-8BEN, Form #04.202
 - 2.2. *New Hire Paperwork Attachment*, Form #04.203
<http://sedm.org/Forms/FormIndex.htm>
3. The nonresident alien did not make an “election” pursuant to 26 U.S.C. §6013(g) and (h) to become a resident alien by filing IRS Form 1040 instead of 1040NR.

The justification for the above conclusions are found in the following evidence we have uncovered on this important subject:

1. There is no such thing as “employment” outside of federal territory or within states of the Union in the context of the federal government.

Title 26: Internal Revenue
[PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE](#)
[Subpart B—Federal Insurance Contributions Act \(Chapter 21, Internal Revenue Code of 1954\)](#)
[General Provisions](#)
[§ 31.3121\(b\)-3 Employment; services performed after 1954.](#)

(a) In general.

Whether services performed after 1954 constitute employment is determined in accordance with the provisions of section 3121(b).

(b) Services performed within the United States [federal territory].

Services performed after 1954 within the United States (see §31.3121(e)-1) by an employee for his employer, unless specifically excepted by section 3121(b), constitute employment. With respect to services performed within the United States, the place where the contract of service is entered into is immaterial. The citizenship or residence of the employee or of the employer also is immaterial except to the extent provided in any specific exception from employment. Thus, the employee and the employer may be citizens and residents of a foreign country and the contract of service may be entered into in a foreign country, and yet, if the employee under such contract performs services within the United States, there may be to that extent employment.

“(c) Services performed outside the United States—

*(1) In general. **Except as provided in paragraphs (c)(2) and (3) of this section, services performed outside the United States (see §31.3121(e)-1) do not constitute employment.**”*

[TITLE 26 > Subtitle C > CHAPTER 21 > Subchapter C > § 3121](#)
[§ 3121. Definitions](#)

(e) State, United States, and citizen

For purposes of this chapter—

(1) State

The term “State” includes the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa.

(2) United States

The term “United States” when used in a geographical sense includes the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa.

The regulation implementing 26 U.S.C. §3121 above at 26 C.F.R. §31.3121(e)-1 adds the “several states” to the statutory definition of “United States” above and therefore is an unlawful regulation that exceeds the scope of the statute.

Finally, the Government points to the fact that the Treasury Regulations relating to the statute purport to include the pick-up man among those subject to the s 3290 tax,^{FN1} and argues (a) that this constitutes an administrative interpretation to which we should give weight in construing the statute, particularly because (b) section 3290 was carried over in haec verba into s 4411 of the Internal Revenue Code of 1954, 26 U.S.C.A. s 4411. We find neither argument persuasive. In light of the above discussion, *359 we cannot but regard this Treasury Regulation as no more than an attempted addition to the statute of something which is not there.^{FN12} As such the regulation can furnish no sustenance to the statute. Koshland v. Helvering, 298 U.S. 441, 446-447, 56 S.Ct. 767, 769-770, 80 L.Ed. 1268. Nor is the Government helped by its argument as to the 1954 Code. The regulation had been in effect for only three years,^{FN13} and there is nothing to indicate that it was ever called to the attention **1144 of Congress. The re-enactment of s 3290 in the 1954 Code was not accompanied by any congressional discussion which throws light on its intended scope. In such circumstances we consider the 1954 re-enactment to be without significance. Commissioner of Internal Revenue v. Glenshaw Glass Co., 348 U.S. 426, 431, 75 S.Ct. 473, 476, 99 L.Ed. 483.

^{FN11}. Treas.Reg. 132, s 325.41, Example 2 (26 C.F.R., 1957 Cum. Pocket Supp.), which was issued on November 1, 1951 (16 Fed.Reg. 11211, 11222), provides as follows:

‘B operates a numbers game. He has an arrangement with ten persons, who are employed in various capacities, such as bootblacks, elevator operators, newsdealers, etc., to receive wagers from the public on his behalf. B also employs a person to collect from his agents the wagers received on his behalf.

‘B, his ten agents, and the employee who collects the wagers received on his behalf are each liable for the special tax.’

^{FN12}. Apart from this, the force of this Treasury Regulations as an aid to the interpretation of the statute is impaired by its own internal inconsistency. Thus, while Example 2 of that regulation purports to make the pick-up man liable for the s 3290 occupational tax, Example 1 of the same regulation provides that ‘a secretary and bookkeeper’ of one ‘engaged in the business of accepting horse race bets’ are not liable for the occupational tax ‘unless they also receive wagers’ for the person so engaged in business, although those who ‘receive wagers by telephone’ are so liable. Thus in this instance a distinction seems to be drawn between the ‘acceptance’ of the wager, and its ‘receipt’ for recording purposes. But if this be proper, it is not apparent why the same distinction is not also valid between a writer, who ‘accepts’ or ‘receives’ a bet from a numbers player, and a pick-up man, who simply ‘receives’ a copy of the slips on which the writer has recorded the bet, and passes it along to the banker.

^{FN13}. See note 11, *supra*.
[U.S. v. Calamaro, 354 U.S. 351, 77 S.Ct. 1138 (U.S. 1957)]

2. You can’t earn “wages” pursuant to 26 U.S.C. §3401(a) unless you are an “employee”:

TITLE 26 > Subtitle C > CHAPTER 24 > § 3401
§ 3401. Definitions

(a) Wages

For purposes of this chapter, the term “wages” means all remuneration (other than fees paid to a public official) for services performed by an employee for his employer, including the cash value of all remuneration (including benefits) paid in any medium other than cash; except that such term shall not include remuneration paid—

3. The term “employee” is statutorily defined as follows:

26 U.S.C. §3401(c) Employee

For purposes of this chapter, the term "employee" includes [is limited to] an officer, employee, or elected official of the United States, a State, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term "employee" also includes an officer of a corporation.

26 C.F.R. §31.3401(c)-1 Employee:

"...the term [employee] includes officers and employees, whether elected or appointed, of the United States, a [federal] State, Territory, Puerto Rico or any political subdivision, thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term 'employee' also includes an officer of a corporation."

TITLE 5 > PART III > Subpart A > CHAPTER 21 > § 2105
§ 2105. Employee

(a) For the purpose of this title, “employee”, except as otherwise provided by this section or when specifically modified, **means an officer and an individual** who is—

(1) appointed in the civil service by one of the following acting in an official capacity—

- (A) the President;
- (B) a Member or Members of Congress, or the Congress;
- (C) a member of a uniformed service;
- (D) an individual who is an employee under this section;
- (E) the head of a Government controlled corporation; or
- (F) an adjutant general designated by the Secretary concerned under section 709 (c) of title 32;

(2) engaged in the performance of a Federal function under authority of law or an Executive act; and

(3) subject to the supervision of an individual named by paragraph (1) of this subsection while engaged in the performance of the duties of his position.

4. You’re not a statutory “employee” unless you are a “public officer” in the U.S. government. 26 U.S.C. §3401(c) and 26 C.F.R. §31.3401(c)-1 includes “officers, employees, and elected officials” within the definition of the term “employee”. The term “employee” as used in 26 U.S.C. §3401(c) is then defined in Title 5 as an

“officer and an individual”

at 26 U.S.C. §2105(a). Therefore, ordinary, common law workers, including those who work for the government, are not “employees” as statutorily defined in the I.R.C. If ordinary workers other than “public officers” were included, the law would have to expressly indicate it and it doesn’t. The ordinary use of a term found in the code cannot be presumed where a statutory definition is provided that supersedes it. Therefore, the rules of statutory construction forbid us to PRESUME that they are included:

*“Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that **the expression of one thing is the exclusion of another.** Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded.”*
[Black’s Law Dictionary, Sixth Edition, p. 581]

***“When a statute includes an explicit definition, we must follow that definition, even if it varies from that term’s ordinary meaning.** Meese v. Keene, 481 U.S. 465, 484-485 (1987) (“It is axiomatic that the statutory definition of the term excludes unstated meanings of that term”); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 (“As a rule, ‘a definition which declares what a term ‘means’ . . . excludes any meaning that is not stated”); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read “as a whole,” post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include*

the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."
[[Stenberg v. Carhart, 530 U.S. 914 \(2000\)](#)]

5. "Public officers" work for the government, not for private companies. If you work for a private company you therefore can't lawfully earn "wages" unless you sign a contract or agreement called IRS Form W-4 agreeing to call what you earn "wages" as legally defined:

[Internal Revenue Manual \(IRM\) 5.14.10.2 \(09-30-2004\)](#)
Payroll Deduction Agreements

2. Private employers, states, and political subdivisions are not required to enter into payroll deduction agreements. Taxpayers should determine whether their employers will accept and process executed agreements before agreements are submitted for approval or finalized.
[<http://www.irs.gov/irm/part5/ch14s10.html>]

[26 C.F.R. §31.3401\(a\)-3 Amounts deemed wages under voluntary withholding agreements.](#)

(a) In general.

Notwithstanding the exceptions to the definition of wages specified in section 3401(a) and the regulations thereunder, the term "wages" includes the amounts described in paragraph (b)(1) of this section with respect to which there is a voluntary withholding agreement in effect under section 3402(p). References in this chapter to the definition of wages contained in section 3401(a) shall be deemed to refer also to this section (§31.3401(a)-3).

[§ 31.3402\(p\)-1 Voluntary withholding agreements.](#)

(a) In general.

An employee and his employer may enter into an agreement under section 3402(b) to provide for the withholding of income tax upon payments of amounts described in paragraph (b)(1) of §31.3401(a)-3, made after December 31, 1970. **An agreement may be entered into under this section only with respect to amounts which are includible in the gross income of the employee under section 61, and must be applicable to all such amounts paid by the employer to the employee.** The amount to be withheld pursuant to an agreement under section 3402(p) shall be determined under the rules contained in section 3402 and the regulations thereunder. See §31.3405(c)-1, Q&A-3 concerning agreements to have more than 20-percent Federal income tax withheld from eligible rollover distributions within the meaning of section 402.

6. If you aren't the statutory "employee" indicated above and you didn't submit IRS Form W-4 and thereby call yourself an "employee" as defined in 26 U.S.C. §3401(c), then you can't earn statutory "wages" as legally defined. You might earn wages in an ordinary sense, but not in the statutory sense, and the statutory sense is the only sense in which "wages" are used. The IRS Form W-4 says "Employee Withholding Allowance Certificate". The IRS Form W-8BEN doesn't even mention the term "employee" and what is not specified in law or a form cannot be presumed without violating due process of law.

*"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that **the expression of one thing is the exclusion of another.** Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded."
[Black's Law Dictionary, Sixth Edition, p. 581]*

7. The statutory definition of "wages" excludes earnings of nonresident aliens.

[TITLE 26 > Subtitle C > CHAPTER 24 > § 3401](#)
[§ 3401. Definitions](#)

(a) Wages

For purposes of this chapter, the term “wages” means all remuneration (other than fees paid to a public official) for services performed by an employee for his employer, including the cash value of all remuneration (including benefits) paid in any medium other than cash; except that such term shall not include remuneration paid—

(6) for such services, performed by a nonresident alien individual, as may be designated by regulations prescribed by the Secretary; or

8. The definition of “wages” excludes earnings **not** connected with the “trade or business” excise taxable franchise earned by a person who is NOT an “individual”.

[TITLE 26 > Subtitle C > CHAPTER 24 > § 3401](#)
[§ 3401. Definitions](#)

(a) Wages

For purposes of this chapter, the term “wages” means all remuneration (other than fees paid to a public official) for services performed by an employee for his employer, including the cash value of all remuneration (including benefits) paid in any medium other than cash; except that such term shall not include remuneration paid—

(4) for service not in the course of the employer’s trade or business performed in any calendar quarter by an employee, unless the cash remuneration paid for such service is \$50 or more and such service is performed by an individual who is regularly employed by such employer to perform such service. For purposes of this paragraph, an individual shall be deemed to be regularly employed by an employer during a calendar quarter only if—

(A) on each of some 24 days during such quarter such individual performs for such employer for some portion of the day service not in the course of the employer’s trade or business; or

(B) such individual was regularly employed (as determined under subparagraph (A)) by such employer in the performance of such service during the preceding calendar quarter; or

9. The term “individual” as used in the definition of “wages” above is defined in the Privacy Act, where the term “individual” is then defined in 5 U.S.C. §552a(a)(2) as a government employee with a domicile on federal territory. Nowhere is a human being or a person with a domicile within a state of the Union included in the definition. The “citizen” and “resident” described below is a person with a domicile on federal territory that is no part of any state of the Union, by the way.

[TITLE 5 - GOVERNMENT ORGANIZATION AND EMPLOYEES](#)
[PART I - THE AGENCIES GENERALLY](#)
[CHAPTER 5 - ADMINISTRATIVE PROCEDURE](#)
[SUBCHAPTER II - ADMINISTRATIVE PROCEDURE](#)
[Sec. 552a. Records maintained on individuals](#)

(a) Definitions. - For purposes of this section -

(2) the term “individual” means a citizen of the United States or an alien lawfully admitted for permanent residence;

10. If you start out as a nonresident alien and make an election to be treated as a resident alien by filing IRS Form 1040 instead of 1040NR pursuant to 26 U.S.C. §6013(g) and (h), then you cease to be a nonresident alien for withholding purposes as well.

[Title 26](#)
[PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE](#)
[Subpart E—Collection of Income Tax at Source](#)
[§ 31.3401\(a\)\(6\)-1 Remuneration for services of nonresident alien individuals.](#)

(a) In general.

All remuneration paid after December 31, 1966, for services performed by a nonresident alien individual, if such remuneration otherwise constitutes wages within the meaning of §31.3401(a)-1 and if such remuneration is effectively connected with the conduct of a trade or business within the United States, is subject to

withholding under section 3402 unless excepted from wages under this section. In regard to wages paid under this section after February 28, 1979, the term “nonresident alien individual” does not include a nonresident alien individual treated as a resident under section 6013 (g) or (h).

11. If a nonresident alien performs work outside of federal territory called the “United States”, then he can’t earn STATUTORY “wages” unless the work is connected with a STATUTORY “trade or business” excise taxable franchise, meaning a “public office” within the government:

Title 26
PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE
Subpart E—Collection of Income Tax at Source
§ 31.3401(a)(6)-1 Remuneration for services of nonresident alien individuals.

(a) In general.

All remuneration paid after December 31, 1966, for services performed by a nonresident alien individual, if such remuneration otherwise constitutes wages within the meaning of §31.3401(a)-1 and if such remuneration is effectively connected with the conduct of a trade or business within the United States, is subject to withholding under section 3402 unless excepted from wages under this section. In regard to wages paid under this section after February 28, 1979, the term “nonresident alien individual” does not include a nonresident alien individual treated as a resident under section 6013 (g) or (h).

(b) Remuneration for services performed outside the United States.

Remuneration paid to a nonresident alien individual (other than a resident of Puerto Rico) for services performed outside the United States is excepted from wages and hence is not subject to withholding.

Title 26: Internal Revenue
PART 1—INCOME TAXES
nonresident alien individuals
§ 1.872-2 Exclusions from gross income of nonresident alien individuals.

(f) Other exclusions.

Income which is from sources without [outside] the United States [federal territory per 26 U.S.C. §7701(a)(9) and (a)(10)], as determined under the provisions of sections 861 through 863, and the regulations thereunder, is not included in the gross income of a nonresident alien individual unless such income is effectively connected for the taxable year with the conduct of a trade or business in the United States by that individual. To determine specific exclusions in the case of other items which are from sources within the United States, see the applicable sections of the Code. For special rules under a tax convention for determining the sources of income and for excluding, from gross income, income from sources without the United States which is effectively connected with the conduct of a trade or business in the United States, see the applicable tax convention. For determining which income from sources without the United States is effectively connected with the conduct of a trade or business in the United States, see section 864(c)(4) and §1.864-5.

6.5.3 If the I.R.C. subtitle A really is a “trade or business” franchise, how can they reach nonresidents not engaged in the activity?

One might naturally wonder, as we have, what the answer to the following question is:

“If the I.R.C. Subtitles A and C describe an excise and franchise tax upon public offices in the national and not federal government, then how can they reach people who are not engaged in public offices such as nonresident aliens not engaged in a ‘trade or business’?”

The preceding section dealt with the two types of earnings of nonresident aliens documented in 26 U.S.C. §871:

1. Earnings not connected with a “trade or business”, 26 U.S.C. §871(a).
2. Earnings connected with a “trade or business”, 26 U.S.C. §871(b).

The real issue is how can they REACH or REPORT PRIVATE earnings described in 26 U.S.C. §871(a), and if they do, doesn’t the I.R.C. cease to be exclusively an excise tax upon the “trade or business”/public office franchise?

"sources in the United States" NOT connected to a "trade or business" as describe in 26 U.S.C. §871(a) are ALSO defined as "trade or business" in 26 U.S.C. §864(c)(3).

[TITLE 26](#) > [Subtitle A](#) > [CHAPTER 1](#) > [Subchapter N](#) > [PART I](#) > § 864
§ 864. Definitions and special rules

(c) Effectively connected income, etc.

(3) Other income from sources within United States

All income, gain, or loss from sources within the United States (other than income, gain, or loss to which paragraph (2) applies) **shall be treated as effectively connected with the conduct of a trade or business within the United States.**

So even if you receive payments from “sources within the United States” as defined above and as described in 26 U.S.C. §871(a), you are STILL engaging in a statutory “trade or business”, whether you KNOW it or not. 26 U.S.C. §871(a) is therefore just a smoke screen to make it “look” like they can reach non-“trade or business” earnings, when in fact they CANNOT. That's why:

1. 26 U.S.C. §7701(a)(31) defines "foreign estate" as not includible in gross income if it is not connected to a trade or business.
2. The definition of "resident" presupposes a "trade or business" in older regulations:

26 C.F.R. §301.7701-5 Domestic, foreign, resident, and nonresident persons.

A domestic corporation is one organized or created in the United States, including only the States (and during the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the law of the United States or of any State or Territory. **A foreign corporation is one which is not domestic. A domestic corporation is a resident corporation even though it does no business and owns no property in the United States. A foreign corporation engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in trade or business within the United States, as a nonresident foreign corporation.** A partnership engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident partnership, and a partnership not engaged in trade or business within the United States, as a nonresident partnership. **Whether a partnership is to be regarded as resident or nonresident is not determined by the nationality or residence of its members or by the place in which it was created or organized.**

[Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]

[IMPORTANT NOTE!: Whether a "person" is a "resident" or "nonresident" has NOTHING to do with the nationality or residence, but with whether it is engaged in a "trade or business"]

Note the following important facts relating to the above analysis:

1. You are “deemed” to be a statutory “resident” IF AND ONLY IF you are engaged in a statutory “trade or business”.
2. You can’t be a statutory “resident” until you are ALSO a statutory “person”.
3. All statutory "persons" under federal civil law are public officers. See:
 - 3.1. *Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes*, Form #05.008
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/WhyThiefOrPubOfficer.pdf>
 - 3.2. *Why Statutory Civil Law is Law for Government and Not Private Persons*, Form #05.037
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/StatLawGovt.pdf>
4. The ONLY statutory "persons" in the I.R.C. are statutory "officers" or "employees" of FEDERAL corporations or those who are party to an AGREEMENT with such entities. The agreement, in turn, is what the code calls a "partnership" within the statutory definition of "person". See 26 U.S.C. §6671(b) and 26 U.S.C. §7343. The legal definition of “person” found in 26 U.S.C. §6671(b) and 26 U.S.C. §7343 BOTH only include officers or employees of the national and not state government and those engaged in a partnership with such entities. Therefore, the above regulation describes ALL statutory “taxpayers”, not just those that are corporations or partnerships.

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 75](#) > [Subchapter D](#) > Sec. 7343.
[Sec. 7343](#). - Definition of term "person"

The term "person" as used in this chapter [Chapter 75] 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

5. The rules of statutory construction forbid ADDING anything to the above definition of "person", or interpreting it to mean anything OTHER than an entity WITHIN a government and not a PRIVATE human being:

"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one thing is the exclusion of another. Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded."
[Black's Law Dictionary, Sixth Edition, p. 581]

"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning. Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a rule, 'a definition which declares what a term 'means' . . . excludes any meaning that is not stated"); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."
[Stenberg v. Carhart, 530 U.S. 914 (2000)]

6. The OFFICE is the statutory "taxpayer" under 26 U.S.C. §7701(a)(14), not the OFFICER filling said office.
7. Where there is no lawful office, there is not statutory "taxpayer" and therefore no STATUTORY "gross income".
8. "income" is earnings connected to the OFFICE, not the OFFICER.
9. The SSN is a de facto license to REPRESENT the office. Using it in connection with otherwise PRIVATE activities transmutes them into PUBLIC activities. This transmutation is technically illegal and a criminal violation of 18 U.S.C. §912 in most cases, even WITH the consent of the officer filling the statutory office of "taxpayer".
10. One can't be a statutory "taxpayer" unless and until they are FIRST a statutory "person". The above definition describes ALL "taxpayers" because it references ALL those defined as "persons" in the I.R.C. See:

Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: Person
<http://famguardian.org/TaxFreedom/CitesByTopic/person.htm>

So to directly address the question that began this section, the statutory "taxpayer" is ALWAYS a public office and therefore, even nonresident aliens receiving payments from "sources within the United States" are public officers. The OFFICE must exist and the nonresident alien must VOLUNTARILY and LAWFULLY FILL said office as an officer in order for his/her personal earnings to become "gross income" or "income" in a statutory sense. They can fill it as a STATUTORY "OFFICER/EMPLOYEE" or a "PARTNER" for specific purposes, but they must STILL fill it in order for the earnings to be taxable.

Government contractors are called "residents" in the I.R.C. That's what the regulation we quoted earlier proves. It says they become a "resident" ONLY by engaging in a statutory "trade or business". There are essentially TWO types of contractors:

1. Officers or employees of federal corporations. They have a direct contract called their employment contract, which is codified in Title 5 of the U.S. Code.
2. Those who are PARTNERS with federal corporations. These are a less associated type of contractor. BOTH, however, are contractors and the contract is what CREATES the office.

The contract or agreement is created by USING government property, in this case the TIN, SSN, or the privileged statutory status of "individual", all of which are government property. The loaning of government property is how the office is ILLEGALLY and UNCONSTITUTIONALLY CREATED. Public officers, after all, are legally defined as someone who is in charge of the property of the public.

"Public office. The right, authority, and duty created and conferred by law, by which for a given period, either fixed by law or enduring at the pleasure of the creating power, an individual is invested with some portion of the sovereign functions of government for the benefit of the public. Walker v. Rich, 79 Cal.App. 139, 249 P. 56,

1 58. An agency for the state, the duties of which involve in their performance the exercise of some portion of the
2 sovereign power, either great or small. *Yaselli v. Goff*, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239; *Lacey v.*
3 *State*, 13 Ala.App. 212, 68 So. 706, 710; *Curtin v. State*, 61 Cal.App. 377, 214 P. 1030, 1035; *Shelmadine v.*
4 *City of Elkhart*, 75 Ind.App. 493, 129 N.E. 878. *State ex rel. Colorado River Commission v. Frohmiller*, 46 Ariz.
5 413, 52 P.2d. 483, 486. **Where, by virtue of law, a person is clothed, not as an incidental or transient**
6 **authority, but for such time as de- notes duration and continuance, with Independent power to control the**
7 **property of the public, or with public functions to be exercised in the supposed interest of the people, the**
8 **service to be compensated by a stated yearly salary, and the occupant having a designation or title, the position**
9 **so created is a public office.** *State v. Brennan*, 49 Ohio.St. 33, 29 N.E. 593.
10 [Black's Law Dictionary, Fourth Edition, p. 1235]

11 The property they are in charge of is the STATUS of "person", "individual", "taxpayer", and "public officer". These
12 franchise statuses are CREATIONS and therefore PROPERTY of Congress and Congress can ONLY tax or destroy that
13 which is creates. Use of these statuses and PUBLIC property are the "benefit" conveyed by the franchise. The U.S.
14 Supreme Court calls these statuses and offices "clothing" in the phrase "clothed with the authority".

15 "How, then, are purely equitable obligations created? For the most part, either by the acts of third persons or
16 by equity alone. **But how can one person impose an obligation upon another? By giving property to the latter**
17 **on the terms of his assuming an obligation in respect to it. At law there are only two means by which the**
18 **object of the donor could be at all accomplished, consistently with the entire ownership of the property**
19 **passing to the donee, namely: first, by imposing a real obligation upon the property; secondly, by subjecting**
20 **the title of the donee to a condition subsequent.** The first of these the law does not permit; the second is
21 entirely inadequate. Equity, however, can secure most of the objects of the doner, and yet avoid the mischiefs of
22 real obligations by imposing upon the donee (and upon all persons to whom the property shall afterwards come
23 without value or with notice) **a personal obligation with respect to the property; and accordingly this is what**
24 **equity does.** It is in this way that all trusts are created, and all equitable charges made (i.e., equitable
25 hypothecations or liens created) by testators in their wills. In this way, also, most trusts are created by acts
26 inter vivos, except in those cases in which the trustee incurs a legal as well as an equitable obligation. **In short,**
27 **as property is the subject of every equitable obligation, so the owner of property is the only person whose act**
28 **or acts can be the means of creating an obligation in respect to that property. Moreover, the owner of**
29 **property can create an obligation in respect to it in only two ways: first, by incurring the obligation himself,**
30 **in which case he commonly also incurs a legal obligation; secondly, by imposing the obligation upon some**
31 **third person; and this he does in the way just explained.**"

32 [Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 543]

33 Congress didn't create the PUBLIC OFFICER filling the office, but it did create the PUBLIC OFFICE and then fooled the
34 otherwise non-consenting and nonresident party into volunteering for said office, usually by incorrectly describing their
35 status on government forms as a "citizen", "resident", "person", "individual", "taxpayer", "driver" (under the vehicle code
36 franchise), "spouse" (under the marriage license franchise), etc.

37 "Whether the United States are a corporation 'exempt by law from taxation,' within the meaning of the New
38 York statutes, is the remaining question in the case. The court of appeals has held that this exemption was
39 applicable only to domestic corporations declared by the laws of New York to be exempt from taxation. Thus, in
40 *Re Prime's Estate*, 136 N.Y. 347, 32 N.E. 1091, it was held that foreign religious and charitable corporations
41 were not exempt from the payment of a legacy tax, Chief Judge Andrews observing (page 360, 136 N.Y., and
42 page 1091, 32 N. E.): **'We are of opinion that a statute of a state granting powers and privileges to**
43 **corporations must, in the absence of plain indications to the contrary, be held to apply only to corporations**
44 **created by the state, and over which it has power of visitation and control.** ... The legislature in such cases is
45 dealing with its own creations, whose rights and obligations it may limit, define, and control.' To the same effect
46 are *Catlin v. Trustees*, 113 N.Y. 133, 20 N.E. 864; *White v. Howard*, 46 N.Y. 144; *In re Balleis' Estate*, 144 N.Y.
47 132, 38 N.E. 1007; *Minot v. Winthrop*, 162 Mass. 113, 38 N.E. 512; *Dos P. Inh. Tax Law*, c. 3, 34. If the ruling
48 of the court of appeals of New York in this particular case be not absolutely binding upon us, we think that,
49 having regard to the purpose of the law to impose a tax generally upon inheritances, **the legislature intended to**
50 **allow an exemption only in favor of such corporations as it had itself created, and which might reasonably be**
51 **supposed to be the special objects of its solicitude and bounty.**

52 "In addition to this, however, the United States are not one of the class of corporations intended by law to be
53 exempt [163 U.S. 625, 631] from taxation. What the corporations are to which the exemption was intended to
54 apply are indicated by the tax laws of New York, and are confined to those of a religious, educational,
55 charitable, or reformatory purpose. **We think it was not intended to apply it to a purely political or**
56 **governmental corporation, like the United States.** *Catlin v. Trustees*, 113 N.Y. 133, 20 N.E. 864; *In re Van*
57 *Kleeck*, 121 N.Y. 701, 75 N.E. 50; *Dos P. Inh. Tax Law*, c. 3, 34. *In re Hamilton*, 148 N.Y. 310, 42 N.E. 717, it
58 was held that the execution did not apply to a municipality, even though created by the state itself."
59 [U.S. v. Perkins, 163 U.S. 625 (1896)]

6.6 Advantages of Being a Nonresident Alien

Being a nonresident alien not engaged in any commercial activity with the government under 26 C.F.R. §1.871-1(b)(1)(i) has distinct advantages over that of being a statutory “U.S. person” under [26 U.S.C. §7701\(a\)\(30\)](#). It means that:

1. You are not subject to federal jurisdiction and are “nonresident” with respect to the forum or court.
2. May not be prosecuted for any tax crime. For instance, 26 C.F.R. §1.6012-1 establishes who is liable to “file” a tax return and nonresident aliens are not listed there!
3. May invoke the protection of the [Foreign Sovereign Immunities Act \(F.S.I.A.\)](#), [28 U.S.C. §1602-1611](#) without being subject to federal jurisdiction.
4. You have the option to pursue cases less than the \$75,000 minimum amount in controversy under [28 U.S.C. §1332\(a\)](#) if you waive your right to a jury trial.

The following subsections will describe all the nuances of these advantages so that they can be properly invoked to your advantage.

6.6.1 Nonresident aliens not engaged in a “trade or business” are not required to have an SSN or TIN

Nonresident aliens not engaged in a “trade or business” are not required to have or to provide any kind of federal identifying number on tax forms or to open financial accounts. These persons are defined in 26 C.F.R. §1.871-1(b)(1)(i). The IRS knows this, which is why it positively refuses to provide any IRS Form that allows you to identify yourself as a nonresident alien not engaged in a “trade or business”. They obviously don’t want to hand the slaves the key to their chains of “privilege” in order to lawfully avoid the federal numbering and taxing requirement. Instead, they exploit the confusion created by the absence of such a field on their forms to create false presumptions that you instead are engaged in a “trade or business”, even when you are not, in order to manufacture more “taxpayer” slaves out of innocent “nontaxpayers”. For instance, IRS Form W-8BEN does not provide a check box allowing you to designate WHICH of the three types of nonresident aliens that you are as defined in 26 C.F.R. §1.871-1(b). For more details on this SCAM, see the following article:

About IRS Form W-8BEN, Form #04.202
<http://sedm.org/Forms/FormIndex.htm>

A “trade or business” is then defined in [26 U.S.C. §7701\(a\)\(26\)](#) as “the functions of a public office”, which means a person who has contracts or employment with the federal government and is therefore partaking of federal “privileges” and/or benefits. Americans domiciled in states of the Union are not lawfully allowed to engage in a “trade or business” because 4 U.S.C. §72 says that all “public offices” may only lawfully be exercised in the District of Columbia and not elsewhere. For more details on this subject, see:

The “Trade or Business” Scam, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>

The only provision within the I.R.C. or Treasury Regulations that imposes a duty to provide an identifying number on federal forms relates to “U.S. persons”.

[26 C.F.R. § 301.6109-1\(b\)](#)

(b) Requirement to furnish one’s own number—

(1) U.S. persons.

Every U.S. person who makes under this title a return, statement, or other document must furnish its own taxpayer identifying number as required by the forms and the accompanying instructions.

Notice the use of the word “its” instead of the word “his or her” in the above regulation. They are talking about a federal public office or instrumentality, which are creations of Congress. They are not talking about a human being, which is God’s creation. Congress can only lawfully tax what it creates, and it didn’t create humans. The above regulation also appears in 26 C.F.R. Part 301, which means that it is published under the authority of 5 U.S.C. §301 instead of 26 U.S.C.

§7805. Therefore, it pertains ONLY to IRS employees and not to the general public. If it pertained to the general public and to the income tax imposed in I.R.C. Section 1, it would be published under the authority of 26 U.S.C. §7805 and would appear under Part 1 of 26 C.F.R..

Nonresident aliens are NOT “U.S. persons” but rather “foreign persons”, and therefore they are NOT required to provide identifying numbers on any tax form. These people, in fact, are protected from the requirement to use Social Security Numbers by 42 U.S.C. §408(a)(8):

TITLE 42 - THE PUBLIC HEALTH AND WELFARE
CHAPTER 7 - SOCIAL SECURITY
SUBCHAPTER II - FEDERAL OLD-AGE, SURVIVORS, AND DISABILITY INSURANCE BENEFITS
Sec. 408. Penalties

(a) In general
Whoever -...

(8) discloses, uses, or compels the disclosure of the social security number of any person in violation of the laws of the United States; shall be guilty of a felony and upon conviction thereof shall be fined under title 18 or imprisoned for not more than five years, or both.

“U.S. person”, in turn, is then defined in 26 U.S.C. §7701(a)(30) as follows.

TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701.
Sec. 7701. - Definitions

(a)(30) United States person

The term “United States person” means -

(A) a [corporate] citizen or resident [alien] of the [federal] United States,

(B) a domestic partnership,

(C) a domestic corporation,

(D) any estate (other than a foreign estate, within the meaning of paragraph (31)), and

(E) any trust if -

(i) a court within the United States is able to exercise primary supervision over the administration of the trust, and

(ii) one or more United States persons have the authority to control all substantial decisions of the trust.

The “U.S. person” mentioned above is a public office within the government domiciled on federal territory and is NOT a human being or a “citizen” within the meaning of the Constitution, as is proven below:

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

Similarly, pursuant to 20 C.F.R. §422.104, Social Security Numbers may only lawfully be issued to “U.S. persons”, who are persons domiciled on federal territory. “U.S. persons” include statutory “U.S. citizens” pursuant to 8 U.S.C. §1401 as well as “residents” pursuant to 26 U.S.C. §7701(b)(1)(A) but exclude “citizens” and “residents” within the meaning of the Constitution:

TITLE 20--EMPLOYEES' BENEFITS
CHAPTER III--SOCIAL SECURITY ADMINISTRATION
PART 422_ORGANIZATION AND PROCEDURES--Table of Contents
Subpart B_General Procedures
Sec. 422.104 Who can be assigned a social security number.

(a) Persons eligible for SSN assignment. We can assign you a social security number if you meet the evidence requirements in Sec. 422.107 and you are:

(1) A United States citizen; or

(2) An alien lawfully admitted to the United States for permanent residence or under other authority of law permitting you to work in the United States (Sec. 422.105 describes how we determine if a nonimmigrant alien is permitted to work in the United States); or

[SOURCE:

http://a257.g.akamaitech.net/7/257/2422/10apr20061500/edocket.access.gpo.gov/cfr_2006/aprqrtr/20cfr422.104.htm]

Therefore, it is ILLEGAL for a nonresident alien to be issued a Social Security Number, because they are not indicated in the above regulation. The above is also confirmed by the Social Security Administration, Program Operations Manual System (POMS):

<https://s044a90.ssa.gov/apps10/poms.nsf/partlist!OpenView>

Citizenship requirements for issuing Social Security Numbers are found in section GN003, and the POMS system conveniently REMOVES and OMITTS the citizenship requirements found in GN00303 from the table of contents so you can't find them, but they are there if you search for them using the search function. They do this in order to HIDE the requirements from you. You can find this section at:

<https://s044a90.ssa.gov/apps10/poms.nsf/lxx/0200303000!opendocument>

The search function reveals that Social Security Administration, Program Operations Manual System (POMS), Section GN 00303.700 establishes that residency on federal territory is a requirement to be eligible for SS benefits or the issuance of an SS Card or SSN:

GN 00303.700 U.S. Residency

CITATION

Social Security Act, Section 228, Section 1614, Section 1818, Section 1836; Regulations No. 16 - Sec. 416.1603; Immigration and Nationality Act, Sec. 101(a)(33)(36) and 101(a)(38)

A. POLICY

An individual must be a U.S. resident to be eligible for the following benefits:

- *Special Age 72;*
- *Hospital Insurance (HI) and/or Supplementary Medical Insurance (SMI) for uninsured individuals; and*
- *SSI, except for certain children residing abroad with a parent in the U.S. Armed Forces (see [GN 00303.740B.](#)) and effective 01/01/95, certain students who are temporarily residing abroad (see [SI 00501.411- SI 00501.413](#)).*

[SOURCE: <https://s044a90.ssa.gov/apps10/poms.nsf/lxx/0200303700>]

If you write the Social Security Administration about who they are authorized to issues SSN's to, they will FLAT OUT LIE by telling you that ANYONE can get a number, in direct violation of 20 C.F.R. §422.104(a) above. Therefore, you should not trust ANYTHING they say unless they back it up with a statute AND an implementing regulation and a court cite proving their point. We have never seen any correspondence from the government that offered any legitimate legal authority behind the proposition that the Social Security Administration can lawfully issue a Social Security Number to a nonresident alien because there isn't any such authority.

In addition, the Treasury Regulations say that nonresident aliens not engaged in a "trade or business" are NOT required to have an identifying number. They are the ONLY entities, in fact, who are expressly exempted from the requirement for using governing identifying numbers:

Title 31: Money and Finance: Treasury
[PART 306—GENERAL REGULATIONS GOVERNING U.S. SECURITIES](#)
[Subpart B—Registration](#)
[§306.10 General](#)

*The registration used must express the actual ownership of a security and may not include any restriction on the authority of the owner to dispose of it in any manner, except as otherwise specifically provided in these regulations. The Treasury Department reserves the right to treat the registration as conclusive of ownership. **Requests for registration should be clear, accurate, and complete, conform with one of the forms set forth in this subpart, and include appropriate taxpayer identifying numbers.**² The registration of all bonds owned by the same person, organization, or fiduciary should be uniform with respect to the name of the owner and, in the case of a fiduciary, the description of the fiduciary capacity. Individual owners should be designated by the names by which they are ordinarily known or under which they do business, preferably including at least one full given name. The name of an individual may be preceded by any applicable title, as, for example, Mrs., Miss,*

Ms., Dr., or Rev., or followed by a designation such as M.D., D.D., Sr., or Jr. Any other similar suffix should be included when ordinarily used or when necessary to distinguish the owner from a member of his family. A married woman's own given name, not that of her husband, must be used, for example, Mrs. Mary A. Jones, not Mrs. Frank B. Jones. The address should include, where appropriate, the number and street, route, or any other local feature and the Zip Code.

² Taxpayer identifying numbers are not required for foreign governments, nonresident aliens not engaged in trade or business within the United States, international organizations and foreign corporations not engaged in trade or business and not having an office or place of business or a financial or paying agent within the United States, and other persons or organizations as may be exempted from furnishing such numbers under regulations of the Internal Revenue Service.

Title 31: Money and Finance: Treasury
[PART 103—FINANCIAL RECORDKEEPING AND REPORTING OF CURRENCY AND FOREIGN TRANSACTIONS](#)
[Subpart C—Records Required To Be Maintained](#)
[§ 103.34 Additional records to be made and retained by banks.](#)

(a)(3) A taxpayer identification number required under paragraph (a)(1) of this section need not be secured for accounts or transactions with the following:

- (i) Agencies and instrumentalities of Federal, state, local or foreign governments;
- (ii) judges, public officials, or clerks of courts of record as custodians of funds in controversy or under the control of the court;
- (iii) aliens who are (A) ambassadors, ministers, career diplomatic or consular officers, or (B) naval, military or other attaches of foreign embassies and legations, and for the members of their immediate families;
- (iv) aliens who are accredited representatives of international organizations which are entitled to enjoy privileges, exemptions and immunities as an international organization under the International Organization Immunities Act of December 29, 1945 (22 U.S.C. 288), and the members of their immediate families;
- (v) aliens temporarily residing in the United States for a period not to exceed 180 days; (vi) aliens not engaged in a trade or business in the United States who are attending a recognized college or university or any training program, supervised or conducted by any agency of the Federal Government;
- (vii) unincorporated subordinate units of a tax exempt central organization which are covered by a group exemption letter,
- (viii) a person under 18 years of age with respect to an account opened as a part of a school thrift savings program, provided the annual interest is less than \$10; (ix) a person opening a Christmas club, vacation club and similar installment savings programs provided the annual interest is less than \$10; and
- (x) **non-resident aliens who are not engaged in a trade or business in the United States.** In instances described in paragraphs (a)(3), (viii) and (ix) of this section, the bank shall, within 15 days following the end of any calendar year in which the interest accrued in that year is \$10 or more use its best effort to secure and maintain the appropriate taxpayer identification number or application form therefor.

The above is again repeated on the IRS Form 1042-S Instructions, which say that nonresident aliens are only required to provide an identifying number if they are engaged in a “trade or business”, which is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as “the functions of a public office”.

Box 14, Recipient's U.S. Taxpayer Identification Number (TIN)

You must obtain and enter a U.S. taxpayer identification number (TIN) for:

- Any recipient whose income is effectively connected with the conduct of a [trade or business](#) in the United States.

[\[IRS Form 1042-S Instructions, p. 14\]](#)

Any way you look at it then, unless you are contractually bound to the U.S. government as a “public officer” in some form, and thereby have availed yourself of “privileges” offered by the U.S. Government, then you are not required to either have or to use either a Social Security Number or a Taxpayer Identification Number, and these numbers cannot lawfully even be issued to you.

For further details on the content of this section, see:

Who are “Taxpayers” and Who Needs a “Taxpayer Identification Number”?, Form #05.013
<http://sedm.org/Forms/FormIndex.htm>

6.6.2 Federal government cannot lawfully prosecute you for tax crimes

The Internal Revenue Code is primarily civil law that applies only to those with a legal domicile on federal territory. All of the government’s authority to impose income taxes, in fact, originates from the coincidence of one’s choice of legal domicile and the taxable activities they engage in:

“Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course, the situs of property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration being a tax on realty laid by the state in which the realty is located.”
[Miller Brothers Co. v. Maryland, [347 U.S. 340](#) (1954)]

A person with a legal domicile on federal territory called the “United States” is called a “U.S. person” as defined in U.S.C. §7701(a)(30), an “inhabitant”, a “citizen”, or a “resident”. All civil jurisdiction, in fact, originates from one’s voluntary choice of legal domicile. See:

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

Nonresidents, such as nonresident aliens, who are not engaged in a “trade or business” cannot lawfully be civilly prosecuted under the I.R.C. because:

1. They are statutorily “stateless persons” immune from the jurisdiction of federal courts pursuant to [28 U.S.C. §1332](#), because they do not reside in a federal “State” as defined in 28 U.S.C. §1332(d). See [Newman-Green v. Alfonso Larrain, 490 U.S. 826 \(1989\)](#).
2. They are not a “stateless person” pursuant to United States Constitution, Article 2, Section 2, because they are within one of the “States” mentioned in the Constitution, which are not the same as the federal “States” described in [28 U.S.C. §1332\(d\)](#).
3. They do not reside in any United States judicial district, which is limited to federal territory within the exterior limits of the district. Pursuant to Federal Rule of Civil Procedure 4(k), service of process cannot be effected within the district and therefore the action cannot be commenced.
4. Since they are not a statutory “U.S. citizen” pursuant to [8 U.S.C. §1401](#) nor a “U.S. resident” (alien) pursuant to [26 U.S.C. §7701\(b\)\(1\)\(A\)](#), it is unlawful to kidnap their legal identity and move it to the District of Columbia pursuant to [26 U.S.C. §7701\(a\)\(39\)](#) and [26 U.S.C. §7408\(d\)](#) and Federal Rule of Civil Procedure 17(b).

The above requirement is confirmed by the regulation that identifies WHO is liable to file tax returns. Here are the liable parties, and they include only “individuals”, all of whom have identifying numbers. Nonresident aliens are mentioned, but they are “nonresident alien individuals” described in 26 C.F.R. §1.871-1(b), which is a person with a government identifying number. If you don’t have or don’t qualify to have a government identifying number or have rescinded the number, then you can’t lawfully be an “individual” who has a liability to file.

TITLE 26--INTERNAL REVENUE
CHAPTER I--INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY
Returns and Records--Table of Contents
Sec. 1.6012-1 Individuals required to make returns of income.

(a) Individual citizen or resident—

(1) In general.

Except as provided in subparagraph (2) of this paragraph, an income tax return must be filed by every individual for each taxable year beginning before January 1, 1973, during which he receives \$600 or more of gross income, and for each taxable year beginning after December 31, 1972, during which he receives \$750 or more of gross income, if such individual is:

- (i) A citizen of the United States, whether residing at home or abroad,
- (ii) A resident of the United States even though not a citizen thereof, or
- (iii) An alien bona fide resident of Puerto Rico during the entire taxable year.

(b) Return of nonresident alien individual.

(1) Requirement of return.

(i) In general.

Except as otherwise provided in subparagraph (2) of this paragraph, every nonresident alien individual (other than one treated as a resident under section 6013 (g) or (h)) who is engaged in trade or business in the United States at any time during the taxable year or who has income which is subject to taxation under Subtitle A of the Code shall make a return on Form 1040NR. For this purpose it is immaterial that the gross income for the taxable year is less than the minimum amount specified in section 6012(a) for making a return. Thus, a nonresident alien individual who is engaged in a trade or business in the United States at any time during the taxable year is required to file a return on Form 1040 NR even though

(a) he has no income which is effectively connected with the conduct of a trade or business in the United States,

(b) he has no income from sources within the United States, or

(c) his income is exempt from income tax by reason of an income tax convention or any section of the Code.

However, if the nonresident alien individual has no gross income for the taxable year, he is not required to complete the return schedules but must attach a statement to the return indicating the nature of any exclusions claimed and the amount of such exclusions to the extent such amounts are readily determinable.

(ii) Treaty income.

If the gross income of a nonresident alien individual includes treaty income, as defined in paragraph (b)(1) of Sec. 1.871-12, a statement shall be attached to the return on Form 1040NR showing with respect to that income:

(a) The amounts of tax withheld,

(b) The names and post office addresses of withholding agents, and

(c) Such other information as may be required by the return form, or by the instructions issued with respect to the form, to show the taxpayer's entitlement to the reduced rate of tax under the tax convention.

(2) Exceptions.

(i) Return not required when tax is fully paid at source.

A nonresident alien individual (other than one treated as a resident under section 6013 (g) or (h)) who at no time during the taxable year is engaged in a trade or business in the United States is not required to make a return for the taxable year if his tax liability for the taxable year is fully satisfied by the withholding of tax at source under Chapter 3 of the Code. This subdivision does not apply to a nonresident alien individual who has income for the taxable year which is treated under section 871 (c) or (d) and Sec. 1.871-9 (relating to students or trainees) or Sec. 1.871-10 (relating to real property income) as income which is effectively connected for the taxable year with the conduct of a trade or business in the United States by that individual, or to a nonresident alien individual making a claim under Sec. 301.6402-3 of this chapter (Procedure and Administration Regulations) for the refund of an overpayment of tax for the taxable year. In addition, this subdivision does not apply to a nonresident alien individual who has income for the taxable year that is treated under section 871(b)(1) as effectively

connected with the conduct of a trade or business within the United States by reason of the operation of section 897. For purposes of this subdivision, some of the items of income from sources within the United States upon which the tax liability will not have been fully satisfied by the withholding of tax at source under Chapter 3 of the Code are:

(a) Interest upon so-called tax-free covenant bonds upon which, in accordance with section 1451 and Sec. 1.1451-1, a tax of only 2 percent is required to be withheld at the source,

(b) In the case of bonds or other evidences of indebtedness issued after September 28, 1965, amounts described in section 871(a)(1)(C),

(c) Capital gains described in section 871(a)(2) and paragraph (d) of Sec. 1.871- 7, and

(d) Accrued interest received in connection with the sale of bonds between interest dates, which, in accordance with paragraph (h) of Sec. 1.1441-4, is not subject to withholding of tax at the source.

(ii) Return of individual for taxable year of change of U.S. citizenship or residence.

(a) If an alien individual becomes a citizen or resident of the United States during the taxable year and is a citizen or resident of the United States on the last day of such year, he must make a return on Form 1040 for the taxable year. However, a separate schedule is required to be attached to this return to show the income tax computation for the part of the taxable year during which the alien was neither a citizen nor resident of the United States, unless an election under section 6013 (g) or (h) is in effect for the alien. A Form 1040NR, clearly marked 'Statement' across the top, may be used as such a separate schedule.

(b) If an individual abandons his U.S. citizenship or residence during the taxable year and is not a citizen or resident of the United States on the last day of such year, he must make a return on Form 1040NR for the taxable year, even if an election under section 6013(g) was in effect for the taxable year preceding the year of abandonment. However, a separate schedule is required to be attached to this return to show the income tax computation for the part of the taxable year during which the individual was a citizen or resident of the United States. A Form 1040, clearly marked 'Statement' across the top, may be used as such a separate schedule.

(c) A return is required under this subdivision (ii) only if the individual is otherwise required to make a return for the taxable year.

(iii) Beneficiaries of estates or trusts.

A nonresident alien individual who is a beneficiary of an estate or trust which is engaged in trade or business in the United States is not required to make a return for the taxable year merely because he is deemed to be engaged in trade or business within the United States under section 875(2). However, such nonresident alien beneficiary will be required to make a return if he otherwise satisfies the conditions of subparagraph (1)(i) of this paragraph for making a return.

(iv) Certain alien residents of Puerto Rico.

This paragraph does not apply to a nonresident alien individual who is a bona fide resident of Puerto Rico during the taxable year. See section 876 and paragraph (a)(1)(iii) of this section.

(3) Representative or agent for nonresident alien individual.

(i) Cases where power of attorney is not required.

The responsible representative or agent within the United States of a nonresident alien individual shall make on behalf of his nonresident alien principal a return of, and shall pay the tax on, all income coming within his control as representative or agent which is subject to the income tax under Subtitle A of the Code. The agency appointment will determine how completely the agent is substituted for the principal for tax purposes. Any person who collects interest or dividends on deposited securities of a nonresident alien individual, executes ownership certificates in connection therewith, or sells such securities under special instructions shall not be deemed merely by reason of such acts to be the responsible representative or agent of the nonresident alien individual. If the responsible representative or agent does not have a specific power of attorney from the nonresident alien individual to file a return in his behalf, the return shall be accompanied by a statement to the effect that the representative or agent does not possess specific power of attorney to file a return for such individual but that the return is being filed in accordance with the provisions of this subdivision.

(ii) Cases where power of attorney is required.

Whenever a return of income of a nonresident alien individual is made by an agent acting under a duly authorized power of attorney for that purpose, the return shall be accompanied by the power of attorney in proper form, or a copy thereof, specifically authorizing him to represent his principal in making, executing, and filing the income tax return. Form 2848 may be used for this purpose. The agent, as well as the taxpayer, may incur liability for the penalties provided for erroneous, false, or fraudulent returns. For the requirements regarding signing of returns, see Sec. 1.6061-1. The rules of paragraph (e) of Sec. 601.504 of this chapter (Statement of Procedural Rules) shall apply under this subparagraph in determining whether a copy of a power of attorney must be certified.

(iii) Limitation.

A return of income shall be required under this subparagraph only if the nonresident alien individual is otherwise required to make a return in accordance with this paragraph.
[SOURCE: SEDM Exhibit #05.041; <http://sedm.org/Exhibits/ExhibitIndex.htm>]

Notice in the above regulation that:

1. The above regulation only deals with various types of individuals.
2. You can be a “nonresident alien” without also being an “individual”, which is the status that our Members must claim. That person has NO liability because he/she is not mentioned anywhere in the Internal Revenue Code or the Treasury Regulations.
3. The standard IRS Form W-8BEN has a block to check which causes you to declare you are an “individual”.
4. Our Amended IRS Form W-8BEN has an additional block to check called “Union State Citizen” so that you don’t declare yourself to be an “individual”. See:

About IRS Form W-8BEN, Form #04.202
<http://sedm.org/Forms/FormIndex.htm>

5. The nonresident alien individual only becomes liable to file a return if he/she meets one of the following:
 - 5.1. Engaged in the “trade or business” franchise.
 - 5.2. Had earnings described in 26 U.S.C. §871(c): Participants in certain exchange or training programs. See also 26 C.F.R. §1.871-9.
 - 5.3. Had earnings described in 26 U.S.C. §871(d): Election to treat real property income as income connected with “United States**” (federal territory) business.

The instructions for IRS Form 1040 also echo the above requirement and deliberately omit “nonresident aliens”. The implications is that you can’t be a “nonresident” by filing the form, which means that it must be a form for “residents” (aliens) ONLY:

Filing Requirements

These rules apply to all U.S. citizens, regardless of where they live, and resident aliens.
[IRS 1040 Instruction Booklet (2001), p. 15;
SOURCE: <http://famguardian.org/TaxFreedom/Forms/IncomeTaxRtn/Federal/IRSForm1040Instr.pdf>]

If you would like to know more about the legal requirement to file income tax returns, see the following informative free pamphlet:

Legal Requirement to File Federal Income Tax Returns, Form #05.009
<http://sedm.org/Forms/FormIndex.htm>

Who is the “individual” they are talking about above? It is a government “employee”, public officer, agent, or contractor, because this is the same “individual” described in 5 U.S.C. §552a(a)(2) who:

1. Is identified as a “citizen” or “resident” with a domicile on federal territory called the “United States”.
2. Is a government employee because this section is in Title 5 of the U.S. Code and regulates the conduct of only employees and agents of the government. This statute is also the authority used to protect the records of these “individuals” under the authority of the Privacy Act.

Since nonresident aliens who are NOT “individuals”, meaning government officers and agents and benefit recipients, are not listed as being liable to file in either the regulations or the IRS Form 1040 Instruction Booklet, they are purposefully excluded from the requirement, according to the rules of statutory construction:

Non-Resident Non-Person Position

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Form 05.020, Rev. 7-12-2015

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EXHIBIT: _____

1 "When a statute includes an explicit definition, we must follow that definition, even if it varies from that
2 term's ordinary meaning. Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory

3 definition of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n.

4 10 ("As a rule, 'a definition which declares what a term 'means' . . . excludes any meaning that is not stated");

5 Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S.

6 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction §

7 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at

8 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include

9 the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the

10 contrary."

11 [[Stenberg v. Carhart, 530 U.S. 914 \(2000\)](#)]

12 "Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that **the expression of one**
13 **thing is the exclusion of another.** Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles,

14 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons**

15 **or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be**

16 **inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects

17 of a certain provision, other exceptions or effects are excluded."

18 [[Black's Law Dictionary, Sixth Edition, p. 581](#)]

19 Consequently, a nonresident alien who is not a statutory "individual" is civilly immune from the jurisdiction of the federal

20 courts. They also cannot be compelled to appear as a witness in federal court. See:

21 Internal Revenue Manual
22 9.13.1.5 (09-17-2002)
23 Witnesses In Foreign Countries

24 1. Nonresident aliens physically present in a foreign country **cannot be compelled to appear as witnesses in a**
25 **United States District Court** since they are beyond jurisdiction of United States officials. Since the Constitution

26 requires confrontation of adverse witnesses in criminal prosecutions, the testimony of such aliens may not be

27 admissible until the witness appears at trial. However, certain testimony for the admissibility of documents may

28 be obtained under 18 USC §3491 et seq. without a "personnel" appearance in the United States. Additionally,

29 28 USC §1783 et seq. provides limited powers to induce the appearance of United States citizens physically

30 present in a foreign country.

31 [SOURCE: <http://www.irs.gov/irm/part9/ch13s01.html>]

32 [18 U.S.C. §4001](#) and Federal Rule of Criminal Procedure 54(c) before December 2002 also establish that the government

33 enjoys no criminal jurisdiction against nonresident aliens either:

34 [TITLE 18 > PART III > CHAPTER 301 > Sec. 4001.](#)
35 [Sec. 4001. - Limitation on detention; control of prisons](#)

36 (a) No citizen shall be imprisoned or otherwise detained by the United States except pursuant to an Act of
37 Congress.

38
39 Federal Rule of Criminal Procedure 54(c) prior to Dec. 2002

40 "Act of Congress" includes any act of Congress locally applicable to and in force in the District of Columbia, in
41 Puerto Rico, in a territory or in an insular possession."

42 In conclusion, if you are an average American who doesn't participate in public office in the government and is not a

43 constitutional or statutory "alien", then you can't be the "individual" mentioned above as confirmed by section 6.1 earlier.

44 Furthermore, you can avoid criminal liability under the I.R.C. as a "nonresident alien" using the following strategy:

- 45 1. Do NOT claim to be an "individual" by:
 - 46 1.1. Filing IRS Form 1040. The form says "U.S. INDIVIDUAL Income Tax Return" in the upper left corner.
 - 47 1.2. Asking for an "INDIVIDUAL Taxpayer Identification Number" on IRS Form W-7 or W-9.
 - 48 1.3. Filling out any form in which you declare yourself to be an "individual".
 - 49 All of the above implicitly make you a federal entity or instrumentality against whom the government has legislative
 - 50 power.
- 51 2. Claim to be an "individual" and don't engage in any of the following activities:
 - 52 2.1. Engaged in the "trade or business" franchise pursuant to 26 U.S.C. §7701(a)(26).

- 2.2. Had earnings described in 26 U.S.C. §871(c): Participants in certain exchange or training programs. See also 26 C.F.R. §1.871-9.
- 2.3. Had earnings described in 26 U.S.C. §871(d): Election to treat real property income as income connected with United States (federal government/territory) business.

6.6.3 **IRS cannot file a lien against you**

The Federal Tax Lien Act requires that all federal tax liens must be filed in the county of the last known domicile of the “taxpayer”. See:

1. Federal Tax Lien Act, Pub. L. 89-719, 80 Stat. 1144
<http://famguardian.org/TaxFreedom/CitesByTopic/Lien-FedTaxLienAct-P.L.-89-719.pdf>
2. Senate Report 89-1708
<http://famguardian.org/TaxFreedom/CitesByTopic/Lien-SenReport-89-1708-highlighted.pdf>
3. Internal Revenue Manual (I.R.M.), Section 5.17.2.3.2, which says:

Internal Revenue Manual
5.17.2.3.2 (10-31-2000)
Place of Filing

The filing of the notice of federal tax lien is governed by both federal and state law. It is important to determine the place of the filing of the NFTL in order to preserve the Service’s lien status with respect to certain types of property and with respect to certain types of taxpayers.

*Generally speaking, different filing rules apply for real property and personal property. IRC 6323(f) provides that states may designate the place for filing the NFTL. As against real property, the NFTL is filed in the one office designated by the State where the property is physically located. As against personal property, the situs of both tangible or intangible property is the residence of the taxpayer at the time the notice of lien is filed. A notice of federal tax lien is therefore to be filed in the one office designated by the **State where the taxpayer resides** at the time the notice of lien is filed. Most states require the NFTL be filed where other encumbrances on property are filed, e.g., in the real and/or personal property records in the office of the county recorder or the clerk of the county where the real property is located or where the taxpayer resides.*

The domicile, in turn, is described on IRS forms as “permanent address”. See IRS Form W-8BEN, block 4, for instance. See:

About IRS Form W-8BEN, Form #04.202
<http://sedm.org/Forms/FormIndex.htm>

A person who is a “nonresident alien” and who provides to the IRS an address in a foreign country on an IRS Form 8822 Change of Address form has a distinct advantage over a “U.S. person”, in that the IRS cannot lawfully file the tax lien in the foreign country. For instance, if the IRS is provided a foreign address in Mexico or Canada on IRS Form 8822, these places do not accept, do not file, and will not enforce foreign liens of any kind against nonresident parties.

6.6.4 **Minimum amount in controversy is eliminated under 28 U.S.C. §1332(a)**

Nonresident aliens file cases in federal court using Constitutional diversity of citizenship, as found in Article III of the Constitution. They do NOT file using statutory diversity found in [28 U.S.C. §1332](#) because the definition of “State found in [28 U.S.C. §1332](#)(d) does not include states of the Union. Under *statutory* but not *constitutional* diversity of citizenship, the minimum amount in controversy must exceed the sum of \$75,000. However:

1. Those filing with *constitutional* but not *statutory* diversity of citizenship are not subject to this minimum because they are not subject to federal jurisdiction on this subject.
2. Nonresident aliens who are an instrumentality of a “foreign state” are exempt from this minimum limit of \$75,000 in the case of nonjury trials where they do not enjoy immunity under [28 U.S.C. §§1605-1607](#):

[TITLE 28 > PART IV > CHAPTER 85 > § 1330](#)
[§ 1330. Actions against foreign states](#)

(a) The district courts shall have original jurisdiction without regard to amount in controversy of any nonjury

civil action against a foreign state as defined in section 1603 (a) of this title as to any claim for relief in personam with respect to which the foreign state is not entitled to immunity either under sections 1605–1607 of this title or under any applicable international agreement.

We'll now spend the remainder of this section addressing item 2 above. A state of the Union is a "foreign state" with respect to federal jurisdiction. This is confirmed by the legal encyclopedia:

"Generally, the states of the Union sustain toward each other the relationship of independent sovereigns or independent foreign states, except in so far as the United States is paramount as the dominating government, and in so far as the states are bound to recognize the fraternity among sovereignties established by the federal Constitution, as by the provision requiring each state to give full faith and credit to the public acts, records, and judicial proceedings of the other states..."

[81A Corpus Juris Secundum (C.J.S.), United States, §29 (2003)]

"Territories' or 'territory' as including 'state' or 'states.'" While the term 'territories of the' United States may, under certain circumstances, include the states of the Union, as used in the federal Constitution and in ordinary acts of congress "territory" does not include a foreign state.

"As used in this title, the term 'territories' generally refers to the political subdivisions created by congress, and not within the boundaries of any of the several states."

[86 Corpus Juris Secundum (C.J.S.), Territories, §1 (2003)]

A person who has a domicile in a state of the Union and who participates as a citizen in the affairs of the state as a jurist or a voter is:

1. An instrumentality of a foreign state.

"It is again to antagonize Chief Justice Marshall, when he said: 'The government of the Union, then (whatever may be the influence of this fact on the case), is emphatically and truly a government of the people. In form and in substance it emanates from them. Its powers are granted by them, and are to be exercised directly on them and for their benefit. This government is acknowledged by all to be one of enumerated powers.' 4 Wheat. 404, 4 L.Ed. 601."

[Downes v. Bidwell, 182 U.S. 244 (1901)]

"The words 'people of the United States' and 'citizens,' are synonymous terms, and mean the same thing. They both describe the political body who, according to our republican institutions, form the sovereignty, and who hold the power and conduct the government through their representatives. They are what we familiarly call the 'sovereign people,' and every citizen is one of this people, and a constituent member of this sovereignty. ..."

[Boyd v. State of Nebraska, 143 U.S. 135 (1892)]

2. Not a statutory "citizen of the United States" under 8 U.S.C. §1401, and as required by 28 U.S.C. §1603(b)(3). See:

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

Alternatively, a person who has formed his own "state", such as a religious or social group that has its own territory, domicile, and court system, is also eligible under this requirement to be classified as a "foreign state". The only problem with the above requirement is that you must forfeit sovereign immunity in order to take advantage of this benefit. In most cases, the reason you would go into a federal court to begin with is to defend your sovereign immunity, and you can't protect it if you have to surrender it in order to litigate to defend it in a federal court. Another way of saying this is that the federal government will not respect your sovereignty as a "nonresident alien" by allowing you to defend it in a federal court.

6.6.5 Protected from federal jurisdiction by the Minimum Contacts Doctrine

A nonresident alien not engaged in a "trade or business", as defined under 26 C.F.R. §1.871-1(b)(1)(i) is exempt from the jurisdiction of federal courts for federal tax purposes. When a nonresident alien engages in a "trade or business", which is a public office, he loses that exemption from federal jurisdiction and is treated effectively as a "resident":

26 C.F.R. §301.7701-5 Domestic, foreign, resident, and nonresident persons.

A domestic corporation is one organized or created in the United States, including only the States (and during the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the

1 law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A
2 domestic corporation is a resident corporation even though it does no business and owns no property in the
3 United States. A foreign corporation engaged in trade or business within the United States is referred to in
4 the regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in
5 trade or business within the United States, as a nonresident foreign corporation. A partnership engaged in
6 trade or business within the United States is referred to in the regulations in this chapter as a resident
7 partnership, and a partnership not engaged in trade or business within the United States, as a nonresident
8 partnership. Whether a partnership is to be regarded as resident or nonresident is not determined by the
9 nationality or residence of its members or by the place in which it was created or organized.
10 [Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]

11 This surrender of sovereign immunity by engaging in privileged activities with the government, a “public office” in this
12 case, is documented in the Foreign Sovereign Immunities Act, [28 U.S.C. §1605](#)(a)(2).

13 [TITLE 28 > PART IV > CHAPTER 97 > § 1605](#)
14 [§ 1605. General exceptions to the jurisdictional immunity of a foreign state](#)

15 (a) A foreign state shall not be immune from the jurisdiction of courts of the United States or of the States in
16 any case—

17 (2) in which the action is based upon a commercial activity carried on in the United States by the foreign state;
18 or upon an act performed in the United States in connection with a commercial activity of the foreign state
19 elsewhere; or upon an act outside the territory of the United States in connection with a commercial activity of
20 the foreign state elsewhere and that act causes a direct effect in the United States;

21 If you wish to invoke the protection of the Minimum Contacts Doctrine, you cannot be a statutory “citizen of the United
22 States”, as indicated by [28 U.S.C. §1603](#)(b)(3). The “citizen of the United States” they are talking about is a statutory
23 citizen of the United States under [8 U.S.C. §1401](#) and excludes a constitutional “citizen of the United States” mentioned in
24 section 1 of the Fourteenth Amendment. The reason is because this is a statute and nearly all statutes presume the term
25 “United States” means the federal zone and exclude states of the Union:

26 “It is no longer open to question that the general government, unlike the states, *Hammer v. Dagenhart*, [247](#)
27 [U.S. 251, 275](#), 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the
28 internal affairs of the states; and emphatically not with regard to legislation.”
29 [*Carter v. Carter Coal Co.*, [298 U.S. 238](#), 56 S.Ct. 855 (1936)]

30 You can use the above knowledge as a nonresident alien in your favor in any court to invoke the protection of the Foreign
31 Sovereign Immunities Act and get your case dismissed. You would do this by demanding evidence from the government
32 that you are engaged in commerce within the federal zone and by presenting as evidence a rebuttal of their evidence. This
33 commerce would include Social Security Benefits or “trade or business” activity:

34 1. The techniques for rebutting false “trade or business” reports are found in the link below, in section 4.2:

35 <http://sedm.org/SampleLetters/Federal/FedLetterAndNoticeIndex.htm>

36 2. The technique for quitting social security is found below as form #6.2:

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

38 Once all the evidence connecting you to a “trade or business” and all other “commercial activity” has been rebutted, then
39 the government now has to meet all the criteria required by the Minimum Contacts Doctrine. This criteria is described by
40 the Ninth Circuit Appeals Court below:

41 *In this circuit, we analyze specific jurisdiction according to a three-prong test:*

42 (1) *The non-resident defendant must purposefully direct his activities or consummate some transaction with the*
43 *forum or resident thereof; or perform some act by which he purposefully avails himself of the privilege of*
44 *conducting activities in the forum, thereby invoking the benefits and protections of its laws;*

45 (2) *the claim must be one which arises out of or relates to the defendant's forum-related activities; and*

46 (3) *the exercise of jurisdiction must comport with fair play and substantial justice, i.e. it must be reasonable.*

Schwarzenegger v. Fred Martin Motor Co., 374 F.3d. 797, 802 (9th Cir. 2004) (quoting Lake v. Lake, 817 F.2d. 1416, 1421 (9th Cir. 1987)). The first prong is determinative in this case. We have sometimes referred to it, in shorthand fashion, as the "purposeful availment" prong. Schwarzenegger, 374 F.3d. at 802. Despite its label, this prong includes both purposeful availment and purposeful direction. It may be satisfied by purposeful availment of the privilege of doing business in the forum; by purposeful direction of activities at the forum; or by some combination thereof.
[\[Yahoo! Inc. v. La Ligue Contre Le Racisme Et L'Antisemitisme, 433 F.3d. 1199 \(9th Cir. 01/12/2006\)\]](#)

If the government doesn't demonstrate "purposeful availment" by the defendant of forum related commerce that would produce a waiver of sovereign immunity, then they must dismiss the case against you. Furthermore, if they don't honor the limitations imposed by the Minimum Contacts Doctrine, U.S. Supreme Court, then they have violated due process of law:

"In International Shoe Co. v. Washington, 326 U.S. 310 (1945), the Supreme Court held that a court may exercise personal jurisdiction over a defendant consistent with due process only if he or she has "certain minimum contacts" with the relevant forum "such that the maintenance of the suit does not offend traditional notions of fair play and substantial justice." " Id. at 316 (quoting Milliken v. Meyer, 311 U.S. 457, 463 (1940)). Unless a defendant's contacts with a forum are so substantial, continuous, and systematic that the defendant can be deemed to be "present" in that forum for all purposes, a forum may exercise only "specific" jurisdiction - that is, jurisdiction based on the relationship between the defendant's forum contacts and the plaintiff's claim."
[\[Yahoo! Inc. v. La Ligue Contre Le Racisme Et L'Antisemitisme, 433 F.3d. 1199 \(9th Cir. 01/12/2006\)\]](#)

A judgment rendered in violation of due process of law is a void judgment that you need not obey:

"A judgment rendered in violation of due process is void in the rendering State and is not entitled to full faith and credit elsewhere."
[Pennoy v. Neff, 95 U.S. 714, 732-733 (1878)] If the federal court does not, and if they don't, they are violating due process and issuing a void judgment that you need not obey

If you want to avail yourself of the protections of the Minimum Contacts Doctrine, U.S. Supreme Court as a nonresident alien, then it is therefore important to:

1. Declare yourself as a "nonresident alien" or "nonresident" litigant in your affidavit of material facts submitted to the court. You may want to go back and review the content of section 10 to ensure that you have not unwittingly surrendered your nonresident status by engaging in any privileged or commercial activity with the "United States" federal corporation.
2. Not engage in any commercial activity with the federal government that would cause a surrender of sovereign immunity under [28 U.S.C. §1605\(a\)\(2\)](#) and to point this out to the court in your pleadings.
3. Not engage in a "trade or business", which is a type of privileged activity related to a public office in the United States government. Instead, we must promptly rebut all information returns which might accomplish this using the information available in section 4.2 below:
<http://sedm.org/SampleLetters/Federal/FedLetterAndNoticeIndex.htm>
4. To properly declare your status before the court as a nonresident alien not engaged in a trade or business who is not a statutory "citizen of the United States" under [8 U.S.C. §1401](#). This can be accomplished by submitting the Affidavit of Citizenship, Domicile, and Tax Status form below:
<http://sedm.org/Forms/02-Affidavits/AffCitDomTax.pdf>
5. Change all government forms and documentation to ensure that it says you are not a statutory "citizen of the United States" under [8 U.S.C. §1401](#) and instead are a "national" but not "citizen". This will prevent you from surrendering sovereign immunity under [28 U.S.C. §1603\(b\)\(3\)](#). See form 5.6 below:
<http://sedm.org/Forms/FormIndex.htm>

6.6.6 Non-resident NON-persons have no requirement to file tax returns

The requirement to file tax returns for nonresident aliens is found in 26 C.F.R. §1.6012-1(b)(1)(i) below:

TITLE 26--INTERNAL REVENUE
CHAPTER I--INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY
Returns and Records--Table of Contents
Sec. 1.6012-1 Individuals required to make returns of income.

(b) Return of **nonresident alien individual**—

(1) Requirement of return—

(i) In general.

Except as otherwise provided in subparagraph (2) of this paragraph, every nonresident alien individual (other than one treated as a resident under section 6013 (g) or (h)) who is engaged in trade or business in the United States at any time during the taxable year or who has income which is subject to taxation under subtitle A of the Code shall make a return on Form 1040NR. For this purpose it is immaterial that the gross income for the taxable year is less than the minimum amount specified in section 6012(a) for making a return. Thus, a nonresident alien individual who is engaged in a trade or business in the United States at any time during the taxable year is required to file a return on Form 1040 NR even though (a) he has no income which is effectively connected with the conduct of a trade or business in the United States, (b) he has no income from sources within the United States, or (c) his income is exempt from income tax by reason of an income tax convention or any section of the Code. However, if the nonresident alien individual has no gross income for the taxable year, he is not required to complete the return schedules but must attach a statement to the return indicating the nature of any exclusions claimed and the amount of such exclusions to the extent such amounts are readily determinable.

The only parties made liable are “nonresident alien individuals”. Those who are “nonresident aliens” but NOT “individuals” do not have a requirement. Recall from section 5.1 earlier that a “nonresident alien individual” is:

1. An alien individual AND.
2. Who meets one of the following:
 - 2.1. 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).
 - 2.2. 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).

Therefore, a “non-resident” human being born anywhere in America who has a domicile in a state of the Union:

1. Is a “nonresident alien” as defined in 26 U.S.C. §7701(b)(1)(B) if engaged in a public office in the national government or a “non-resident NON-person” if not engaged in a public office.
2. Is **NOT** a “nonresident alien **individual**” because not an “alien”.
3. Has no block he or she can check in Block 3 of the IRS Form W-8BEN, because the only option that approximates a human being is “individual” and you can’t be an individual without being an alien. See:

About IRS Form W-8BEN, Form #04.202

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

4. Has no requirement to file an income tax return pursuant to the above or any other provision of the Internal Revenue Code.
5. Does not become an “individual” until they make an election under an income tax treaty as indicated above and interface to the IRS through the treaty as an “alien”. They are an alien in relation to the foreign country they are in and therefore an “alien” through the tax treaty under 26 U.S.C. §911.
6. As long as they avoid accepting tax treaty benefits, they can retain their status as a “non-resident NON-person” who is a nontaxpayer with no requirement to file a tax return.

6.7 Tax Withholding and Reporting on Nonresident aliens

The following subsections deal with tax withholding and reporting for Nonresident Aliens, abbreviated “NRAs”. For further details, see the following additional resources:

1. Income Tax Withholding and Reporting Course, Form #12.004. Short training course that summarizes all types of income tax withholding.
<http://sedm.org/Forms/FormIndex.htm>
2. Federal and State Tax Withholding Options for Private Employers, Form #04.101. Free book which exhaustively covers lawful state and federal withholding and reporting options for private employers.
<http://sedm.org/Forms/FormIndex.htm>
3. Federal Tax Withholding, Form #04.102. Short pamphlet that summarizes the above exhaustive book which you can hand to private employers.
<http://sedm.org/Forms/FormIndex.htm>

4. *Tax Withholding and Reporting: What the Law Says*, Form #04.103. Brief summary of tax withholding and reporting laws for busy executives.
<http://sedm.org/Forms/FormIndex.htm>

6.7.1 General constraints upon all withholding and reporting

This section covers some general constraints upon withholding useful in educating private employers of their obligations:

1. The Internal Revenue Code, Subtitles A and C only applies to federal government instrumentalities, agents, contractors, and benefit recipients. This is exhaustively described in the pamphlet below:

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>

2. The I.R.C. Subtitle C, Employment Taxes, only addresses the conduct of "public employers" within the United States government. It cannot and does not regulate the conduct of private employers, and especially not those in states of the Union.

Internal Revenue Manual (I.R.M.) 5.14.10.2 (09-30-2004)
Payroll Deduction Agreements

2. *Private employers, states, and political subdivisions are not required to enter into payroll deduction agreements. Taxpayers should determine whether their employers will accept and process executed agreements before agreements are submitted for approval or finalized.*
[SOURCE: <http://www.irs.gov/irm/part5/ch14s10.html>]

"The power to 'legislate generally upon' life, liberty, and property [of PRIVATE citizens], as opposed to the 'power to provide modes of redress' against offensive state[PUBLIC] 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)*]

If you want to prove this for yourself, rebut the questions at the end of the following, which we encourage you to take to your next IRS audit:

IRS Due Process Meeting Handout, Form #03.008
<http://sedm.org/Forms/FormIndex.htm>

3. Withholding and reporting only applies to earnings connected to a "trade or business", which is defined in 26 U.S.C. §7701(a)(26) as "the functions of a public office" in the United States government. See:

The "Trade or Business" Scam, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>

4. All IRS information returns, including IRS Forms W-2, 1042-S, 1098, 1099, and K-1 can ONLY lawfully be used to report earnings connected with a public office in the United States government pursuant to 26 U.S.C. §6041. They may NOT be used to report PRIVATE earnings. If they are completed against PRIVATE persons who are NOT engaged in a public office or the "trade or business" franchise, the filer of these false reports then assumes the following legal liabilities:

- 4.1. They are civilly liable for damages under 26 U.S.C. §7434 for all the taxes that are illegally withheld or collected plus attorney's fees.

- 4.2. They are criminally liable for false or fraudulent reports under 26 U.S.C. §§7206 and 7207 for up to ten years in jail.

5. A nonresident alien not engaged in a "trade or business" as defined in 26 C.F.R. §1.871-1(b)(1)(i) who does not work for the U.S. government and receives no payments from the U.S. government under 26 U.S.C. §871 can have no tax liability and need not withhold. This is confirmed by:

- 5.1. 26 C.F.R. §1.872-2(f)

- 5.2. 26 C.F.R. §31.3401(a)(6)-1(b)

- 5.3. 26 U.S.C. §861(a)(3)(C)(i)

- 5.4. 26 U.S.C. §3401(a)(6)

- 5.5. 26 U.S.C. §1402(b)

- 5.6. 26 U.S.C. §7701(a)(31)

6. Backup withholding under [26 U.S.C. §3406](#) is only done on “resident aliens” as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#) and not “nonresident aliens” as defined in [26 U.S.C. §7701\(b\)\(1\)\(B\)](#).

6.7.2 IRS propaganda on NRA withholding

Nonresident alien tax withholding is described in IRS Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities, available at:

IRS Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities
<http://famguardian.org/TaxFreedom/Forms/IRS/IRSPub515.pdf>

The IRS website contains propaganda intended to deceive private employers in the states of the Union into withholding earnings of nonresident aliens who have “income from sources within the United States” at:

NRA Withholding
<http://www.irs.gov/businesses/small/international/article/0,,id=104997,00.html>

This propaganda advises “withholding agents” to withhold 30% of the payments made to nonresident aliens from “sources within the United States” and to file an IRS Form 1042 documenting the amount of earnings and withholding. The information provided is deceptive and constructively fraudulent, because:

1. The term “U.S.” is deliberately not defined in the article and in fact is NOWHERE defined on the IRS website! It is defined ONLY as federal territory in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and 4 U.S.C. §110(d) and nowhere are the states mentioned in the Constitution expressly included in the definition. Therefore, what is not expressly included is excluded under the rules of statutory construction

“Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one thing is the exclusion of another. Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded.”
[Black’s Law Dictionary, Sixth Edition, page 581]

This is the only logical conclusion one can reach after reading the rulings of the Supreme Court on the issue of federal jurisdiction within states of the Union such as the following:

“It is no longer open to question that the general government, unlike the states, Hammer v. Dagenhart, [247 U.S. 251, 275](#), 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the internal affairs of the states; and emphatically not with regard to legislation.
[Carter v. Carter Coal Co., [298 U.S. 238](#), 56 S.Ct. 855 (1936)]

“The difficulties arising out of our dual form of government and the opportunities for differing opinions concerning the relative rights of state and national governments are many; but for a very long time this court has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or their political subdivisions. The same basic reasoning which leads to that conclusion, we think, requires like limitation upon the power which springs from the bankruptcy clause. United States v. Butler, supra.”
[Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513, 56 S.Ct. 892 (1936)]

2. There are no “employers” as legally defined outside the “United States” (defined as federal territory). This is confirmed by the regulation below:

Title 26: Internal Revenue
[PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE](#)
[Subpart B—Federal Insurance Contributions Act \(Chapter 21, Internal Revenue Code of 1954\)](#)
[General Provisions](#)
[§ 31.3121\(b\)-3 Employment; services performed after 1954.](#)

(a) In general. Whether services performed after 1954 constitute employment is determined in accordance with the provisions of section 3121(b).

(b) Services performed within the United States [federal government/territory].

Services performed after 1954 within the United States (see §31.3121(e)-1) by an employee for his employer, unless specifically excepted by section 3121(b), constitute employment. With respect to services performed within the United States, the place where the contract of service is entered into is immaterial. The citizenship or residence of the employee or of the employer also is immaterial except to the extent provided in any specific exception from employment. Thus, the employee and the employer may be citizens and residents of a foreign country and the contract of service may be entered into in a foreign country, and yet, if the employee under such contract performs services within the United States, there may be to that extent employment.

"(c) Services performed outside the United States—(1) In general. Except as provided in paragraphs (c)(2) and (3) of this section, services performed outside the United States (see §31.3121(e)-1) do not constitute employment."

Note from the above that services performed outside the statutory "United States**", meaning federal territory do not constitute "employment". This is also consistent with:

- 2.1. 26 U.S.C. §861(a)(3)(C)(i), which says that "nonresident aliens" not engaged in a "trade or business" [public office in the U.S. government], even if they work in the "United States", do not earn taxable income. You will note that 4 U.S.C. §72 says that all public offices shall be exercised ONLY in the District of Columbia and not elsewhere.
- 2.2. 26 U.S.C. §3401(a)(6) says that services of a nonresident alien individual (a person domiciled in a state of the Union) do not constitute "wages" that can be included on a W-2 form.
- 2.3. 26 C.F.R. §1.872-2(f) says that earnings from outside the "United States" (federal territory) does not constitute "gross income".
3. The Internal Revenue Code is NOT positive law or public law, but private law and religion which obligates no one in a state of the Union to do anything who doesn't first volunteer to be subject to its provisions by signing a contract called a W-4 or an SS-5. See our memorandum of law on this subject:

Requirement for Consent, Form #05.003

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

4. Even if the Internal Revenue Code was positive law or public law, private employers in states of the Union are not subject to federal jurisdiction and applying for an Employer Identification Number doesn't make them subject either.

Internal Revenue Manual (I.R.M.) 5.14.10.2 (09-30-2004)
Payroll Deduction Agreements

2. Private employers, states, and political subdivisions are not required to enter into payroll deduction agreements. Taxpayers should determine whether their employers will accept and process executed agreements before agreements are submitted for approval or finalized.
[SOURCE: <http://www.irs.gov/irm/part5/ch14s10.html>]

5. Private employers exclusively within states of the Union are NOT the subject of the article, because they do not qualify as "withholding agents" as we pointed out in section 1 of the following:

Federal Tax Withholding, Form #04.102

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

6. Only "public officers" can act as federal "employers" in the I.R.C., who are all instrumentalities of the federal government. The government can only lawfully impose "duties" upon "public employers", not "private employers" because doing otherwise would constitute involuntary servitude in violation of the Thirteenth Amendment. 4 U.S.C. §72 says all "public offices" shall be conducted within the District of Columbia and NOT elsewhere except as expressly provided by law. Well, Congress has never extended the "public offices" that are the subject of the tax upon a "trade or business" or the public offices that are needed to conduct enforcement under 26 U.S.C. §7601 to any state of the Union. Therefore, the tax is limited to instrumentalities of the U.S. government domiciled on federal territory "and not elsewhere".
7. The federal income tax described under I.R.C. Subtitle A is measured by the receipt of "income" in connection with a "trade or business". This is the privileged activity being "taxed", and it is an avoidable activity that few private employees are engaged in, because they do not in deed and in fact hold a privileged "public office" as required by 26 U.S.C. §7701(a)(26).

The IRS website admits some of the truths above, but you really have to dig for it. In the International Taxpayer Glossary, it says the following about withholding of those who have no income from the "United States**" federal territory:

1 ***Services performed outside the U.S***

2 *Compensation paid to a nonresident alien (other than a resident of Puerto Rico) for services performed outside*
3 *the United States [federal government/territory] is not considered wages and is not subject to graduated*
4 *withholding or 30% withholding.*
5 *[SOURCE: <http://www.irs.gov/businesses/small/international/article/0,,id=96594,00.html>]*

6 IRS Publication 519, Tax Guide for Aliens (2000) agrees with the above, by saying the following:

7 ***Income Subject to Tax***

8 ***Income from sources outside the United States that is not effectively connected with a trade or business in***
9 ***the United States is not taxable if you receive it while you are a nonresident alien.*** *The income is not taxable*
10 *even if you earned it while you were a resident alien or if you became a resident alien or a U.S. citizen after*
11 *receiving it and before the end of the year.*
12 *[IRS Publication 519, Tax Guide for Aliens (2000), p. 26]*

13 A person who meets the requirement above of being a nonresident alien with no income from the “United States**” federal
14 territory, whether connected to a trade or business or not under [26 U.S.C. §871](#), is described in the regulations as follows,
15 under 26 C.F.R. §871-1(b)(i):

16 *Title 26: Internal Revenue*
17 [PART 1—INCOME TAXES](#)
18 [nonresident alien individuals](#)
19 [§ 1.871-1 Classification and manner of taxing alien individuals.](#)

20 *(a) Classes of aliens. For purposes of the income tax, alien individuals are divided generally into two classes,*
21 *namely, resident aliens and nonresident aliens. Resident alien individuals are, in general, taxable the same as*
22 *citizens of the United States; that is, a resident alien is taxable on income derived from all sources, including*
23 *sources without the United States. See §1.1–1(b). Nonresident alien individuals are taxable only on certain*
24 *income from sources within the United States and on the income described in section 864(c)(4) from sources*
25 *without the United States which is effectively connected for the taxable year with the conduct of a trade or*
26 *business in the United States. However, nonresident alien individuals may elect, under section 6013 (g) or (h),*
27 *to be treated as U.S. residents for purposes of determining their income tax liability under Chapters 1, 5, and*
28 *24 of the code. Accordingly, any reference in §§1.1–1 through 1.1388–1 and §§1.1491–1 through 1.1494–1 of*
29 *this part to non-resident alien individuals does not include those with respect to whom an election under section*
30 *6013 (g) or (h) is in effect, unless otherwise specifically provided. Similarly, any reference to resident aliens or*
31 *U.S. residents includes those with respect to whom an election is in effect, unless otherwise specifically*
32 *provided.*

33 ***(b) Classes of nonresident aliens—(1) In general. For purposes of the income tax, nonresident alien***
34 ***individuals are divided into the following three classes:***

35 ***(i) Nonresident alien individuals who at no time during the taxable year are engaged in a trade or business in***
36 ***the United States.***

37 *(ii) Nonresident alien individuals who at any time during the taxable year are, or are deemed under §1.871–9 to*
38 *be, engaged in a trade or business in the United States, and*

39 *(iii) Nonresident alien individuals who are bona fide residents of Puerto Rico during the entire taxable year.*

40 *An individual described in subdivision (i) or (ii) of this subparagraph is subject to tax pursuant to the*
41 *provisions of subpart A (section 871 and following), part II, subchapter N, chapter 1 of the Code, and the*
42 *regulations thereunder. See §§1.871–7 and 1.871–8. The provisions of subpart A do not apply to individuals*
43 *described in subdivision (iii) of this subparagraph, but such individuals, except as provided in section 933 with*
44 *respect to Puerto Rican source income, are subject to the tax imposed by section 1 or section 1201(b). See*
45 *§1.876–1.*

46 Some important things to note at this point are:

- 47 1. There is no IRS withholding form that accurately states and reflects the fact that a nonresident alien whose earnings
48 originate outside the “U.S.**” [federal territory] is not subject to withholding, even though the IRS states this in IRS
49 Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities and on their website as well. This is
50 no accident, but simply proof that the IRS wants to make it as difficult as possible for nonresident aliens to obey the
51 law by not withholding in cases where they aren’t required to. This ensures that such protected persons have to

surrender their rights and privacy by engaging in the indignity of filing a return, disclosing all their personal information, and begging for money back that never should have been withheld or reported in the first place.

Services performed outside the U.S

Compensation paid to a nonresident alien (other than a resident of Puerto Rico) for services performed outside the United States [federal government/territory] is not considered wages and is not subject to graduated withholding or 30% withholding.

[SOURCE: <http://www.irs.gov/businesses/small/international/article/0,,id=96594,00.html>]

2. IRS does not want to recognize the fact that one can be a nonresident alien without being an “individual” or an “alien”, even though this is in fact the case. The reason is that they don’t want to recognize that the average American is beyond their reach and not subject to their jurisdiction. None of the withholding or reporting forms available from the IRS on the subject of nonresident aliens are intended for use or available for use by the average American who is NOT:

2.1. A “beneficial owner”

2.2. A “U.S. person”

2.3. An “individual”

2.4. An “alien”

When you try to add an option to the form, some recipients balk and just wrongfully PRESUME that there couldn’t be any status OTHER than the options appearing on the form. This too is a deliberate attempt to interfere with the rights of persons not subject to federal jurisdiction by removing remedies from them to document and protect their status. This is documented in our article at:

About IRS Form W-8BEN, Form #04.202

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

3. The only IRS Form that American Nationals who are nonresident aliens can use to stop withholding is the W-8BEN.
4. The standard IRS Form W-8BEN provides no way to avoid disclosing the Beneficial Owner, even though there is no requirement in the I.R.C. itself to do so. Older versions of the W-8 form did not require disclosing the Beneficial Owner.
5. The standard IRS Form W-8BEN does not provide a block to indicate which of the above three types of nonresident aliens the submitter is as documented in 26 C.F.R. §1.871-1(b), and this determination is very important because it affects whether withholding is or is not necessary. Those who are not “effectively connected to a trade or business” mentioned in paragraph (b)(1) above and all of whose earnings originate outside of the “United States**” federal territory would not need withholding. The IRS doesn’t want to provide a form for nonresident aliens that shows how they can satisfy the class (b)(i) condition above and thereby avoid the requirement for withholding. This forces private employers to have to read the IRS Publications to find out, which few will do, or call up the IRS to ask, in which case they are sure to get LIES. The reason they will get LIES is because the courts refuse to hold the IRS responsible for anything they say, print, or do. This is discussed at:

Federal Courts and the IRS’ Own IRM Say IRS is NOT RESPONSIBLE for Its Actions or Its Words or For Following Its Own Written Procedures, Family Guardian Fellowship

<http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>

The combination of all the above factors combine to introduce just enough ambiguity and uncertainty for private employers that they just roll over and screw their workers rather than obey what the law actually says. This also explains why, if you use the W-8BEN form to stop withholding, you should use the amended form we provide in order to avoid this trap. The article which explains how to lawfully and truthfully and properly complete the IRS Form W-8BEN is:

About IRS Form W-8BEN, Form #04.202

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

6.7.3 Specific withholding requirements in the I.R.C.

Below are the withholding requirements applicable to nonresident aliens, right from the I.R.C. and implementing regulations:

1. [26 C.F.R. §31.3401\(a\)\(6\)-1\(b\)](#) says that nonresident aliens whose earnings originate from outside the “United States**” federal territory or which are not connected with a “[trade or business](#)” are not subject to withholding:

[Title 26](#)

PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE
Subpart E—Collection of Income Tax at Source
§ 31.3401(a)(6)-1 Remuneration for services of nonresident alien individuals.

(a) In general.

All remuneration paid after December 31, 1966, for services performed by a nonresident alien individual, if such remuneration otherwise constitutes wages within the meaning of §31.3401(a)-1 and if such remuneration is effectively connected with the conduct of a trade or business within the United States, is subject to withholding under section 3402 unless excepted from wages under this section. In regard to wages paid under this section after February 28, 1979, the term “nonresident alien individual” does not include a nonresident alien individual treated as a resident under section 6013 (g) or (h).

(b) Remuneration for services performed outside the United States.

Remuneration paid to a nonresident alien individual (other than a resident of Puerto Rico) for services performed outside the United States is excepted from wages and hence is not subject to withholding.

2. 26 U.S.C. §3401(a)(6): Definitions

TITLE 26 > Subtitle C > CHAPTER 24 > § 3401
§ 3401. Definitions

(a) Wages

For purposes of this chapter, the term “wages” means all remuneration (other than fees paid to a public official) for services performed by an employee for his employer, including the cash value of all remuneration (including benefits) paid in any medium other than cash; except that such term shall not include remuneration paid—

(6) for such services, performed by a nonresident alien individual, as may be designated by regulations prescribed by the Secretary; or

3. 26 U.S.C. §3406(g) and 26 C.F.R. §31.3406(g)-1(e) both say that foreign persons (which includes “nonresident aliens”) are not subject to backup withholding or information reporting

TITLE 26 > Subtitle C > CHAPTER 24 > § 3406
§ 3406. Backup withholding

(g) Exceptions

(1) Payments to certain payees Subsection (a) shall not apply to any payment made to— (A) any organization or governmental unit described in subparagraph (B), (C), (D), (E), or (F) of section 6049 (b)(4), or (B) any other person specified in regulations.

(2) Amounts for which withholding otherwise required Subsection (a) shall not apply to any amount for which withholding is otherwise required by this title.

Title 26: Internal Revenue
PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE
§ 31.3406(g)-1 Exception for payments to certain payees and certain other payments.

(e) Certain reportable payments made outside the United States by foreign persons, foreign offices of United States banks and brokers, and others. For reportable payments made after December 31, 2000, a payor is not required to backup withhold under section 3406 on a reportable payment that qualifies for the documentary evidence rule described in §1.6049-5(c)(1) or (4) of this chapter, whether or not documentary evidence is actually provided to the payor, unless the payor has actual knowledge that the payee is a United States person. Further, no backup withholding is required for payments upon which a 30-percent amount was withheld by another payor in accordance with the withholding provisions under chapter 3 of the Internal Revenue Code and the regulations under that chapter. For rules applicable to notional principal contracts, see §1.6041-1(d)(5) of this chapter.

4. 26 C.F.R. §1.872-2(f): Exclusions from gross income of nonresident alien individuals

Title 26: Internal Revenue
[PART 1—INCOME TAXES](#)
[nonresident alien individuals](#)
[§ 1.872-2 Exclusions from gross income of nonresident alien individuals.](#)

(f) *Other exclusions.*

Income which is from sources without [outside] the United States [federal territory per 26 U.S.C. §7701(a)(9) and (a)(10)], as determined under the provisions of sections 861 through 863, and the regulations thereunder, is not included in the gross income of a nonresident alien individual unless such income is effectively connected for the taxable year with the conduct of a trade or business in the United States by that individual. To determine specific exclusions in the case of other items which are from sources within the United States, see the applicable sections of the Code. For special rules under a tax convention for determining the sources of income and for excluding, from gross income, income from sources without the United States which is effectively connected with the conduct of a trade or business in the United States, see the applicable tax convention. For determining which income from sources without the United States is effectively connected with the conduct of a trade or business in the United States, see section 864(c)(4) and §1.864-5.

5. [26 C.F.R. §1.871-7\(a\)\(4\): Taxation of nonresident alien individuals not engaged in U.S. business](#)

Title 26: Internal Revenue
[PART 1—INCOME TAXES](#)
[nonresident alien individuals](#)
[§ 1.871-7 Taxation of nonresident alien individuals not engaged in U.S. business.](#)

(a) *Imposition of tax*

(4) Except as provided in §§1.871-9 and 1.871-10, *a nonresident alien individual not engaged in trade or business in the United States during the taxable year has no income, gain, or loss for the taxable year which is effectively connected for the taxable year with the conduct of a trade or business in the United States.* See section 864(c)(1)(B) and §1.864-3.

6. [26 U.S.C. §7701\(a\)\(31\): Definitions](#)

[TITLE 26 > Subtitle F > CHAPTER 79 > § 7701](#)
[§ 7701. Definitions](#)

(31) *Foreign estate or trust*

(A) *Foreign estate*

The term "foreign estate" means an estate the income of which, from sources without the United States which is not effectively connected with the conduct of a trade or business within the United States, is not includible in gross income under subtitle A.

7. [26 U.S.C. §861\(a\)\(3\)\(C\)\(i\)](#) says that "nonresident aliens", even if they work on federal territory, do not earn income from sources within the "United States", if they are not engaged in a "trade or business"

[TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter N > PART I > § 861](#)
[§ 861. Income from sources within the United States](#)

(a) *Gross income from sources within United States*

The following items of gross income shall be treated as income from sources within the United States:

(3) *Personal services*

Compensation for labor or personal services performed in the United States; *except that compensation for labor or services performed in the United States shall not be deemed to be income from sources within the United States if—*

(C) the compensation is for labor or services performed as an employee of or under a contract with—

(i) a nonresident alien, foreign partnership, or foreign corporation, not engaged in [trade or business](#) within the United States, or

(ii) an individual who is a citizen or resident of the United States, a domestic partnership, or a domestic corporation, if such labor or services are performed for an office or place of business maintained in a foreign country or in a possession of the United States by such individual, partnership, or corporation.

8. [26 U.S.C. §3401](#) (a) says that "nonresident aliens" don't earn "wages" and are therefore not subject to W-2 reporting:

[TITLE 26](#) > [Subtitle C](#) > [CHAPTER 24](#) > § 3401
[§ 3401. Definitions](#)

(a) For the purposes of this chapter, the term "wages" means all remuneration (other than fees paid to a public official) for services performed by an employee [an elected or appointed public official] to his employer...**except that such term shall not include remuneration for:**

(6) such services, performed by a nonresident alien individual.

9. [26 U.S.C. §1402\(b\)](#) says that "nonresident aliens" don't earn "self employment income":

[TITLE 26](#) > [Subtitle A](#) > [CHAPTER 2](#) > § 1402
[§ 1402. Definitions](#)

(b) Self-employment income

The term "self-employment income" means the net earnings from self-employment derived by an individual **(other than a nonresident alien individual,** except as provided by an agreement under [section 233 of the Social Security Act](#)) during any taxable year; except that such term shall not include—

10. [IRS Publication 515, entitled "Withholding of tax on Nonresident Aliens and Foreign Entities", year 2000](#), says on p. 3 the following:

"Foreign persons who provide Form W-8BEN, Form W-8ECI, or Form W-8EXP (or applicable documentary evidence) are exempt from backup withholding and Form 1099 reporting."

[\[IRS Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities \(2000\)\]](#)

11. [Federal Thrift Savings Plan \(TSP\) retirement system pamphlet OC-96-21](#) says:

3. How much tax will be withheld on payments from the TSP?

The amount withheld depends upon your status, as described below. Participant. **If you are a nonresident alien, your payment will not be subject to withholding for U.S. income taxes. (See Question 2.)** If you are a U.S. citizen or a resident alien, your payment will be subject to withholding for U.S. income taxes. If you are a U.S. citizen or resident alien when you separate, you will receive from your employing agency the tax notice "Important Tax Information About Payments From Your TSP Account," which explains the withholding rules that apply to your various withdrawal options.

[\[Federal Thrift Savings Program \(TSP\) Pamphlet OC-96-21, <http://tsp.gov/forms/index.html>, p. 3\]](#)

Tax Treatment of TSP Payments:

[...]

- **A nonresident alien participant** who never worked for the U.S. Government in the United States will not be liable for U.S. income tax.
- **A nonresident alien beneficiary of a nonresident alien participant** will not be liable for U.S. income tax if the participant never worked for the U.S. Government in the United States

[\[Federal Thrift Savings Program \(TSP\) Pamphlet OC-96-21, <http://tsp.gov/forms/index.html>, p. 2. Keep in mind that "United States" above is defined as federal territory and "worked for the U.S. government" is defined as a "trade or business" in \[26 U.S.C. 7701\\(a\\)\\(26\\)\]\(#\), which is then described as "the functions of a public office"\]](#)

Beyond the above list, there is very little else that a private employer needs to know about withholding on nonresident aliens. The above firmly establishes that nonresident aliens with no income from the "United States" government:

1. Are "nontaxpayers".
2. Do not need an identifying number.

3. Do not need any withholding.
4. Do not need any earnings reported. Only earnings from federal territory called the "United States**" or the U.S. Government that are connected with a "trade or business", which is a "public office", must be reported pursuant to 26 U.S.C. §6041. This is what "U.S. sources" means in the Internal Revenue Code.

6.7.4 Backup withholding

Those who claim to be "nonresident aliens" not engaged in a "trade or business" and who are not "individuals" are sometimes subjected to unlawful backup withholding by ignorant financial institutions and private employers who refuse to read and obey the law as written. This section will provide tools and procedures to fight such forms of involuntary servitude and THEFT under the color of law.

"The laborer is worthy of [ALL of] his wages."
[1 Tim. 5:18, Bible, NKJV]

*"Woe to him who builds his house by unrighteousness
And his chambers by injustice,
Who [whether individual or government] uses his neighbor's service without wages
And gives him nothing for his work,"*
[Jer. 22:13, Bible, NKJV]

"Come now, you rich, weep and howl for your miseries that are coming upon you! Your riches are corrupted, and your garments are moth-eaten. Your gold and silver are corroded, and their corrosion will be a witness against you and will eat your flesh like fire. You have heaped up treasure in the last days. Indeed the wages of the laborers who mowed your fields, which you kept back by fraud, cry out; and the cries of the reapers have reached the ears of the Lord of Sabaoth."⁵You [the business owner who controls the purse of the workers] have lived on the earth in pleasure and luxury; you have fattened your hearts as^b in a day of slaughter. You have condemned, you have murdered the just; he does not resist you. "
[James 5:1-6, Bible, NKJV]

"You shall not cheat your neighbor, nor rob him. The wages of him who is hired shall not remain with you all night until morning."
[Lev. 19:13, Bible, NKJV]

Any way you look at it, private employers who don't have privileged federal "employees" for workers cannot withhold against the wishes of the workers and if they do, they are STEALING and violating both man's law and God's law. There is nothing in federal law or state law that would indemnify them from such STEALING. They are no better than petty street criminals, and any payroll clerk who doesn't understand this is a sitting duck for any worker who is even mildly educated about the law and willing to defend his rights in court.

The IRS website confirms that backup withholding of 30% on nonresident aliens is not authorized:

Backup Withholding

Generally, backup withholding applies only to resident aliens and not to nonresident aliens. The payer who neglects or refuses to do backup withholding when required will himself be held liable for the amount of the backup withholding which should have been withheld from any payments. Under regulations which took effect on January 1, 2001, generally, if the status of the payee as a foreign person or a U.S. person cannot be determined, then the payee may be assumed to be a U.S. person subject to backup withholding. For additional information on the documentation to determine the status of a foreign payee refer to NRA Withholding. [SOURCE: <http://www.irs.gov/businesses/small/international/article/0,,id=104910,00.html>]

Below is a summary of the requirements for backup withholding:

1. Required by:
 - 1.1. 26 U.S.C. §3406.
 - 1.2. 26 C.F.R. §31.3406-0 through 26 C.F.R. §31.3406(j)-1.
2. Withholding set at 31% of "reportable payments". See 26 C.F.R. §31.3406(a)-1(a).
3. "reportable payments". are payments "effectively connected with a trade or business", which means a public office in the government, pursuant to:
 - 3.1. 26 U.S.C. §6041. All information returns filed or reported must be connected with a "trade or business" as required by paragraph (a) of this section.

- 3.2. [26 U.S.C. §3406\(b\)](#).
- 3.3. [26 U.S.C. §6049](#) in the case of interest payments
- 3.4. [26 U.S.C. §6042](#) in the case of dividend payments
- 3.5. [26 U.S.C. §6044](#) in the case of patronage dividends
4. None of the regulations talk about the "trade or business" requirement. It is ONLY found in [26 U.S.C. §6041\(a\)](#), which is where the obligation to report is established.
5. Backup withholding is specifically prohibited:
 - 5.1. On reportable payments that qualify for the documentary evidence rule found in [26 C.F.R. §1.6049-5\(c\)\(1\)](#) or (4).
 - 5.2. For amounts already subject to withholding of 30%.

"Nonresident aliens" who are not engaged in a "trade or business" cannot lawfully become the subject of backup withholding per item 3 above. If a financial institution or private employer indicates that they want to do it anyway we suggest:

1. [26 U.S.C. §3406](#) also authorizes backup withholding in the case of those who refuse to provide a TIN. The requirement to FURNISH a TIN is described in 26 C.F.R. §301.6109-1(b). Those who are "nonresident aliens" but not "individuals" as identified in that section are not listed as having a requirement. Neither are "nonresident alien individuals" who are NOT engaged in a "trade or business". Therefore, by the rules of statutory construction, they are not required to deduct, withhold, or report.

"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one thing is the exclusion of another. Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded."
[Black's Law Dictionary, Sixth Edition, p. 581]

2. If the payer gives you guff when you say you don't have to provide a TIN and are not eligible, give them the following:

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

3. If the payer gives you guff about whether you are or can choose to be a "nonresident alien" who is not an "individual":
 - 3.1. Show them section 6.7.3 earlier, which proves that you are a "nontaxpayer" who doesn't need to withhold or deduct because you earn no "gross income" and your estate is a "foreign estate" as described in [26 U.S.C. §7701\(a\)\(31\)](#).
 - 3.2. Show them the definition of "individual" in [26 C.F.R. §1.1441-1\(c\)\(3\)](#) and ask them to prove that you meet the definition of "nonresident alien individual". They won't be able to prove it so they can't impose a requirement to provide either a number or withhold.
 - 3.3. Show them [26 U.S.C. §871](#), which only taxes earnings of "nonresident alien individuals", not "nonresident aliens" who are NOT "[individuals](#)".
 - 3.4. Show them the following, which proves that you have an unalienable right to declare and establish any civil status you want and that a failure to respect that status constitutes a violation of your First Amendment right of freedom from compelled association:

Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008
<http://sedm.org/Forms/FormIndex.htm>

- 3.5. Remind them that all franchises are contracts and that contracts are unenforceable in the presence of duress. Insist on your right to not be compelled to contract with the government by being forced to engage in federal franchises such as the "[trade or business](#)" franchise. This is covered further in the following:

Government Instituted Slavery Using Franchises, Form #05.030
<http://sedm.org/Forms/FormIndex.htm>

4. Showing them the legal authorities described above.
5. Submitting an [Amended IRS Form W-8BEN](#) to a withholding agent. This causes them to not be able to withhold:

"Foreign persons who provide Form W-8BEN, Form W-8ECI, or Form W-8EXP (or applicable documentary evidence) are exempt from [backup withholding](#) and Form 1099 reporting."
[IRS Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities (2000), p. 3]

The phrase “(or applicable documentary evidence)” above also covers the following form we prefer over the Standard IRS Form W-8BEN:

Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001
<http://sedm.org/Forms/FormIndex.htm>

6. Using the following forms to educate them above what a "trade or business" and to prove that you aren't engaged in one:

6.1. *Demand for Verified Evidence of “Trade or Business” Activity: Information Return*, Form #04.007

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

6.2. *The “Trade or Business” Scam*, Form #05.001

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

If you are a "nonresident alien" or “foreigner” but not an "individual" or "person”, DO NOT use the [Standard IRS Form W-8BEN](#) because it contains “words of art” that will prejudice your status and make you look like a “taxpayer” as described in section 5 of the following:

About IRS Form W-8BEN, Form #04.202
<http://sedm.org/Forms/FormIndex.htm>

Instead use either of the following:

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

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

2. *Amended IRS Form W-8BEN*

For further details on backup withholding, see the following resources:

1. *Income Tax Withholding and Reporting Course*, Form #12.004-contains a summary of all withholding and reporting requirements, including backup withholding. Present this to your private employers and financial institutions if they are unsure of the law

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

2. *Backup Withholding "B" Processes, Internal Revenue Service* -IRS Website

<http://www.irs.gov/businesses/small/article/0,,id=98151,00.html>

For those members who have opened financial accounts as nonresident aliens and subsequently have been told that they need to update their IRS Form W-8 or face backup withholding, the following response letter may prove useful:

W-8 Update/Backup Withholding Threat Response, Form #04.221
<http://sedm.org/Forms/FormIndex.htm>

7 Taxation terminology: Deception and identity theft through “words of art”

Ignorance about terminology within the Internal Revenue Code is the most important way by which the code can be and is habitually misrepresented and illegally enforced. It is very important to learn the terminology and the rules of statutory construction and interpretation by which it is understood and interpreted. Following subsections will discuss this very important subject. If you would like to learn more about the rules of statutory construction, please consult the following:

Meaning of the Words “includes” and “including”, Form #05.014
<http://sedm.org/Forms/FormIndex.htm>

7.1 Ignorant presumptions about tax “terms” and definitions that aren’t true

It is quite common for people and companies to make false PRESUMPTIONS about the requirements of the Internal Revenue Code. These presumptions are engaged in mainly because of legal ignorance. Below are a few of these common presumptions that are COMPLETELY FALSE.

1. That the terms used in the Internal Revenue Code have the same meaning as in ordinary speech. They DO NOT.
2. That definitions in the Internal Revenue Code ADD TO rather than REPLACE the meaning of ordinary words. They DO NOT. See:

Meaning of the Words "includes" and "including", Form #05.014
<http://sedm.org/Forms/FormIndex.htm>

3. That EVERYONE is subject to the Internal Revenue Code whether they want to be or not. FALSE. The Declaration of Independence says that all just powers of government derive from the CONSENT. Without CONSENT to BECOME a statutory "taxpayer" manifested in some form, one is presumed to be NOT subject but not statutorily "exempt".
4. That EVERYONE, including state citizens, fits into one of the following civil statuses. They DO NOT.
4.1. "citizen" per 26 C.F.R. §1.1-1(c), 26 U.S.C. §911, and 8 U.S.C. §1401.
4.2. "resident" per 26 U.S.C. §7701(b)(1)(A) and 26 U.S.C. §911.
4.3. "nonresident alien" per 26 U.S.C. §7701(b)(1)(B).
5. That there is NO one who is NOT subject to the Internal Revenue Code. In other words, that "non-resident non-persons" DO NOT exist. FALSE. See:

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

6. That you may rely upon ANYTHING the IRS says or publishes in their publications or websites as a basis for belief. The courts say ABSOLUTELY NOT! See:

Reasonable Belief About Income Tax Liability, Form #05.007
<http://sedm.org/Forms/FormIndex.htm>

Anyone who believes that any of the above false presumptions are true is asked to kindly provide legally admissible evidence proving otherwise, signed under penalty of perjury, by a person with delegated authority to do so, and who agrees to be legally liable for any misrepresentation.

Absent legally admissible proof that the above presumptions are TRUE rather than FALSE, any attempt to engage in them in my specific case is clearly an instance of criminal identity theft, as exhaustively described in the following:

Government Identity Theft, Form #05.046
<http://sedm.org/Forms/FormIndex.htm>

7.2 Definitions of key terms and contexts

7.2.1 "non-resident non-persons" as used in this document are neither PHYSICALLY on federal territory nor LEGALLY present within the United States government as a "person" and office

Throughout this document, we use the term "non-resident non-person" to describe those who are neither PHYSICALLY nor LEGALLY present in either the United States GOVERNMENT or the federal territory that it owns and controls. Hence, "non-resident non-persons" are completely outside the legislative jurisdiction of Congress and hence, cannot even be DEFINED by Congress in any statute. No matter what term we invented to describe such a status, Congress could not and would not ever even recognize the existence of such an entity or "person" or "human", because it would not be in their best interest to do so if they want to STEAL from you. Such an entity would, in fact be a "non-customer" to their protection racket and they don't want to even recognize the fact that you have a RIGHT not to be a customer of theirs.

Some people object to the use of this "term" by stating that the terms "non-resident" and "non-resident non-person" are not used in the Internal Revenue Code and therefore can't be a correct usage. We respond to this objection by saying that:

1. "non-resident" is a legal word, because that is what the U.S. Supreme Court uses to describe it. If the U.S. Supreme Court can use it, then so can we since we are all equal. Notice that they also call "nonresident aliens" defined in 26 U.S.C. §7701(b)(1)(B) "non-resident aliens" so that is why WE do it too.

*"Neff was then a non-resident of Oregon."
[Pennoyer v. Neff, 95 U.S. 714, 24 L.Ed. 565 (1877)]*

"When the contract is 'produced' by a non-resident broker the 'servicing' function is normally performed by the company exclusively."

[*Osborn v. Ozlin*, 310 U.S. 53, 60 S.Ct. 758, 84 L.Ed. 1074 (1940)]

"The court below held that the act did not include a non-resident alien, and directed a verdict and judgment for the whole amount of interest."

[*Railroad Company v. Jackson*, 74 U.S. 262, 19 L.Ed. 88, 7 Wall. 262 (1868)]

2. We use that to avoid the statutory language as much as possible and to emphasize that implies BOTH the absence of a domicile and the absence of a legal presence under the Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. Chapter 97. Here is an example:
3. We wish to avoid being confused with anything in the I.R.C., since the term "non-resident" is not used there but "resident" is.
4. The Statutes at Large from which the Internal Revenue Code was written originally in 1939 also use the phrase "non-resident" rather than "nonresident", so we are therefore insisting on the historical rather than present use.
5. The Department of State has told us and our members in correspondence received by them that they don't use the term "nonresident" or "nonresident alien" either. But they DO understand the term "non-resident". Therefore, we use the term "non-resident non-person" to avoid confusing them also.

7.2.2 Constitutional context

Both the words "alien" and "national", in everyday usage and in a constitutional sense, convey a political status relative to some specific nation. Those who are nationals of the nation are members of the nation and those who are aliens of the nation are not members of the nation. For any one specific nation, one is either a national or an alien of the nation. Therefore, to make any sense, the words alien and national must be used in a context which identifies the subject nation that the person is either national or alien of.

Within the COUNTRY "United States" there are TWO "nations":

1. States of the Union united under the Constitution and called "United States of America".
 - 1.1. People within this geography are state citizens and are also called "citizens of the United States" in the Constitution.
 - 1.2. These same people within ordinary acts of Congress are "aliens" under 8 U.S.C. §1101(a)(3) .
2. Federal territories and possessions subject to the exclusive jurisdiction of Congress. People in this geography are "nationals of the United States**" as described in ordinary acts of Congress and 8 U.S.C. §1101(a)(22).

The above distinctions have been recognized by the U.S. Supreme Court as follows:

"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)]

"By that law the several States and Governments spread over our globe, are considered as forming a society, not a NATION. It has only been by a very few comprehensive minds, such as those of Elizabeth and the Fourth Henry, that this last great idea has been even contemplated. 3rdly, and chiefly, I shall examine the important question before us, by the Constitution of the United States, and the legitimate result of that valuable instrument. "

[*Chisholm v. Georgia*, 2 Dall. (U.S.) 419, 1 L.Ed. 440 (1793)]

The legal dictionary also recognizes these distinctions:

Foreign States: "Nations outside of the United States...Term may also refer to another state; i.e. a sister state. The term 'foreign nations', ...should be construed to mean all nations and states other than that in which the action is brought; and hence, one state of the Union is foreign to another, in that sense."
[*Black's Law Dictionary*, Sixth Edition, p. 648]

Foreign Laws: "The laws of a foreign country or sister state."
[*Black's Law Dictionary*, Sixth Edition, p. 647]

Dual citizenship. Citizenship in two different **countries**. Status of citizens of United States who reside within a state; i.e., person who are born or naturalized in the U.S. are citizens of the U.S. and the state wherein

they reside.
[Black's Law Dictionary, Sixth Edition, p. 498]

All those who are nationals of a given one of the two above nations are, by definition, nonresidents and foreigners in respect to the OTHER nation.

7.2.3 Context for the words "alien" and "national"

1. "United States" in its statutory geographical sense, for the purposes of citizenship, means federal territories and possessions and no part of any state of the Union. This is because 8 U.S.C. §§1101(a)(36) and (a)(38), and 8 C.F.R. §215.1(f) includes only federal territory and does not include any states of the Union. See the following for proof:

Tax Deposition Questions, Form #03.016, Section 14

<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>

2. "Constitutional alien". This term, as used throughout our website always means an alien of the nation U.S.A. identified within the USA Constitution. The subject nation of U.S.A. is implied by the word Constitutional. Also called:
 - 2.1. U.S.A. alien.
 - 2.2. United States of America alien.
3. "Statutory alien". This alien is defined in 8 U.S.C. §1101(a)(3) and the name of the subject nation is specified in this section of code as the "United States**", meaning federal territory. Therefore, to more accurately/precisely identify this class of people, just refer to them as: "alien pursuant to 8 U.S.C. §1101(a)(3)". Always enclose in double quotes only the word "alien" for this class of people.
4. "alien". Defined in 8 U.S.C. §1101(a)(3) as those people who are not "nationals of the United States**" pursuant to 8 U.S.C. §1101(a)(22). These are people not born or naturalized in a federal territory or possession.

8 U.S.C. §1101(a)(3)

*The term "alien" means any person not a citizen or national of the United States[**].*

5. "national". Defined in 8 U.S.C. §1101(a)(21). This section of code provides a generic definition for national that does not specify a subject nation and may be used to include people born in a foreign counties. Therefore, for clarity when describing yourself as a national, always include the name of the subject nation in your description. Always enclose in double quotes only the word "national". Using this convention, most Americans would describe themselves as a "U.S.A. national" pursuant to 8 U.S.C. §1101(a)(21).
6. "national of the United States**". Defined in 8 U.S.C. §1101(a)(22). This section of code defines a specific "national" and includes the name of the subject nation. "nationals of the United States**" pursuant to 8 U.S.C. §1101(a)(22), are those people born in an unincorporated territory.

7.2.4 "state national"

Throughout this document, when we use the phrase "state national", we mean the following:

1. A CONSTITUTIONAL or Fourteenth Amendment citizen.
2. Operating in an exclusively private capacity beyond the control of the civil laws of the national government.
3. A "national of the United States***".
4. A "national of the United States OF AMERICA".
5. NOT any of the following:
 - 5.1. A "national of the United States***" under 8 U.S.C. §1101(a)(22).
 - 5.2. A statutory "national and citizen of the United States at birth" per 8 U.S.C. §1401.
 - 5.3. A "non-citizen national of the United States** at birth" per 8 U.S.C. §1408.
 - 5.4. Domiciled on federal territory.
 - 5.5. Representing any entity or office domiciled on federal territory.
6. No civil status under the laws of the national government, such as "person" or "individual". Domicile is the origin of all civil status, and without a domicile on federal territory, there can be no civil status under any Act of Congress.

7.2.5 "Subject to THE jurisdiction" in the Fourteenth Amendment

The phrase "Subject to THE jurisdiction" is found in the Fourteenth Amendment:

Section. 1. All persons **born or naturalized in the United States***] and subject to the jurisdiction thereof, are citizens of the United States***]** and of the State wherein they reside.

This phrase:

1. Means “subject to the POLITICAL and not LEGISLATIVE jurisdiction”.

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

2. Requires domicile, which is voluntary, in order to be subject ALSO to the civil LEGISLATIVE jurisdiction of the municipality one is in. Civil status always has domicile as a prerequisite.

In *Udny v. Udny* (1869) L. R. 1 H. L. Sc. 441, the point decided was one of inheritance, depending upon the question whether the domicile of the father was in England or in Scotland, he being in either alternative a British subject. Lord Chancellor Hatherley said: **‘The question of naturalization and of allegiance is distinct from that of domicile.’** Page 452. Lord Westbury, in the passage relied on by the counsel for the United States, began by saying: **‘The law of England, and of almost all civilized countries, ascribes to each individual at his birth two distinct legal states or conditions,—one by virtue of which he becomes the subject [NATIONAL] of some particular country, binding him by the tie of natural allegiance, and which may be called his political status; another by virtue of which he has ascribed to him the character of a citizen of some particular country, and as such is possessed of certain municipal rights, and subject to certain obligations, which latter character is the civil status or condition of the individual, and may be quite different from his political status.’** And then, while maintaining that the civil status is universally governed by the single principle of domicile (domicilium), the criterion established by international law for the purpose of determining civil status, and the basis on which ‘the personal rights of the party—that is to say, the law which determines his majority or minority, his marriage, succession, testacy, or intestacy—must depend,’ he yet distinctly recognized that a man’s political status, his country (patria), and his ‘nationality,—that is, natural allegiance,—‘may depend on different laws in different countries.’ Pages 457, 460. He evidently used the word ‘citizen,’ not as equivalent to ‘subject,’ but rather to ‘inhabitant’; and had no thought of impeaching the established rule that all persons born under British dominion are natural-born subjects. [United States v. Wong Kim Ark, 169 U.S. 649, 18 S.Ct. 456, 42 L.Ed. 890 (1898) ; SOURCE: http://scholar.google.com/scholar_case?case=3381955771263111765]

3. Is a POLITICAL status that does not carry with it any civil status to which PUBLIC rights or franchises can attach. Therefore, the term “citizen” as used in Title 26 of the U.S. Code is NOT this type of citizen, since it imposes civil obligations. All tax obligations are civil in nature.
4. Is a product of ALLEGIANCE that is associated with the political status of “nationals” as defined in 8 U.S.C. §1101(a)(21). The only thing that can or does establish a political status is such allegiance.

[8 U.S.C. §1101](#): Definitions

(a) As used in this chapter—

(21) The term “national” means a person owing permanent allegiance to a state.

“Allegiance and protection [by the government from harm] are, in this connection, reciprocal obligations. The one is a compensation for the other; allegiance for protection and protection for allegiance.”
[Minor v. Happersett, [88 U.S. \(21 Wall.\) 162](#), 166-168 (1874)]

5. Relates only to the time of birth or naturalization and not to one’s CIVIL status at any time AFTER birth or naturalization.

6. Is synonymous with the phrase “citizens of the United States” found in 8 U.S.C. §1421 and means CONSTITUTIONAL citizen and not STATUTORY citizen.

“The Naturalization Clause has a geographic limitation: it applies “throughout the United States.” The federal courts have repeatedly construed similar and even identical language in other clauses to include states and incorporated territories, but not unincorporated territories. In *Downes v. Bidwell*, 182 U.S. 244, 21 S.Ct. 770, 45 L.Ed. 1088 (1901), one of the Insular Cases, the Supreme Court held that the Revenue Clause’s identical explicit geographic limitation, “throughout the United States,” did not include the unincorporated territory of Puerto Rico, which for purposes of that Clause was “not part of the United States.” Id. at 287, 21 S.Ct. 770. The Court reached this sensible result because unincorporated territories are not on a path to statehood. See *Boumediene v. Bush*, 553 U.S. 723, 757–58, 128 S.Ct. 2229, 171 L.Ed.2d. 41 (2008) (citing *Downes*, 182 U.S. at 293, 21 S.Ct. 770). In *Rabang v. I.N.S.*, 35 F.3d 1449 (9th Cir.1994), this court held that the Fourteenth Amendment’s limitation of birthright citizenship to those “born ... in the United States” did not extend citizenship to those born in the Philippines during the period when it was an unincorporated territory. U.S. Const., 14th Amend., cl. 1; see *Rabang*, 35 F.3d at 1451. Every court to have construed that clause’s geographic limitation has agreed. See *Valmonte v. I.N.S.*, 136 F.3d 914, 920–21 (2d Cir.1998); *Lacap v. I.N.S.*, 138 F.3d 518, 519 (3d Cir.1998); *Licudine v. Winter*, 603 F.Supp.2d 129, 134 (D.D.C.2009).

Like the constitutional clauses at issue in *Rabang* and *Downes*, the Naturalization Clause is expressly limited to the “United States.” This limitation “prevents its extension to every place over which the government exercises its sovereignty.” *Rabang*, 35 F.3d at 1453. Because the Naturalization Clause did not follow the flag to the CNMI when Congress approved the Covenant, the Clause does not require us to apply federal immigration law to the CNMI prior to the CNRA’s transition date. [Eche v. Holder, 694 F.3d. 1026 (2012)]

7. Does NOT apply to people in unincorporated territories such as Puerto Rico, Guam, American Samoa, etc.

7.2.6 “Alien” versus “alien individual”

1. The terms “alien” as defined in 8 U.S.C. §1101(a)(3) and “alien individual” as defined in 26 C.F.R. §1.1441-1(c)(3)(i), look very similar but they are NOT synonymous.
2. “Aliens” as used in 8 U.S.C. §1101(a)(3) are those people who are not “nationals of the United States**” pursuant to 8 U.S.C. §1101(a)(22).
3. “alien individuals” are statutory “individuals” (26 C.F.R. §1.1441-1(c)(3)) who are also statutory “aliens” pursuant to 8 U.S.C. §1101(a)(3) .

26 C.F.R. §1.1441-1(c)(3)(i)

The term alien individual means an individual who is not a citizen or a national of the United States. See Sec. 1.1-1(c) .

4. All statutory “individuals” within the meaning of the Internal Revenue Code are public officers, employees, agencies, and instrumentalities operating in a representative capacity within the United States government under Federal Rule of Civil Procedure 17(b) .
5. An “alien individual” pursuant to 26 C.F.R. §1.1441-1(c)(3)(i) is a public officer who is also an “alien” pursuant to 8 U.S.C. §1101(a)(3). This class “alien individual” is a subset of the class of “aliens”.
6. All “alien individuals” are “aliens” but not all “aliens” are “alien individuals”.
7. Those taking the Non-Resident Non-Person Position documented herein are:
 - 7.1. STATUTORY “non-resident non-persons” if exclusively PRIVATE or “nonresident alien” if a PUBLIC officer. They are not CONSTITUTIONAL aliens. By “CONSTITUTIONAL alien” we mean anyone born or naturalized outside of a constitutional state of the Union.
 - 7.2. NOT “alien individuals” since they have resigned from their compelled Social Security Trustee position. Therefore, if you describe yourself as an “alien” pursuant to 8 U.S.C. §1101(a)(3), it is important that you also emphasize that you are NOT an “individual” or “alien individual” pursuant to 26 C.F.R. §1.1441-1(c)(3)(i).

7.2.7 Legal civil classification of “aliens”

1. For an extensive treatment of the subject of “civil status”, see:

Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008
<http://sedm.org/Forms/FormIndex.htm>

2. Status under the civil statutory laws of a place is governed EXCLUSIVELY by the law of domicile per Federal Rule of

IV. PARTIES > Rule 17.
Rule 17. Parties Plaintiff and Defendant; Capacity

(b) Capacity to Sue or be Sued.

Capacity to sue or be sued is determined as follows:

(1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;
(2) for a corporation [the "United States", in this case, or its officers on official duty representing the
corporation], by the law under which it was organized [laws of the District of Columbia]; and

(3) for all other parties, by the law of the state where the court is located, except that:

(A) a partnership or other unincorporated association with no such capacity under that state's law may sue or be sued in its common name to enforce a substantive right existing under the United States Constitution or laws; and

(B) 28 U.S.C. §§754 and 959(a) govern the capacity of a receiver appointed by a United States court to sue or be sued in a United States court.

[SOURCE: <http://www.law.cornell.edu/rules/frcp/Rule17.htm>]

In *Udny v. Udny* (1869) L. R. 1 H. L. Sc. 441, the point decided was one of inheritance, depending upon the question whether the domicile of the father was in England or in Scotland, he being in either alternative a British subject. Lord Chancellor Hatherley said: 'The question of naturalization and of allegiance is distinct from that of domicile.' Page 452. Lord Westbury, in the passage relied on by the counsel for the United States, began by saying: 'The law of England, and of almost all civilized countries, ascribes to each individual at his birth two distinct legal states or conditions,—one by virtue of which he becomes the subject [NATIONAL] of some particular country, binding him by the tie of natural allegiance, and which may be called his political status; another by virtue of which he has ascribed to him the character of a citizen of some particular country, and as such is possessed of certain municipal rights, and subject to certain obligations, which latter character is the civil status or condition of the individual, and may be quite different from his political status.' And then, while maintaining that the civil status is universally governed by the single principle of domicile (domicilium), the criterion established by international law for the purpose of determining civil status, and the basis on which 'the personal rights of the party—that is to say, the law which determines his majority or minority, his marriage, succession, testacy, or intestacy—must depend,' he yet distinctly recognized that a man's political status, his country (patria), and his 'nationality,—that is, natural allegiance,—may depend on different laws in different countries.' Pages 457, 460. He evidently used the word 'citizen,' not as equivalent to 'subject,' but rather to 'inhabitant'; and had no thought of impeaching the established rule that all persons born under British dominion are natural-born subjects.

[*United States v. Wong Kim Ark*, 169 U.S. 649, 18 S.Ct. 456, 42 L.Ed. 890 (1898) ;

SOURCE: http://scholar.google.com/scholar_case?case=3381955771263111765]

3. You can only be domiciled in one place at a time, and therefore can have a civil status in only one place at a time. If you have a civil status under STATE law, then you CANNOT therefore have a civil status under federal law, which is a statutorily but not constitutionally foreign jurisdiction.

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

[*Black's Law Dictionary*, Sixth Edition, p. 485]

4. The separation of powers grants to states the EXCLUSIVE jurisdiction to determine the civil statutory status of the people domiciled within them.

1 “As independent sovereignty, it is State’s province and duty to forbid interference by another state or foreign
2 power with status of its own citizens. *Roberts v Roberts* (1947) 81 C.A.2d. 871, 185 P.2d. 381. “
3 [Black’s Law Dictionary, 4th Ed., p 1300]

4 “It is elementary that each state may determine the status of its own citizens. *Milner v. Gatlin* [139 Ga. 109,
5 76 S.E. 860] *supra*. The law that governs the status of any individual is the law of his legal situs, that is, the
6 law of his domicile. *Minor, supra* [139 Ga.] at page 131 [76 S.E. 860.] At least this jurisdictional fact--
7 dominion over the legal situs must be present before a court can presume to adjudicate a status, and in cases
8 involving the custody of children it is usually essential that their actual situs as well be within the jurisdiction of
9 the court before its decree will be accorded extraterritorial recognition.”
10 [*Boor v. Boor*, 241 Iowa 973, 43 N.W.2d. 155 (Iowa, 1950)]

11 “These parties, as man and wife, were domiciled in Pennsylvania. The husband went to Yucatan, Mexico, and
12 there obtained a divorce. The wife never was in Mexico. The right of the Republic of Mexico to regulate the
13 status of its own citizens cannot, on any principle of international law, justify the attempt to draw this wife’s
14 domicile to her husband’s alleged new abode.”
15 [*Commonwealth v. Neal*, 15 D.&C. 430 (Pa. D. & C., 1930)]

- 16 5. The national government may not offer or enforce any civil franchise within a constitutional state, and therefore may
17 not offer any statutory civil “status”, including “citizen”, “resident”, “taxpayer”, “alien”, “nonresident alien”,
18 “nonresident alien individual”, etc. to any state domiciled state citizen.

19 “Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and
20 with the Indian tribes, may, without doubt, provide for granting coasting licenses, licenses to pilots, licenses to
21 trade with the Indians, and any other licenses necessary or proper for the exercise of that great and extensive
22 power; and the same observation is applicable to every other power of Congress, to the exercise of which the
23 granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.

24 But very different considerations apply to the internal commerce or domestic trade of the States. Over this
25 commerce and trade Congress has no power of regulation nor any direct control. This power belongs
26 exclusively to the States. No interference by Congress with the business of citizens transacted within a
27 State is warranted by the Constitution, except such as is strictly incidental to the exercise of powers
28 clearly granted to the legislature. The power to authorize a business within a State is plainly repugnant to the
29 exclusive power of the State over the same subject. It is true that the power of Congress to tax is a very
30 extensive power. It is given in the Constitution, with only one exception and only two qualifications. Congress
31 cannot tax exports, and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule
32 of uniformity. Thus limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it
33 reaches only existing subjects. Congress cannot authorize a trade or business within a State in order to tax
34 it.”
35 [*License Tax Cases*, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

- 36 6. Because constitutional states may not offer or enforce any federal civil statutory status within their borders, then the
37 only way a state citizen can acquire the status of “individual”, “person”, “alien”, or “nonresident alien” under the
38 Internal Revenue Code is to be domiciled on federal territory and temporarily located in the state.
- 39 7. States are not empowered by the constitution to grant or recognize a civil statutory status under law of the national
40 government, even with their consent. This would be a foreign affairs function they are not empowered with under the
41 constitution. Hence:
- 42 7.1. They cannot grant or recognize any civil status to any inhabitant under their own laws. This includes “national
43 and citizen of the United States” per 8 U.S.C. §1401 or 26 C.F.R. §1.1-1(c). It is THIS “citizen” that every tax,
44 social security, or franchise case under federal law refers to, in fact.
- 45 7.2. Matters involving public rights attached to said civil statuses can be vindicated ONLY in federal and not state
46 court.
- 47 8. On the subject of classification of aliens, the U.S. Supreme Court has held the following:

48 “Insofar as state welfare policy is concerned,²⁴ there is little, if any, basis for treating persons who are citizens
49 of another State differently from persons who are citizens of another country. Both groups are noncitizens as
50 far as the State’s interests in administering its welfare programs are concerned. Thus, a division by a State of
51 the category of persons who are not citizens of that State into subcategories of United States citizens and
52 aliens has no apparent justification, whereas, a comparable classification by the Federal Government is a
53 routine and normally legitimate part of its business. Furthermore, whereas the Constitution inhibits every
54 State’s power to restrict travel across its own borders, Congress is explicitly empowered to exercise that type of
55 control over travel across the borders of the United States.²⁵
56 [*Matthews v. Diaz*, 426 U.S. 67 (1976)]

- 57 9. The classifications among aliens established by the Immigration and Nationality Act, 66 Stat. 163, as amended, 8

- U.S.C. §1101 et seq. (1970 ed. and Supp. IV), illustrate the diversity of aliens and their ties to this country.
10. Aliens may be immigrants or nonimmigrants. 8 U.S.C. §1101(a)(15).
 11. Immigrants, in turn, are divided into those who are subject to numerical limitations upon admissions and those who are not.
 - 11.1. The former are subdivided into preference classifications which include: grown unmarried children of citizens; spouses and grown unmarried children of aliens lawfully admitted for permanent residence; professionals and those with exceptional ability in the sciences or arts; grown married children of citizens; brothers and sisters of citizens; persons who perform specified permanent skilled or unskilled labor for which a labor shortage exists; and certain victims of persecution and catastrophic natural calamities who were granted conditional entry and remained in the United States at least two years. 8 U.S.C. §§1153(a)(1)-(7).
 - 11.2. Immigrants not subject to certain numerical limitations include: children and spouses of citizens and parents of citizens at least 21 years old; natives of independent countries of the Western Hemisphere; aliens lawfully admitted for permanent residence returning from temporary visits abroad; certain former citizens who may reapply for acquisition of citizenship; certain ministers of religion; and certain employees or former employees of the United States Government abroad. 8 U.S.C. §§1101(a)(27), 1151(a), (b).
 12. Nonimmigrants include the following, per 8 U.S.C. §1101(a)(15):
 - 12.1. Officials and employees of foreign governments and certain international organizations. 8 U.S.C. §1101(a)(15)(A). These are classified as A through G aliens.
 - 12.2. Aliens visiting temporarily for business or pleasure. 8 U.S.C. §1101(a)(15)(B).
 - 12.3. Aliens in transit through this country. 8 U.S.C. §1101(a)(15)(C).
 - 12.4. Alien crewmen serving on a vessel or aircraft. 8 U.S.C. §1101(a)(15)(D).
 - 12.5. Aliens entering pursuant to a treaty of commerce and navigation to carry on trade or an enterprise in which they have invested. 8 U.S.C. §1101(a)(15)(E).
 - 12.6. Aliens entering to study in this country. 8 U.S.C. §1101(a)(15)(F).
 - 12.7. Representative of a foreign government attending an international organization. 8 U.S.C. §1101(a)(15)(G).
 - 12.8. Fashion models. 8 U.S.C. §1101(a)(15)(H).
 - 12.9. Alien representatives of the foreign press or other information media. 8 U.S.C. §1101(a)(15)(I).
 - 12.10. Certain aliens coming temporarily to perform services or labor or to serve as trainees. 8 U.S.C. §1101(a)(15)(J).
 - 12.11. Certain aliens coming temporarily to participate in a program in their field of study or specialization; These are classified as H-1B and E-3 aliens.
 - 12.12. Aliens engaged to be married to citizens. 8 U.S.C. §1101(a)(15)(K).
 - 12.13. Certain alien employees entering temporarily to continue to render services to the same employers. 8 U.S.C. §1101(a)(15)(L).
 13. Change of nonimmigrant classification is described in 8 U.S.C. §1258.
 14. Procedures for changing alien classifications are contained in the following:

U.S.C.I.S. Policy Manual
<http://www.uscis.gov/policymanual/HTML/PolicyManual-TableOfContents.html>
 15. Admission of nonimmigrants is described in 8 U.S.C. §1184.
 16. In addition to lawfully admitted aliens, there are, of course, aliens who have entered illegally.
 17. State citizens are classified as “nationals of the United States***” under 8 U.S.C. §1101(a)(21). They are NOT “aliens” under 8 U.S.C. §1101(a)(3).
 - 17.1. State citizens do not fall within any of the classifications of aliens found in 8 U.S.C. §1101(a)(15) because they are beyond the legislative jurisdiction of Congress.
 - 17.2. The law of nations recognizes the power of every independent nation to exclude CONSTITUTIONAL aliens but not state citizens:

The Power of Congress to Exclude Aliens

The power of Congress "to exclude aliens from the United States and to prescribe the terms and conditions on which they come in" is absolute, being an attribute of the United States as a sovereign nation. "That the government of the United States, through the action of the legislative department, can exclude aliens from its territory is a proposition which we do not think open to controversy. Jurisdiction over its own territory to that extent is an incident of every independent nation. It is a part of its independence. If it could not exclude aliens, it would be to that extent subject to the control of another power. . . . 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." ²⁷
[Findlaw, Annotated Constitution. SOURCE: <http://constitution.findlaw.com/article1/annotation36.html#9>]

17.3. In the Constitution, Congress is granted jurisdiction to naturalize ONLY over foreign nationals, not state citizens:

*United States Constitution
Article 1, Section 8, Clause 4*

The Congress shall have Power. . . To establish an uniform Rule of Naturalization

7.2.8 **Physically present**

As far as being PHYSICALLY present, the “United States” is geographically defined as:

TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701. [Internal Revenue Code]
Sec. 7701. - Definitions

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(9) *United States*

*The term "United States" when used in a geographical sense includes only **the States** and the District of Columbia.*

(10) *State*

The term "State" shall be construed to include the District of Columbia, where such construction is necessary to carry out provisions of this title.

TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES
CHAPTER 4 - **THE STATES**
Sec. 110. Same; definitions

(d) *The term "State" includes any **Territory** or possession of the United States.*

Anything OUTSIDE of the GEOGRAPHICAL “United States” as defined above is “foreign” and therefore legislatively “alien”. Included within that legislatively “foreign” and “alien” area are both the constitutional states of the Union AND foreign countries. Anyone domiciled in a legislatively “foreign” or “alien” jurisdiction, REGARDLESS OF THEIR NATIONALITY, is a “nonresident alien” for the purposes of income taxation. Another important thing about the above definition is that:

1. It relates ONLY to the GEOGRAPHICAL CONTEXT of the word.
2. Not every use of the term “United States” implies the GEOGRAPHIC context.

²⁷ Chinese Exclusion Case (Chae Chan Ping v. United States), [130 U.S. 581, 603](#), 604 (1889); see also Fong Yue Ting v. United States, [149 U.S. 698, 705](#) (1893); The Japanese Immigrant Case (Yamataya v. Fisher), [189 U.S. 86](#) (1903); United States ex rel. Turner v. Williams, [194 U.S. 279](#) (1904); Bugajewitz v. Adams, [228 U.S. 585](#) (1913); Hines v. Davidowitz, [312 U.S. 52](#) (1941); Kleindeist v. Mandel, [408 U.S. 753](#) (1972). In Galvan v. Press, [347 U.S. 522, 530-531](#) (1954), Justice Frankfurter for the Court wrote: "[M]uch could be said for the view, were we writing on a clean slate, that the Due Process Clause qualifies the scope of political discretion heretofore recognized as belonging to Congress in regulating the entry and deportation of aliens. . . But the slate is not clean. As to the extent of the power of Congress under review, there is not merely 'a page of history,' . . . but a whole volume. . . [T]hat the formulation of these policies is entrusted exclusively to Congress has become about as firmly imbedded in the legislative and judicial tissues of our body politic as any aspect of our government." Although the issue of racial discrimination was before the Court in Jean v. Nelson, [472 U.S. 846](#) (1985), in the context of parole for undocumented aliens, the Court avoided it, holding that statutes and regulations precluded INS considerations of race or national origin. Justices Marshall and Brennan, in dissent, argued for reconsideration of the long line of precedents and for constitutional restrictions on the Government. Id., 858. That there exists some limitation upon exclusion of aliens is one permissible interpretation of Reagan v. Abourezk, [484 U.S. 1](#) (1987), affg. by an equally divided Court, 785 F.2d 1043 (D.C.Cir. 1986), holding that mere membership in the Communist Party could not be used to exclude an alien on the ground that his activities might be prejudicial to the interests of the United States. See Sale v. Haitian Centers Council, 509 U.S. 155 (1993) (construing statutes and treaty provisions restrictively to affirm presidential power to interdict and seize fleeing aliens on high seas to prevent them from entering U.S. waters). - See more at: <http://constitution.findlaw.com/article1/annotation36.html#f1199>

3. The ONLY way to verify which context is implied in each case is if they EXPRESSLY identify whether they mean “United States****” the legal person or “United States**” federal territory in each case. All other contexts are NOT expressly invoked in the Internal Revenue Code and therefore PURPOSEFULLY EXCLUDED per the rules of statutory construction. The DEFAULT context in the absence of expressly invoking the GEOGRAPHIC context is “United States****” the legal person and NOT a geographic place. This is how they do it in the case of the phrase “sources within the United States”, as we explain later in section 5.4 and following.

7.2.9 Legally but not physically present

One can be “legally present” within a jurisdiction WITHOUT being PHYSICALLY present. For example, you can be regarded as a “resident” within the Internal Revenue Code, Subtitles A and C without ever being physically present in the only place it applies, which is federal territory not part of any state of the Union. Earlier versions of the Internal Revenue regulations demonstrate how this happens:

26 C.F.R. §301.7701-5 Domestic, foreign, resident, and nonresident persons.

A domestic corporation is one organized or created in the United States, including only the States (and during the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A domestic corporation is a resident corporation even though it does no business and owns no property in the United States. A foreign corporation engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in trade or business within the United States, as a nonresident foreign corporation. A partnership engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident partnership, and a partnership not engaged in trade or business within the United States, as a nonresident partnership. Whether a partnership is to be regarded as resident or nonresident is not determined by the nationality or residence of its members or by the place in which it was created or organized. [Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975] [SOURCE: <http://fanguardian.org/TaxFreedom/CitesByTopic/Resident-26cfr301.7701-5.pdf>]

The corporations and partnerships mentioned above represent the ONLY “persons” who are “taxpayers” in the Internal Revenue Code, because they are the only entities expressly mentioned in the definition of “person” found at 26 U.S.C. §6671(b) and 26 U.S.C. §7343. It is a rule of statutory construction that any thing or class of thing not EXPRESSLY appearing in a definition is purposefully excluded by implication:

“Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one thing is the exclusion of another. Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded.” [Black’s Law Dictionary, Sixth Edition, p. 581]

“The United States Supreme Court cannot supply what Congress has studiously omitted in a statute.” [Federal Trade Com. v. Simplicity Pattern Co., 360 U.S. 55, p. 55, 475042/56451 (1959)]

These same artificial “persons” and therefore public offices within 26 U.S.C. §§6671(b) and 7343, are also NOT mentioned in the constitution either. All constitutional “persons” or “people” are human beings, and therefore the tax imposed by the Internal Revenue Code Subtitles A and C and even the revenue clauses within the United States Constitution itself at 1:8:1 and 1:8:3 can and do relate ONLY to human beings and not artificial “persons” or corporations:

“Citizens of the United States within the meaning of this Amendment must be natural and not artificial persons; a corporate body is not a citizen of the United States.”¹⁴

¹⁴ Insurance Co. v. New Orleans, 13 Fed.Cas. 67 (C.C.D.La. 1870). Not being citizens of the United States, corporations accordingly have been declared unable “to claim the protection of that clause of the Fourteenth Amendment which secures the privileges and immunities of citizens of the United States against abridgment or impairment by the law of a State.” Orient Ins. Co. v. Daggs, 172 U.S. 557, 561 (1869). This conclusion was in harmony with the earlier holding in Paul v. Virginia, 75 U.S. (8 Wall.) 168 (1869), to the effect that corporations were not within the scope of the privileges and immunities clause of state citizenship set out in Article IV, Sec. 2. See also Selover, Bates & Co. v. Walsh, 226 U.S. 112, 126 (1912); Berea College v.

Kentucky, [211 U.S. 45](#) (1908) ; Liberty Warehouse Co. v. Tobacco Growers, [276 U.S. 71](#), 89 (1928) ; Grosjean v. American Press Co., [297 U.S. 233](#), 244 (1936) .

[Annotated Fourteenth Amendment, Congressional Research Service.

SOURCE: http://www.law.cornell.edu/anncon/html/amdt14a_user.html#amdt14a_hd1]

One is therefore ONLY regarded as a “resident” within the Internal Revenue Code if and ONLY if they are engaged in the “trade or business” activity, which is defined in 26 U.S.C. §7701(a)(26) as “the functions of a public office”. This mechanism for acquiring jurisdiction is documented in Federal Rule of Civil Procedure 17(b) . [Federal Rule of Civil Procedure 17\(b\)](#) says that when we are representing a federal and not state corporation as “officers” or statutory “employees” per 5 U.S.C. §2105(a) , the civil laws which apply are the place of formation and domicile of the corporation, which in the case of the government of “U.S. Inc.” is ONLY the District of Columbia:

[IV. PARTIES](#) > Rule 17.

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

(b) Capacity to Sue or be Sued.

Capacity to sue or be sued is determined as follows:

(1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;

(2) for a corporation, by the law under which it was organized; and

(3) for all other parties, by the law of the state where the court is located, except that:

(A) a partnership or other unincorporated association with no such capacity under that state's law may sue or be sued in its common name to enforce a substantive right existing under the United States Constitution or laws; and

(B) [28 U.S.C. §§754](#) and [959\(a\)](#) govern the capacity of a receiver appointed by a United States court to sue or be sued in a United States court.

[[Federal Rule of Civil Procedure 17\(b\)](#)]

Please note the following very important facts:

1. The “person” which IS physically present on federal territory in the context of Federal Rule of Civil Procedure 17(b)(2) scenario is the PUBLIC OFFICE, rather than the OFFICER who is CONSENSUALLY and LAWFULLY filling said office.
2. The PUBLIC OFFICE is the statutory “taxpayer” per 26 U.S.C. §7701(a)(14) , and not the human being filling said office.
3. The OFFICE is the thing the government created and can therefore regulate and tax. They can ONLY tax and regulate that which they created.²⁸ The public office has a domicile in the District of Columbia per 4 U.S.C. §72, which is the same domicile as that of its CORPORATION parent.
4. Because the parent government corporation of the office is a STATUTORY but not CONSTITUTIONAL “U.S. citizen”, then the public office itself is ALSO a statutory citizen per 26 C.F.R. §1.1-1(c). All creations of a government have the same civil status as their creator and the creation cannot be greater than the creator:

*“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 (C.J.S.), Corporations, §886 (2003)]

5. An oath of office is the ONLY lawful method by which a specific otherwise PRIVATE person can be connected to a specific PUBLIC office.

“It is true, that the person who accepts an office may be supposed to enter into a compact [contract] to be answerable to the government, which he serves, for any violation of his duty; and, having taken the oath of office, he would unquestionably be liable, in such case, to a prosecution for perjury in the Federal Courts. But because one man, by his own act, renders himself amenable to a particular jurisdiction, shall another man, who has not incurred a similar obligation, be implicated? If, in other words, it is sufficient to vest a jurisdiction in this court, that a Federal Officer is concerned; if it is a sufficient proof of a case arising under a law of the United States to affect other persons, that such officer is bound, by law, to discharge his duty with fidelity; a source of jurisdiction is opened, which must inevitably overflow and destroy all the barriers between the judicial authorities of the State and the general government. Anything which can prevent a Federal Officer

²⁸ See [Great IRS Hoax](#), Form #11.302, Section 5.1.1 entitled “The Power to Create is the Power to Tax”. SOURCE: <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>.

1 from the punctual, as well as from an impartial, performance of his duty; an assault and battery; or the
2 recovery of a debt, as well as the offer of a bribe, may be made a foundation of the jurisdiction of this court;
3 and, considering the constant disposition of power to extend the sphere of its influence, fictions will be
4 resorted to, when real cases cease to occur. A mere fiction, that the defendant is in the custody of the
5 marshall, has rendered the jurisdiction of the King's Bench universal in all personal actions."
6 [United States v. Worrall, 2 U.S. 384 (1798)]
7 SOURCE: http://scholar.google.com/scholar_case?case=3339893669697439168

8 Absent proof on the record of such an oath in any legal proceeding, any enforcement proceeding against a "taxpayer"
9 public officer must be dismissed. The oath of public office:

10 5.1. Makes the OFFICER into legal surety for the PUBLIC OFFICE.

11 5.2. Creates a partnership between the otherwise private officer and the government. That is the ONLY partnership
12 within the statutory meaning of "person" found in 26 U.S.C. §7343 and 26 U.S.C. §6671(b).

13 6. The reason that "United States" is defined as expressly including ONLY the District of Columbia in 26 U.S.C.
14 §7701(a)(9) and (a)(10) is because that is the ONLY place that "public officers" can lawfully serve, per 4 U.S.C. §72:

15 TITLE 4 > CHAPTER 3 > § 72
16 Sec. 72. - Public offices; at seat of Government

17 *All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere,*
18 *except as otherwise expressly provided by law*

- 19 7. Even within privileged federal corporations, not all workers are "officers" and therefore "public officers". Only the
20 officers of the corporation identified in the corporate filings, in fact, are officers and public officers. Every other
21 worker in the corporation is EXCLUSIVELY PRIVATE and NOT a statutory "taxpayer".
- 22 8. The authority for instituting the "trade or business" franchise tax upon public officers in the District of Columbia
23 derives from the following U.S. Supreme Court cite:

24 *"Loughborough v. Blake, 5 Wheat. 317, 5 L.Ed. 98, was an action of trespass or, as appears by the original*
25 *record, replevin, brought in the circuit court for the District of Columbia to try the right of Congress to impose*
26 *a direct tax for general purposes on that District. 3 Stat. at L. 216, chap. 60. It was insisted that Congress*
27 *could act in a double capacity: in one as legislating [182 U.S. 244, 260] for the states; in the other as a local*
28 *legislature for the District of Columbia. In the latter character, it was admitted that the power of levying*
29 *direct taxes might be exercised, but for District purposes only, as a state legislature might tax for state*
30 *purposes; but that it could not legislate for the District under art. 1, 8, giving to Congress the power 'to lay*
31 *and collect taxes, imposts, and excises,' which 'shall be uniform throughout the United States,' inasmuch as*
32 *the District was no part of the United States [described in the Constitution].* It was held that the grant of this
33 power was a general one without limitation as to place, and consequently extended to all places over which the
34 government extends; and that it extended to the District of Columbia as a constituent part of the United States.
35 The fact that art. 1, 2, declares that 'representatives and direct taxes shall be apportioned among the several
36 states . . . according to their respective numbers' furnished a standard by which taxes were apportioned, but not
37 to exempt any part of the country from their operation. 'The words used do not mean that direct taxes shall be
38 imposed on states only which are represented, or shall be apportioned to representatives; but that direct
39 *taxation, in its application to states, shall be apportioned to numbers.*' That art. 1, 9, 4, declaring that direct
40 taxes shall be laid in proportion to the census, was applicable to the District of Columbia, 'and will enable
41 Congress to apportion on it its just and equal share of the burden, with the same accuracy as on the respective
42 states. If the tax be laid in this proportion, it is within the very words of the restriction. It is a tax in proportion
43 to the census or enumeration referred to.' It was further held that the words of the 9th section did not 'in terms
44 require that the system of direct taxation, when resorted to, shall be extended to the territories, as the words of
45 the 2d section require that it shall be extended to all the states. They therefore may, without violence, be
46 understood to give a rule when the territories shall be taxed, without imposing the necessity of taxing them.'"
47 [Downes v. Bidwell, 182 U.S. 244 (1901)]

- 48 9. It is ILLEGAL for a human being domiciled in a constitutional state of the Union and protected by the Constitution and
49 who is not physically present on federal territory to become legally present there, even with their consent:

50 9.1. The Declaration of Independence says your rights are "unalienable", which means you aren't ALLOWED to
51 bargain them away through a franchise of office. It is organic law published in the first enactment of Congress in
52 volume 1 of the Statutes at Large and hence has the "force of law". All organic law and the Bill of Rights itself
53 attach to LAND and not the status of the people on the land. Hence, unless you leave the ground protected by the
54 Constitution and enter federal territory to contract away rights or take the oath of office, the duties of the office
55 cannot and do not apply to those domiciled and present within a constitutional state.

56 9.2. You cannot unilaterally "elect" yourself into public office by filling out any tax or franchise form, even with your
57 consent. Hence you can't be "legally present" in the STATUTORY "United States**" as a public officer even if
58 you consent to be, if you are protected by the Constitution.

9.3. When you DO consent to occupy the office AFTER a lawful election or appointment, you take that oath on federal territory not protected by the Constitution, and therefore only in that circumstance COULD you lawfully alienate an unalienable right.

10. Since the first four commandments of the Ten Commandments prohibit Christians from worshipping or serving other gods, then they also forbid Christians from being public officers in their private life if the government has superior or supernatural powers, immunities, or privileges above everyone else, which is the chief characteristic of any god. The word “serve” in the scripture below includes serving as a public officer. The essence of religious “worship” is, in fact, obedience to the dictates of a SUPERIOR or SUPERNATURAL being. You as a human being are the “natural” in the phrase “supernatural”, so if any government or civil ruler has any more power than you as a human being, then they are a god in the context of the following scripture.

“You shall have no other gods [including governments or civil rulers] before Me. You shall not make for yourself a carved image—any likeness of anything that is in heaven above, or that is in the earth beneath, or that is in the water under the earth; you shall not bow down or serve them. For I, the Lord your God, am a jealous God, visiting the iniquity of the fathers upon the children to the third and fourth generations of those who hate Me, but showing mercy to thousands, to those who love Me and keep My commandments.
[Exodus 20:3-6, Bible, NKVJ]

11. Any attempt to compel you to occupy or accept the obligations of a public office without your consent represents several crimes, including:

11.1. Theft of all the property and rights to property acquired by associating you with the status of “taxpayer”.

11.2. Impersonating a public officer in violation of 18 U.S.C. §912.

11.3. Involuntary servitude in violation of the Thirteenth Amendment.

11.4. Identity theft, because it connects your legal identity to obligations that you don’t consent to, all of which are associated with the statutory status of “taxpayer”.

11.5. Peonage, if the status of “taxpayer” is surety for public debts, in violation of 18 U.S.C. §1581. Peonage is slavery in connection with a debt, even if that debt is the PUBLIC debt.

Usually false and fraudulent information returns are the method of connecting otherwise foreign and/or nonresident parties to the “trade or business” franchise, and thus, they are being criminally abused as the equivalent of federal election devices to fraudulently “elect” otherwise PRIVATE and nonresident parties to be liable for the obligations of a public office. 26 U.S.C. §6041(a) establishes that information returns which impute statutory “income” may ONLY lawfully be filed against those lawfully engaged in the “trade or business” franchise. This is covered in:

Correcting Erroneous Information Returns, Form #04.001

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

7.2.10 STATUTORY and CONSTITUTIONAL “aliens” are equivalent under U.S.C. Title 8

Many people mistakenly try to apply the STATUTORY and CONSTITUTIONAL context dichotomy to the term “alien” and this is a mistake. The distinction between STATUTORY citizens v. CONSTITUTIONAL citizens does not apply to the term “alien”. We don’t think we have confused people by using the term “statutory citizen” and then excluding “alien” from the statutory context in Title 8 because.

- Title 8 covers TWO opposites based on its name: “Aliens and nationality”. You are either an “alien” or a “national”. Citizens under 8 U.S.C. §1401 and 8 U.S.C. §1101(a)(22)(A) are a SUBSET of “nationals”. A “citizen” under U.S. Code Titles 8, 26, and 42 is a national domiciled on federal territory.
- A “nonresident alien” under 26 U.S.C. §7701(b)(1)(B) is someone who is one or more of the following:
 - Is a “national of the United States***” under 26 U.S.C. §1101(a)(22) and also
 - A “non-citizen national of the United States***” under 8 U.S.C. §1101(a)(22)(B) because not domiciled on federal territory. . .and ALSO
 - A public officer in the national government. If they are not a public officer, they would be a “non-resident non-person”.
- The context for whether one is a “national” is whether they were born or naturalized “within allegiance to the sovereign” or on territory within a country or place that has allegiance. That is what the “pledge of allegiance” is about, in fact. The flag flies in lots of places, not just on federal territory or even constitutional states. As described in the United States v. Curtiss-Wright Export Corporation, 299 U.S. 304 (1936), the “United States of America” is THAT country, and that entity is a POLITICAL and not a GEOGRAPHIC entity. The U.S. supreme court calls this entity “the

body politic". It is even defined politically as a CORPORATION and not a geographic region in United States v. Curtiss-Wright Export Corporation, 299 U.S. 304 (1936). "States" are not geography, but political groups. "citizens" are political members of this group. Physical presence on territory protected by a "state" does not imply political membership. Rather, the coincidence of DOMICILE and NATIONALITY together establish membership. Without BOTH, you can't be a member of the political group. THIS group is called "We the People" in the USA constitution and it is PEOPLE, not territory or geography.

4. The terms "CONSTITUTIONAL" and "STATUTORY" only relate to the coincidence of DOMICILE and the GEOGRAPHY it is tied to. It has nothing to do with nationality, because nationality is not a source of civil jurisdiction or civil status. "national", in fact, is a political status, not a civil status. The allegiance that gives rise to nationality is, in fact, political and not territorial in nature. Abandoning that allegiance is an expatriating act according to 8 U.S.C. §1481.

HOWEVER, the STATUTORY and CONSTITUTIONAL contexts DO apply to the term "nonresident alien" as defined in 26 U.S.C. §7701(b)(1)(B) because:

1. "nonresident aliens" are NOT a SUBSET of "aliens" but a SUPERSET.
2. Those who are state nationals per 8 U.S.C. §1101(a)(21) and who are engaged in a public office can be "nonresident aliens" under 26 U.S.C. §7701(b)(1)(B) but STILL not be "aliens" as defined in 26 U.S.C. §7701(b)(1)(A). This exception would apply to both "non-citizen nationals of the United States**" defined in 8 U.S.C. §1408 as well as state nationals.

For a detailed treatment of why this is, read section 10.3 later.

7.3 "Domicile" and "Residence"

A very important subject to study as the origin of all government civil statutory jurisdiction is the subject of domicile. Domicile is an EXTREMELY important subject to learn because it defines and circumscribes:

1. The boundary between what is legislatively "foreign" and legislatively "domestic" in relation to a specific jurisdiction. Everyone domiciled OUTSIDE a specific jurisdiction is legislatively and statutorily "foreign" in relation to that civil jurisdiction. Note that you can be DOMESTIC from a CONSTITUTIONAL perspective and yet ALSO be FOREIGN from a legislative jurisdiction AT THE SAME TIME. This is true of the relationship of most Americans with the national government.
2. The boundary between what is LEGAL speech and POLITICAL speech. For everyone not domiciled in a specific jurisdiction, the civil law of that jurisdiction is POLITICAL and unenforceable. Since real constitutional courts cannot entertain political questions, then they cannot act in a political capacity against nonresidents.

So let us begin our coverage of this MOST important subject.

7.3.1 Domicile: You aren't subject to civil statutory law without your explicit voluntary consent

The purpose of establishing government is solely to provide "protection". Those who wish to be protected by a specific government under the civil law must expressly consent to be protected by choosing a domicile within the civil jurisdiction of that specific government.

3. Those who have made such a choice and thereby become "customers" of the protection afforded by government are called by any of the following names under the civil laws of the jurisdiction they have nominated to protect them:
 - 3.1. "citizens", if they were born somewhere within the country which the jurisdiction is a part.
 - 3.2. "residents" (aliens) if they were born within the country in which the jurisdiction is a part
 - 3.3. "inhabitants", which encompasses both "citizens", and "residents" but excludes foreigners
 - 3.4. "persons".
 - 3.5. "individuals".
4. Those who have not become "customers" or "protected persons" of a specific government are called by any of the following names within the civil laws of the jurisdiction they have refused to nominate as their protector and may NOT be called by any of the names in item 1 above:
 - 4.1. "nonresidents"
 - 4.2. "transient foreigners"

- 4.3. "stateless persons"
- 4.4. "in transitu"
- 4.5. "transient"
- 4.6. "sojourner"

In law, the process of choosing a domicile within the jurisdiction of a specific government is called "*animus manendi*". That choice makes you a consenting party to the "civil contract", "social compact", and "private law" that attaches to and therefore protects all "inhabitants" and things physically situated on or within that specific territory, venue, and jurisdiction. In a sense then, your consent to a specific jurisdiction by your choice of domicile within that jurisdiction is what creates the "person", "individual", "citizen", "resident", or "inhabitant" which is the only proper subject of the civil laws passed by that government. In other words, choosing a domicile within a specific jurisdiction causes an implied waiver of sovereign immunity, because the courts admit that the term "person" does not refer to the "sovereign":

*"Since in common usage, **the term person does not include the sovereign**, statutes not employing the phrase are ordinarily construed to exclude it."*
[United States v. Cooper Corporation, 312 U.S. 600 (1941)]

"Sovereignty itself is, of course, not subject to law for it is the author and source of law;"
[Yick Wo v. Hopkins, 118 U.S. 356 (1886)]

*"There is **no such thing as a power of inherent Sovereignty in the government of the United States**. In this country **sovereignty resides in the People**, and Congress can exercise no power which they have not, by their Constitution entrusted to it: All else is withheld."*
[Juilliard v. Greenman, 110 U.S. 421 (1884)]

Those who have become customers of government protection by choosing a domicile within a specific government then owe a duty to pay for the support of the protection they demand. The method of paying for said protection is called "taxes". In earlier times this kind of sponsorship was called "tribute".

Even for civil laws that are enacted with the consent of the majority of the governed, we must still explicitly and individually consent to be subject to them as a person "among those governed" before they can be enforced against us.

"When a change of government takes place, from a monarchical to a republican government, the old form is dissolved. Those who lived under it, and did not choose to become members of the new, had a right to refuse their allegiance to it, and to retire elsewhere. By being a part of the society subject to the old government, they had not entered into any engagement to become subject to any new form the majority might think proper to adopt. That the majority shall prevail is a rule posterior to the formation of government, and results from it. It is not a rule upon mankind in their natural state. There, every man is independent of all laws, except those prescribed by nature. He is not bound by any institutions formed by his fellowmen without his consent"
[Cruden v. Neale, 2 N.C., 2 S.E. 70 (1796)]

This requirement for the consent to the protection afforded by government is the foundation of our system of government, according to the Declaration of Independence: consent of the governed. The U.S. Supreme Court admitted this when it said:

"The people of the United States resident within any State are subject to two governments: one State, and the other National; but there need be no conflict between the two. The powers which one possesses, the other does not. They are established for different purposes, and have separate jurisdictions. Together they make one whole, and furnish the people of the United States with a complete government, ample for the protection of all their rights at home and abroad. True, it may sometimes happen that a person is amenable to both jurisdictions for one and the same act. Thus, if a marshal of the United States is unlawfully resisted while executing the process of the courts within a State, and the resistance is accompanied by an assault on the officer, the sovereignty of the United States is violated by the resistance, and that of the State by the breach of peace, in the assault. So, too, if one passes counterfeited coin of the United States within a State, it may be an offence against the United States and the State: the United States, because it discredits the coin; and the State, because of the fraud upon him to whom it is passed. This does not, however, necessarily imply that the two governments possess powers in common, or bring them into conflict with each other. It is the natural consequence of a citizenship [92 U.S. 542, 551] which owes allegiance to two sovereignties, and claims protection from both.

The citizen cannot complain, because he has voluntarily submitted himself to such a form of government. He owes allegiance to the two departments, so to speak, and within their respective

spheres must pay the penalties which each exacts for disobedience to its laws. In return, he can demand protection from each within its own jurisdiction."
[United States v. Cruikshank, 92 U.S. 542 (1875) [emphasis added]]

How, then, did you "voluntarily submit" yourself to such a form of government and thereby contract with that government for "protection"? If people fully understood how they did this, many of them would probably immediately withdraw their consent and completely drop out of the corrupted, inefficient, and usurious system of government we have, now wouldn't they? We have spent six long years researching this question, and our research shows that it wasn't your citizenship as a "national" but not statutory "citizen" pursuant to 8 U.S.C. §1101(a)(21) that made you subject to their civil laws. Well then, what was it?

It was your voluntary choice of domicile!

In fact, the "citizen" the Supreme Administrative Court is talking about above is a statutory "citizen" and not a constitutional "citizen", and the only way you can become subject to statutory civil law is to have a domicile within the jurisdiction of the sovereign. Below is a legal definition of "domicile":

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

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

Notice the phrase "civil laws" above and the term "claim to be protected". What they are describing is a contract to procure the protection of the government, from which a "claim" arises. Those who are not party to the domicile/protection contract have no such claim and are immune from the civil jurisdiction of the government. In fact, there are only three ways to become subject to the civil jurisdiction of a specific government. These ways are:

1. Choosing domicile within a specific jurisdiction.
2. Representing an entity that has a domicile within a specific jurisdiction even though not domiciled oneself in said jurisdiction. For instance, representing a federal corporation as a public officer of said corporation, even though domiciled outside the federal zone. The authority for this type of jurisdiction is, for instance, Federal Rule of Civil Procedure 17(b).
3. Engaging in commerce within the civil legislative jurisdiction of a specific government and thereby waiving sovereign immunity under:
 - 3.1. The Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. §1605.
 - 3.2. The Minimum Contacts Doctrine, U.S. Supreme Court, which implements the Fourteenth Amendment. See International Shoe Co. v. Washington, 326 U.S. 310 (1945) .
 - 3.3. The Longarm Statutes of the state jurisdiction where you are physically situated at the time. For a list of such state statutes, see:
 - 3.3.1. SEDM Jurisdictions Database, Litigation Tool #09.003
<http://sedm.org/Litigation/LitIndex.htm>
 - 3.3.2. SEDM Jurisdictions Database Online, Litigation Tool #09.004
<http://sedm.org/Litigation/LitIndex.htm>

We allege that if the above rules are violated then the following consequences are inevitable:

1. A crime has been committed. That crime is identity theft against a nonresident party and it involves using a person's legal identity as a "person" for the commercial benefit of someone else without their express consent. Identity theft is a crime in every jurisdiction within the USA. The SEDM Jurisdictions Database, Litigation Tool #09.003 indicated above lists identity theft statutes for every jurisdiction in the USA.
2. If the entity disregarding the above rules claims to be a "government" then it is acting instead as a private corporation and must waive sovereign immunity and approach the other party to the dispute in EQUITY rather than law, and do so in OTHER than a franchise court. Franchise courts include U.S. District Court, U.S. Circuit Court, Tax Court, Traffic Court, and Family Court, etc. Equity is impossible in a franchise court.

See also Clearfield Trust Co. v. United States, 318 U.S. 363, 369 (1943) ("The United States does business on business terms") (quoting United States v. National Exchange Bank of Baltimore, 270 U.S. 527, 534 (1926)); Perry v. United States, supra at 352 (1935) ("When the United States, with constitutional authority, makes contracts [or franchises], it has rights and incurs responsibilities similar to those of individuals who are parties to such instruments. There is no difference . . . except that the United States cannot be sued without its consent") (citation omitted); United States v. Bostwick, 94 U.S. 53, 66 (1877) ("The United States, when they contract with their citizens, are controlled by the same laws that govern the citizen in that behalf"); Cooke v. United States, 91 U.S. 389, 398 (1875) (explaining that when the United States "comes down from its position of sovereignty, and enters the domain of commerce, it submits itself to the same laws that govern individuals there").

See Jones, 1 Cl.Ct. at 85 ("Wherever the public and private acts of the government seem to commingle, a citizen or corporate body must by supposition be substituted in its place, and then the question be determined whether the action will lie against the supposed defendant"); O'Neill v. United States, 231 Ct.Cl. 823, 826 (1982) (sovereign acts doctrine applies where, "[w]ere [the] contracts exclusively between private parties, the party hurt by such governing action could not claim compensation from the other party for the governing action"). The dissent ignores these statements (including the statement from Jones, from which case Horowitz drew its reasoning literally verbatim), when it says, post at 931, that the sovereign acts cases do not emphasize the need to treat the government-as-contractor the same as a private party. [United States v. Winstar Corp. 518 U.S. 839 (1996)]

Below are some interesting facts about domicile that we have discovered through our extensive research on this subject:

1. Domicile is based on where you currently live or have lived in the past. You can't choose a domicile in a place that you have never physically been to.
2. Domicile is a voluntary choice that only you can make. It acts as the equivalent of a "protection contract" between you and the government. All such contracts require your voluntary "consent", which the above definition calls "intent". That "intent" expresses itself as "allegiance" to the people and the laws of the place where you maintain a domicile.

"Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course, the situs of property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration being a tax on realty laid by the state in which the realty is located."
[Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954)]

3. Domicile cannot be established without a coincidence of living or having lived in a place and voluntarily consenting to live there "permanently".
4. Domicile is a protected First Amendment choice of political association. Since the government may not lawfully interfere with your right of association, they cannot lawfully select a domicile for you or interfere with your choice of domicile.
5. Domicile is what is called the "seat" of your property. It is the "state" and the "government" you voluntarily nominate to protect your property and your rights. In effect, it is the "weapon" you voluntarily choose that will best protect your property and rights, not unlike the weapons that early cavemen crafted and voluntarily used to protect themselves and their property.
6. The government cannot lawfully coerce you to choose a domicile in a place. A government that coerced you into choosing a domicile in their jurisdiction is engaging in a "protection racket", which is highly illegal. A coerced domicile it is not a domicile of your choice and therefore lawfully confers no jurisdiction or rights upon the

government:

"Similarly, when a person is prevented from leaving his domicile by circumstances not of his doing and beyond his control, he may be relieved of the consequences attendant on domicile at that place." In Roboz (USDC D.C. 1963) [Roboz v. Kennedy, 219 F.Supp. 892 (D.D.C. 1963), p. 24], a federal statute was involved which precluded the return of an alien's property if he was found to be domiciled in Hungary prior to a certain date. It was found that Hungary was Nazi-controlled at the time in question and that the persons involved would have left Hungary (and lost domicile there) had they been able to. Since they had been precluded from leaving because of the political privations imposed by the very government they wanted to escape (the father was in prison there), the court would not hold them to have lost their property based on a domicile that circumstances beyond their control forced them to retain."
[Conflicts in a Nutshell, David D. Siegel and Patrick J. Borchers, West Publishing, p. 24]

7. Domicile is a method of lawfully delegating authority to a "sovereign" to protect you. That delegation of authority causes you to voluntarily surrender some of your rights to the government in exchange for "protection". That protection comes from the civil and criminal laws that the sovereign passes, because the purpose of all government and all law is "protection". The U.S. Supreme Court calls this delegation of authority "allegiance". To wit:

"Allegiance and protection [by the government from harm] are, in this connection, reciprocal obligations. The one is a compensation for the other; allegiance for protection and protection for allegiance."
[Minor v. Happersett, 88 U.S. (21 Wall.) 162, 166-168 (1874)]

8. All allegiance must be voluntary, which is why only consenting adults past the age of majority can have a legal domicile. The following facts confirm this conclusion:
- 8.1. Minors cannot choose a domicile, but by law assume the domicile of their parents.
 - 8.2. Incompetent or insane persons assume the domicile of their caregivers.
9. It is perfectly lawful to have a domicile in a place OTHER than the place you currently live. Those who find themselves in this condition are called "transient foreigners", and the only laws they are subject to are the criminal laws in the place they are at.

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

10. There are many complicated rules of "presumption" about how to determine the domicile of an individual:
- 10.1. You can read these rules on the web at:

28 Corpus Juris Secundum (C.J.S.), Domicile (2003)
<http://famguardian.org/TaxFreedom/CitesByTopic/Domicile-28CJS-20051203.pdf>

- 10.2. The reason that the above publication about domicile is so complicated and long, is that its main purpose is to disguise the voluntary, consensual nature of domicile or remove it entirely from the decisions of courts and governments so that simply being present on the king's land makes one into a "subject" of the king. This is not how a republican form of government works and we don't have a monarchy in this country that would allow this abusive approach to law to function.

"Yet, it is to be remembered, and that whether in its real origin, or in its artificial state, allegiance, as well as fealty, rests upon lands, and it is due to persons. Not so, with respect to Citizenship, which has arisen from the dissolution of the feudal system and is a substitute for allegiance, corresponding with the new order of things. Allegiance and citizenship, differ, indeed, in almost every characteristic. Citizenship is the effect of compact [CONTRACT!]; allegiance is the offspring of power and necessity. Citizenship is a political tie; allegiance is a territorial tenure. Citizenship is the charter of equality; allegiance is a badge of inferiority. Citizenship is constitutional; allegiance is personal. Citizenship is freedom; allegiance is servitude. Citizenship is communicable; allegiance is repulsive. Citizenship may be relinquished; allegiance is perpetual. With such essential differences, the doctrine of allegiance is inapplicable to a system of citizenship; which it can neither serve to controul, nor to elucidate. And yet, even among the nations, in which the law of allegiance is the most firmly established, the law most pertinaciously enforced, there are striking deviations that demonstrate the invincible power of truth, and the homage, which, under every modification of government, must be paid to the inherent rights of man.....The doctrine is, that allegiance cannot be due to two sovereigns; and taking an oath of allegiance to a new, is the strongest evidence of withdrawing allegiance from a previous, sovereign...."
[Talbot v. Janson, 3 U.S. 133 (1795); From the syllabus but not the opinion; SOURCE:
http://www.law.cornell.edu/supct/search/display.html?terms=choice%20or%20conflict%20and%20law&url=/s/upct/html/historics/USSC_CR_0003_0133_ZS.html]

- 10.3. These rules of presumption relating to domicile may only lawfully act in the absence of express declaration of your domicile provided to the government in written form or when various sources of evidence conflict with each

other about your choice of domicile.

"This [government] right of domicile, he continues, is not established unless the person makes sufficiently known his intention of fixing there, either tacitly or by an express declaration." Vatt. [Law Nat.](#) pp. 92, 93."
[Fong Yue Ting v. United States, [149 U.S. 698](#) (1893)]

10.4. The purpose for these rules are basically to manufacture the "presumption" that courts can use to "ASSUME" or "PRESUME" that you consented to their jurisdiction, even if in fact you did not explicitly do so. All such prejudicial presumptions which might adversely affect your Constitutionally guaranteed rights are unconstitutional, according to the U.S. Supreme Court:

1) [8:4993] **Conclusive presumptions affecting protected interests:** A conclusive presumption may be defeated where its application would impair a party's constitutionally-protected liberty or property interests. In such cases, conclusive presumptions have been held to violate a party's due process and equal protection rights. [Vlandis v. Kline (1973) [412 U.S. 441](#), 449, 93 S.Ct. 2230, 2235; Cleveland Bd. of Ed. v. LaFleur (1974) [414 U.S. 632](#), 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers are unfit violates process]
[[Federal Civil Trials and Evidence](#), Rutter Group, paragraph 8:4993, p. 8K-34]

10.5. The purpose for these complicated rules of presumption is to avoid the real issue, which is whether you voluntarily consent to the civil statutory jurisdiction of the government and the courts in an area, because they cannot proceed civilly without your express consent manifested as a voluntary choice of domicile. In most cases, if litigants knew that all they had to do to avoid the jurisdiction of the court was to not voluntarily select a domicile within the jurisdiction of the court, most people would become "transient foreigners" so the government could do nothing other than just "leave them alone".

11. You can choose a domicile any place you want, so long as you have physically been present in that place at least once in the past. The only requirement is that you must ensure that the government or sovereign who controls the place where you live has received "reasonable notice" of your choice of domicile and of their corresponding obligation to protect you.

The writers upon the law of nations distinguish between a temporary residence in a foreign country for a special purpose and a residence accompanied with an intention to make it a permanent place of abode. The latter is styled by Vattel [in his book *The Law of Nations* as] "domicile," which he defines to be "a habitation fixed in any place, with an intention of always staying there." Such a person, says this author, becomes a member of the new society at least as a permanent inhabitant, and is a kind of citizen of the inferior order from the native citizens, but is, nevertheless, united and subject to the society, without participating in all its advantages. **This right of domicile, he continues, is not established unless the person makes sufficiently known his intention of fixing there, either tacitly or by an express declaration.** Vatt. [Law Nat.](#) pp. 92, 93. **Grotius nowhere uses the word "domicile," but he also distinguishes between those who stay in a foreign country by the necessity of their affairs, or from any other temporary cause, and those who reside there from a permanent cause. The former he denominates "strangers," and the latter, "subjects."** The rule is thus laid down by Sir Robert Phillimore:

There is a class of persons which cannot be, strictly speaking, included in either of these denominations of naturalized or native citizens, namely, the class of those who have ceased to reside [maintain a domicile] in their native country, and have taken up a permanent abode in another. **These are domiciled inhabitants. They have not put on a new citizenship through some formal mode enjoined by the law or the new country. They are de facto, though not de jure, citizens of the country of their [new chosen] domicile.**
[Fong Yue Ting v. United States, [149 U.S. 698](#) (1893)]

Notice the phrase "This right of domicile. . . is not established unless the person makes sufficiently known his intention of fixing there, either tacitly or by an express declaration."

12. The process of notifying the government that you have nominated them as your protector occurs based on how you fill out usually government and financial forms that you fill out such as:

12.1. Driver's license applications. You cannot get a driver's license in most states without selecting a domicile in the place that you want the license from. See:

[Defending Your Right to Travel](#), Form #06.010

<http://sedm.org/ItemInfo/Ebooks/DefYourRightToTravel.htm>

12.2. Voter registration. You cannot register to vote without a domicile in the place you are voting.

12.3. Jury summons. You cannot serve as a jurist without a domicile in the jurisdiction you are serving in.

12.4. On financial forms, any form that asks for your "residence", "permanent address", or "domicile".

13. If you want provide unambiguous legal notice to the state of your choice to disassociate with them and become a "transient foreigner" in the place where you live who is not subject to the civil laws, you can use the following free

form:

[Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States](http://sedm.org/Forms/FormIndex.htm), Form #10.001
<http://sedm.org/Forms/FormIndex.htm>

We emphasize that there is no method OTHER than domicile available in which to **consent** to the civil statutory laws of a specific place. None of the following conditions, for instance, may form a basis for a prima facie presumption that a specific human being consented to be civilly governed by a specific municipal government:

1. Simply being born and thereby becoming a statutory “national” (per 8 U.S.C. §1101(a)(21)) of a specific country is NOT an exercise of personal discretion or an express act of consent.
2. Simply living in a physical place WITHOUT choosing a domicile there is NOT an exercise of personal discretion or an express act of consent.

The subject of domicile is a complicated one. Consequently, we have written a separate memorandum of law on the subject if you would like to investigate this fascinating subject further:

[Why Domicile and Becoming a “Taxpayer” Require Your Consent](http://sedm.org/Forms/FormIndex.htm), Form #05.002
<http://sedm.org/Forms/FormIndex.htm>

7.3.2 “reside” in the Fourteenth Amendment

“reside” in the Fourteenth Amendment means DOMICILE, not mere physical presence.

That newly arrived citizens "have two political capacities, one state and one federal," adds special force to their claim that they have the same rights as others who share their citizenship.¹⁷ Neither mere rationality nor some intermediate standard of review should be used to judge the constitutionality of a state rule that discriminates against some of its citizens because they have been domiciled in the State for less than a year. The appropriate standard may be more categorical than that articulated in Shapiro, see supra, at 8 9, but it is surely no less strict.

[. . .]

A bona fide residence requirement simply requires that the person does establish residence before demanding the services that are restricted to residents. *The Martinez Court explained that "residence" requires "both physical presence and an intention to remain [domicile]," see id., at 330, and approved a Texas law that restricted eligibility for tuition-free education to families who met this minimum definition of residence, id., at 332 333.*

While the physical presence element of a bona fide residence is easy to police, the subjective intent element is not. It is simply unworkable and futile to require States to inquire into each new resident's subjective intent to remain. Hence, States employ objective criteria such as durational residence requirements to test a new resident's resolve to remain before these new citizens can enjoy certain in-state benefits. Recognizing the practical appeal of such criteria, this Court has repeatedly sanctioned the State's use of durational residence requirements before new residents receive in-state tuition rates at state universities. Starns v. Malkerson, 401 U.S. 985 (1971), summarily aff'g 326 F. Supp. 234 (Minn. 1970) (upholding 1-year residence requirement for in-state tuition); Sturgis v. Washington, 414 U.S. 1057, summarily aff'g 368 F. Supp. 38 (WD Wash. 1973) (same). The Court has declared: "The State can establish such reasonable criteria for in-state status as to make virtually certain that students who are not, in fact, bona fide residents of the State, but have come there solely for educational purposes, cannot take advantage of the in-state rates." See Vlandis v. Kline, 412 U.S. 441, 453 454 (1973). The Court has done the same in upholding a 1-year residence requirement for eligibility to obtain a divorce in state courts, see Sosna v. Iowa, 419 U.S. 393, 406 409 (1975), and in upholding political party registration restrictions that amounted to a durational residency requirement for voting in primary elections, see Rosario v. Rockefeller, 410 U.S. 752, 760 762 (1973). [Saenz v. Roe, 526 U.S. 473, 119 S.Ct. 1430, 143 L.Ed.2d. 635 (1999)]

The implication of the above is that since DOMICILE is voluntary, even CONSTITUTIONAL nationality and state citizenship is voluntary. It also implies that one can be BORN in a place without being a STATUTORY “citizen” there, if one does not have a domicile there. See:

[Why Domicile and Becoming a “Taxpayer” Require Your Consent](http://sedm.org/Forms/FormIndex.htm), Form #05.002
<http://sedm.org/Forms/FormIndex.htm>

7.3.3 “Domicile” and “residence” compared

Now we’ll examine and compare the word “domicile” with “residence” to put it into context within our discussion:

domicile. A person’s legal home. That place where a man has his true, fixed, and permanent home and principal establishment, and to which whenever he is absent he has the intention of returning. *Smith v. Smith*, 206 Pa.Super. 310, 213 A.2d. 94. Generally, physical presence within a state and the intention to make it one’s home are the requisites of establishing a “domicile” therein. The permanent residence of a person or the place to which he intends to return even though he may actually reside elsewhere. A person may have more than one residence but only one domicile. The legal domicile of a person is important since it, rather than the actual residence, often controls the jurisdiction of the taxing authorities and determines where a person may exercise the privilege of voting and other legal rights and privileges. The established, fixed, permanent, or ordinary dwellingplace or place of residence of a person, as distinguished from his temporary and transient, though actual, place of residence. It is his legal residence, as distinguished from his temporary place of abode; or his home, as distinguished from a place to which business or pleasure may temporarily call him. See also *Abode; Residence*.

“Citizenship,” “habitation,” and “residence” are severally words which in particular cases may mean precisely the same as “domicile,” while in other uses may have different meanings.

“Residence” signifies living in particular locality while “domicile” means living in that locality with intent to make it a fixed and permanent home. *Schreiner v. Schreiner*, Tex.Civ.App., 502 S.W.2d. 840, 843.

For purpose of federal diversity jurisdiction, “citizenship” and “domicile” are synonymous. *Hendry v. Masonite Corp.*, C.A.Miss., 455 F.2d. 955.
[*Black’s Law Dictionary*, Sixth Edition, p. 485]

Note the word “permanent” used in several places above. Note also that in the above definition that the taxes one pays are based on their “domicile” and “residence”. Here is what it says again:

“The legal domicile of a person is important since it, rather than the actual residence, often controls the jurisdiction of the taxing authorities and determines where a person may exercise the privilege of voting and other legal rights and privileges.”

Below is what a famous legal publisher has to say about the term “residence” in relation to “domicile” and “citizenship”:

The general rule is that a person can maintain as many residences in as many states or nations as he pleases, and can afford, but that only place can qualify as that person’s “domicile”. This is because the law must often have, or in any event has come to insist on, one place to point to for any of a variety of legal purposes.

A person’s “domicile” is almost always a question of intent. A competent adult can, in our free society, live where she pleases, and we will take her “domicile” to be wherever she does the things that we ordinarily associate with “home”: residing, working, voting, schooling, community activity, etc.

One resides in one’s domicile indefinitely, that is, with no definite end planned for the stay. While we hear “permanently” mentioned, the better word is “indefinitely”. This is best seen in the context of a change of domicile.

In the United States, “domicile” and “residence” are the two major competitors for judicial attention, and the words are almost invariably used to describe the relationship that the person has to the state rather than the nation. We use “citizenship” to describe the national relationship, and we generally eschew “nationality” (heard more frequently among European nations) as a descriptive term.
[*Conflicts in a Nutshell*, Second Edition; David D. Siegel, West Publishing, 1994, ISBN 0-314-02952-4, pp. 14-15]

These issues are very important. To summarize the meaning of “domicile” succinctly then, one’s “domicile” is their “legal home”. One’s “domicile” is the place where we claim to have political and legal allegiance to the courts and the laws. Since allegiance must be exclusive, then we can have only one “domicile”, because no man can serve more than one master as revealed in Luke 16:13. Since the first four Commandments of the Ten Commandments say that Christians can only have allegiance to “God” and His laws in the Holy Book, then their only “domicile” is Heaven based on allegiance alone.

7.3.4 Christians cannot have an earthly “domicile” or “residence”

We said earlier that the word “domicile” implied a “permanent legal home”. Now for the \$64,000 question: “If you are a

Christian and God says you are a citizen of heaven and not of earth, then where is your permanent domicile from a legal perspective? Where is it that you should “intend” to live as a Christian? The answer is that it is in heaven, and not anywhere on earth! Here are some reasons why:

"For our citizenship is in heaven, from which we also eagerly wait for the Savior, the Lord Jesus Christ"
[Philippians 3:20]

"Now, therefore, you are no longer strangers and foreigners, but fellow citizens with the saints and members of the household of God."
[Ephesians 2:19, Bible, NKJV]

"These all died in faith, not having received the promises, but having seen them afar off were assured of them, embraced them and confessed that they were strangers and pilgrims on the earth."
[Hebrews 11:13]

"Beloved, I beg you as sojourners and pilgrims, abstain from fleshly lusts which war against the soul..."
[1 Peter 2:11]

Furthermore, if “the wages of sin is death” (see Romans 6:23) and you are guaranteed to die eventually and soon because of your sin, then can anything here on earth be called “permanent” in the context of God’s eternal plan? Why would anyone want to “intend” to reside permanently in a place controlled mainly by Satan and which is doomed to eventual destruction? If you look in the book of Revelation, you will find that the earth will be completely transformed when Jesus returns to become a new and different earth, so can our present earth even be called “permanent”? The answer is NO. To admit that your physical or spiritual “domicile” or your “residence” is here on earth and/or is “permanent” is to admit that there is no God and no Heaven and that life ends both spiritually and physically when you die! You are also admitting that the only thing even close to being permanent is the short life that you have while you are here. Therefore, as a Christian, you can’t have a “domicile” or a “residence” anywhere on the present earth from a legal perspective without blaspheming God. Consequently, it also means that you can’t be subject to taxes upon your person based on having a “domicile” or “residence” in any earthly jurisdiction: state or federal. You are a child of God and you are His “bondservant” and “fiduciary” while you are here. Unless the government can tax “God”, then it can’t tax you acting as His agent and fiduciary:

"For this is the will of God, that by doing good you may put to silence the ignorance of foolish men— as free, yet not using liberty as a cloak for vice, but as bondservants of God."
[1 Peter 2:15-16, Bible, NKJV]

You are “just passing through”. This life is only a temporary test to see whether you will evidence by your works the saving faith you have which will allow you to gain entrance into Heaven and the new earth God will create for you to dwell in mentioned in Rev. 21:1.

The definition of “domicile” above establishes also that “intent” is an important means of determining domicile as follows:

"...the place to which he intends to return even though he may actually reside elsewhere".
[Black’s Law Dictionary, Sixth Edition, p. 485, under “domicile”]

So once again as a Christian, the only place you should want to inhabit or “intend” to return to is Heaven, because the present earth is a temporal place full of sin and death that is ruled exclusively by Satan. Your proper biblical and legal “intent” as a person whose exclusive allegiance is to God should therefore be to return to Heaven and to leave the present corrupted earth as soon as possible and as God in His sovereignty allows. God has prepared a mansion for you to live in with the Father, and that mansion cannot be part of the present corrupted earth:

"In My [Jesus'] Father's house are many mansions; if it were not so, I would have told you. I go to prepare a place for you. And if I go and prepare a place for you, I will come again and receive you to Myself; that where I am, there you may be also. And where I go you know, and the way you know."
[John 14:2-4, Bible, NKJV]

So why don’t they teach these things in school? Remember who runs the public schools?: Your wonderful state government. Do you think they are going to volunteer to clue you in to the fact that you’re the sovereign in charge of the government and don’t have to put up with being their slave, which is what their legal treachery has made you into? The only kind of volunteering they want you to do is to volunteer to be subject to their corrupt laws and become a “taxpayer”, which is a person who voluntarily enlisted to become a whore for the government as you will find out in chapter 5. Even

1 many of our Christian schools have lost sight of the great commission and awesome responsibility they have to teach our
2 young people the profound truths in the Bible and this book in a way that honors and glorifies God and allows them to be
3 the salt and light of the world.

4 **7.4 “Citizen” and “resident”**

5 Next, we must analyze the civil status of people in states of the Union. We will prove that they are not “citizens” or
6 “residents” under the laws of Congress and consequently, that the only thing left for them to be is “non-resident non-
7 persons”.

8 **7.4.1 “Resident” defined generally**

9 We are all the time being asked “are you a resident of the state of Illinois?” (or whatever State) and we always answer
10 “yes”. But are we really? Let us take a much closer look and see.

11 Black’s Law Dictionary Sixth Edition, page 1309:

12 Resident. “Any person who occupies a dwelling within the State, has a present intent to remain within the State
13 for a period of time, and manifests the genuineness of that intent by establishing an ongoing physical presence
14 within the State together with indicia that his presence within the State is something other than merely
15 transitory in nature. The word “resident” when used as a noun means a dweller, habitant or occupant; one who
16 resides or dwells in a place for a period of more, or less, duration; it signifies one having a residence, or one
17 who resides or abides. *Hanson v. P.A. Peterson Home Ass’n*, 35 Ill.App.2d. 134, 182 N.E.2d. 237, 240
18 [Underlines added]

19 Word “resident” has many meanings in law, largely determined by statutory context in which it is used. *Kelm v.*
20 *Carlson*, C.A.Ohio, 473, F.2d. 1267, 1271[Underline added]
21 [Black’s Law Dictionary Sixth Edition, p. 1309]

22 Did you notice the distinct use of “the State” in the above definition? That was no accident. Below are a few clues to its
23 meaning from federal statutes, which is where the above definition says we should look:

24 [26 U.S.C. Sec. 7701\(a\)\(10\): State](#)

25 *The term “State” shall be construed to include the District of Columbia, where such construction is necessary to*
26 *carry out provisions of this title.*
27

28 [8 U.S.C. Sec. 1101\(a\)\(36\): State \[citizenship and naturalization\]](#)

29 *The term “State” includes the District of Columbia, Puerto Rico, Guam, and the Virgin Islands of the United*
30 *States.*
31

32 [8 U.S.C. Sec. 1101\(a\)\(36\)](#)
33

34 *TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES*
35 *CHAPTER 4 - THE STATES*
36 [Sec. 110. Same; definitions](#)

37 *(d) The term “State” includes any Territory or possession of the United States.*

38 The above cites are definitions of “State” from federal law, but even most state income tax statutes agree with this
39 definition! Below is the California Revenue and Taxation Code definition of “State”:

40 *California Revenue and Taxation Code*

41 [6017](#). “In this State” or “in the State” means within the exterior [outside] limits of the [Sovereign] state of
42 California and includes [only] all territory within these limits owned by or ceded to the United States

43 [17018](#). “State” includes the District of Columbia, and the possessions of the United States.

[which don't include the 50 sovereign states but do include federal areas within those states]

The sovereign 50 Union states are NOT territories or possessions of the "United States". The states are sovereign over their own territories. The "State" mentioned above in the California Revenue and Taxation Code is a federal enclave within the exterior boundaries of the California Republic. People living within these areas are "residents" under the Internal Revenue Code and in that condition, they live in the "federal zone".

The document upon which the founders wrote our Constitution, and which is mentioned in Article 1, Section 8, Clause 10, confirms that the term "resident" refers ONLY to aliens domiciled within the territory of a nation. Below is what it says in Book 1, Chapter 19, section 213, page 87:

"Residents, as distinguished from citizens, are aliens who are permitted to take up a permanent abode in the country. Being bound to the society by reason of their dwelling in it, they are subject to its laws so long as they remain there, and, being protected by it, they must defend it, although they do not enjoy all the rights of citizens. They have only certain privileges which the law, or custom, gives them. Permanent residents are those who have been given the right of perpetual residence. They are a sort of citizen of a less privileged character, and are subject to the society without enjoying all its advantages. Their children succeed to their status; for the right of perpetual residence given them by the State passes to their children."
[The Law of Nations, Book I, Chapter 19, Section 213, Vattel, p. 87]

You can read excerpts from the above book pertaining to the term "resident" for yourself at:

<http://famguardian.org/TaxFreedom/CitesByTopic/Resident-LawOfNations.pdf>

7.4.2 You're NOT a STATUTORY "resident" if you were born or naturalized in America and are domiciled in a state of the Union protected by the Constitution

There is much which can be said about our earlier legally acceptable definition of the term "resident" from Black's Law Dictionary, but one thing which is perfectly clear, nowhere does it say a word about a "resident" being a Citizen, of anything. As a matter of fact if you are not a citizen, then there is only one other thing you can be, and that is an alien. It does not matter what other name they might decide to call it. Here then is an example of its usage:

Let's say, for whatever reason, you move to France for a time. First, it is obvious you are an alien to France. Right? After having moved to France you then become a resident of France.

Why are you a resident of France? Because you are now living there, but you still are not a citizen. Why are you not a citizen of France? Because you are an alien. So, it goes that a resident is an alien. Why? Because he is not a citizen, hence the term resident alien. Get it?

Now, the question becomes: what are you when you answer to the question "are you a resident of the state of Illinois?" like we do when we go to the Motor Vehicle Dept. Are you not declaring that you are an privileged person domiciled on federal territory or representing an office domiciled on federal territory and therefore devoid of rights? Well that is exactly what you are doing. Why is this important? Because, by either wrongfully declaring your domicile or citizenship or signing up for franchises only available to those who are ALREADY public offices in the government, we are surrendering all of our constitutional rights. [Whoops]

So, if you are a Citizen of any one of the several states of the Union, then you are not an alien and therefore not a "resident". You then have your full Constitutional Rights, which includes the Right to "Liberty", which is the Right to travel FREELY amongst the several States, untaxed and unlicensed.

You simply cannot regulate a Right. If you could it wouldn't be a Right, it would be a privilege. Our Creator granted these Rights to us, and no man or government can legislate or regulate an (unalienable) Right. The government can only legislate and regulate the exercise of benefits offered by their "statutes", which can only offer immunities and privileges, but not bona fide Rights. Hence all the trickery to coerce you into saying you are something you are not.

We must stop looking to Webster's Dictionary for the legal definitions. Buy a copy of Black's Law Dictionary – it is there that you will find a whole new world of meaning. The biggest trick of all has been to redefine common, every day terms to mean something else within the statute-laws, and you didn't know they did it [to you], did you.. that is, until you read this

1 book?

2 *"The sovereignty has been transferred from one man to the collective body of the people - and he who before*
3 *was a 'subject of the king' is now 'a citizen of the State'."*
4 *[State v. Manuel, North Carolina, Vol. 20, Page 121 (1838)] [Underline added]*

5 Think about it. The Constitution talks about Citizens. Why then do state governments feel the need to change it to
6 "residents"? It just seems that to be clear and unambiguous, they would have used the same words and phrases already
7 understood and accepted and stated as part of the Constitution and the Bill of Rights.

8 Oh, by the way, here is the definition of a resident alien:

9 *Resident alien. "One, not yet a citizen of this country, who has come into the country from another with the*
10 *intent to abandon his former citizenship and to reside here."*
11 *[Black's Law Dictionary Sixth Edition, p. 1309, underlines added]*

12 Remember the phrase "transitory in nature" in the above definition of a resident? The nature part is the Creator. As a child
13 of God we are merely traveling through life ("Liberty"), hopefully on our way to the great beyond, which is the transitory
14 part. But, if you claim to be a "resident" you are not a child of God and therefore not a Sovereign American of the State,
15 and therefore an alien of God, who has NO CONSTITUTIONAL RIGHTS. This is accomplished when we accept the term
16 "person" as underlined in the above definition of the term "resident", and as you will also come to realize, this too is a trick
17 to coerce you into subjection to government regulation.

18 **7.4.3 You're not a STATUTORY "citizen" under the Internal Revenue Code**²⁹

19 *"Unless the defendant can prove he is not a citizen of the United States** [under 8 U.S.C. §1401 and NOT the*
20 *constitution], the IRS has the right to inquire and determine a tax liability."*
21 *[U.S. v. Slater, 545 Fed.Supp. 179,182 (1982).]*

22 There are TWO contexts in which one may be a "citizen", and these two contexts are mutually exclusive and not
23 overlapping:

- 24 1. Statutory: Relies on statutory definitions of "United States", which mean federal territory that is no part of any state of
25 the Union.
26 2. Constitutional. Relies on the Constitutional meaning of "United States", which means states of the Union and excludes
27 federal territory.

28 Within the field of citizenship, CONTEXT is everything in discerning the meaning of geographical terms. By "context",
29 we mean ONE of the two contexts as indicated above:

30 "Citizenship of the United States is defined by the Fourteenth Amendment and federal statutes, **but the**
31 **requirements for citizenship of a state generally depend not upon**
32 **definition but the constitutional or statutory context in which the term is**
33 **used. *Risewick v. Davis*, 19 Md. 82, 93 (1862); *Halaby v. Board of***
34 ***Directors of University of Cincinnati*, 162 Ohio St. 290, 293, 123 N.E.2d**
35 **3 (1954) and authorities therein cited.**

36 The decisions illustrate the diversity of the term's usage. In *Field v. Adreon*, 7 Md. 209 (1854), our
37 predecessors held that an unnaturalized foreigner, residing and doing business in this State, was a citizen of
38 Maryland within the meaning of the attachment laws. The Court held that the absconding debtor was a citizen
39 of the State for commercial or business purposes, although not necessarily for political purposes. *Dorsey v.*
40 *Kyle*, 30 Md. 512, 518 (1869), is to the same effect. Judge Alvey, for the Court, said in that case, that 'the term
41 citizen, used in the formula of the affidavit prescribed by the 4th section of the Article of the Code referred to, is
42 to be taken as synonymous with inhabitant or permanent resident.'

43 Other jurisdictions have equated residence with citizenship of the state for political and other non-
44 commercial purposes. In *re Wehlitz*, 16 Wis. 443, 446 (1863), held that the Wisconsin statute designating 'all

²⁹ Adapted with permission from Great IRS Hoax, Form #11.302, Section 5.2.19.

1 able-bodied, white, male citizens' as subject to enrollment in the militia included an unnaturalized citizen
2 who was a resident of the state. 'Under our complex system of government,' the court said, 'there may be a
3 citizen of a state, who is not a citizen of the United States in the full sense of the term.' *McKenzie v. Murphy*,
4 24 Ark. 155, 159 (1863), held that an alien, domiciled in the state for over ten years, was entitled to the
5 homestead exemptions provided by the Arkansas statute to 'every free white citizen of this state, male or
6 female, being a householder or head of a family * * *.' The court said: 'The word 'citizen' is often used in
7 common conversation and writing, as meaning only an inhabitant, a resident of a town, state, or county,
8 without any implication of political or civil privileges; and we think it is so used in our constitution.' *Halaby*
9 *v. Board of Directors of University*, *supra*, involved the application of a statute which provided free university
10 instruction to citizens of the municipality in which the university is located. The court held that the plaintiff,
11 an alien minor whose parents were residents of and conducted a business in the city, was entitled to the
12 benefits of that statute, saying: 'It is to be observed that the term, 'citizen,' is often used in legislation where
13 'domicile' is meant and where United States citizenship has no reasonable relationship to the subject matter
14 and purpose of the legislation in question.'

15 Closely in point to the interpretation of the constitutional provision here involved is a report of the Committee
16 of Elections of the House of Representatives, made in 1823. A petitioner had objected to the right of a Delegate
17 to retain his seat from what was then the Michigan Territory. One of the objections was that the Delegate had
18 not resided in the Territory one year previous to the election in the status of a citizen of the United States. An
19 act of Congress passed in 1819, 3 Stat. 483 provided that 'every free white male citizen of said Territory, above
20 the age of twenty-one years, who shall have resided therein one year next preceding' an election shall be
21 entitled to vote at such election for a delegate to Congress. An act of 1823, 3 Stat. 769 provided that all citizens
22 of the United States having the qualifications set forth in the former act shall be eligible to any office in the
23 Territory. The Committee held that the statutory requirement of citizenship of the Territory for a year before the
24 election did not mean that the aspirant for office must also have been a United States citizen during that period.
25 The report said: 'It is the person, the individual, the man, who is [221 A.2d 435] spoken of, and who is to
26 possess the qualifications of residence, age, freedom, &c. at the time he offers to vote, or is to be voted for * *
27 *.' Upon the filing of the report, and the submission of a resolution that the Delegate was entitled to his seat, the
28 contestant of the Delegate's election withdrew his protest, and the sitting Delegate was confirmed. *Biddle v.*
29 *Richard, Clarke and Hall, Cases of Contested Elections in Congress (1834) 407, 410.*

30 There is no express requirement in the Maryland Constitution that sheriffs be United States citizens. Voters
31 must be, under Article I, Section 1, but Article IV, Section 44 does not require that sheriffs be voters. A person
32 does not have to be a voter to be a citizen of either the United States or of a state, as in the case of native-born
33 minors. In Maryland, from 1776 to 1802, the Constitution contained requirements of property ownership for the
34 exercise of the franchise; there was no exception as to native-born citizens of the State. *Steiner, Citizenship and*
35 *Suffrage in Maryland (1895) 27, 31.*

36 The Maryland Constitution provides that the Governor, Judges and the Attorney General shall be qualified
37 voters, and therefore, by necessary implication, citizens of the United States. Article II, Section 5, Article IV,
38 Section 2, and Article V, Section 4. The absence of a similar requirement as to the qualifications of sheriffs is
39 significant. So also, in our opinion, is the absence of any period of residence for a sheriff except that he shall
40 have been a citizen of the State for five years. The Governor, Judges and Attorney General in addition to being
41 citizens of the State and qualified voters, must have been a resident of the State for various periods. The
42 conjunction of the requisite period of residence with state citizenship in the qualifications for sheriff strongly
43 indicates that, as in the authorities above referred to, state citizenship, as used in the constitutional
44 qualifications for this office, was meant to be synonymous with domicile, and that citizenship of the United
45 States is not required, even by implication, as a qualification for this office. The office of sheriff, under our
46 Constitution, is ministerial in nature; a sheriff's function and province is to execute duties prescribed by law.
47 See *Buckeye Dev. Corp. v. Brown & Schilling, Inc., Md.*, 220 A.2d. 922, filed June 23, 1966 and the concurring
48 opinion of Le Grand, C. J. in *Mayor & City Council of Baltimore v. State, ex rel. Bd. of Police*, 15 Md. 376,
49 470, 488-490 (1860).

50 It may well be that the phrase, 'a citizen of the State,' as used in the constitutional provisions as to
51 qualifications, implies that a sheriff cannot owe allegiance to another nation. By the naturalization act of 1779,
52 the Legislature provided that, to become a citizen of Maryland, an alien must swear allegiance to the State. The
53 oath or affirmation provided that the applicant renounced allegiance 'to any king or prince, or any other State
54 or Government.' Act of July, 1779, Ch. VI; *Steiner, op. cit.* 15. In this case, on the admitted facts, there can be
55 no question of the appellant's undivided allegiance.

56 The court below rested its decision on its conclusion that, under the Fourteenth Amendment, no state may
57 confer state citizenship upon a resident alien until such resident alien becomes a naturalized citizen of the
58 United States. The court relied, as does not Board in this appeal, upon *City of Minneapolis v. Reum*, 56 F. 576,
59 581 (8th Cir. 1893). In that case, an alien resident of Minnesota, who had declared his intention to become a
60 citizen of the United States but had not been naturalized, brought a suit, based on diversity of citizenship,
61 against the city in the Circuit Court of the United States for the District of Minnesota under Article III, Section
62 2 of the United States Constitution which provides that the federal judicial power shall extend to 'Controversies
63 between * * * a State, or the Citizens thereof, and foreign States, Citizens or Subjects.' At the close of the
64 evidence, the defendant moved to dismiss the action for want of jurisdiction, on the [221 A.2d 436] ground that
65 the evidence failed to establish the allegation that the plaintiff was an alien. The court denied the motion, the

plaintiff recovered judgment, and the defendant claimed error in the ruling on jurisdiction. The Circuit Court of Appeals affirmed. Judge Sanborn, for the court, stated that even though the plaintiff were a citizen of the state, that fact could not enlarge or restrict the jurisdiction of the federal courts over controversies between aliens and citizens of the state. The court said: 'It is not in the power of a state to denationalize a foreign subject who has not complied with the federal naturalization laws, and constitute him a citizen of the United States or of a state, so as to deprive the federal courts of jurisdiction * * *.'

Reum dealt only with the question of jurisdiction of federal courts under the diversity of citizenship clause of the federal Constitution. That a state cannot affect that jurisdiction by granting state citizenship to an unnaturalized alien does not mean it cannot make an alien a state citizen for other purposes. Under the Fourteenth Amendment all persons born or naturalized in the United States are citizens of the United States and of the state in which they reside, but we find nothing in Reum of any other case which requires that a citizen of a state must also be a citizen of the United States, if no question of federal rights or jurisdictions is involved. As the authorities referred to in the first portion of this opinion evidence, the law is to the contrary.

Absent any unconstitutional discrimination, a state has the right to extend qualification for state office to its citizens, even though they are not citizens of the United States. This, we have found, is what Maryland has done in fixing the constitutional qualifications for the office of sheriff. The appellant meets the qualifications which our Constitution provides."

[Crosse v. Board of Sup'rs of Elections of Baltimore City, 221 A.2d. 431, 243 Md. 555 (Md., 1966)]

The confusion over citizenship prevalent today is caused by a deliberate confusion of the above two contexts with each other so as to make every American appear to be a statutory citizen and therefore an public officer of the "United States Inc" government corporation. This fact was first identified by the U.S. Supreme Court as follows:

"Under our own systems of polity, the term 'citizen', implying the same or similar relations to the government and to society which appertain to the term, 'subject' in England, is familiar to all. Under either system, the term used is designed to apply to man in his individual character and to his natural capacities -- to a being or agent [PUBLIC OFFICER!] possessing social and political rights and sustaining social, political, and moral obligations. It is in this acceptance only, therefore, that the term 'citizen', in the article of the Constitution, can be received and understood. When distributing the judicial power, that article extends it to controversies between 'citizens' of different states. This must mean the natural physical beings composing those separate communities, and can by no violence of interpretation be made to signify artificial, incorporeal, theoretical, and invisible creations. A corporation, therefore, being not a natural person, but a mere creature of the mind, invisible and intangible, cannot be a citizen of a state, or of the United States, and cannot fall within the terms or the power of the above mentioned article, and can therefore neither plead nor be impleaded in the courts of the United States."

"Sir Edward Coke has declared, that a corporation cannot commit treason, felony, or other crime; neither is it capable of suffering a traitor's or felon's punishment, for it is not liable to corporeal penalties -- that it can perform no personal duties, for it cannot take an oath for the due execution of an office; neither can it be arrested or committed to prison, for its existence being ideal, no man can arrest it; neither can it be excommunicated, for it has no soul. But these doctrines of Lord Coke were founded upon an apprehension of the law now treated as antiquated and obsolete. His lordship did not anticipate an improvement by which a corporation could be transformed into a citizen, and by that transformation be given a physical existence, and endowed with soul and body too. The incongruities here attempted to be shown as necessarily deducible from the decisions of the cases of Bank of the United States v. Deveaux and of Cincinnati & Louisville Railroad Company v. Letson afford some illustration of the effects which must ever follow a departure from the settled principles of the law. These principles are always traceable to a wise and deeply founded experience; they are therefore ever consentaneous and in harmony with themselves and with reason, and whenever abandoned as guides to the judicial course, the aberration must lead to bewildering uncertainty and confusion."

[Rundle v. Delaware & Raritan Canal Company 55 U.S. 80, 99 (1852) from dissenting opinion by Justice Daniel]

For details on why STATUTORY "citizens" are all public officers and not private humans, read:

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037

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

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

The U.S. Supreme Court has held in [Hoooven & Allison Co. v. Evatt, 324 U.S. 652 \(1945\)](#) that there are THREE

different meanings and contexts for the word "United States". Hence, there are THREE different types of "citizens of the United States" as used in federal statutes and the Constitution. All three types of citizens are called "citizens of the United States", but each relies on a different meaning of the "United States". The meaning that applies depends on the context. For instance, the meaning of "United States" as used in the Constitution implies states of the Union and excludes federal territory, while the term "United States" within federal statutory law means federal territory and excludes states of the Union. Here is an example demonstrating the Constitutional context. Note that they use "part of the United States within the meaning of the Constitution", and the word "the" and the use of the singular form of "meaning" implies only ONE meaning, which means states of the Union and excludes federal territory:

"As the only judicial power vested in Congress is to create courts whose judges shall hold their offices during good behavior, it necessarily follows that, if Congress authorizes the creation of courts and the appointment of judges for limited time, it must act independently of the Constitution upon territory which is not part of the United States within the meaning of the Constitution."
[O'Donoghue v. United States, 289 U.S. 516, 53 S.Ct. 740 (1933)]

The U.S. Supreme Court and lower courts have also held specifically that:

1. The statutes conferring citizenship in Title 8 of the U.S. Code are a PRIVILEGE and not a CONSTITUTIONAL RIGHT, and are therefore not even necessary in the case of state citizens.

"Finally, this Court is mindful of the years of past practice in which territorial citizenship has been treated as a statutory [PRIVILEGE!], and not a constitutional, right."
[Tuana v. U.S.A., Case No. 12-01143 (D.D.C., 2013)]

2. A citizen of the District of Columbia is NOT equivalent to a constitutional citizen. Note also that the "United States" as defined in the Internal Revenue Code, for instance, includes the "District of Columbia" and nowhere expressly includes states of the Union in 26 U.S.C. §7701(a)(9) and (a)(10). We therefore conclude that the statutory term "citizen of the United States" as used in 8 U.S.C. §1401 includes District of Columbia citizens and all those domiciled on federal territory "statutory citizens" and EXCLUDES those domiciled within states of the Union:

*"The 1st section of the 14th 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 United States[***] 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, though within the United States[*], were not citizens."*
[Slaughter-House Cases, 83 U.S. (16 Wall.) 36, 21 L.Ed. 394 (1873)]

3. An the 8 U.S.C. §1401 "national and citizen of the United States** at birth" born on federal territory is NOT a CONSTITUTIONAL citizen mentioned in the Fourteenth Amendment when it said:

"The Court today holds that Congress can indeed rob a citizen of his citizenship just so long as five members of this Court can satisfy themselves that the congressional action was not 'unreasonable, arbitrary,' ante, at 831; 'misplaced or arbitrary,' ante, at 832; or 'irrational or arbitrary or unfair,' ante, at 833. My first comment is that not one of these 'tests' appears in the Constitution. Moreover, it seems a little strange to find such 'tests' as these announced in an opinion which condemns the earlier decisions it overrules for their resort to cliches, which it describes as 'too handy and too easy, and, like most cliches, can be misleading'. Ante, at 835. That description precisely fits those words and clauses which the majority uses, but which the Constitution does not.

The Constitution, written for the ages, cannot rise and fall with this Court's passing notions of what is 'fair,' or 'reasonable,' or 'arbitrary.' [. .]

*The Court today holds that the Citizenship Clause of the Fourteenth Amendment has no application to Bellei. The Court first notes that Afroyim was essentially a case construing the Citizenship Clause of the Fourteenth Amendment. Since the Citizenship Clause declares that: 'All persons born or naturalized in the United States * * * are citizens of the United States * * *,' the Court reasons that the protections against involuntary expatriation declared in Afroyim do not protect all American citizens, but only those 'born or naturalized in the United States.' Afroyim, the argument runs, was naturalized in this country so he was protected by the Citizenship Clause, but Bellei, since he acquired his American citizenship at birth in Italy as a foreignborn child of an American citizen, was neither born nor naturalized in the United States and, hence, falls outside the scope of the Fourteenth Amendment guarantees declared in Afroyim. One could hardly call this a*

generous reading of the great purposes the Fourteenth Amendment was adopted to bring about. While conceding that Bellei is an American citizen, the majority states: 'He simply is not a Fourteenth-Amendment-first-sentence citizen.' Therefore, the majority reasons, the congressional revocation of his citizenship is not barred by the Constitution. I cannot accept the Court's conclusion that the Fourteenth Amendment protects the citizenship of some Americans and not others. [. . .]

The Court today puts aside the Fourteenth Amendment as a standard by which to measure congressional action with respect to citizenship, and substitutes in its place the majority's own vague notions of 'fairness.' The majority takes a new step with the recurring theme that the test of constitutionality is the Court's own view of what is 'fair, reasonable, and right.' Despite the concession that Bellei was admittedly an American citizen, and despite the holding in Afroyim that the Fourteenth Amendment has put citizenship, once conferred, beyond the power of Congress to revoke, the majority today upholds the revocation of Bellei's citizenship on the ground that the congressional action was not 'irrational or arbitrary or unfair.' The majority applies the 'shock-the-conscience' test to uphold, rather than strike, a federal statute. It is a dangerous concept of constitutional law that allows the majority to conclude that, because it cannot say the statute is 'irrational or arbitrary or unfair,' the statute must be constitutional.

[. . .]

Since the Court this Term has already downgraded citizens receiving public welfare, Wyman v. James, 400 U.S. 309, 91 S.Ct. 381, 27 L.Ed.2d. 408 (1971), and citizens having the misfortune to be illegitimate, Labine v. Vincent, 401 U.S. 532, 91 S.Ct. 1917, 28 L.Ed.2d. 288, I suppose today's decision downgrading citizens born outside the United States should have been expected. Once again, as in James and Labine, the Court's opinion makes evident that its holding is contrary to earlier decisions. Concededly, petitioner was a citizen at birth, not by constitutional right, but only through operation of a federal statute. [Rogers v. Bellei, 401 U.S. 815 (1971)]

The Internal Revenue Code relies on the statutory definition of "United States", which means federal territory. The term "citizen" is nowhere defined within the Internal Revenue Code and is defined twice within the implementing regulations at 26 C.F.R. §1.1-1 and 26 C.F.R. §31.3121(e)-1 . Below is the first of these two definitions:

26 C.F.R. §1.1-1 Income tax on individuals

(c) Who is a citizen.

Every person born or naturalized in the United States and subject to its jurisdiction is a citizen. For other rules governing the acquisition of citizenship, see chapters 1 and 2 of title III of the Immigration and Nationality Act (8 U.S.C. 1401-1459). For rules governing loss of citizenship, see sections 349 to 357, inclusive, of such Act (8 U.S.C. 1481-1489), *Schneider v. Rusk*, (1964) 377 U.S. 163, and Rev.Rul. 70-506, C.B. 1970-2, 1. For rules pertaining to persons who are nationals but not citizens at birth, e.g., a person born in American Samoa, see section 308 of such Act (8 U.S.C. 1408). For special rules applicable to certain expatriates who have lost citizenship with a principal purpose of avoiding certain taxes, see section 877. A foreigner who has filed his declaration of intention of becoming a citizen but who has not yet been admitted to citizenship by a final order of a naturalization court is an alien.

Notice the term "born or naturalized in the United States and subject to its jurisdiction", which means the exclusive legislative jurisdiction of the federal government within the District of Columbia and its territories and possessions under Article 1, Section 8, Clause 17 of the Constitution and Title 48 of the U.S. Code. If they meant to include states of the Union, they would have used "their jurisdiction" or "the jurisdiction" as used in section 1 of the Fourteenth Amendment instead of "its jurisdiction".

"The 13th Amendment to the Constitution, prohibiting slavery and involuntary servitude 'within the United States, or in any place subject to their jurisdiction,' is also significant as showing that there may be places within the jurisdiction of the United States that are no part of the Union. To say that the phraseology of this amendment was due to the fact that it was intended to prohibit slavery in the seceded states, under a possible interpretation that those states were no longer a part of the Union, is to confess the very point in issue, since it involves an admission that, if these states were not a part of the Union, they were still subject to the jurisdiction of the United States.

Upon the other hand, the 14th Amendment, upon the subject of citizenship, declares only that 'all persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States, and of the state wherein they reside.' Here there is a limitation to persons born or naturalized in the United States, which is not extended to persons born in any place 'subject to their jurisdiction.'" [Downes v. Bidwell, 182 U.S. 244 (1901)]

The above definition of "citizen" applying exclusively to the Internal Revenue Code reveals that it depends on 8 U.S.C.

§1401, which we said earlier in section 4.11.3 and its subsections means a human being and NOT artificial person born anywhere in the country but domiciled in the federal United States**/federal zone, which includes territories or possessions and excludes states of the Union. These people possess a special "non-constitutional" class of citizenship that is not covered by the Fourteenth Amendment or any other part of the Constitution.

We also showed in section 4.11.4 that people born in states of the Union are technically not STATUTORY “citizens and nationals of the United States” under 8 U.S.C. §1401, but instead are STATUTORY “non-resident non-persons” with a legislatively but not constitutionally foreign domicile under 8 U.S.C. §1101(a)(21). The term "national" is defined in 8 U.S.C. §1101(a)(21) as follows:

(a) (21) The term "national" means a person owing permanent allegiance to a state.

In the case of "nationals" who are also statutory “non-resident non-persons” under 8 U.S.C. §1101(a)(21), these are people who owe their permanent allegiance to the confederation of states in the Union called the "United States of America***" and NOT the "United States****", which is the government and legal person they created to preside ONLY over community property of states of the Union and foreign affairs but NOT internal affairs within the states..

The definition of “citizen of the United States” found in 26 C.F.R. §31.3121(e)-1 corroborates the above conclusions, keeping in mind that “United States” within that definition means the federal zone instead of the states of the Union. Remember: “United States” or “United States of America” in the Constitution means the states of the Union while “United States” in federal statutes means the federal zone only and excludes states of the Union.

26 C.F.R. §31.3121(e)-1 State, United States, and citizen

(e)...The term 'citizen of the United States' includes a citizen of the Commonwealth of Puerto Rico or the Virgin Islands, and, effective January 1, 1961, a citizen of Guam or American Samoa.

Puerto Rico, the Virgin Islands, Guam, and American Samoa are all U.S. territories and federal “States” that are within the federal zone. They are not “states” under the Internal Revenue Code. The proper subjects of Internal Revenue Code, Subtitle A are only the people who are born in these federal “States”, and these people are the only people who are in fact “citizens and nationals of the United States” under 8 U.S.C. §1401 and under 26 C.F.R. §1.1-1(c).

The basis of citizenship in the United States is the English doctrine under which nationality meant “birth within allegiance of the king”. The U.S. Supreme Court helped explain this concept precisely in the case of *U.S. v. Wong Kim Ark*, 169 U.S. 649 (1898) :

“The supreme court of North Carolina, speaking by Mr. Justice Gaston, said: 'Before our Revolution, all free persons born within the dominions of the king of Great Britain, whatever their color or complexion, were native-born British subjects; those born out of his allegiance were aliens.' 'Upon the Revolution, no other change took place in the law of North Carolina than was consequent upon the transition from a colony dependent on an European king to a free and sovereign [169 U.S. 649, 664] state.' 'British subjects in North Carolina became North Carolina freemen;' and all free persons born within the state are born citizens of the state.' 'The term 'citizen,' as understood in our law, is precisely analogous to the term 'subject' in the common law, and the change of phrase has entirely resulted from the change of government. The sovereignty has been transferred from the man to the collective body of the people; and he who before was a 'subject of the king' is now 'a citizen of the state.' State v. Manuel (1838) 4 Dev. & b. 20, 24-26. “
[*U.S. v. Wong Kim Ark*, 169 U.S. 649 (1898)]

In our country following the victorious Revolution of 1776, the “king” was therefore replaced by “the people”, who are collectively and individually the “sovereigns” within our republican form of government. The group of people within whatever “body politic” one is referring to who live within the territorial limits of that “body politic” are the thing that you claim allegiance to when you claim “nationality” to any one of the following three distinctive political bodies:

1. A state the Union.
2. The country “United States”, as defined in our Constitution.
3. The municipal government of the federal zone called the “District of Columbia”, which was chartered as a federal corporation under 16 Stat. 419 §1 and 28 U.S.C. §3002(15)(A).

Each of the three above political bodies have “citizens” who are distinctively their own. When you claim to be a “citizen” of any one of the three, you aren’t claiming allegiance to the government of that “body politic”, but to the people (the

sovereigns) that the government serves. If that government is rebellious to the will of the people, and is outside the boundaries of the Constitution that defines its authority so that it becomes a “de facto” government rather than the original “de jure” government it was intended to be, then your allegiance to the people must be superior to that of the government that serves the people. In the words of Jesus Himself in John 15:20:

“Remember the word that I said to you, ‘A servant is not greater than his master.’”
[John 15:20, Bible, NKJV]

The “master” or “sovereign” in this case, is the people, who have expressed their sovereign will through a written and unchangeable Constitution.

“The glory of our American system of government is that it was created by a written constitution which protects the people against the exercise of arbitrary, unlimited power, and the limits of which instrument may not be passed by the government it created, or by any branch of it, or even by the people who ordained it, except by amendment or change of its provisions.”
[Downes v. Bidwell, 182 U.S. 244, 21 S.Ct. 770 (1901)]

This is a crucial distinction you must understand in order to fully comprehend the foundations of our republican system of government. Let’s look at the definition of “citizen” according to the U.S. Supreme Court in order to clarify the points we have made so far on what it means to be a “citizen” of our glorious republic:

“There cannot be a nation without a people. The very idea of a political community, such as a nation is, implies an [88 U.S. 162, 166] association of persons for the promotion of their general welfare. Each one of the persons associated becomes a member of the nation formed by the association. He owes it allegiance and is entitled to its protection. Allegiance and protection are, in this connection, reciprocal obligations. The one is a compensation for the other; allegiance for protection and protection for allegiance.”

“For convenience it has been found necessary to give a name to this membership. The object is to designate by a title the person and the relation he bears to the nation. For this purpose the words ‘subject,’ ‘inhabitant,’ and ‘citizen’ have been used, and the choice between them is sometimes made to depend upon the form of the government. Citizen is now more commonly employed, however, and as it has been considered better suited to the description of one living under a republican government, it was adopted by nearly all of the States upon their separation from Great Britain, and was afterwards adopted in the Articles of Confederation and in the Constitution of the United States. When used in this sense it is understood as conveying the idea of membership of a nation, and nothing more.”

“To determine, then, who were citizens of the United States before the adoption of the amendment it is necessary to ascertain what persons originally associated themselves together to form the nation, and what were afterwards admitted to membership.”

“Looking at the Constitution itself we find that it was ordained and established by ‘the people of the United States,’³ and then going further back, we find that these were the people of the several States that had before dissolved the political bands which connected them with Great Britain, and assumed a separate and equal station among the powers of the earth,⁴ and that had by Articles of Confederation and Perpetual Union, in which they took the name of ‘the United States of America,’ entered into a firm league of [88 U.S. 162, 167] friendship with each other for their common defence, the security of their liberties and their mutual and general welfare, binding themselves to assist each other against all force offered to or attack made upon them, or any of them, on account of religion, sovereignty, trade, or any other pretence whatever. 5”

“Whoever, then, was one of the people of either of these States when the Constitution of the United States was adopted, became ipso facto a citizen—a member of the nation created by its adoption. He was one of the persons associating together to form the nation, and was, consequently, one of its original citizens. As to this there has never been a doubt. Disputes have arisen as to whether or not certain persons or certain classes of persons were part of the people at the time, but never as to their citizenship if they were.”
[Minor v. Happersett, 88 U.S. 162 (1874), emphasis added]

The thing to focus on in the above is the phrase “he owes allegiance and is entitled to its protection”. People domiciled in states of the Union have dual allegiance and dual nationality: They owe allegiance to two governments not one, so they are “dual-nationals”. They are “dual nationals” because the states of the Union are independent nations³⁰:

³⁰ See *Bank of Augusta v. Earle*, 38 U.S. (13 Pet.) 519, 10 L.Ed. 274 (1839), in which the Supreme Court ruled:

“The States between each other are sovereign and independent. They are distinct and separate sovereignties, except so far as they have parted with some of the attributes of sovereignty by the Constitution. They continue to be nations, with all their rights, and under all their national obligations, and with all the rights of nations in every particular; except in the surrender by each to the common purposes and objects of the Union, under the Constitution. The rights of each State, when not so yielded up, remain absolute.”

Dual citizenship. *Citizenship in two different **countries**. Status of citizens of United States who reside within a state; i.e., person who are born or naturalized in the U.S. are citizens of the U.S. and the state wherein they reside.*
[Black's Law Dictionary, Sixth Edition, p. 498]

Likewise, those people who live in a federal "State" like Puerto Rico also owe dual allegiance: one to the District of Columbia, which is their municipal government and which possesses the police powers that protect them, and the other allegiance to the government of the United States of America, which is the general government for the whole country. As we said before, Congress wears two hats and operates in two capacities or jurisdictions simultaneously, each of which covers a different and mutually exclusive geographical area:

1. As the municipal government for the District of Columbia and all U.S. territories. All "acts of Congress" or federal statutes passed in this capacity are referred to as "private international law". This political community is called the "National Government".
2. As the general government for the states of the Union. All "acts of Congress" or federal statutes passed in this capacity are called "public international law". This political community is called the "Federal Government."

Each of the two capacities above has different types of "citizens" within it and each is a unique and separate "body politic". Most laws that Congress writes pertain to the first jurisdiction above only. Below is a summary of these two classes of "citizens":

Table 10: Types of citizens

#	Jurisdiction	Land area	Name of "citizens"
1	Municipal government of the District of Columbia and all U.S. territories. Also called the "National Government"	"Federal zone" (District of Columbia + federal "States")	"Statutory citizens" or "citizens and nationals of the United States" as defined in 8 U.S.C. §1401
2	General government for the states of the Union. Also called the "Federal Government"	"United States <u>of America</u> " (50 Union "states")	"Constitutional citizens", "nationals but not citizens of the United States" as defined in 8 U.S.C. §1101(a)(21), "non-resident non-persons" under federal law

The U.S. Supreme Court recognized the above two separate political and legislative jurisdictions and their respective separate types of "citizens" when it held the following:

*"The 1st section of the 14th 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 United States[***] 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, though within the United States[*], were not citizens. Whether this proposition was sound or not had never been judicially decided."*
[Slaughter-House Cases, 83 U.S. (16 Wall.) 36, 21 L.Ed. 394 (1873)]

Federal statutes and "acts of Congress" do not and cannot prescribe the STATUTORY citizenship status of human beings born in and domiciled in states of the Union and outside of the exclusive or general legislative jurisdiction of Congress. 8 U.S.C. §1408(2) comes the closest to defining their citizenship status, but even that definition doesn't address most persons born in states of the Union neither of whose parents ever resided in the federal zone. No federal statute or "act of Congress" directly can or does prescribe the citizenship status of people born in states of the Union because state law, and not federal law, prescribes their status under the Law of Nations.³¹ The reason is because no government may write civil laws that apply outside of their subject matter or exclusive territorial jurisdiction, and states of the Union are STATUTORILY but not CONSTITUTIONALLY "foreign" to the United States government for the purposes of police powers and legislative jurisdiction. Here is confirmation of that fact which the geographical definitions within federal also CONFIRM:

"Judge Story, in his treatise on the Conflict of Laws, lays down, as the basis upon which all reasonings on the law of comity must necessarily rest, the following maxims: First, 'that every nation possesses an exclusive sovereignty and jurisdiction within its own territory'; secondly, 'that no state or nation can by its laws directly affect or bind property out of its own territory, or bind persons not resident therein, whether they are natural

³¹ See *The Law of Nations, Vattel*, available on our website at: <http://famguardian.org/Publications/LawOfNations/vattel.htm>

1 born subjects or others. The learned judge then adds: 'From these two maxims or propositions there follows
2 a third, and that is that whatever force and obligation the laws of one country have in another depend solely
3 upon the laws and municipal regulation of the matter; that is to say, upon its own proper jurisdiction and polity,
4 and upon its own express or tacit consent.' Story on Conflict of Laws, §23."
5 [Baltimore & Ohio Railroad Co. v. Chambers, 73 Ohio.St. 16, 76 N.E. 91, 11 L.R.A., N.S., 1012 (1905)]

6 Congress is given the authority under the Constitution, Article 1, Section 8, Clause 4 to write "an uniform Rule of
7 Naturalization" and they have done this in Title 8 of the U.S. Code called the "Aliens and Nationality", but they were *never*
8 given any authority under the Constitution to prescribe laws for the states of the Union relating to citizenship by birth
9 *rather than* naturalization. That subject is, and always has been, under the *exclusive* jurisdiction of states of the Union.
10 Naturalization is only one of *two* ways by which a person can acquire citizenship, and Congress has jurisdiction only over
11 *one* of the two ways of acquiring citizenship.

12 "The question, now agitated, depends upon another question; whether the State of Pennsylvania, since the 26th
13 of March, 1790, (when the act of Congress was passed) has a right to naturalize an alien? And this must
14 receive its answer from the solution of a third question; whether, according to the constitution of the United
15 States, the authority to naturalize is exclusive, or concurrent? We are of the opinion, then, that the States,
16 individually, still enjoy a concurrent authority upon this subject; but that their individual authority cannot be
17 exercised so as to contravene the rule established by the authority of the Union.

18 "The true reason for investing Congress with the power of naturalization has been assigned at the Bar: --It
19 was to guard against too narrow, instead of too liberal, a mode of conferring the rights of citizenship. Thus,
20 the individual States cannot exclude those citizens, who have been adopted by the United States; but they can
21 adopt citizens upon easier terms, than those which Congress may deem it expedient to impose.

22 "But the act of Congress itself, furnishes a strong proof that the power of naturalization is concurrent. In the
23 concluding proviso, it is declared, 'that no person heretofore proscribed by any State, shall be admitted a
24 citizen as aforesaid, except by an act of the Legislature of the State, in which such person was proscribed.'
25 Here, we find, that Congress has not only circumscribed the exercise of its own authority, but has recognized
26 the authority of a State Legislature, in one case, to admit a citizen of the United States; which could not be
27 done in any case, if the power of naturalization, either by its own nature, or by the manner of its being vested
28 in the Federal Government, was an exclusive power."
29 [Collet v. Collet, 2 U.S. 294, 1 L.Ed. 387 (1792)]

30 Many freedom fighters overlook the fact that the STATUTORY "citizen" mentioned in 26 C.F.R. §1.1-1 can also be a
31 corporation, and this misunderstanding is why many of them think that they are the only proper subject of the Subtitle A
32 federal income tax. In fact, a corporation is also a STATUTORY "person" and an "individual" and a "citizen" within the
33 meaning of the Internal Revenue Code.

34 "A corporation is a citizen, resident, or inhabitant of the state or country by or under the laws of which it was
35 created, and of that state or country only."
36 [19 Corpus Juris Secundum (C.J.S.), Corporations, §886 (2003); Legal encyclopedia]

37 Corporations, however, *cannot* be either a CONSTITUTIONAL "person" or "citizen" nor can they have a legal existence
38 outside of the sovereignty that they were created in.

39 "Citizens of the United States within the meaning of this Amendment must be natural and not artificial
40 persons; a corporate body is not a citizen of the United States."¹⁴

41
42 ¹⁴ Insurance Co. v. New Orleans, 13 Fed.Cas. 67 (C.C.D.La. 1870). Not being citizens of the United States,
43 corporations accordingly have been declared unable "to claim the protection of that clause of the Fourteenth
44 Amendment which secures the privileges and immunities of citizens of the United States against abridgment or
45 impairment by the law of a State." Orient Ins. Co. v. Daggs, 172 U.S. 557, 561 (1869). This conclusion was in
46 harmony with the earlier holding in Paul v. Virginia, 75 U.S. (8 Wall.) 168 (1869), to the effect that
47 corporations were not within the scope of the privileges and immunities clause of state citizenship set out in
48 Article IV, Sec. 2. See also Selover, Bates & Co. v. Walsh, 226 U.S. 112, 126 (1912); Berea College v.
49 Kentucky, 211 U.S. 45 (1908); Liberty Warehouse Co. v. Tobacco Growers, 276 U.S. 71, 89 (1928); Grosjean
50 v. American Press Co., 297 U.S. 233, 244 (1936).

51 [Annotated Fourteenth Amendment, Congressional Research Service.

52 SOURCE: http://www.law.cornell.edu/anncon/html/amdt14a_user.html#amdt14a_hd1]

Consequently, the only corporations who are “citizens” and the only “corporate profits” that are subject to tax under Internal Revenue Code, Subtitle A are those that are formed under the laws of the District of Columbia, and not those under the laws of states of the Union. Congress can ONLY tax or regulate that which it creates as a VOLUNTARY franchise, and corporations are just such a franchise. Here is why:

“Now, a grant of corporate existence is a grant of special privileges to the corporators, enabling them to act for certain designated purposes as a single individual, and exempting them (unless otherwise specifically provided) from individual liability. The corporation being the mere creation of local law, can have no legal existence beyond the limits of the sovereignty where created. As said by this court in Bank of Augusta v. Earle, ‘It must dwell in the place of its creation and cannot migrate to another sovereignty.’ The recognition of its existence even by other States, and the enforcement of its contracts made therein, depend purely upon the comity of those States—a comity which is never extended where the existence of the corporation or the exercise of its powers are prejudicial to their interests or repugnant to their policy.”
[Paul v. Virginia, 8 Wall. (U.S.) 168, 19 L.Ed. 357 (1868)]

In conclusion, you **aren’t** the STATUTORY “citizen” described in 26 C.F.R. §1.1-1 who is the proper subject of Internal Revenue Code, Subtitle A, nor are you a “resident” of the “United States” defined in 26 U.S.C. §7701(a)(9) if you were born in a state of the Union and are domiciled there. Internal Revenue Code, Subtitle A only applies to persons domiciled in the federal zone and payments originating from within the United States government. If you are domiciled in a state of the Union, then you aren’t domiciled in the federal zone. Consequently, the only type of person you can be as a person born in a state of the Union is:

1. A “national” as defined in 8 U.S.C. §1101(a)(21).
2. A CONSTITUTIONAL “person”.
3. A statutory “non-resident non-person”.
4. NOT any of the following:
 - 4.1. A STATUTORY “person”.
 - 4.2. A statutory “national and citizen of the United States** at birth” as defined in 8 U.S.C. §1401.
 - 4.3. A “National but not citizen of the United States** at birth” under 8 U.S.C. §1408.
 - 4.4. “a person who, though not a citizen of the United States, owes permanent allegiance to the United States[**]” under 8 U.S.C. §1101(a)(22)(B).
 - 4.5. A “U.S.[**] non-citizen national” under 8 U.S.C. §1452.

We call the confluence of the above a “non-citizen national”, not to be confused with anything in items 4.3 through 4.5 above. You only become a statutory “nonresident alien” as defined in 26 U.S.C. §7701(b)(1)(B) when you surrender your PRIVATE, sovereign status and sovereign immunity by entering into contracts with the government, such as accepting a public office or a government “benefit”.

The reason most Americans falsely think they owe income tax and why they continue to illegally be the target of IRS enforcement activity is because they file the wrong tax return form and thereby create false presumptions about their status in relation to the federal government. IRS Form 1040 is only for use by resident aliens, not those who are non-residents such as state nationals. The “individual” mentioned in the upper left corner of the form is defined in 26 C.F.R. §1.1441-1(c)(3) as a STATUTORY but not CONSTITUTIONAL “alien” or a “nonresident alien”. STATUTORY “citizens” are not included in the definition and this is the only definition of “individual” anywhere in the I.R.C. or the Treasury Regulations. It also constitutes fraud for a state national to declare themselves to be a resident alien. A state national who chooses a domicile in the federal zone is classified as a statutory “U.S.** citizen” pursuant to 8 U.S.C. §1101(a)(22)(A) and NOT a “resident” (alien). It is furthermore a criminal violation of 18 U.S.C. §911 for a state national to impersonate a statutory “U.S. citizen”. The only tax return form a state national can file without committing fraud or a crime is IRS Form 1040NR, and even then he or she is committing a fraud unless lawfully serving in a public office in the national government.

If you still find yourself confused or uncertain about citizenship in the context of the Internal Revenue Code after having read this section, you might want to go back and reread the following to refresh your memory, because these resources are the foundation to understanding this section:

1. Great IRS Hoax, Form #11.301, Sections 4.11 through 4.11.11.
2. 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. Citizenship Status v. Tax Status, Form #10.011

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

DIRECT LINK: <http://sedm.org/Forms/10-Emancipation/CitizenshipStatusVTaxStatus/CitizenshipVTaxStatus.htm>

Lastly, this section does NOT suggest the following LIES found on Wikipedia ([click here](#), for instance) about its content:

Fourteenth Amendment

Some tax protesters argue that all Americans are citizens of individual states as opposed to citizens of the United States, and that the United States therefore has no power to tax citizens or impose other federal laws outside of Washington D.C. and other federal enclaves[7][20] The first sentence of Section 1 of the Fourteenth Amendment states:

All persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the State wherein they reside.

*[Wikipedia: Tax Protester Constitutional Arguments, Downloaded 1/16/2013,
http://en.wikipedia.org/wiki/Tax_protester_constitutional_arguments/]*

The power to tax of the national government extends to wherever STATUTORY "citizens" or [federal territory](#) are found, including states of the Union. HOWEVER, those [domiciled](#) in states of the Union are NOT STATUTORY "citizens" under [8 U.S.C. §1401](#) or [26 C.F.R. §1.1-1](#) and the ONLY statutory "citizens" or STATUTORY "taxpayers" described in the Internal Revenue Code Subtitles A or C are in fact PUBLIC OFFICERS within the national but not state government. For exhaustive proof on this subject, see:

Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes, Form #05.008

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

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

We contend that Wikipedia, like most federal judges and prosecutors, are deliberately confusing and perpetuating the confusion between STATUTORY and CONSTITUTIONAL contexts in order to unlawfully enforce federal law in places that they KNOW they have no jurisdiction. The following forms PREVENT them from doing the very thing that Wikipedia unsuccessfully tried to do, and we encourage you to use this every time you deal with priests of the civil religion of socialism called "attorneys" or "judges":

1. *Affidavit of Citizenship, Domicile, and Tax Status*, Form #02.001 (OFFSITE LINK)- use this in administrative correspondence
<http://sedm.org/Forms/FormIndex.htm>
2. *Citizenship, Domicile, and Tax Status Options*, Form #10.003 (OFFSITE LINK)- use this in all legal settings. Attach to your original complaint or response.
<http://sedm.org/Forms/FormIndex.htm>

7.4.4 Why all people domiciled in states of the Union are “non-resident non-persons”

As is explained in later in section 5.1, people born anywhere in America and domiciled or resident within states of the Union are all of the following:

1. Statutory status under federal law:
 - 1.1. “nationals” or “state nationals” under 8 U.S.C. §1101(a)(21).
 - 1.2. Not statutory “nationals and citizens of the United States** at birth” under 8 U.S.C. §1401.
 - 1.3. NOT “nationals but not citizens of the United States** at birth” under 8 U.S.C. §1408 if not born in a federal possession.
 - 1.4. If they were born in a federal possession, they are
 - 1.4.1. “national, but not a citizen, of the United States” under 8 U.S.C. §1452 if they are domiciled in a federal possession.
 - 1.4.2. “national of the United States***” under 8 U.S.C. §1101(a)(22)(B).
 - 1.5. Statutory “non-resident non-persons” relative to the legislative/statutory jurisdiction of the national and not federal government under Titles 4, 5, 26, 42, and 50 of the United States Code, but only if legally or physically present on federal territory. Statutory “non-resident non-person” status is a result of the separation of powers between the state and federal governments. One is “legally present” if they are either consensually conducting

commerce within the United States government, have the statutory status of “citizen” or “resident, or are filling a public office within said government.

2. Constitutional status:

2.1. “citizens of the United States***” per the Fourteenth Amendment.

2.2. Not “aliens”

You can also find details on the above in the following pamphlet in our website:

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

The U.S. Supreme Court recognized that state citizens are non-resident non-persons under titles of the U.S. Code OTHER than Title 8 in the following ruling. What they are talking about below is welfare and franchise policy under Title 42 rather than Title 8 of the U.S. Code. The same would be true for “persons” under Title 26, which is a “trade or business” franchise that uses a different statutory definition for “United States” than Title 8:

*The fact that all persons, aliens and citizens alike, are protected by the Due Process Clause does not lead to the further conclusion that all aliens are entitled to enjoy all the advantages of citizenship or, indeed, to the conclusion that all aliens must be placed in a single homogeneous legal classification. **For a host of constitutional and statutory provisions rest on the premise that a legitimate distinction between citizens and aliens may justify attributes and benefits for one class not accorded to the other;**^[12] **and the class of aliens is itself a heterogeneous 79*79 multitude of persons with a wide-ranging variety of ties to this country.**^[13]*

[...]

*“Insofar as state welfare policy is concerned,²⁴ **there is little, if any, basis for treating persons who are citizens of another State differently from persons who are citizens of another country. Both groups are noncitizens as far as the State's interests in administering its welfare programs are concerned. Thus, a division by a State of the category of persons who are not citizens of that State into subcategories of United States citizens and aliens has no apparent justification, whereas, a comparable classification by the Federal Government is a routine and normally legitimate part of its business.** Furthermore, whereas the Constitution inhibits every State's power to restrict travel across its own borders, Congress is explicitly empowered to exercise that type of control over travel across the borders of the United States.”²⁵*

[...]

FOOTNOTES

^[12] The Constitution protects the privileges and immunities only of citizens, Amdt. 14, § 1; see Art. IV, § 2, cl. 1, and the right to vote only of citizens. Amdts. 15, 19, 24, 26. It requires that Representatives have been citizens for seven years, Art. I, § 2, cl. 2, and Senators citizens for nine, Art. I, § 3, cl. 3, and that the President be a “natural born Citizen.” Art. II, § 1, cl. 5.

^[13]. The classifications among aliens established by the Immigration and Nationality Act, 66 Stat. 163, as amended, 8 U.S.C. §1101 et seq. (1970 ed. and Supp. IV), illustrate the diversity of aliens and their ties to this country. Aliens may be immigrants or nonimmigrants. 8 U.S.C. §1101(a)(15). Immigrants, in turn, are divided into those who are subject to numerical limitations upon admissions and those who are not. The former are subdivided into preference classifications which include: grown unmarried children of citizens; spouses and grown unmarried children of aliens lawfully admitted for permanent residence; professionals and those with exceptional ability in the sciences or arts; grown married children of citizens; brothers and sisters of citizens; persons who perform specified permanent skilled or unskilled labor for which a labor shortage exists; and certain victims of persecution and catastrophic natural calamities who were granted conditional entry and remained in the United States at least two years. 8 U.S.C. §§1153(a)(1)-(7). Immigrants not subject to certain numerical limitations include: children and spouses of citizens and parents of citizens at least 21 years old; natives of independent countries of the Western Hemisphere; aliens lawfully admitted for permanent residence returning from temporary visits abroad; certain former citizens who may reapply for acquisition of citizenship; certain ministers of religion; and certain employees or former employees of the United States Government abroad. 8 U.S.C. §§1101(a)(27), 1151(a), (b). Nonimmigrants include: officials and employees of foreign governments and certain international organizations; aliens visiting temporarily for business or pleasure; aliens in transit through this country; alien crewmen serving on a vessel or aircraft; aliens entering pursuant to a treaty of commerce and navigation to carry on trade or an enterprise in which they have invested; aliens entering to study in this country; certain aliens coming temporarily to perform services or labor or to serve as trainees; alien representatives of the foreign press or other information media; certain aliens coming

temporarily to participate in a program in their field of study or specialization; aliens engaged to be married to citizens; and certain alien employees entering temporarily to continue to render services to the same employers. 8 U.S.C. §1101(a)(15). In addition to lawfully admitted aliens, there are, of course, aliens who have entered illegally.

[24] We have left open the question whether a State may prohibit aliens from holding elective or important nonelective positions or whether a State may, in some circumstances, consider the alien status of an applicant or employee in making an individualized employment decision. See [Sugarman v. Dougall](#), 413 U.S. 634, 646-649; [In re Griffiths](#), 413 U.S. 717, 728-729, and n. 21.

[25] "State alien residency requirements that either deny welfare benefits to noncitizens or condition them on longtime residency, equate with the assertion of a right, inconsistent with federal policy, to deny entrance and abode. Since such laws encroach upon exclusive federal power, they are constitutionally impermissible." [Graham v. Richardson](#), 403 U.S. 365, 380. [Matthews v. Diaz, 426 U.S. 67 (1976)]

For tax purposes, state nationals domiciled in states of the Union are classified as "non-resident non-persons". They become "nonresident alien individuals" as defined in [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) only if they occupy a public office within the national government.

[26 U.S.C. §7701\(b\)\(1\)\(B\) Nonresident alien](#)

An individual is a nonresident alien if such individual is neither a citizen of the [federal] United States nor a resident of the [federal] United States (within the meaning of subparagraph (A)).

The statutory term "United States" as used above means the following:

[TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701. \[Internal Revenue Code\]](#)
[Sec. 7701. - Definitions](#)

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(9) United States

The term "United States" when used in a geographical sense includes only the [States](#) and the District of Columbia.

(10) State

The term "State" shall be construed to include the District of Columbia, where such construction is necessary to carry out provisions of this title.

A "nonresident alien" is "nonresident" to the statutory "United States**" as defined in the Internal Revenue Code at 26 U.S.C. §7701(a)(9) and (a)(10), which simply means that they do not maintain a domicile in the District of Columbia or any federal territory. We call this area the "federal United States", the "United States**", or simply the "federal zone" for short, in this book. Some payroll people and accountants will try to tell you that it is nonsense to expect that the words mean what they say in the Internal Revenue Code, but you can see that there is no way to interpret the definition of "United States" any way *other* than federal territory for the purposes of Subtitle A federal income taxes. The reason why this also must be the case is that the Constitution and federal law both confine all persons holding public office to reside in the District of Columbia:

[U.S. Constitution, Article I, Section 8, Clause 17](#)

To exercise exclusive Legislation in all Cases whatsoever, over such District (not exceeding ten Miles square) as may, by Cession of Particular States, and the Acceptance of Congress, become the Seat of the Government of the United States, and to exercise like Authority over all Places purchased by the Consent of the Legislature of the State in which the Same shall be, for the Erection of Forts, Magazines, Arsenals, dock-Yards and other needful Buildings;--And

[TITLE 4 > CHAPTER 3 > Sec. 72.](#)
[Sec. 72. - Public offices; at seat of Government](#)

All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere, except as otherwise expressly provided by law

A “nonresident” who does not hold a public office in the United States government is *not* a statutory “person” or “individual” and is not responsible for income tax withholding under Subtitle C of the Internal Revenue Code or for federal income taxes under [Subtitle A of the Internal Revenue Code](#). People or entities not holding public office also cannot be levied upon under 26 U.S.C. §6331(a). Those in the IRS who argue with this perspective are violating the following rules of statutory construction and must produce the statute that EXPRESSLY INCLUDES what they want to include within 26 U.S.C. §6331(a):

“It is apparent that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional restrictions.”
[Bailey v. Alabama, 219 U.S. 219 (1911)]

“Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one thing is the exclusion of another. Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded.”
[Black’s Law Dictionary, Sixth Edition, p. 581]

“When a statute includes an explicit definition, we must follow that definition, even if it varies from that term’s ordinary meaning. Meese v. Keene, 481 U.S. 465, 484-485 (1987) (“It is axiomatic that the statutory definition of the term excludes unstated meanings of that term”); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 (“As a rule, ‘a definition which declares what a term ‘means’ . . . excludes any meaning that is not stated”); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read “as a whole,” post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General’s restriction -- “the child up to the head.” Its words, “substantial portion,” indicate the contrary.”
[Stenberg v. Carhart, 530 U.S. 914 (2000)]

Those who refuse to produce legal evidence that the statutes expressly include in 26 U.S.C. §6331(a) what they want to include are:

1. Violating the constitutional requirement for reasonable notice. See:

Requirement for Reasonable Notice, Form #05.022
<http://sedm.org/Forms/FormIndex.htm>

2. Abusing statutory presumptions to injure constitutional rights, which the U.S. Supreme Court held is a tort. See:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
<http://sedm.org/Forms/FormIndex.htm>

(1) [8:4993] **Conclusive presumptions affecting protected interests:**

A conclusive presumption [that a “code” is in fact a “law”, for instance] may be defeated where its application would impair a party’s constitutionally-protected liberty or property interests. In such cases, conclusive presumptions have been held to violate a party’s due process and equal protection rights. [Vlandis v. Kline (1973) 412 U.S. 441, 449, 93 S.Ct. 2230, 2235; Cleveland Bd. of Ed. v. LaFleur (1974) 414 U.S. 632, 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers are unfit violates process] [Federal Civil Trials and Evidence, Rutter Group, paragraph 8:4993, p. 8K-34]

To verify the conclusions of this section, we investigated a prominent payroll compliance education book and found the following comments in the book about “nonresident alien” tax withholding:

“In general, if an employer pays wages to nonresident aliens, it must withhold income tax (unless excepted by regulations), Social Security, and Medicare taxes as it would for a U.S. citizen. A Form W-2 must be delivered to the nonresident alien and filed with the Social Security Administration. Nonresident aliens’ wages are subject to FUTA tax as well.”
[Quick Reference Guide to Payroll Compliance (2002), Payroll Technical Support Services, Panel Publishers, a Division of Aspen Publishers, Inc, p. IV-54. Available at: <http://panelpublishers.com/>]

The above is true, but very misleading. The above advice says “unless excepted by regulations”, and doesn’t mention what those regulations might be. It also uses the term “must be delivered and filed”. That is true for a public employer, but not a private employer, and it still does not obligate a private employee to do anything. The facts below clarify the comments above and the applicable regulations so that their meaning is crystal clear to the reader:

1. There are several regulations that DO exempt income of nonresident aliens. Most of these are documented later in section 6.6.6 and following. All income not “effectively connected with a trade or business in the United States” or earned from labor outside the District of Columbia or federal United States is exempt from inclusion as “gross income” by regulation and exempt from withholding, but of course the above book conveniently didn’t mention that:

26 C.F.R. §31.3401(a)(6)-1 Remuneration for services of nonresident alien individuals.

(a) In general.

All remuneration paid after December 31, 1966, for services performed by a nonresident alien individual, if such remuneration otherwise constitutes wages within the meaning of §31.3401(a)-1 and if such remuneration is effectively connected with the conduct of a trade or business within the United States, is subject to withholding under section 3402 unless excepted from wages under this section. In regard to wages paid under this section after February 28, 1979, the term “nonresident alien individual” does not include a nonresident alien individual treated as a resident under section 6013 (g) or (h).

(b) Remuneration for services performed outside the [federal] United States.

Remuneration paid to a nonresident alien individual (other than a resident of Puerto Rico) for services performed outside the [federal] United States is excepted from wages and hence is not subject to withholding.

A portion of the regulation above is also confirmed by the statutory rules for computing taxable income found in 26 U.S.C. §861:

[TITLE 26](#) > [Subtitle A](#) > [CHAPTER 1](#) > [Subchapter N](#) > [PART I](#) > Sec. 861.
[Sec. 861. - Income from sources within the United States](#)

(a) Gross income from sources within United States

The following items of gross income shall be treated as income from sources within the United States:

[...]

(3) Personal services

Compensation for labor or personal services performed in the United States; except that compensation for labor or services performed in the United States shall not be deemed to be income from sources within the United States if-

(A) the labor or services are performed by a nonresident alien individual temporarily present in the United States for a period or periods not exceeding a total of 90 days during the taxable year,

(B) such compensation does not exceed \$3,000 in the aggregate, and

(C) the compensation is for labor or services performed as an employee of or under a contract with -

(i) a nonresident alien, foreign partnership, or foreign corporation, not engaged in trade or business within the United States, or

2. That word “trade or business” above is statutorily defined in the Internal Revenue Code as the “functions of a public office”. This public office essentially amount to a business partnership with the federal government, whether as a federal “employee” or otherwise. These observations confirm once again that the only proper subject of the income tax are government employees who hold a public office.

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

"The term 'trade or business' includes the performance of the functions of a public office."

Public Office:

"Essential characteristics of a 'public office' are:

- (1) Authority conferred by law,
- (2) Fixed tenure of office, and
- (3) Power to exercise some of the sovereign functions of government.
- (4) Key element of such test is that "officer is carrying out a sovereign function".
- (5) Essential elements to establish public position as 'public office' are:
 - (a) Position must be created by Constitution, legislature, or through authority conferred by legislature.
 - (b) Portion of sovereign power of government must be delegated to position,
 - (c) Duties and powers must be defined, directly or implied, by legislature or through legislative authority.
 - (d) Duties must be performed independently without control of superior power other than law, and
 - (e) Position must have some permanency."

[Black's Law Dictionary, Sixth Edition, p. 1230]

3. 26 C.F.R. §31.3401(a)-1 mentioned above also says that a person can only earn "wages" if they are an "employee", which is a person holding a "public office" in the United States government" under 26 C.F.R. §31.3401(c)-1.

26 C.F.R. §31.3401(c)-1 Employee:

"...the term [employee] includes officers and employees, whether elected or appointed, of the United States, a [federal] State, Territory, Puerto Rico or any political subdivision, thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term 'employee' also includes an officer of a corporation."

26 C.F.R. §31.3401(a)-1 Wages.

(a) In general. (1) The term "wages" means all remuneration for services performed by an employee for his employer unless specifically excepted under section 3401(a) or excepted under section 3402(e).

4. Absent a person literally holding a "public office" in the United States government, then the only other way they can earn "wages" is to have a voluntary withholding agreement in place called an IRS Form W-4. If they never volunteered, then they don't earn "wages".

26 C.F.R. §31.3401(a)-3 Amounts deemed wages under voluntary withholding agreements.

(a) In general.

Notwithstanding the exceptions to the definition of wages specified in section 3401(a) and the regulations thereunder, the term "wages" includes the amounts described in paragraph (b)(1) of this section with respect to which there is a voluntary withholding agreement in effect under section 3402(p). References in this chapter to the definition of wages contained in section 3401(a) shall be deemed to refer also to this section (§31.3401(a)-3).

26 C.F.R. §31.3402(p)-1 Voluntary withholding agreements.

(a) In general.

An employee and his employer may enter into an agreement under section 3402(b) to provide for the withholding of income tax upon payments of amounts described in paragraph (b)(1) of §31.3401(a)-3, made after December 31, 1970. An agreement may be entered into under this section only with respect to amounts which are includible in the gross income of the employee under section 61, and must be applicable to all such amounts paid by the employer to the employee. The amount to be withheld pursuant to an agreement under section 3402(p) shall be determined under the rules contained in section 3402 and the regulations thereunder. See §31.3405(c)-1, Q&A-3 concerning agreements to have more than 20-percent Federal income tax withheld from eligible rollover distributions within the meaning of section 402.

5. If the private employer coerces the worker who is NOT a PUBLIC or statutory "employee" to sign an IRS Form W-4,

that doesn't count as "volunteering", because in that instance, they had a choice of either starving to death or committing perjury under penalty of perjury on an IRS Form W-4. They would be committing perjury because they would be submitting a W-4 that misrepresented their status as a federal "employee" and also misrepresented the fact that they "volunteered", when in fact they were simply coerced under threat of being fired or not being hired by their employer. Here is what Alexander Hamilton said on this subject:

"In the general course of human nature, A POWER OVER A MAN'S SUBSISTENCE AMOUNTS TO A POWER OVER HIS WILL."
[Alexander Hamilton, [Federalist Paper No. 79](#)]

The tendency of employers to coerce their employees essentially into becoming liars just so they can feed their face may explain the following comment by Will Rogers:

"Income tax has made more liars out of the American people than golf."
[Will Rogers]

6. The regulations say a nonresident alien with no earnings connected with a "trade or business" and which do not originate from federal territory is not subject to tax and not includible in "gross income".:

Title 26: Internal Revenue
[PART 1—INCOME TAXES](#)
[nonresident alien individuals](#)
[§ 1.872-2 Exclusions from gross income of nonresident alien individuals.](#)

(f) Other exclusions.

Income which is from sources without [outside] the United States [federal territory per 26 U.S.C. §7701(a)(9) and (a)(10)], as determined under the provisions of sections 861 through 863, and the regulations thereunder, is not included in the gross income of a nonresident alien individual unless such income is effectively connected for the taxable year with the conduct of a trade or business in the United States by that individual. To determine specific exclusions in the case of other items which are from sources within the United States, see the applicable sections of the Code. For special rules under a tax convention for determining the sources of income and for excluding, from gross income, income from sources without the United States which is effectively connected with the conduct of a trade or business in the United States, see the applicable tax convention. For determining which income from sources without the United States is effectively connected with the conduct of a trade or business in the United States, see section 864(c)(4) and §1.864-5.

Examining the above Quick Reference to Payroll Compliance (2002) book once again, we find the following comments:

"In some cases, an Internal Revenue Code (IRC) section or a U.S. tax treaty provision will exclude payments to a nonresident alien from wages. Such payments are not subject to the regular income tax withholding, so a Form W-2 is not required. Instead, the payments are subject to withholding at a flat 30 percent or lower treaty rate, unless exempt from tax because of a Code or treaty provision."
[Quick Reference Guide to Payroll Compliance (2002), Payroll Technical Support Services, Panel Publishers, a Division of Aspen Publishers, Inc, p. IV-54. Available at: <http://panelpublishers.com/>]

The above comment is based on the content of 26 U.S.C. §871(a), which "appears" to impose a 30% flat rate on the "taxable income" of nonresident aliens not "effectively connected with a trade or business" in the United States, which we said means a "public office" in the United States government. As we said above, however, the underlying regulations at 26 C.F.R. §1.872-2 exclude earnings of nonresident aliens originating outside federal territory. Therefore, such persons would be "nontaxpayers" who do not need to withhold.

A number of other payroll reference books have exactly the same problem as this one. There are two other primary payroll reference books recommended by the American Payroll Association (APA), which are listed below, and both of them have exactly the same problem as the one we examined in this section.

1. The [American Payroll Association \(APA\)](#) publishes information for payroll clerks that is flat out wrong on the subject of nonresident withholding in the case of those not engaged in a "trade or business". See the book entitled: The Payroll Source, 2002; American Payroll Association; Michael P. O'Toole, Esq.; ISBN 1-930471-24-6.
2. The other main source of payroll trade publications is [RIA](#), which also publishes flat out wrong information about the subject of "nonresident aliens" not engaged in a "trade or business" in the following publications:
Principles of Payroll Administration; 2004 Edition; Debra J. Salam, CPA & Lucy Key Price, CPP; [RIA](#), 117 West

Why don't most payroll industry compliance books properly or completely address nonresident aliens not engaged in a "trade or business" with no earnings from federal territory or the United States government so as to tell the WHOLE truth about their lack of liability to withhold or report? Below are some insightful reasons that you will need to be intimately familiar with if you wish to educate the payroll department at your job without making enemies out of them:

1. They are bowing to IRS pressure and taking the least confrontational approach. If they told the WHOLE truth, they would probably be audited and attacked, so they omit the WHOLE truth from their manuals.
2. They are trying to make the payroll clerk's job easy (cook book), so that everyone looks the same. Many payroll software programs don't know what to do about nonresident aliens who have no Social Security Number, which can add considerably to the workload of the payroll clerk by forcing them to process these people manually.
3. The IRS Form W-8BEN can be used to stop withholding, but those who use it for this purpose must read and understand the regulations, which few payroll clerks have either the time or interest to do. The W-4, however, is the easiest and most convenient to use for the payroll clerks.
4. The IRS Publications conveniently do not discuss the loopholes in the regulations, because they want people to pay tax. Therefore, you must read, study, and understand the law yourself if you want to be free from the system, which few Americans are willing or even able to do.
5. Few Americans read or study the law and even among those who do bring up the issues raised in this book with payroll clerks and bosses. Therefore, those informed private employees who bring up such issues are looked upon as troublemakers and brushed off by payroll and management personnel.
6. Those payroll personnel who call the IRS to ask about the issues in this pamphlet are literally lied to by malicious and uninformed IRS personnel and told that they have to withhold at single zero rate. In fact, IRS employees are not even allowed to give advice and the federal courts have said that you can be penalized for relying on ANYTHING the IRS says, including on the subject of withholding. Read the fascinating truth for yourself:

Federal Courts and the IRS' Own IRM Say IRS is NOT RESPONSIBLE for Its Actions or Its Words or For Following Its Own Written Procedures, Family Guardian Fellowship
<http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>

Therefore, those nonresident aliens who do not hold public office in the United States government and receive no payments from the U.S. government originating from federal territory do not earn taxable income, need not withhold, and need not file any federal tax return. Some people hear the word "nonresident alien" and assume that it means only "foreigners". But we must ask the question how a foreigner from another country can serve in a public office of the United States government when the Constitution requires that the President can only be a "Natural Born Citizen" and senators and representatives must be "Citizens of the United States***"?

U.S. Constitution, Article II, Section 1, Clause 5

No Person except a natural born Citizen, or a Citizen of the United States, at the time of the Adoption of this Constitution, shall be eligible to the Office of President; neither shall any person be eligible to that Office who shall not have attained to the Age of thirty five Years, and been fourteen Years a Resident within the United States.

U.S. Constitution, Article I, Section 3, Clause 3

*No Person shall be a Senator who shall not have attained to the Age of thirty Years, and been **nine Years a Citizen of the United States**, and who shall not, when elected, be an Inhabitant of that State for which he shall be chosen.*

U.S. Constitution, Article I, Section 2, Clause 2

*No Person shall be a Representative who shall not have attained to the age of twenty five Years, and been **seven Years a Citizen of the United States**, and who shall not, when elected, be an Inhabitant of that State in which he shall be chosen.*

Based on the foregoing discussion, the income taxes collected under the authority of Subtitle A of the Internal Revenue

Code are simply a federal public officer kickback program disguised to “look” like a lawful tax. But in fact, the legislative intent of the Sixteenth Amendment revealed by President Taft’s written address before Congress clearly shows the purpose of Subtitle A of the Internal Revenue Code as simply a tax on federal government “employees” and nothing more. This federal employee kickback program disguised as a legitimate “income tax” on everyone was begun in 1862 during the exigencies of the Civil War and has continued with us since that day:

CONGRESSIONAL RECORD - SENATE - JUNE 16, 1909

[From Pages 3344 – 3345]

The Secretary read as follows:

To the Senate and House of Representatives:

[. . .]

Again, it is clear that by the enactment of the proposed law the Congress will not be bringing money into the Treasury to meet the present deficiency. The decision of the Supreme Court in the income-tax cases **deprived the National Government of a power** which, by reason of previous decisions of the court, it was **generally supposed that government had**. It is undoubtedly a power the National Government ought to have. It might be indispensable to the Nation’s life in great crises. Although I have not considered a constitutional amendment as necessary to the exercise of certain phases of this power, a mature consideration has satisfied me that an amendment is the only proper course for its establishment to its full extent.

I therefore recommend to the Congress that both Houses, by a two-thirds vote, **shall propose an amendment to the Constitution conferring the power to levy an income tax upon the National Government** without apportionment among the States in proportion to population.

[44 Cong.Rec. 3344-3345]

If you would like to learn more about the federal employee kickback program and exactly how it works, a whole book has been written just on this worthy subject, which you can obtain as follows:

IRS Humbug: IRS Weapons of Enslavement, Frank Kowalik, Universalistic Publishers, ISBN 0-9626552-0-1

The Pharisees who wrote the rather deceptive 2002 Quick Reference Guide to Payroll Compliance manual above weren’t telling a lie, but they also certainly left the most important points about tax liability of nonresident aliens undisclosed, and did not explain that people born in states of the Union are nonresident aliens under the tax code IF ANY ONLY IF they lawfully occupy an office in the United States government. This results in a constructive fraud and leaves the average reader, who is a “nonresident alien” and who was born in a state of the Union, with the incorrect presumption that he has a legal obligation to “volunteer” to participate in a corrupt and usurious federal “employee” kickback program. I would also be willing to bet that if you called up the author of the above article and asked him why he didn’t mention all the other details in this section, he would tell you that if he told the truth, he would have his license to practice law or his CPA certification pulled by the IRS or by a federal judge whose retirement benefits depend on maintaining the fraudulent and oppressive tax system we live under.

7.4.5 When are statutory “citizens” (8 U.S.C. §1401) liable for tax?: Only when they are “residents” abroad and not in a constitutional state

The I.R.C. Subtitle A income tax is imposed upon “citizens” only when they ALSO “RESIDENT” in the place they earn the statutory “income”.

26 C.F.R. §1.1-1 Income tax on individuals.

(a) General rule.

(1) Section 1 of the Code imposes an income tax on the income of every individual who is a citizen or resident of the United States and, to the extent provided by section 871(b) or 877(b), on the income of a nonresident alien individual.

[. . .]

(b) Citizens or residents of the United States liable to tax.

In general, all citizens of the United States, wherever resident, and all resident alien individuals are liable to the income taxes imposed by the Code whether the income is received from sources within or without the

United States. Pursuant to section 876, a nonresident alien individual who is a bona fide resident of a section 931 possession (as defined in § 1.931-1(c)(1) of this chapter) or Puerto Rico during the entire taxable year is, except as provided in section 931 or 933 with respect to income from sources within such possessions, subject to taxation in the same manner as a resident alien individual. As to tax on nonresident alien individuals, see sections 871 and 877.
[26 C.F.R. §1.1-1(a)(1)]

The statutory term “individual” includes ONLY “aliens” and “nonresident aliens” but not statutory “citizens. Therefore, a “citizen” only becomes an “individual” when they are an “alien” or “nonresident alien”:

26 C.F.R. 1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.

(c) Definitions

(3) Individual.

(i) Alien individual.

The term alien individual means an individual who is not a citizen or a national of the United States. See Sec. 1.1-1(c).

(ii) Nonresident alien individual.

The term nonresident alien individual means a person described in section 7701(b)(1)(B), an alien individual who is a resident of a foreign country under the residence article of an income tax treaty and Sec. 301.7701(b)-7(a)(1) of this chapter, or an alien individual who is a resident of Puerto Rico, Guam, the Commonwealth of Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa as determined under Sec. 301.7701(b)-1(d) of this chapter. An alien individual who has made an election under section 6013 (g) or (h) to be treated as a resident of the United States is nevertheless treated as a nonresident alien individual for purposes of withholding under chapter 3 of the Code and the regulations thereunder.

We must then ask ourselves WHEN can a statutory “citizen” (under 8 U.S.C. §1401 and identified in 26 C.F.R. §1.1-1(c)) ALSO be statutory “resident” in the same place at the same time, keeping in mind that a “resident” is an ALIEN domiciled in a place under the law of nations:

“Residents, as distinguished from citizens, are aliens who are permitted to take up a permanent abode in the country. Being bound to the society by reason of their [intention of] dwelling in it, they are subject to its laws so long as they remain there, and, being protected by it, they must defend it, although they do not enjoy all the rights of citizenship. They have only certain privileges which the law, or custom, gives them. Permanent residents are those who have been given the right of perpetual residence. They are a sort of citizen of a less privileged character, and are subject to the society without enjoying all its advantages. Their children succeed to their status; for the right of perpetual residence given them by the State passes to their children.”
[The Law of Nations, p. 87, E. De Vattel, Volume Three, 1758, Carnegie Institution of Washington; emphasis added.]

26 C.F.R. §1.1-1(b) disproves the assertion that everything a person domiciled in any of the 50 states makes is statutory “income” subject to tax, when it states that “All citizens of the United States, wherever resident,” are liable to tax. This is because:

1. One cannot be a statutory “resident” without ALSO being a statutory “alien”. See 26 U.S.C. §7701(b)(1)(A).
2. “residence” is ONLY defined in the I.R.C. to include statutory “aliens” and NOT “citizens”. Nowhere is it defined to include “citizens”. Therefore, a “citizen” cannot have a “residence” or be “resident” in a place without being a statutory alien in relation to that place.

Title 26: Internal Revenue
PART 1—INCOME TAXES
nonresident alien individuals
§ 1.871-2 Determining residence of alien individuals.

(b) Residence defined.

An alien actually present in the United States who is not a mere transient or sojourner is a resident of the United States for purposes of the income tax. Whether he is a transient is determined by his intentions with regard to the length and nature of his stay. A mere floating intention, indefinite as to time, to return to another

country is not sufficient to constitute him a transient. If he lives in the United States and has no definite intention as to his stay, he is a resident. One who comes to the United States for a definite purpose which in its nature may be promptly accomplished is a transient; but, if his purpose is of such a nature that an extended stay may be necessary for its accomplishment, and to that end the alien makes his home temporarily in the United States, he becomes a resident, though it may be his intention at all times to return to his domicile abroad when the purpose for which he came has been consummated or abandoned. An alien whose stay in the United States is limited to a definite period by the immigration laws is not a resident of the United States within the meaning of this section, in the absence of exceptional circumstances.

3. One cannot simultaneously be a statutory "citizen" and a statutory "alien" in relation to the same political entity at the same time. Therefore:
 - 3.1. More than one political entity must be involved AND
 - 3.2. Those who are simultaneously "citizens" and "aliens" must be outside the country and in a legislatively foreign country.
4. One can not have a civil status under the civil statutes of a place such as "citizen" or "resident" WITHOUT a DOMICILE in that place.
 - 4.1. This includes statutory "citizen" or statutory "resident".
 - 4.2. This is a requirement of Federal Rule of Civil Procedure 17 and the law of domicile itself.

§ 29. Status

It may be laid down that the, status- or, as it is sometimes called, civil status, in contradistinction to political status - of a person depends largely, although not universally, upon domicil. The older jurists, whose opinions are fully collected by Story I and Burge, maintained, with few exceptions, the principle of the ubiquity of status, conferred by the lex domicilii with little qualification. Lord Westbury, in *Udny v. Udny*, thus states the doctrine broadly: "The civil status is governed by one single principle, namely, that of domicil, which is the criterion established by law for the purpose of determining civil status. For it is on this basis that the personal rights of the party - that is to say, the law which determines his majority and minority, his marriage, succession, testacy, or intestacy-must depend." Gray, C. J., in the late Massachusetts case of *Ross v. Ross*, speaking with special reference to capacity to inherit, says: "It is a general principle that the status or condition of a person, the relation in which he stands to another person, and by which he is qualified or made capable to take certain rights in that other's property, is fixed by the law of the domicil; and that this status and capacity are to be recognized and upheld in every other State, so far as they are not inconsistent with its own laws and policy." [*A Treatise on the Law of Domicil, National, Quasi-National, and Municipal*, M.W. Jacobs, Little, Brown, and Company, 1887, p. 89]

Therefore, the only practical way that a statutory "citizen" can ALSO be statutory "resident" under the civil laws of a place is when they are abroad as identified in 26 U.S.C. §911: Citizens or residents of the United States living abroad. That section of code, in fact, groups STATUTORY "citizens" and "residents" together because they are both "resident" when in a foreign country outside the United States* the country:

1. They are a statutory "citizen" under 8 U.S.C. §1401 if they were born on federal territory or abroad and NOT a constitutional state. See *Rogers v. Bellei*, 401 U.S. 815 (1971).
2. If they avail themselves of a "benefit" under a tax treaty with a foreign country, then they are also "resident" in the foreign country they are within under the tax treaty. At that point, they ALSO interface to the United States government as a "resident" under that tax treaty.

Moreover, there are two fairly instructive Revenue Rules that clarify the phrase "wherever resident" found in 26 C.F.R. §1.1-1(b) above. See Rev.Rul. 489 and Rev.Rul. 357 as follows:

"No provision of the Internal Revenue Code or the regulations thereunder holds that a citizen of the United States is a resident of the United States for purposes of its tax. Several sections of the Code provide Federal income tax relief or benefits to citizens of the United States who are residents without the United States for some specified period. See sections 911, 934, and 981. These sections give recognition to the fact that not all the citizens of the United States are residents of the United States."
[Rev.Rul. 75-489, p. 511]

As regards additional support, see Rev.Rul. 75-357 at p. 5, as follows:

"Sections 1.1-1(b) and 1.871-1 of the Income Tax Regulations provide that all citizens of the United States, wherever resident, and all resident alien individuals are liable to the income taxes imposed by the Internal Revenue Code whether the income is received from sources within or without the United States. See, however, section 911 of the Code. (Emphasis added.)"
[Rev.Rul. 75-357, p. 5]

Being that Rev.Rul. 75-357 quotes 26 C.F.R. § 1.1-1(b) directly, and duly informs every reader to see 26 U.S.C. §911, we believe an examination of 26 U.S.C. §911 and its regulations is in order to locate the appropriate application of the “*wherever resident*” phrase in 26 C.F.R. §1.1-1(b). See 26 U.S.C. §911(d)(1)(A) as follows:

(d) Definitions and special rules — For purposes of this section —

(1) *Qualified individual* — The term “qualified individual” means an individual whose tax home is in a foreign country and who is —

(A) a citizen of the United States and establishes to the satisfaction of the Secretary that he has been a bona fide resident of a foreign country or countries for an uninterrupted period which includes an entire taxable year.
[26 U.S.C. §911(d)(1)(A)]

There you have it. The “citizen of the United states” must be a bona-fide “resident of a foreign country” to be a qualified individual subject to tax.

Additionally, as we know, 26 C.F.R. §1.1-1(b) states:

“All citizens of the United States, *wherever resident*, are liable to the income taxes imposed by the Internal Revenue Code whether the income is received from sources within or without the United States.”

The regulations for section 911 make the distinction between where income is received as opposed to where services are performed. See the following:

26 C.F.R. §1.911-3 Determination of amount of foreign earned income to be excluded.

(a) Definition of foreign earned income.

For purposes of section 911 and the regulations thereunder, the term “foreign earned income” means earned income (as defined in paragraph (b) of this section) from sources within a foreign country (as defined in §1.911-2(h)) that is earned during a period for which the individual qualifies under §1.911-2(a) to make an election. Earned income is from sources within a foreign country if it is attributable to services performed by an individual in a foreign country or countries. The place of receipt of earned income is immaterial in determining whether earned income is attributable to services performed in a foreign country or countries.

Note the phrase “foreign country” above. That phrase obviously does not include states of the Union. We are therefore inescapably lead to the following conclusions based on the above analysis:

1. One cannot earn “income” as a statutory “citizen” under 26 C.F.R. §1.1-1(c), 26 U.S.C. §911, and 8 U.S.C. §1401 unless they are abroad in a foreign country.
2. No statute EXPRESSLY imposes a tax upon statutory “citizens” when they are NOT “abroad”, meaning in a foreign country. Therefore, under the rules of statutory construction, tax is not owed under ANY other circumstance:

“*Expressio unius est exclusio alterius*. A maxim of statutory interpretation meaning that the expression of one thing is the exclusion of another. *Burgin v. Forbes*, 293 Ky. 456, 169 S.W.2d 321, 325; *Newblock v. Bowles*, 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded.”
[*Black’s Law Dictionary*, Sixth Edition, p. 581]

3. A state citizen under the Fourteenth Amendment is NOT a statutory “citizen” under the Internal Revenue Code at 26 C.F.R. §1.1-1(c), even when they are abroad. Rather, they are statutory “non-resident non-persons” when abroad. See and rebut section 8 later and the following and answer the questions at the end of the following if you disagreed:

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

4. Even when one is “abroad” as a statutory “citizen”, they can cease to be a statutory “citizen” at any time by:
 - 4.1. Changing their domicile to the foreign country. This is because the civil status of “citizen” is a product of domicile on federal territory, not their birth...AND
 - 4.2. Surrendering any and all tax “benefits” of the income tax treaty. The receipt of the “benefit” makes them subject

to Internal Revenue Code Subtitle A “trade or business” franchise and a public officer in receipt, custody, and control of government property, which itself IS the “benefit”.

5. It is a CRIME for a state citizen to claim the civil status of STATUTORY “citizen” under 8 U.S.C. §1401. That crime is documented in 18 U.S.C. §911.
6. The claim that all state citizens domiciled in states of the Union are “citizens of the United States” under the Internal Revenue Code and that they owe a tax on ANY of their earnings is categorically false and fraudulent.

Below is a table that succinctly summarizes everything we have learned in this section in tabular form. The left column shows what you are now and the two right columns show what you can “elect” or “volunteer” to become under the authority of the Internal Revenue Code based on that status:

Table 11: Convertibility of citizenship or residency status under the Internal Revenue Code

What you are starting as	What you would like to convert to	
	“Individuals” (see 26 C.F.R. §1.1441-1(c)(3))	
	“Alien” (see 26 C.F.R. §1.1441-1(c)(3)(i))	“Nonresident alien” (see 26 C.F.R. §1.1441-1(c)(3)(ii) and 26 U.S.C. §7701(b)(1)(B))
“citizen of the United States” (see 8 U.S.C. §1401)	“citizen” may unknowingly elect to be treated as an “alien” by filing 1040, 1040A, or 1040EZ form. This election, however, is <i>not</i> authorized by any statute or regulation, and consequently, the IRS is <i>not</i> authorized to process such a return! It amounts to constructive fraud for a “citizen” to file as an “alien”, which is what submitting a 1040 or 1040A form does.	No “citizen of the United States” can be a “nonresident alien”, nor is he authorized under the I.R.C. to “elect” to become one. Likewise, no “nonresident alien” is authorized by the I.R.C. to elect to become a “citizen of the United States” under 8 U.S.C. §1401.
“resident” (not defined anywhere in the Internal Revenue Code)	All “residents” are “aliens”. “Resident”, “resident alien”, and “alien” are equivalent terms.	A “nonresident alien” may elect to be treated as an “alien” and a “resident” under the provisions of 26 U.S.C. §6013(g) or (h).

7.5 The TWO types of “residents”: FOREIGN NATIONAL under the common law or GOVERNMENT CONTRACTOR/PUBLIC OFFICER under a franchise

7.5.1 Introduction

As we pointed out earlier in section 8.2:

1. CONTEXT is extremely important in the legal field.
2. There are TWO main contexts in which legal terms can be used:
 - 2.1. CONSTITUTIONAL or common law: This law protects exclusively PRIVATE rights.
 - 2.2. STATUTORY: This law protects primarily PUBLIC rights and franchises.

CONTEXT therefore has a HUGE impact upon the meaning of the legal term “resident”. Because there are two main contexts in which “resident” can be used, then there are TWO possible meanings for the term.

1. CONSTITUTIONAL or COMMON LAW meaning: A foreign national domiciled within the jurisdiction of the municipal government to which the term “resident” relates. One can be a “resident” under constitutional state law and a “nonresident” in relation to the national government because their civil domicile is FOREIGN in relation to that government. This is a product of the Separation of Powers Doctrine, U.S. Supreme Court.
2. STATUTORY meaning: Means a man or woman who consented to a voluntary government civil franchise and by virtue of volunteering, REPRESENTS a public office exercised within and on behalf of the franchise. While on official duty on behalf of the government grantor of the franchise, they assume the effective domicile of the public

office they are representing, which is the domicile of the government grantor, pursuant to Federal Rule of Civil Procedure 17(b). For instance, the effective domicile of a state franchisee is within the granting state and the domicile of a federal franchisee is within federal territory.

Most of the civil law passed by state and federal governments are civil franchises, such as Medicare, Social Security, driver licensing, marriage licensing, professional licensing, etc. All such franchises are actually administered as FEDERAL franchises, even by the state governments. Men and women domiciled within a constitutional state have a legislatively foreign domicile outside of federal territory and they are therefore treated as statutory “non-resident non-persons” in relation to the national government. Once they volunteer for a franchise, they consent to represent a public office within that civil franchise and their civil statutory status changes from being a statutory “nonresident alien” (26 U.S.C. §7701(b)(1)(B)) to being a statutory “resident” (26 U.S.C. §7701(b)(1)(A)) in relation to federal territory and the national government under the specific franchise they signed up for.

The legal definition of “resident” within Black’s Law Dictionary tries to hint at the above complexities with the following deliberately confusing language:

Resident. “Any person who occupies a dwelling within the State, has a present intent to remain within the State for a period of time, and manifests the genuineness of that intent by establishing an ongoing physical presence within the State together with indicia that his presence within the State is something other than merely transitory in nature. The word “resident” when used as a noun means a dweller, habitant or occupant; one who resides or dwells in a place for a period of more, or less, duration; it signifies one having a residence, or one who resides or abides. *Hanson v. P.A. Peterson Home Ass’n*, 35 Ill.App.2d. 134, 182 N.E.2d. 237, 240.

Word “resident” has many meanings in law, largely determined by statutory context in which it is used. [*Kelm v. Carlson*, C.A.Ohio, 473, F.2d. 1267, 1271]
[*Black’s Law Dictionary*, Sixth Edition, p. 1309]

Note the following critical statement in the above, admitting that sleight of hand is involved:

“Word “resident” has many meanings in law, largely determined by statutory context in which it is used.
[*Kelm v. Carlson*, C.A.Ohio, 473, F.2d. 1267, 1271]”

Within the above definition, the term “the State” can mean one of TWO things:

1. A PHYSICAL or GEOGRAPHICAL place. This is the meaning that ignorant people with no legal training would naturally PRESUME that it means.
2. A LEGAL place, meaning a LEGAL PRESENCE as a “person” within a legal fiction called a corporation. For instance, an OFFICER of a federal corporation becomes a “RESIDENT” within the corporation at the moment he or she volunteers for the position and thereby REPRESENTS the corporation. Once they volunteer, Federal Rule of Civil Procedure 17(b) says they become “residents” of the government grantor of the corporation, but only while REPRESENTING said corporation:

IV. PARTIES > Rule 17.
Rule 17. Parties Plaintiff and Defendant; Capacity

(b) Capacity to Sue or be Sued.

Capacity to sue or be sued is determined as follows:

(1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;

(2) for a corporation, by the law under which it was organized; and

(3) for all other parties, by the law of the state where the court is located, except that:

(A) a partnership or other unincorporated association with no such capacity under that state's law may sue or be sued in its common name to enforce a substantive right existing under the United States Constitution or laws; and

(B) 28 U.S.C. §§ 754 and 959(a) govern the capacity of a receiver appointed by a United States court to sue or be sued in a United States court.

[SOURCE: <http://www.law.cornell.edu/rules/frcp/Rule17.htm>]

All federal corporations are “created” and “organized” under federal law and therefore are considered “residents” and “domestic” in relation to the national government.

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(4) Domestic

The term “domestic” when applied to a corporation or partnership means created or organized in the United States or under the law of the United States or of any State unless, in the case of a partnership, the Secretary provides otherwise by regulations.

It is also important to emphasize that ALL governments are corporations as held by the U.S. Supreme Court:

“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)]

Consequently, when one volunteers to become a public officer within a government corporation, then they acquire a “LEGAL PRESENCE” in the LEGAL AND NOT PHYSICAL PLACE called “United States” as an officer of the corporation. In effect, they are “assimilated” into the corporation as a legal “person” as its representative.

Earlier versions of the Treasury Regulations reveal the operation of the SECOND method for creating “residents”, which is that of converting statutory aliens into statutory residents using government franchises:

26 C.F.R. §301.7701-5 Domestic, foreign, resident, and nonresident persons.

A domestic corporation is one organized or created in the United States, including only the States (and during the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A domestic corporation is a resident corporation even though it does no business and owns no property in the United States. A foreign corporation engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in trade or business within the United States, as a nonresident foreign corporation. A partnership engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident partnership, and a partnership not engaged in trade or business within the United States, as a nonresident partnership. Whether a partnership is to be regarded as resident or nonresident is not determined by the nationality or residence of its members or by the place in which it was created or organized.
[Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]
[SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/Resident-26cfr301.7701-5.pdf>]

The key statement in the above is that the status of “resident” does NOT derive from either nationality or domicile, but rather from whether one is “purposefully and consensually” engaged in the FRANCHISE ACTIVITY called a “trade or business”. This is consistent with the Minimum Contacts Doctrine of the U.S. Supreme Court, which requires “purposeful availment” in order to waive sovereign immunity under the Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. Part 4, Chapter 97:

“A foreign corporation engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in trade or business within the United States, as a nonresident foreign corporation. A partnership engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident partnership, and a partnership not engaged in trade or business within the United States, as a nonresident partnership. Whether a partnership is to be regarded as resident or nonresident is not determined by the nationality or residence of its members or by the place in which it was created or organized.”

Incidentally, we were the first people we know of who discovered the above mechanisms and as soon as we exposed them on this website, the above regulation was quickly replaced with a temporary regulation to hide the truth. Scum bags!

The deliberately confusing and evasive definition of “resident” earlier in Black’s Law Dictionary is trying to obfuscate or cover up the above process by inventing new terms called “the State”, which they then refuse to define because if they did, they would probably start the second American revolution and destroy the profitability of the government franchise scam that subsidizes the authors within the legal profession! They are like Judas: Selling the truth for 20 pieces of silver.

What we want to emphasize in this section is that:

1. The word “resident” within most government civil law and ALL franchises actually means a government contractor, and has nothing to do with the domicile or nationality of the parties.
2. The “residence” of the franchisee is that of the OFFICE he or she occupies as a statutory “person”, “citizen”, or “resident”, and not his or her personal or physical location.

Finally, if you would like to know more about how VOLUNTARY participation in government franchises makes one a “resident”, see:

Government Instituted Slavery Using Franchises, Form #05.030, Sections 6.3, 8, and 11.5.2
<http://sedm.org/Forms/FormIndex.htm>

7.5.2 Definition of “residence” within civil franchises such as the Internal Revenue Code

The Treasury Regulations define the meaning of “resident” and “residence” as follows:

Title 26: Internal Revenue
PART 1—INCOME TAXES
nonresident alien individuals
§ 1.871-2 Determining residence of alien individuals.

(B) Residence defined.

An alien actually present in the United States^[] who is not a mere transient or sojourner is a resident of the United States for purposes of the income tax.** Whether he is a transient is determined by his intentions with regard to the length and nature of his stay. A mere floating intention, indefinite as to time, to return to another country is not sufficient to constitute him a transient. If he lives in the United States and has no definite intention as to his stay, he is a resident. One who comes to the United States for a definite purpose which in its nature may be promptly accomplished is a transient but, if his purpose is of such a nature that an extended stay may be necessary for its accomplishment, and to that end the alien makes his home temporarily in the United States, he becomes a resident, though it may be his intention at all times to return to his domicile abroad when the purpose for which he came has been consummated or abandoned. An alien whose stay in the United States is limited to a definite period by the immigration laws is not a resident of the United States within the meaning of this section, in the absence of exceptional circumstances.

One therefore may only be a “resident” and file resident tax forms such as IRS Form 1040 if they are “present in the United States”, and by “present” can mean EITHER:

1. **PHYSICALLY present:** meaning within the geographical “United States” as defined by STATUTE and as NOT commonly understood. This would be the United States^{**}, which we also call the federal zone. Furthermore:
 - 1.1. Only human “persons” can physically be ANYWHERE. These are called “natural persons”.
 - 1.2. Artificial entities, legal fictions, or other “juristic persons” such as corporations and public offices are NOT physical things, and therefore cannot be physically present ANYWHERE.
2. **LEGALLY present:** meaning that:
 - 2.1. You have **CONSENSUALLY** contracted with the government as an otherwise **NONRESIDENT** party to acquire an office within the government as a public officer and a legal fiction. This can **ONLY** lawfully occur by availing oneself of 26 U.S.C. §6013(g) and (h) , which allows **NONRESIDENTS** to “elect” to be treated as **RESIDENT ALIENS**, even though not physically present in the “United States”, **IF and ONLY IF** they are married to a **STATUTORY** but not **CONSTITUTIONAL** “U.S. citizen” per 8 U.S.C. §1401, 26 U.S.C. §3121(e), and 26 C.F.R. §1.1-1(c). If you are married to a **CONSTITUTIONAL** citizen who is **NOT** a **STATUTORY** citizen, this option is **NOT** available. Consequently, most of the IRS Form 1040 returns the IRS receives are **FRAUDULENT**

in this regard and a criminal offense under 26 U.S.C. §§7206 and 7207.

2.2. The OFFICE is legally present within the “United States” as a legal fiction and a corporation. It is NOT physically present. Anyone representing said office is an extension of the “United States” as a legal person.

For all purposes other than those above, a nonresident cannot lawfully acquire any of the following “statuses” under the civil provisions of the Internal Revenue Code, Subtitles A through C because: 1. Domiciled OUTSIDE of the forum in a legislatively foreign state such as either a state of the Union or a foreign country; AND 2. Protected by the Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. Part 4, Chapter 97.

1. “person”.
2. “individual”.
3. “taxpayer”.
4. “resident”.
5. “citizen”.

For more details on the relationship between STATUTORY civil statuses such as those above and one’s civil domicile, see:

Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002, Section 11
<http://sedm.org/Forms/FormIndex.htm>

7.5.3 “Resident” in the Internal Revenue Code “trade or business” civil franchise

The only type of “resident” defined in the Internal Revenue Code is a “resident alien”, as demonstrated below:

26 U.S.C. §7701(b)(1)(A) Resident alien

(b) Definition of *resident alien* and nonresident alien

(1) In general

For purposes of this title (other than subtitle B) -

(A) *Resident alien*

An alien individual shall be treated as a resident of the United States with respect to any calendar year if (and only if) such individual meets the requirements of clause (i), (ii), or (iii):

(i) Lawfully admitted for permanent residence

Such individual is a lawful permanent resident of the United States at any time during such calendar year.

(ii) Substantial presence test

Such individual meets the substantial presence test of paragraph (3).

(iii) First year election

Such individual makes the election provided in paragraph (4).

Therefore, the terms “resident”, “alien”, and “resident alien” are all synonymous terms within the Internal Revenue Code. Most state income taxation statutes also use the same definition of “resident”, and therefore the same definition applies for state income taxes as well.

QUESTION FOR DOUBTERS: If you believe we are wrong, then please show us a definition of the term “resident” within either the Internal Revenue Code or the implementing regulations that includes “citizens of the United States” as defined under 8 U.S.C. §1401. There simply isn’t one! You are not free to “presume” or “assume” that “citizens of the United States” are also “residents” without the authority of a positive law that authorizes it. We’ll also give you the hint, that even the Internal Revenue Code is neither “positive law” nor does it have the “force of law” for most people, so you can’t use it as legally evidence of anything. Presumptions are NOT legal evidence and violate due process of law when they become evidence without at least your consent in some form. To make this or any other assumption in a court of law would violate our right to “due process or law”, because “presumption” or “assumption” of anything in the legal realm is a violation of due process. Everything must be proven with evidence, and that which is neither law nor which is explicitly stated cannot be presumed.

The only way you can come under the jurisdiction of Subtitle A of the Internal Revenue Code is to meet one or more of the following criterias below:

1. A “U.S. person” domiciled within the “federal zone” as defined under 26 U.S.C. §7701(a)(30):

(a)(30) United States person

The term "United States person" means -

(A) a citizen or resident of the United States,

(B) a domestic partnership,

(C) a domestic corporation,

(D) any estate (other than a foreign estate, within the meaning of paragraph (31)), and

(E) any trust if -

(i) a court within the United States is able to exercise primary supervision over the administration of the trust, and

(ii) one or more United States persons have the authority to control all substantial decisions of the trust.

The above "U.S. person" is technically either an "alien" or a federal corporation only. A corporation can also be an "alien" if it was incorporated outside of federal jurisdiction but has a presence inside the federal zone. Under 26 C.F.R. §301.6109-1, these are the only entities who are required to provide any kind of identifying number on their tax return! That regulation requires the furnishing of a "Taxpayer Identification Number" for these legal "persons", but 26 C.F.R. §301.6109-1(d)(3) says that Social Security Numbers are not to be treated as "Taxpayer Identification Numbers". Consequently, natural persons with a Social Security Number do not have to provide any kind of identifying number on their return because they aren't the proper subject of Subtitle A of the Internal Revenue Code. See section 5.4.17 later for further details on this scandal.

2. A "nonresident alien" under 26 C.F.R. §1.1-1(a)(2)(ii) or 26 C.F.R. §1.1441-1(c)(3) who has income "effectively connected with a trade or business", which means a political office in the United States government under 26 U.S.C. §7701(a)(26). See 26 C.F.R. §1.1-1(a)(2)(ii).

Under item 1 above, the term "citizen of the United States" is used in describing a "U.S. person", but that "person" is technically only a federal corporation, as confirmed by the following:

1. The legal encyclopedia, Corpus Juris Secundum confirms that corporations are treated in law as "citizens of the United States":

"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 (C.J.S.), Corporations, §886 (2003)]

2. The definition of "income" as including only "corporate profit" under our Constitution limits the entire Internal Revenue Code to corporations only. See section 5.6.5 later for complete details on this subject.

Natural persons (people) who are "citizens of the United States" under the provisions of 8 U.S.C. §1401 are born only in the District of Columbia or federal territories or possessions. Federal territories and possessions are the only "States" within the Internal Revenue Code as confirmed by 4 U.S.C. §110(d). These statutory "citizens of the United States" cannot legally be classified as "residents"/"aliens" under the Internal Revenue Code and are not authorized by the code to "elect" to be treated as one either. The reason is because the purpose of law is to protect, and a person cannot elect to lose their constitutional rights and protection, even if they want to! However, by filing an IRS form 1040 or 1040A, they in effect make this illegal election anyway, and the IRS looks the other way and does not prosecute such unintentional deceit because they benefit financially from it. The pronouncements of the U.S. Supreme Court also identify this kind of constructive fraud on the part of the IRS as an invalid election if this unwitting choice did not involve fully informed consent. Did you know that you were agreeing to be treated as an "alien" by the IRS when you signed and sent in your first Form 1040 or 1040A?:

"Waivers of Constitutional rights not only must be voluntary, but must be knowing, intelligent acts done with sufficient awareness of the relevant circumstances and likely consequences."

[Brady v. U.S., 397 U.S. 742 (1970)]

The reason Constitutional rights are being waived is because people who are "residents"/"aliens" within the federal zone have no constitutional rights in law. The only way to avoid this involuntary election is to instead either file nothing or to file a 1040NR form with the IRS instead of a 1040 or 1040A form. You will learn starting in the next section that people who are born in states of the Union are not "nationals and citizens of the United States** at birth" under 8 U.S.C. §1401,

1 but are instead the equivalent of “nationals” under 8 U.S.C. §1101(a)(21). They are also “nonresident aliens” under the
2 Internal Revenue Code if serving in a public office and non-resident non-persons if not serving in a public office in the
3 national government. “nonresident aliens” file only the 1040NR form if they file anything with the IRS. The rules for
4 electing to be treated as a “resident” or “resident alien” are found in IRS Publication 54: Tax Guide for U.S. citizens and
5 Resident Aliens Abroad. See the following sections for amplification on this subject: 5.5.2, 5.5.3, and 5.4.12.

IMPORTANT: If you were born in a state of the Union, NEVER, EVER file a 1040, 1040A, or 1040EZ form unless you want to throw your Constitutional rights in the toilet! If you determine that you must file a tax form with the IRS, then only send in a 1040NR form in order to preserve your status as a “national” under 8 U.S.C. §1101(a)(21) and “non-resident non-person” who is outside of federal jurisdiction! Nonresident aliens cannot be penalized under the Internal Revenue Code because they don’t reside there! When you send in the 1040NR form, make sure to change the perjury statement at the end to put yourself outside of federal jurisdiction as follows:

“I declare under penalty of perjury under the laws of the United States of America in accordance with 28 U.S.C. §1746(1) that the foregoing facts are true, correct, and complete to the best of my knowledge and ability, but only when litigated with a jury in a court of a state of the Union and not a federal court.”

You will learn later in section 5.4.5 that the IRS has no legal authority to institute penalties against natural persons because of the prohibition against Bills of Attainder found in Article 1, Section 10 of the Constitution, but they will try to illegally do it anyway. Since IRS likes to try to illegally penalize people for changing the “jurat” or perjury statement at the end of the 1040NR form, then you can accomplish the equivalent of physically modifying the words in the perjury statement by redefining the words in the statement or redefining the whole statement in its entirety in an attached letter. Physically changing the words in the statement is the only thing IRS incorrectly “thinks” they can penalize for, and especially if the return was completed and submitted outside of federal jurisdiction in a state of the Union and the perjury statement accurately reflects that fact. Remember that crimes can only be punished based on where they are committed, and if your perjury statement reflects the fact that you are outside of federal jurisdiction, then IRS can’t penalize you no matter how hard they try or how many threats they make.

6 So being a “resident of the State” under federal statutes above makes you a nonresident alien in your own state and an
7 “alien” under federal jurisdiction who is the proper subject of both state and federal income taxes codes! Because as a
8 “resident of the State” you are presumed to reside inside the federal zone, you don’t have any constitutional rights
9 according to the U.S. supreme Court. Listen to the dissenting opinion from Justice Harlan in the case of *Downes v. Bidwell*,
10 182 U.S. 244 (1901) which ruled that the federal zone doesn’t have constitutional protections:

11 *“The idea prevails with some, indeed it has found expression in arguments at the bar, that we have in this*
12 *country substantially two national governments; one to be maintained under the Constitution, with all of its*
13 *restrictions; the other to be maintained by Congress outside the independently of that instrument, by exercising*
14 *such powers [of absolutism] as other nations of the earth are accustomed to.. I take leave to say that, if the*
15 *principles thus announced should ever receive the sanction of a majority of this court, a radical and*
16 *mischievous change in our system of government will result. We will, in that event, pass from the era of*
17 *constitutional liberty guarded and protected by a written constitution into an era of legislative absolutism.. It*
18 *will be an evil day for American liberty if the theory of a government outside the supreme law of the land*
19 *finds lodgment in our constitutional jurisprudence. No higher duty rests upon this court than to exert its full*
20 *authority to prevent all violation of the principles of the Constitution.*”
21 *[Downes v. Bidwell, 182 U.S. 244 (1901)]*

22 When you accept the false notion that you are “liable” for federal income taxes under Subtitle A of the Internal Revenue
23 Code and subsequently file a 1040 tax return (bad idea!), you are admitting under penalty of perjury that you are an alien
24 “individual” of your own country (not a “national” or “citizen”) who lives in the federal zone. The only definitions of
25 “individual” found in 26 C.F.R. §1.1441-1(c)(3) and 26 C.F.R. §1.1-1(a)(2)(ii) confirm that the only people who are
26 “individuals” in the context of federal income taxes are “aliens”/“residents” residing in the federal “United States” or
27 “nonresident aliens”. That lie or mistake on the tax return you never should have submitted to begin with caused you to
28 become the equivalent of a “virtual inhabitant” of the federal zone in law and from that point on you are treated as such by
29 both the federal government and the state government, even if you don’t want to be and never intended to do this! Here is
30 more proof showing that even if you weren’t located in the federal zone when you submitted the false 1040 return, you
31 gave your tacit permission to be treated as a resident of the District of Columbia:

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > Sec. 7701.
Sec. 7701. – Definitions

(a)(39) *Persons residing outside [the federal] United States*

If any citizen or resident of the United States does not reside in (and is not found in) any United States judicial district, such citizen or resident shall be treated as residing in the District of Columbia for purposes of any provision of this title relating to -

(A) *jurisdiction of courts, or*
(B) *enforcement of summons.*

What the above means is that if you filed a 1040 or 1040A form, you are telling the federal government that you are an “alien”/“resident” who lives in the federal zone and consequently, the courts will treat you like you have a domicile in the District of Columbia, which we call the District of Criminals. A similar provision appears under [26 U.S.C. §7408](#)(d):

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 76](#) > [Subchapter A](#) > § 7408
[§7408. Action to enjoin promoters of abusive tax shelters, etc.](#)

(d) *Citizens and residents outside the United States If any citizen or resident of the United States does not reside in, and does not have his principal place of business in, any United States judicial district, such citizen or resident shall be treated for purposes of this section as residing in the District of Columbia.*

Here is what the [2003 IRS Published Products Catalog](#) says about the proper use of the form 1040A on page F-15, and notice is says it is only for “citizens” and “residents”, neither of which describe those born in and inhabiting states of the Union on land not under federal ownership:

1040A 11327A Each

U.S. Individual Income Tax Return

Annual income tax return filed by citizens and residents of the United States. There are separate instructions available for this item. The catalog number for the instructions is 12088U.

W:CAR:MP:FP:F:I Tax Form or Instructions
[IRS Published Products Catalog (2003), Document 7130, p. F-15]

If you want to look at the IRS Published Products Catalog, you can download it yourself on our website at the address below. The document is available below:

[IRS Document 7130](#)
<http://famguardian.org/TaxFreedom/Forms/IRS/IRSDoc7130.pdf>

Those who file that false 1040 form are admitting that they are living in the King’s Castle and from that point on, they better bow down to the king as slaves by paying “tribute” with all their earnings! Important about the above is the fact that “nationals” and “nonresident aliens” are not included in the phrase “citizens or residents”, because they are outside the jurisdiction of the federal courts! One more big reason why we don’t want to be a “U.S. citizen” in the context of federal statutes such as 8 U.S.C. §1401! That false 1040 tax return they submitted, which said “U.S. individual” at the top, became a contract with criminals from the “District of Criminals” (the “D.C.” in “Washington D.C.”) to take themselves out of the Constitutional Republic and out of the protections of the Bill of Rights. They united with or “married” Babylon the Great Harlot mentioned in Rev. 17 and 18 and they live where she lives: inside of a totalitarian socialist democracy devoid of constitutional rights and predicated solely on the love of money and luxury. They declared themselves to be an “employee” of the Harlot, and the false W-4 form they submitted proves that, because the upper left corner says “employee”, and the only people who are statutory “employees” as defined in 26 U.S.C. §3401(c) work for the federal government. It is repugnant to the constitution, as held by the U.S. Supreme Court and therefore they can only be referring to PUBLIC “employees”. They have therefore joined the “Matrix” and become a socialist federal serf. Welcome, comrade!”

*“You were bought at a price; **do not become slaves of men** [and remember that government is made up of men].”*
[1 Cor. 7:23, Bible, NKJV]

Who says we don't live in a police state, and not many people even know about this because we have been so deceived by our public "dis-servants". Can you see how insidious this lawyer deception is? The American people and our media are asleep at the wheel folks!...and it's going to take a lot more to fix than blind and ignorant patriotism and putting an idiotic flag or bumper sticker on your car. That's right: if you are a "resident of the United States" or of "the State", then you're a federal serf and a ward of the socialist government who is nonresident to his own state! You better to do what you're told, pay your taxes, and shut up, BOY, or we'll confiscate all your property, give you 40 lashes and send you to bed without dinner or a blanket. Watch out!

To summarize the preceding discussion of "resident", for the purposes of taxation, one establishes that they are a "resident" of the federal zone by any of the following techniques:

1. Filing a form 1040 or 1040a or 1040EZ
2. Filling out a W-4 form, which is only for use by federal statutory "employees", all of whom work only in the federal zone.
3. Claiming to be "U.S. citizen", "U.S. resident", or "U.S. person" on any federal form.

If you never did any of the above, then it can't be said that you ever consented to participate in the federal income tax system and the federal government has no jurisdiction or proof of jurisdiction over you for the purposes of Subtitle A of the Internal Revenue Code. If they wrongfully proceed at that point over your objections by attempting unlawful collection and/or assessment actions against you in violation of 26 U.S.C. §6020(b) or the Constitution, then they:

1. Are involved in identity theft because they moved your legal identity under the I.R.C. to a physical place where you neither intend to live or actually live, which is the District of Columbia.
2. Are involved in:
 - 2.1. Racketeering in violation of 18 U.S.C. §1951.
 - 2.2. Extortion in violation of 18 U.S.C. §872.
 - 2.3. Conspiracy against rights in violation of, 18 U.S.C. §241.
3. Can and should be prosecuted individually for fraud in violation of 18 U.S.C. §1001, kidnapping in violation of 18 U.S.C. §1201, and all of the above crimes under both state and federal law.

7.5.4 "resident"=government employee, contractor, or agent

The discussion in the preceding section brings out a very subtle point we would like to further expound upon, which is that "residence" is created ONLY through the operation of private law and your right to contract. We allege that the term "permanent" found in the definition of "domicile" in the previous section really means "consent" to the jurisdiction of the government. Below is the proof, right from the definitions within Title 8 of the U.S. Code, which is entitled "Aliens and Nationality":

[TITLE 8 > CHAPTER 12 > SUBCHAPTER I > § 1101](#)
[§ 1101. Definitions](#)

(a) As used in this chapter—

(31) The term "permanent" means a relationship of continuing or lasting nature, as distinguished from temporary, but a relationship may be permanent even though it is one that may be dissolved eventually at the instance either of the United States or of the individual, in accordance with law.

Note that the term "permanent" as used above has no relationship as to time, but instead can exist only in the presence of your voluntary consent. This is one of the implications of the Declaration of Independence, which states that "to secure these rights, governments are instituted among men, deriving their JUST powers from the CONSENT of the governed." What they are pointing out above is that what really makes the relationship "permanent" is your voluntary consent. This consent, the courts call "allegiance". Below is how the U.S. Supreme Court describes the practical effect of choosing or consenting to a "domicile" within the jurisdiction of a specific "state":

"Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth Amendment makes one a [STATUTORY] citizen of the state wherein he resides [IS DOMICILED], the fact of residence creates universally reciprocal duties [e.g. CONTRACTUAL DUTIES!!] of protection by the state and of allegiance and support by the citizen. The latter obviously includes a duty to pay taxes, and

their nature and measure is largely a political matter. Of course, the situs of property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration being a tax on realty laid by the state in which the realty is located."
[Miller Brothers Co. v. Maryland, [347 U.S. 340](#) (1954)]

The only legitimate purpose of all law and government is "protection". A person who selects or consents to have a "domicile" or "residence" has effectively contracted to procure "protection" of the "sovereign" or "state" within its jurisdiction. In exchange for the promise of protection by the "state", they are legally obligated to give their allegiance and support. All allegiance must be voluntary and any consequences arising from compelled allegiance may not be enforced in a court of law. When you revoke your voluntary consent to the government's jurisdiction and the "domicile" or "residence" contract, you change your status from that of a "domiciliary" or "resident" or "inhabitant" or "U.S. person" to that of a "transient foreigner". Transient foreigner is then defined below:

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

Note again the language within the definition of "domicile" from Black's Law Dictionary found in the previous section relating to the word "transient", which confirms that what makes your stay "permanent" is consent to the jurisdiction of the "state" located in that place:

"Domicile. [. . .] The established, fixed, permanent, or ordinary dwellingplace or place of residence of a person, as distinguished from his temporary and transient, though actual, place of residence. It is his legal residence, as distinguished from his temporary place of abode; or his home, as distinguished from a place to which business or pleasure may temporarily call him. See also Abode; Residence."
[Black's Law Dictionary, Sixth Edition, p. 485]

Since your Constitutional right to contract is unlimited, then you can have as many "residences" as you like, but you can have only one legal "domicile", because your allegiance must be undivided or you will have a conflict of interest and allegiance.

"No one can serve two masters; for either he will hate the one and love the other, or else he will be loyal to the one and despise the other. You cannot serve God and mammon."
[Matt. 6:24, Bible, NKJV]

Remember, "resident" is a combination of two word roots: "res", which is legally defined as a "thing", and "ident", which stands for "identified".

Res. Lat. The subject matter of a trust or will. In the civil law, a thing; an object. As a term of the law, this word has a very wide and extensive signification, including not only things which are objects of property, but also such as are not capable of individual ownership. And in old English law it is said to have a general import, comprehending both corporeal and incorporeal things of whatever kind, nature, or species. By "res," according to the modern civilians, is meant everything that may form an object of rights, in opposition to "persona," which is regarded as a subject of rights. "Res," therefore, in its general meaning, comprises actions of all kinds; while in its restricted sense it comprehends every object of right, except actions. This has reference to the fundamental division of the Institutes that all law relates either to persons, to things, or to actions.

Res is everything that may form an object of rights and includes an object, subject-matter or status. In re Riggle's Will, 11 A.D.2d 51 205 N.Y.S.2d. 19, 21, 22. The term is particularly applied to an object, subject-matter, or status, considered as the defendant in an action, or as an object against which, directly, proceedings are taken. Thus, in a prize case, the captured vessel is "the res"; and proceedings of this character are said to be in rem. (See In personam; In Rem.) "Res" may also denote the action or proceeding, as when a cause, which is not between adversary parties, is entitled "In re _____".
[Black's Law Dictionary, Sixth Edition, pp. 1304-1306]

When you become a "resident" in the eyes of the government, you become a "thing" that is now "identified" and which is within their legislative jurisdiction and completely subject to it. Notice that a "res" is defined as the object of a trust above. That trust is the "public trust" created by the Constitution and all laws passed pursuant to it.

Executive Order 12731
"Part 1 -- PRINCIPLES OF ETHICAL CONDUCT

"Section 101. Principles of Ethical Conduct. To ensure that every citizen can have complete confidence in the integrity of the Federal Government, each Federal employee shall respect and adhere to the fundamental principles of ethical service as implemented in regulations promulgated under sections 201 and 301 of this

order:

"(a) Public service is a public trust, requiring employees to place loyalty to the Constitution, the laws, and ethical principles above private gain.

**TITLE 5--ADMINISTRATIVE PERSONNEL
CHAPTER XVI--OFFICE OF GOVERNMENT ETHICS
PART 2635--STANDARDS OF ETHICAL CONDUCT FOR EMPLOYEES OF THE EXECUTIVE
BRANCH--Table of Contents
Subpart A--General Provisions
Sec. 2635.101 Basic obligation of public service.**

*(a) **Public service is a public trust.** Each employee has a responsibility to the United States Government and its citizens to place loyalty to the Constitution, laws and ethical principles above private gain. To ensure that every citizen can have complete confidence in the integrity of the Federal Government, each employee shall respect and adhere to the principles of ethical conduct set forth in this section, as well as the implementing standards contained in this part and in supplemental agency regulations.*

All those who swear an oath as “public officers” are also identified as “trustees” of the “public trust”:

“As expressed otherwise, the powers delegated to a public officer are held in trust for the people and are to be exercised in behalf of the government or of all citizens who may need the intervention of the officer.”³² Furthermore, the view has been expressed that all public officers, within whatever branch and whatever level of government, and whatever be their private vocations, are trustees of the people, and accordingly labor under every disability and prohibition imposed by law upon trustees relative to the making of personal financial gain from a discharge of their trusts.³³ That is, a public officer occupies a fiduciary relationship to the political entity on whose behalf he or she serves,³⁴ and owes a fiduciary duty to the public.³⁵ It has been said that the fiduciary responsibilities of a public officer cannot be less than those of a private individual.³⁶ Furthermore, it has been stated that any enterprise undertaken by the public official which tends to weaken public confidence and undermine the sense of security for individual rights is against public policy.³⁷”
[63C American Jurisprudence 2d., Public Officers and Employees, §247 (1999)]

A person who is “subject” to government jurisdiction cannot be a “sovereign”, because a sovereign is not subject to the law, but the AUTHOR of the law. Only citizens are the authors of the law because only “citizens” can vote.

“Sovereignty itself is, of course, not subject to law, for it is the author and source of law; but in our system, while sovereign powers are delegated to the agencies of government, sovereignty itself remains with the people, by whom and for whom all government exists and acts. And the law is the definition and limitation of power.”
[Yick Wo v. Hopkins, 118 U.S. 356 (1886)]

The implication is that you cannot be sovereign if you have a “domicile” or “residence” in any earthly place or in any place other than Heaven or the Kingdom of Heaven on Earth. If you choose a “domicile” or “residence” any place on earth, then you become a “subject” in relation to that place and voluntarily forfeit your sovereignty. This is NOT the status you want to have! A “resident” by definition MUST therefore be within the legislative jurisdiction of the government, because the government cannot lawfully write laws that will allow them to recognize or act upon anything that is NOT within their legislative jurisdiction. All law is territorial in nature, and can act only upon the territory under the exclusive control of the

³² State ex rel. Nagle v. Sullivan, 98 Mont. 425, 40 P.2d. 995, 99 A.L.R. 321; Jersey City v. Hague, 18 N.J. 584, 115 A.2d. 8.

³³ Georgia Dep’t of Human Resources v. Sistrunk, 249 Ga. 543, 291 S.E.2d. 524. A public official is held in public trust. Madlener v. Finley (1st Dist) 161 Ill.App.3d. 796, 113 Ill.Dec. 712, 515 N.E.2d. 697, app gr 117 Ill.Dec. 226, 520 N.E.2d. 387 and revd on other grounds 128 Ill.2d. 147, 131 Ill.Dec. 145, 538 N.E.2d. 520.

³⁴ Chicago Park Dist. v. Kenroy, Inc., 78 Ill.2d. 555, 37 Ill.Dec. 291, 402 N.E.2d. 181, appeal after remand (1st Dist) 107 Ill.App.3d. 222, 63 Ill.Dec. 134, 437 N.E.2d. 783.

³⁵ United States v Holzer (CA7 Ill) 816 F.2d. 304 and vacated, remanded on other grounds 484 US 807, 98 L.Ed.2d. 18, 108 S.Ct. 53, on remand (CA7 Ill) 840 F.2d. 1343, cert den 486 US 1035, 100 L.Ed.2d. 608, 108 S.Ct. 2022 and (criticized on other grounds by United States v Osser (CA3 Pa) 864 F.2d. 1056) and (superseded by statute on other grounds as stated in United States v Little (CA5 Miss) 889 F.2d. 1367) and (among conflicting authorities on other grounds noted in United States v Boylan (CA1 Mass) 898 F.2d. 230, 29 Fed Rules Evid Serv 1223).

³⁶ Chicago ex rel. Cohen v. Keane, 64 Ill.2d. 559, 2 Ill.Dec. 285, 357 N.E.2d. 452, later proceeding (1st Dist) 105 Ill.App.3d. 298, 61 Ill.Dec. 172, 434 N.E.2d. 325.

³⁷ Indiana State Ethics Comm’n v. Nelson (Ind App), 656 N.E.2d. 1172, reh gr (Ind App) 659 N.E.2d. 260, reh den (Jan 24, 1996) and transfer den (May 28, 1996).

government or upon its franchises and contracts, which are “property” under its management and control. The only lawful way that government laws can reach beyond the territory of the sovereign who controls them is through explicit, informed, mutual consent of the individual parties involved, and this field of law is called “private law”.

"Judge Story, in his treatise on the Conflicts of Laws, lays down, as the basis upon which all reasonings on the law of comity must necessarily rest, the following maxims: First 'that every nation possesses an exclusive sovereignty and jurisdiction within its own territory'; secondly, 'that no state or nation can by its laws directly affect or bind property out of its own territory, or bind persons not resident therein, whether they are natural born subjects or others.' The learned judge then adds: 'From these two maxims or propositions there follows a third, and that is that whatever force and obligation the laws of one country have in another depend solely upon the laws and municipal regulation of the latter; that is to say, upon its own proper jurisdiction and polity, and upon its own express or tacit consent.'" Story on Conflict of Laws §23."
[Baltimore & Ohio Railroad Co. v. Chambers, 73 Ohio.St. 16, 76 N.E. 91, 11 L.R.A., N.S., 1012 (1905)]

The very same principles as government operates under with respect to “resident” also apply to Christianity as well. When we become Christians, we consent to the contract or covenant with God called the Bible. That covenant requires us to accept Jesus Christ as our Lord and Savior. This makes us a “resident” of Heaven and “pilgrims and sojourners” (transient foreigners) on earth:

"For our citizenship is in heaven, from which we also eagerly wait for the Savior, the Lord Jesus Christ"
[Philippians 3:20, Bible, NKJV]

"Now, therefore, you are no longer strangers and foreigners, but fellow citizens with the saints and members of the household of God."
[Ephesians 2:19, Bible, NKJV]

"These all died in faith, not having received the promises, but having seen them afar off were assured of them, embraced them and confessed that they were strangers and pilgrims [transient foreigners] on the earth."
[Hebrews 11:13, Bible, NKJV]

"Beloved, I beg you as sojourners and pilgrims, abstain from fleshly lusts which war against the soul..."
[1 Peter 2:11, Bible, NKJV]

For those who consent to the Bible covenant with God the Father, Jesus becomes our protector, spokesperson, Counselor, and Advocate before the Father. We become a Member of His family!

Jesus' Mother and Brothers Send for Him

While He was still talking to the multitudes, behold, His mother and brothers stood outside, seeking to speak with Him. Then one said to Him, "Look, Your mother and Your brothers are standing outside, seeking to speak with You."

But He answered and said to the one who told Him, "Who is My mother and who are My brothers?" 49 And He stretched out His hand toward His disciples and said, "Here are My mother and My brothers! For whoever does the will of My Father in heaven is My brother and sister and mother."
[Matt. 12:46-50, Bible, NKJV]

By doing God's will on earth and accepting His covenant or private contract with us, which is the Bible, He becomes our Father and we become His children. The law of domicile says that children assume the same domicile as their parents and are legally dependent on them:

A person acquires a domicile of origin at birth.³⁸ The law attributes to every individual a domicile of origin,³⁹ which is the domicile of his parents,⁴⁰ or of the father,⁴¹ or of the head of his family:⁴² or of the person on whom he is legally dependent,⁴³ at the time of his birth. While the domicile of origin is generally the place where one

³⁸ U.S.—Mississippi Bank of Choctaw Indians v. Holyfield, Missl, 109 S.Ct. 1597, 490 U.S. 30, 104 L.Ed.2d 29.

³⁹ Mass.—Commonwealth v. Davis, 187 N.E. 33, 284 Mass. 41. N.Y.—In re Lydig's Estate, 180 N.Y.S. 843, 191 A.D. 117.

⁴⁰ Ga.—McDowell v. Gould, 144 S.E. 206, 166 Ga. 670. Iowa—In re Jones' Estate, 182 N.W. 227, 192 Iowa 78, 16 A.L.R. 1286.

⁴¹ U.S.—Shishko v. State Farm. Ins. Co., D.C.Pa., 553 F.Supp. 308, affirmed 722 F.2d. 734 and Appeal of Shishko, 722 F.2d. 734.

⁴² N.Y.—Cohen v. Delaware, L. & W.R. Co., 269 N.Y.S. 667, 160 Misc. 450.

⁴³ N.C.—Hall v. Wake County Bd. Of Elections, 187 S.E.2d. 52, 280 N.C. 600.

is born⁴⁴ or reared,⁴⁵ may be elsewhere.⁴⁶ The domicile of origin has also been defined as the primary domicile of every person subject to the common law.⁴⁷
[Corpus Juris Secundum (C.J.S.), Domicile, §7, p. 36 (2003);
SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/Domicile-28CJS-20051203.pdf>]

The legal dependence they are talking about is God's Law, which then becomes our main source of protection and dependence on God. We as believers then recognize Jesus' existence as a "thing" we "identify" in our daily life and in return, He recognizes our existence before the Father. Here is what He said on this subject as proof:

Confess Christ Before Men

"Therefore whoever confesses Me [recognizes My legal existence under God's law, the Bible, and acknowledges My sovereignty] before men, him I will also confess before My Father who is in heaven. But whoever denies Me before men, him I will also deny before My Father who is in heaven."
[Matt. 10:32-33, Bible, NKJV]

Let's use a simple example to illustrate our point in relation to the world. You want to open a checking account at a bank. You go to the bank to open the account. The clerk presents you with an agreement that you must sign before you open the account. If you won't sign the agreement, then the clerk will tell you that they can't open an account for you. Before you sign the account agreement, the bank doesn't know anything about you and you don't have an account there, so you are the equivalent of an "alien". An "alien" is someone the bank will not recognize or interact with or help. They can only lawfully help "customers", not "aliens". After you exercise your right to contract by signing the bank account agreement, then you now become a "resident" of the bank. You are a "resident" because:

1. You are a "thing" that they can now "identify" in their computer system and their records because you have an "account" there. They now know your name and "account number" and will recognize you when you walk in the door to ask for help.
2. They issued you an ATM card and a PIN so you can control and manage your "account". These things that they issued you are the "privileges" associated with being party to the account agreement. No one who is not party to such an agreement can avail themselves of such "privileges".
3. The account agreement gives you the "privilege" to demand "services" from the bank of one kind or another. The legal requirement for the bank to perform these "services" creates the legal equivalent of "agency" on their part in doing what you want them to do. In effect, you have "hired" them to perform a "service" that you want and need.
4. The account agreement gives the bank the legal right to demand certain behaviors out of you of one kind or another. For instance, you must pay all account fees and not overdraw your account and maintain a certain minimum balance. The legal requirement to perform these behaviors creates the legal equivalent of "agency" on your part in respect to the bank.
5. The legal obligations created by the account agreement give the two parties to it legal jurisdiction over each other defined by the agreement or contract itself. The contract fixes the legal relations between the parties. If either party violates the agreement, then the other party has legal recourse to sue for exceeding the bounds of the "contractual agency" created by the agreement. Any litigation that results must be undertaken consistent with what the agreement authorizes and in a mode or "forum" (e.g. court) that the agreement specifies.

The government does things exactly the same way. The only difference is the product they deliver. The bank delivers financial services, and the government delivers "protection" and "social" services. The account number is the social security number. You can't have or use a social security number and avail yourself of its benefits without consenting to the jurisdiction of the "contract" that authorized its' issuance, which is the Social Security Act found in Title 42 of the U.S. Code.

CALIFORNIA CIVIL CODE
DIVISION 3. OBLIGATIONS
PART 2. CONTRACTS
CHAPTER 3. CONSENT
[Section 1589](#)

⁴⁴ U.S.—Gregg v. Louisiana Power and Light Co., C.A.La., 626 F.2d. 1315.

⁴⁵ Ky.—Johnson v. Harvey, 88 S.W.2d. 42, 261 Ky. 522.

⁴⁶ S.C. Cribbs v. Floyd, 199 S.E. 677, 188 S.C. 443.

⁴⁷ N.Y.—In re McElwaine's Will, 137 N.Y.S. 681, 77 Misc. 317.

1589. A voluntary acceptance of the benefit of a [government benefit] transaction is equivalent to a consent to all the obligations [and legal liabilities] arising from it, so far as the facts are known, or ought to be known, to the person accepting.

Therefore, you can't avail yourself of the "privileges" associated with the Social Security account agreement without also being a "resident" of the "United States", which means an alien who has signed a contract to procure services from the government. That contract can be explicit, which means a contract in writing, or implicit, meaning that it is created through your behavior. For instance, if you drive on the roads within a state, that act implied your consent to be bound by the vehicle code of that state. In that sense, driving a car became a voluntary exercise of your right to contract.

A mere innocent act can imply or trigger "constructive consent" to a legal contract, and in many cases, you may not even be aware that you are exercising your right to contract. Watch out! For instance, the criminal code in your state behaves like a contract. The "police" are simply there to enforce the contract. As a matter of fact, their job was created by that contract. This is called the "police power" of the state. If you do not commit any of the acts in the criminal or penal code, then you are not subject to it and it is "foreign" to you. You become the equivalent of a "resident" within the criminal code and subject to the legislative jurisdiction of that code ONLY by committing a "crime" identified within it. That "crime" triggers "constructive consent" to the terms of the contract and all the obligations that flow from it, including prison time and a court trial. This analysis helps to establish that in a free society, all law is a contract of one form or another, because it can only be passed by the consent of the majority of those who will be subject to it. The people who will be subject to the laws of a "state" are those with a "domicile" or "residence" within the jurisdiction of that "state". Those who don't have such a "domicile" or "residence" and who are therefore not subject to the civil laws of that state are called "transient foreigners". We will build extensively upon this concept further, in sections 5.4 through 5.4.4.5 later. This is a very interesting subject that we find most people are simply fascinated with, because it helps to emphasize the "voluntary nature" of all law.

7.5.5 Why was the statutory "resident" under civil franchises created instead of using a classical constitutional "citizen" or "resident" as its basis?

After looking at the "resident" government contractor franchise scam, we wondered why they had to do this instead of simply using a classical constitutional "citizen" or "resident" with a domicile within the territory protected by a specific government as the basis for franchises. After careful thought and research, we found that there are many reasons they had to do this:

1. The Constitution forbids what is called "class legislation" relating to constitutional "citizens" or "residents". The reason is that it violates the requirement for equal protection and equal treatment that is at the heart of the Constitution. Governments are NOT allowed to treat any subset of constitutional citizens or residents differently, or confer or grant "benefits", and by implication "franchises", to any SUBSET of them. If participation is in fact voluntary, there is no way they could even offer franchises to constitutional citizens without favoring one group over another and thereby creating an unconstitutional "title of nobility". Below is how the U.S. Supreme Court described this violation after the first income tax was enacted and declared UNCONSTITUTIONAL by the U.S. Supreme Court:

"The present assault upon capital is but the beginning. It will be but the stepping stone to others larger and more sweeping, until our political contest will become war of the poor against the rich; a war of growing intensity and bitterness. 'If the court sanctions the power of discriminating taxation, and nullifies the uniformity mandate of the constitution,' as said by one who has been all his life a student of our institutions, 'it will mark the hour when the sure decadence of our present government will commence.'

[...]

The legislation, in the discrimination it makes, is class legislation. Whenever a distinction is made in the burdens a law imposes or in the benefits it confers on any citizens by reason of their birth, or wealth, or religion, it is class legislation, and leads inevitably to oppression and abuses, and to general unrest and disturbance in society."
[Pollock v. Farmers Loan and Trust, 157 U.S. 429 (1895)]

2. It has always been unconstitutional to abuse the government's taxing power to pay private individuals. Classical constitutional citizens and residents are inherently PRIVATE individuals.

"His [the individual's] rights are such as existed by the law of the land long antecedent to the organization of

1 *the State, and can only be taken from him by due process of law, and in accordance with the Constitution.*
2 *Among his rights are a refusal to incriminate himself, and the immunity of himself and his property from arrest*
3 *or seizure except under a warrant of the law. He owes nothing to the public so long as he does not trespass*
4 *upon their rights."*
5 *[Hale v. Henkel, 201 U.S. 43 (1906)]*

6 Hence, the government cannot lawfully create any franchise "benefit" offered to PRIVATE constitutional citizens or
7 residents that could be used to redistribute wealth between different groups of otherwise private individuals. For
8 instance, they cannot tax the rich to give to the poor, as the U.S. Supreme Court indicated above and hence, cannot
9 offer franchises to constitutional citizens or residents, or tie eligibility for the franchise to the status of constitutional
10 citizen or resident.

11 *"A tax, in the general understanding of the term and as used in the constitution, signifies an exaction for the*
12 *support of the government. The word has never thought to connote the expropriation of money from one group*
13 *for the benefit of another."*
14 *[U.S. v. Butler, 297 U.S. 1 (1936)]*

15 ***"To lay with one hand the power of government on the property of the citizen, and with the other to bestow it***
16 ***on favored individuals.. is none the less robbery because it is done under the forms of law and is called***
17 ***taxation. This is not legislation. It is a decree under legislative forms."***
18 *[Loan Association v. Topeka, 20 Wall. 655 (1874)]*

19 *"The king establishes the land by justice, But he who receives bribes [socialist handouts, government "benefits",*
20 *or **PLUNDER stolen from nontaxpayers**] overthrows it. "*
21 *[Prov. 29:4, Bible, NKJV]*

- 22 3. It has been repeatedly held as unconstitutional for governments to establish a "poll tax". Poll taxes are fees required to
23 be paid before one may vote in any election. Voting, in turn, is described as a "franchise". Eligibility to vote is
24 established by the coincidence of both nationality and domicile. If domicile instead of "residence" under a franchise
25 were used as the criteria for income tax obligation, then indirectly the income tax would act for all intents and purposes
26 as a "poll tax" and thereby quickly be declared as unconstitutional.

27 ***We conclude that a State violates the Equal Protection Clause of the Fourteenth Amendment whenever it***
28 ***makes the affluence of the voter or payment of any fee an electoral standard. Voter qualifications have no***
29 ***relation to wealth nor to paying or not paying this or any other tax.***⁴⁸ *Our cases demonstrate that the Equal*
30 *Protection Clause of the Fourteenth Amendment restrains the States from fixing voter qualifications which*
31 *invidiously discriminate. Thus without questioning the power of a State to impose reasonable residence*
32 *restrictions on the availability of the ballot (see [Pope v. Williams, 193 U.S. 621, 24 S.Ct. 573, 48 L.Ed. 817](#)), we*
33 *held in [Carrington v. Rash, 380 U.S. 89, 85 S.Ct. 775, 13 L.Ed.2d. 675](#), that a State may not deny the*
34 *opportunity to vote to a bona fide resident merely because he is a member of the armed services. 'By forbidding*
35 *a soldier ever to controvert the presumption of non-residence, the Texas Constitution imposes an invidious*
36 *discrimination in violation of the Fourteenth Amendment.' *Id.*, at 96, 85 S.Ct. at 780. And see [Louisiana v.](#)
37 *[United States, 380 U.S. 145, 85 S.Ct. 817](#). Previously we had said that neither homesite nor occupation 'affords*
38 *a permissible basis for distinguishing between qualified voters within the State.' [Gray v. Sanders, 372 U.S. 368,](#)*
39 *[380, 83 S.Ct. 801, 808, 9 L.Ed.2d. 821](#). We think the same must be true of requirements of wealth or affluence*
40 *or payment of a fee.**

41 *Long ago in [Yick Wo v. Hopkins, 118 U.S. 356, 370, 6 S.Ct. 1064, 1071, 30 L.Ed. 220](#) the Court referred to 'the*
42 *political franchise of voting' as a 'fundamental political right, because preservative of all rights.' [Recently in](#)*
43 *[Reynolds v. Sims, 377 U.S. 533, 561—562, 84 S.Ct. 1362, 1381, 12 L.Ed.2d. 506](#), we said, 'Undoubtedly, the*
44 *right of suffrage is a fundamental matter in a free and democratic society. Especially since the right to exercise*
45 *the franchise in a free and unimpaired manner is preservative of other basic civil and political rights, any*
46 *alleged infringement of the right of citizens to vote must be carefully and meticulously scrutinized.' There we*
47 *were considering charges that voters in one part of the State had greater representation per person in the State*
48 *Legislature than voters in another part of the State. We concluded:*

49 ***A citizen, a qualified voter, is no more nor no less so because he lives in the city or on the farm. This is the***
50 ***clear and strong command of our Constitution's Equal Protection Clause. This is an essential part of the***
51 ***concept of a government of laws and not men. This is at the heart of Lincoln's vision of 'government of the***
52 ***people, by the people, (and) for the people.' The Equal Protection Clause demands no less than substantially***
53 ***equal state legislative representation for all citizens, of all places as well as of all races.' *Id.*, at 568, 84 S.Ct.***

⁴⁸ Only a handful of States today condition the franchise on the payment of a poll tax. Alabama (Ala. Const., §§ 178, 194, and Amendments 96 and 207; Ala. Code Tit. 17, § 12) and Texas (Tex. Const., Art. 6, § 2; Vernon's Ann. Stat., Election Code, Arts. 5.02, 5.09) each impose a poll tax of \$1.50. Mississippi (Miss. Const., §§ 241, 243; Miss. Code §§ 3130, 3160, 3235) has a poll tax of \$2. Vermont has recently eliminated the requirement that poll taxes be paid in order to vote. Act of Feb. 23, 1966, amending Vt. Stat. Ann. Tit. 24, §701.

at 1385.

We say the same whether the citizen, otherwise qualified to vote, has \$1.50 in his pocket or nothing at all, pays the fee or fails to pay it. The principle that denies the State the right to dilute a citizen's vote on account of his economic status or other such factors by analogy bars a system which excludes those unable to pay a fee to vote or who fail to pay.

[Harper v. Virginia State Board of Elections Butts v. Harrison, 383 U.S. 663, 86 S.Ct. 1079, 16 L.Ed.2d. 169, 1965 WL 130114 (1966)]

4. Corrupt politicians through abuse of legal "words of art" had to make franchise participation at least "LOOK" like it was somehow connected to citizenship, even though technically it is not, in order to fool people into thinking that participation was mandatory by virtue of their nationality or domicile, even though in fact it is NOT. Therefore they confused the word "resident" and "residence" with a statutory status of a constitutional or classical "alien", even though they are NOT the same.
5. Since you can only have a domicile in one place at a time, then if income taxes were based on domicile alone, you could only pay the tax to ONE municipal government at a time. Hence, you could NOT simultaneously owe both STATE and FEDERAL income tax at the same time. The only way to reconcile the conflict under such circumstances is to pay it to the state government only. On the other hand, if taxes are based on "residence" you could owe it to more than one government at a time if you had multiple "residences". Therefore, they HAD to base the tax upon "residence" and not "domicile" and to make "residence" a product of your consent to contract with a specific government for services or protection under a specific franchise.

7.5.6 How the TWO types of "RESIDENTS" are deliberately confused

As we pointed out in the previous section, there is a vested financial interest in covetous governments deliberately confusing FOREIGN NATIONALS under the common law with CONTRACTORS under government franchises. Great pains have been taken over time to confuse these two because of these strong motivations to recruit more government franchisee contractors and thus increase revenues. We will discuss these mechanisms in this section.

"Residence" is deliberately confused with "domicile", even though they are NOT equivalent and mutually exclusive under franchise statutes. "Residence" under the Internal Revenue Code "trade or business" franchise, for instance, means the abode of a statutory "alien" and DOES NOT include either "citizens" or even "nonresident aliens".

The second technique is to confuse the word "reside" with "residence" or "domicile". Reside simply means where one sleeps at night and has NOTHING to do with either their domicile OR their residence:

"RESIDE. Live, dwell, abide, sojourn, stay, remain, lodge. Western-Knapp Engine."
[Black's Law Dictionary, Fourth Edition, p. 1473]

You can RESIDE somewhere WITHOUT having EITHER a domicile or a residence there. Here is an example:

*There are no cases in California deciding whether a foreign corporation can "reside" in a county within the meaning of the recordation sections of the Code. There are cases, however, on the question whether a foreign corporation doing business in California can acquire a county residence within the state for the purpose of venue. The early cases held that such residence could not be acquired. 1 These cases were explained in Bohn v. Better Biscuits, Inc., 26 Cal.App.2d. 61, 78 P.2d. 1177,2 wherein it was finally established that a foreign corporation doing business in California, having designated its principal office pursuant to Section 405 of the California Civil Code provision (passed in 1929), could acquire a county residence in the state for the purpose of venue. The court in that case construed the venue provision of Section 395 of the Code of Civil Procedure which reads as follows: "In all other cases, * * * the county in which the defendants, or some of them, reside at the commencement of the action, is the proper county for the trial of the action. * * * If none of the defendants resides in the State, * * * the action may be tried in any county which the plaintiff may designate in his complaint."*

*In relation to this section, the court held: "The plaintiff stresses the word 'reside.' It then contends that as the defendant is a foreign corporation having its principal place of business at Grand Rapids, Mich., that place is its residence and it may not be heard to claim that it resides at any other place. If by the use of the word 'reside' one means 'domicil' that contention would be sound. * * * It is not claimed that there is anything in the context showing the word 'reside' was intended to mean 'domicil.' By approved usage of the language 'reside' means: 'Live, dwell, abide, sojourn, stay, remain, lodge.' * * * By a long line of decisions it has been held that a domestic corporation resides at the place where its principal place of business is located. Walker*

*v. Wells Fargo Bank, etc., Co., 8 Cal.2d. 447, 65 P.2d. 1299. The designation of the principal place of business of a domestic corporation is contained in its articles. Civ.Code, § 290 * * *. The designation of the principal place of business of a foreign corporation in this state is contained in the statement which it is required to file in the office of the secretary of state before it may legally transact business in this state. Civ.Code, § 405 * * *. Prior to the enactment of sections 405-406a * * * a foreign corporation had no locus in this state. No statute required it to designate, by a written statement duly filed in the office of the secretary of state, the location of its principal place of business in the state. After the enactment of said sections, the principal place of business of foreign corporations as well as domestic corporations was fixed by law. When the reason is the same, the rule should be the same. Civ.Code, § 3511. It follows * * * by reason of the enactment of section 405 et seq. of the Civil Code * * * said section 395 of the Code of Civil Procedure * * * applies to persons both natural and artificial and whether the corporation is a domestic or a foreign corporation." Bohn v. Better Biscuits, Inc., 26 Cal.App.2d. 61, 64, 65, 78 P.2d. 1177, 1179, 80 P.2d. 484. [Western-Knapp Engineering Co. v. Gilbank, 129 F.2d. 135 (9th Cir., 1942)]*

Keep in mind the following important facts about the above case:

1. "Reside" is where the corporation ***physically does business***, not the place of its civil domicile.
2. One can "do business" in a geographic region ***without*** having a civil domicile there.
3. The corporation is a creation of and therefore component LEGALLY WITHIN the government that granted it, regardless of where it is physically located or where it does business. This is reflected in Federal Rule of Civil Procedure 17(b).
4. Those "doing business" in a specific geographical region are "deemed to be LEGALLY present" within the forum or civil laws they are doing business in, regardless of whether they have offices in that region under:
 - 4.1. The Minimum Contacts Doctrine, U.S. Supreme Court in *International Shoe Co. v. Washington*, 326 U.S. 310 (1945).
 - 4.2. The Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. Part 4, Chapter 97.
5. The fact that one "does business" within a specific region does not necessarily mean that you are "purposefully availing yourself" under the laws of that region, and especially if the parties doing business have a contract between them REMOVING the government and its protections from their CIVIL relationship. How might this be done? They could have a "binding arbitration" agreement or contract that relegates all disputes to a private third party, for instance.
6. The civil statutory laws of a place are a social compact, and it would constitute eminent domain without compensation over those who have neither a "domicile" nor a "residence" in the region to impose or enforce these laws against them. That is the foundation of the Minimum Contacts Doctrine, U.S. Supreme Court itself, in fact.
7. One can be legally present UNDER THE COMMON LAW while being NOT PRESENT under civil statutory law. That would be the condition of a nonresident foreign corporation such as the one in the case above.
8. "Residing" somewhere implies an effective legal "residence" under the Minimum Contacts Doctrine, U.S. Supreme Court ONLY if one is ALSO "doing business", and ONLY for that specific transaction and for NO other purpose.

7.5.7 PRACTICAL EXAMPLE 1: Opening a bank account

Let us give you a practical business example of this phenomenon in action whereby a person becomes a "resident" from a legal perspective by exercising their right to contract. You want to open a checking account at a bank. You go to the bank to open the account. The clerk presents you with an agreement that you must sign before you open the account. If you won't sign the agreement, then the clerk will tell you that they can't open an account for you. Before you sign the account agreement, the bank doesn't know anything about you and you don't have an account there, so you are the equivalent of an "alien". An "alien" is someone the bank will not recognize or interact with or help. They can only lawfully help "customers", not "aliens". After you exercise your right to contract by signing the bank account agreement, then you now become a "resident" of the bank. You are a "resident" because:

1. You are a "thing" that they can now "identify" in their computer system and their records because you have an "account" there. A "res" is legally defined as a "thing". They now know your name and "account number" and will recognize you when you walk in the door to ask for help. Hence "res-ident".
2. You are the "person" described in their account agreement. Before you signed it, you were a "foreigner" not subject to it.
3. They issued you an ATM card and a PIN so you can control and manage your "account". These things that they issued you are the "privileges" associated with being party to the account agreement. No one who is not party to such an agreement can avail themselves of such "privileges".
4. The account agreement gives you the "privilege" to demand "services" from the bank of one kind or another. The legal requirement for the bank to perform these "services" creates the legal equivalent of "agency" on their part in doing what you want them to do. In effect, you have "hired" them to perform a "service" that you want and need.

- 1 5. The account agreement gives the bank the legal right to demand certain behaviors out of you of one kind or another.
2 For instance, you must pay all account fees and not overdraw your account and maintain a certain minimum balance.
3 The legal requirement to perform these behaviors creates the legal equivalent of “agency” on your part in respect to the
4 bank.
5 6. The legal obligations created by the account agreement give the two parties to it legal jurisdiction over each other
6 defined by the agreement or contract itself. The contract fixes the legal relations between the parties. If either party
7 violates the agreement, then the other party has legal recourse to sue for exceeding the bounds of the “contractual
8 agency” created by the agreement. Any litigation that results must be undertaken consistent with what the agreement
9 authorizes and in a mode or “forum” (e.g. court) that the agreement specifies.

10 **7.5.8 PRACTICAL EXAMPLE 2: Creation of the “resident” under a government civil franchise**

11 When two parties execute a franchise agreement or contract between them, they are engaging in “commerce”. The practical
12 consequences of the franchise agreement are the following:

- 13 1. The main source of jurisdiction for the government is over commerce.
14 2. The mutual consideration passing between the parties provides the nexus for government jurisdiction over the
15 transaction.
16 3. If the exchange involves a government franchise offered by the national government:
17 3.1. An “alienation” of private rights has occurred. This alienation:
18 3.1.1. Turns formerly private rights into public rights.
19 3.1.2. Accomplishes the equivalent of a “donation” of private property to a public use, public purpose, and public
20 office in order to procure the “benefits” of the franchise by the former owner of the property.
21 3.2. Parties to the franchise agreement cannot engage in a franchise without implicitly surrendering governance over
22 disputes to the government granting the franchise. In that sense, their effective domicile shifts to the location of
23 the seat of the government granting the franchise.
24 3.3. The parties to the franchise agreement mutually and implicitly surrender their sovereign immunity under the
25 Foreign Sovereign Immunities Act, [28 U.S.C. §1605\(a\)\(2\)](#), which says that commerce within the legislative
26 jurisdiction of the “United States” constitutes constructive consent to be sued in the courts of the United States.
27 This is discussed in more detail in the previous section.

28 Another surprising result of engaging in franchises and public “benefits” that most people overlook is that the commerce it
29 represents, in fact, can have the practical effect of making an “alien” or “nonresident” party into a “resident” for the
30 purposes of statutory jurisdiction. Here is the proof:

31 *In International Shoe Co. v. Washington, 326 U.S. 310 (1945) , the Supreme Court held that a court may*
32 *exercise personal jurisdiction over a defendant consistent with due process only if he or she has "certain*
33 *minimum contacts" with the relevant forum "such that the maintenance of the suit does not offend 'traditional*
34 *notions of fair play and substantial justice.' " Id. at 316 (quoting Milliken v. Meyer, 311 U.S. 457, 463 (1940)).*
35 *Unless a defendant's contacts with a forum are so substantial, continuous, and systematic that the defendant*
36 *can be deemed to be "present" in that forum for all purposes, a forum may exercise only "specific"*
37 *jurisdiction - that is, jurisdiction based on the relationship between the defendant's forum contacts and the*
38 *plaintiff's claim.* The parties agree that only specific jurisdiction is at issue in this case.

39 *In this circuit, we analyze specific jurisdiction according to a three-prong test:*

- 40 *(1) The non-resident defendant must purposefully direct his activities or consummate some transaction with the*
41 *forum or resident thereof; or perform some act by which he purposefully avails himself of the privilege of*
42 *conducting activities in the forum, thereby invoking the benefits and protections of its laws;*
43 *(2) the claim must be one which arises out of or relates to the defendant's forum-related activities; and*
44 *(3) the exercise of jurisdiction must comport with fair play and substantial justice, i.e. it must be reasonable.*

45 *Schwarzenegger v. Fred Martin Motor Co., 374 F.3d. 797, 802 (9th Cir. 2004) (quoting Lake v. Lake, 817*
46 *F.2d. 1416, 1421 (9th Cir. 1987)). The first prong is determinative in this case. We have sometimes referred to*
47 *it, in shorthand fashion, as the "purposeful availment" prong. Schwarzenegger, 374 F.3d. at 802. Despite its*
48 *label, this prong includes both purposeful availment and purposeful direction. It may be satisfied by purposeful*
49 *availment of the privilege of doing business in the forum; by purposeful direction of activities at the forum; or*
50 *by some combination thereof.*

51 *We have typically treated "purposeful availment" somewhat differently in tort and contract cases. In tort cases,*
52 *we typically inquire whether a defendant "purposefully direct[s] his activities" at the forum state, applying an*
53 *"effects" test that focuses on the forum in which the defendant's actions were felt, whether or not the actions*

themselves occurred within the forum. See *Schwarzenegger*, 374 F.3d. at 803 (citing *Calder v. Jones*, 465 U.S. 783, 789-90 (1984)). By contrast, in contract cases, we typically inquire whether a defendant "purposefully avails itself of the privilege of conducting activities" or "consummate[s] [a] transaction" in the forum, focusing on activities such as delivering goods or executing a contract. See *Schwarzenegger*, 374 F.3d. at 802. However, this case is neither a tort nor a contract case. Rather, it is a case in which Yahoo! argues, based on the **First Amendment**, that the French court's interim orders are unenforceable by an American court. [*Yahoo! Inc. v. La Ligue Contre Le Racisme Et L'Antisemitisme*, 433 F.3d. 1199 (9th Cir. 01/12/2006)]

Legal treatises on domicile also confirm that those who are "wards" or "dependents" of the state or the government assume the same domicile or "residence" as their care giver. The practical effect of this is that by participating in government franchises, we become "wards" of the government in receipt of welfare payments such as Social Security, Medicare, etc. As "wards" under "guardianship" of the government, we assume the same domicile as the government who is paying us the "benefits", which means the District of Columbia. Our domicile is whatever the government, meaning the "court" wants it to be for their convenience:

PARTICULAR PERSONS
§ 24. Wards

While it appears that an infant ward's domicile or residence ordinarily follows that of the guardian it does not necessarily do so,⁴⁹ as so a guardian has been held to have no power to control an infant's domicile as against her mother.⁵⁰ Where a guardian is permitted to remove the child to a new location, the child will not be held to have acquired a new domicile if the guardian's authority does not extend to fixing the child's domicile. Domicile of a child who is a ward of the court is the location of the court.⁵¹

Since a ward is not sui juris, he cannot change his domicile by removal,⁵² nor or does the removal of the ward to another state or county by relatives or friends, affect his domicile.⁵³ Absent an express indication by the court, the authority of one having temporary control of a child to fix the child's domicile is ascertained by interpreting the court's orders.⁵⁴
[*Corpus Juris Secundum* (C.J.S.), Domicile, §24 (2003);
SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/Domicile-28CJS-20051203.pdf>]

This change in domicile of those who participate in government franchises and thereby become "wards" of the government is also consistent with the U.S. Supreme Court's view of the government's relationship to those who participate in government franchises. It calls the government a "parens patriae" in relation to them!:

"The proposition is that the United States, as the grantor of the franchises of the company [a corporation, in this case], the author of its charter, and the donor of lands, rights, and privileges of immense value, and as parens patriae, is a trustee, invested with power to enforce the proper use of the property and franchises granted for the benefit of the public."
[*U.S. v. Union Pac. R. Co.*, 98 U.S. 569 (1878)]

PARENS PATRIAE. Father of his country; parent of the country. In England, the king. In the United States, the state, as a sovereign referring to the sovereign power of guardianship over persons under disability; In re *Turner*, 94 Kan. 115, 145 P. 871, 872, Ann.Cas.1916E, 1022; such as minors, and insane and incompetent persons; *McIntosh v. Dill*, 86 Okl. 1, 205 P. 917, 925.
[*Black's Law Dictionary*, Sixth Edition, p. 1269]

One Congressman during the debates over the proposal of the Social Security Act in 1933 criticized the very adverse effects of the franchise upon people's rights, including that upon the domicile of those who participate, when he said:

Mr. Logan: "...Natural laws cannot be created, repealed, or modified by legislation. Congress should know there are many things which it cannot do..."

"It is now proposed to make the Federal Government the guardian of its citizens. If that should be done, the

⁴⁹ Ky.--*City of Louisville v. Sherley's Guardian*, 80 Ky. 71.

⁵⁰ Ky.--*Garth v. City Sav. Bank*. 86 S.W. 520, 120 Ky. 280, 27 Ky.L. 675.

⁵¹ Wash.-*Matter of Adoption of Buehl*, 555 P.2d. 1334, 87 Wash.2d. 649.

⁵² Cd.-In re *Henning's Estate*, 60 P. 762, 128 C. 214.

⁵³ Md.-*Sudler v. Sudler*, 88 A. 26, 121 Md. 46.

⁵⁴ Wash.-*Matter of Adoption of Buehl*, 555 P.2d. 1334, 87 Wash.2d. 649.

Nation soon must perish. There can only be a free nation when the people themselves are free and administer the government which they have set up to protect their rights. Where the general government must provide work, and incidentally food and clothing for its citizens, freedom and individuality will be destroyed and eventually the citizens will become serfs to the general government..."

[Congressional Record-Senate, Volume 77- Part 4, June 10, 1933, Page 12522;

SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/Sovereignty-CongRecord-Senate-JUNE101932.pdf>]

The Internal Revenue Code franchise agreement itself contains provisions which recognize this change in effective domicile to the District of Columbia within 26 U.S.C. §7408(d) and 26 U.S.C. §7701(a)(39).

TITLE 26 > Subtitle F > CHAPTER 79 > § 7701
§ 7701. Definitions

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(39) Persons residing outside United States

If any citizen or resident of the United States does not reside in (and is not found in) any United States judicial district, such citizen or resident shall be treated as residing ["domiciled"] in the District of Columbia
for purposes of any provision of this title relating to—
(A) jurisdiction of courts, or
(B) enforcement of summons.

TITLE 26 > Subtitle F > CHAPTER 76 > Subchapter A > § 7408
§7408. Action to enjoin promoters of abusive tax shelters, etc.

(d) Citizens and residents outside the United States If any citizen or resident of the United States does not reside in, and does not have his principal place of business in, any United States judicial district, such citizen or resident shall be treated for purposes of this section as residing in the District of Columbia.

Since your Constitutional right to contract is unlimited, then you can have as many temporary and transient “residences” as you like, but you can have only one legal “domicile”, because your allegiance must be undivided or you will have a conflict of interest and allegiance.

“No one can serve **two masters**; for either he will hate the one and love the other, or else he will be loyal to the one and despise the other. You cannot serve God and mammon.”
[Matt. 6:23-25, Bible, NKJV]

Now do you understand the reasoning behind the following maxim of law? You become a “subject” and a “resident” under the jurisdiction of a government’s civil law by demanding its protection! If you want to “fire” the government as your “protector”, you MUST quit demanding anything from it by filling out government forms or participating in its franchises:

Protectio trahit subjectionem, subjectio projectionem.
Protection draws to it subjection, subjection, protection. Co. Litt. 65.
[Bouvier's Maxims of Law, 1856;
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

Remember, “resident” is a combination of two word roots: “res”, which is legally defined as a “thing”, and “ident”, which stands for “identified”.

Res. Lat. The subject matter of a trust or will. In the civil law, a thing; an object. As a term of the law, this word has a very wide and extensive signification, including not only things which are objects of property, but also such as are not capable of individual ownership. And in old English law it is said to have a general import, comprehending both corporeal and incorporeal things of whatever kind, nature, or species. By "res," according to the modern civilians, is meant everything that may form an object of rights, in opposition to "persona," which is regarded as a subject of rights. "Res," therefore, in its general meaning, comprises actions of all kinds; while in its restricted sense it comprehends every object of right, except actions. This has reference to the fundamental division of the Institutes that all law relates either to persons, to things, or to actions.

Res is everything that may form an object of rights and includes an object, subject-matter or status. In re Riggle's Will, 11 A.D.2d. 51 205 N.Y.S.2d. 19, 21, 22. **The term is particularly applied to an object, subject-matter, or status, considered as the defendant in an action, or as an object against which, directly,**

proceedings are taken. Thus, in a prize case, the captured vessel is "the res"; and proceedings of this character are said to be in rem. (See In personam; In Rem.) "Res" may also denote the action or proceeding, as when a cause, which is not between adversary parties, is entitled "In re _____".
[Black's Law Dictionary, Sixth Edition, pp. 1304-1306]

The "object, subject matter, or status" they are talking about above is the ALL CAPS incarnation of your legal birth name and the government-issued number, usually an SSN, that is associated with it. Those two things constitute the "straw man" or "trust" or "res" which you implicitly agree to represent at the time you sign up for any franchise, benefit, or "public right". When the government attacks someone for a tax liability or a debt, they don't attack you as a private person, but rather the collection of rights that attach to the ALL CAPS trust name and associated Social Security Number trust. They start by placing a lien on the number, which actually is THEIR number and not YOURS. That number associates PRIVATE property with PUBLIC TRUST property. Merriam-Webster's Dictionary definition 5(b) for "Trust" is "office":

"Trust: 5a(1): a charge or duty imposed in faith or confidence or as a condition of some relationship (2): something committed or entrusted to one to be used or cared for in the interest of another b: responsible charge or office c: CARE, CUSTODY <the child committed to her trust>."
[Merriam-Webster's 11th Collegiate Dictionary]

20 C.F.R. §422.103(d) says the number is THEIR property. They can lien their property, which is public property in your temporary use and custody as a "trustee" of the "public trust". Everything that number is connected to acts as private property donated temporarily to a public use to procure the "benefits" of the franchise. It is otherwise illegal to mix public property, such as the Social Security Number, with private property, because that would constitute illegal and criminal embezzlement in violation of 18 U.S.C. §912.

"Men are endowed by their Creator with certain unalienable rights, -life, liberty, and the pursuit of happiness; and to 'secure,' not grant or create, these rights, governments are instituted. **That property [or income] which a man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use it to his neighbor's injury, and that does not mean that he must use it for his neighbor's benefit; second, that if he devotes it to a public use, he gives to the public a right to control that use; and third, that whenever the public needs require, the public may take it upon payment of due compensation.**
[Budd v. People of State of New York, 143 U.S. 517 (1892)]

Below is how the U.S. Supreme Court describes the practical effect of creating the trust and placing its "residence" or "domicile" within the jurisdiction of the specific government or "state" granting the franchise:

"Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth Amendment makes one a citizen of the state wherein he resides, **the fact of residence creates universally reciprocal duties [e.g. CONTRACTUAL DUTIES!!] of protection by the state and of allegiance and support by the citizen. The latter obviously includes a duty to pay taxes, and their nature and measure is largely a political matter.** Of course, the situs of property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration being a tax on realty laid by the state in which the realty is located."
[Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954)]

The implication is that you cannot be sovereign if either you or the entities you voluntarily represent have a "domicile" or "residence" in any man-made government or in any place other than Heaven or the Kingdom of Heaven on Earth. If you choose a "domicile" or "residence" any place on earth, then you become a "subject" in relation to that place and voluntarily forfeit your sovereignty. This is NOT the status you want to have! A "resident" by definition MUST therefore be within the legislative jurisdiction of the government, because the government cannot lawfully write laws that will allow them to recognize or act upon anything that is NOT within their legislative jurisdiction.

All law is prima facie territorial in nature, and can act only upon the territory under the exclusive control of the government or upon its franchises, contracts, and real and chattel property, which are "property" under its management and control pursuant to Article 4, Section 3, Clause 2 of the United States Constitution. The only lawful way that government laws can reach beyond the territory of the sovereign who controls them is through explicit, informed, mutual consent of the individual parties involved, and this field of law is called "private law".

"Judge Story, in his treatise on the Conflicts of Laws, lays down, as the basis upon which all reasonings on the law of comity must necessarily rest, the following maxims: First 'that **every nation possesses an exclusive sovereignty and jurisdiction within its own territory**'; secondly, 'that no state or nation can by its laws directly

affect or bind property out of its own territory, or bind persons not resident therein, whether they are natural born subjects or others. The learned judge then adds: 'From these two maxims or propositions there follows a third, and that is that whatever force and obligation the laws of one country have in another depend solely upon the laws and municipal regulation of the latter; that is to say, upon its own proper jurisdiction and polity, and upon its own express or tacit consent.' Story on Conflict of Laws §23.
[Baltimore & Ohio Railroad Co. v. Chambers, 73 Ohio.St. 16, 76 N.E. 91, 11 L.R.A., N.S., 1012 (1905)]

8 Citizenship, Domicile, and Tax Status Options

"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]

A thorough understanding of the subject of citizenship, nationality, and domicile is CENTRAL to understanding the Non-Resident Non-Person Position. The following subsections summarize the subject of citizenship, nationality, and domicile and how they affect each other. This information will prove useful for later sections as we apply the concepts to taxation.

Pictures really are worth a THOUSAND words. There is no better place we know of to use a picture to describe relationship than in the context of citizenship, domicile, and residency. Below is a table summarizing citizenship status v. Tax status. After that, we show a graphical diagram that makes the relationships perfectly clear. Finally, after the graphical diagram, we present a text summary for all the legal rules that govern transitioning between the various citizenship and domicile conditions described. The content of this entire section is available in a single convenient form that you can use at depositions, as attachments to government forms, and in legal proceedings. You can find this form at:

Citizenship, Domicile, and Tax Status Options, Form #10.003
<http://sedm.org/Forms/FormIndex.htm>

If you would like an instructional video demonstrating how the distinctions in the following subsections are abused by corrupted covetous public servants to deceive and LIE to you, please see:

Foundations of Freedom, Video 4: Willful Government Deception and Propaganda, Form #12.021
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: http://www.youtube.com/watch?v=DvnTL_Z5asc

8.1 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 12: Geographical terms used throughout this page

Term	# in diagrams	Meaning
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 States⁴". 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 section 5.4 of this

1 document.

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

- 4 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 #05.017

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

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

- 5 2. The separation of powers between the states and the national government is destroyed, in violation of the legislative
6 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>

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

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

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

- 12 4. Exclusively PRIVATE rights are transformed into public rights in a process we call "invisible eminent domain using
13 presumption and words of art".

- 14 5. Judges are unconstitutionally delegated undue discretion and "arbitrary power" to unlawfully enlarge federal
15 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>

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

- 17 1. PRESUME that ALL of the four contexts for "United States" are equivalent.

- 18 2. PRESUME that CONSTITUTIONAL citizens and STATUTORY citizens are EQUIVALENT under federal law. They
19 are NOT. A CONSTITUTIONAL citizen is a "non-resident" under federal civil law and NOT a STATUTORY
20 "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>

- 21 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>

- 22 4. Use the word "citizenship" in place of "nationality" OR "domicile", and refuse to disclose WHICH of the two they
23 mean in EVERY context.

- 24 5. Confuse the POLITICAL/CONSTITUTIONAL meaning of words with the civil STATUTORY context. For instance,
25 asking on government forms whether you are a POLITICAL/CONSTITUTIONAL citizen and then FALSELY
26 PRESUMING that you are a STATUTORY citizen under 8 U.S.C. §1401.

- 27 6. Confuse the words "[domicile](#)" and "[residence](#)" or impute either to you without satisfying the burden of proving that
28 you EXPRESSLY CONSENTED to it and thereby illegally kidnap your civil legal identity against your will. One can
29 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>

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

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:

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 coordination 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 ampliari 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]

8.2 Statutory v. Constitutional contexts

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 the following statutory terms:

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, U.S. Supreme Court. 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) and 4 U.S.C. §110(d) 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, U.S. Supreme Court 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. These are:
 - 6.1. A state national pursuant to 8 U.S.C. §1101(a)(21)
 - 6.2. A statutory "non-resident non-person" if exclusively PRIVATE and not engaged in a public office.
 - 6.3. A statutory "nonresident alien" (26 U.S.C. §7701(b)(1)(B)) in relation to the national government if they lawfully serve 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 1st section of the 14th 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 either 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.

8.3 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:

- 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]

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:

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

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

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

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

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

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

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

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

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

Hence:

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

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

8.4 Citizenship status v. tax status

1 **Table 13: “Citizenship status” v. “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 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)
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 th 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 th 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 th 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 th 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

Non-Resident Non-Person Position

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- 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]

8.5 Effect of Domicile on Citizenship Status

Table 14: 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 26 U.S.C. §§7701(a)(9) and (a)(10), 7701(a)(39) , 7408(d)	“United States” per 26 U.S.C. §§7701(a)(9) and (a)(10), 7701(a)(39) , 7408(d)	Without the “United States” per 26 U.S.C. §§7701(a)(9) and (a)(10), 7701(a)(39) , 7408(d)
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” 26 U.S.C. §7701(a)(30)	“U.S. Person” 26 U.S.C. §7701(a)(30)	“Nonresident alien individual” if a public officer in the U.S. government. 26 C.F.R. §1.1441-1(c)(3)(ii) “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 8 U.S.C. §1401 and “citizen of the United States**” per 8 U.S.C. §1101(a)(22)(A) if born in on federal territory. (Not required to file if physically present in the “United States” because no statute requires it)	Citizen abroad 26 U.S.C. §911 (Meets presence test)	“non-resident” if born in a state of the Union 8 U.S.C. §1408 , 8 U.S.C. §1452 , and 8 U.S.C. §1101(a)(22)(B) if born in a possession.
Status if FOREIGN “national” pursuant to 8 U.S.C. §1101(a)(21)	“Resident alien” 26 U.S.C. §7701(b)(1)(A)	“Resident alien abroad” 26 U.S.C. §911 (Meets presence test)	“Nonresident alien individual” if a public officer in the U.S. government. 26 C.F.R. §1.1441-1(c)(3)(ii) “Non-resident NON-person” if NOT a public officer in the U.S. government

NOTES:

- “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.
- 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>.
- “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.

- 1 4. Temporary domicile in the middle column on the right must meet the requirements of the “Presence test” documented
2 in IRS Publications.
- 3 5. “FEDERAL ZONE”=District of Columbia and territories of the United States in the above table
- 4 6. The term “individual” as used on the IRS Form 1040 means an “alien” engaged in a “trade or business”. All
5 “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.
6 §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”
7 unless temporarily abroad pursuant to 26 U.S.C. §911 and subject to an income tax treaty with a foreign country. In
8 that capacity, statutory “U.S. citizens” interface to the I.R.C. as “aliens” rather than “U.S. citizens” through the tax
9 treaty.
10

8.6 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 15: 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” ⁵⁵	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state
“State” ⁵⁶ (State Revenue and taxation code only)	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state
“several States”	Union states collectively ⁵⁷	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:

1. 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.
2. 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”.
3. 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:
 - 3.1. Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: <http://famguardian.org/TaxFreedom/FormsInstr-Cites.htm>
 - 3.2. Great IRS Hoax, Form #11.302, Sections 3.9.1 through 3.9.1.28.

⁵⁵ See California Revenue and Taxation Code, Section 6017.

⁵⁶ See California Revenue and Taxation Code, Section 17018.

⁵⁷ See, for instance, U.S. Constitution Article IV, Section 2.

1

2 **8.7 Citizenship and Domicile Options and Relationships**

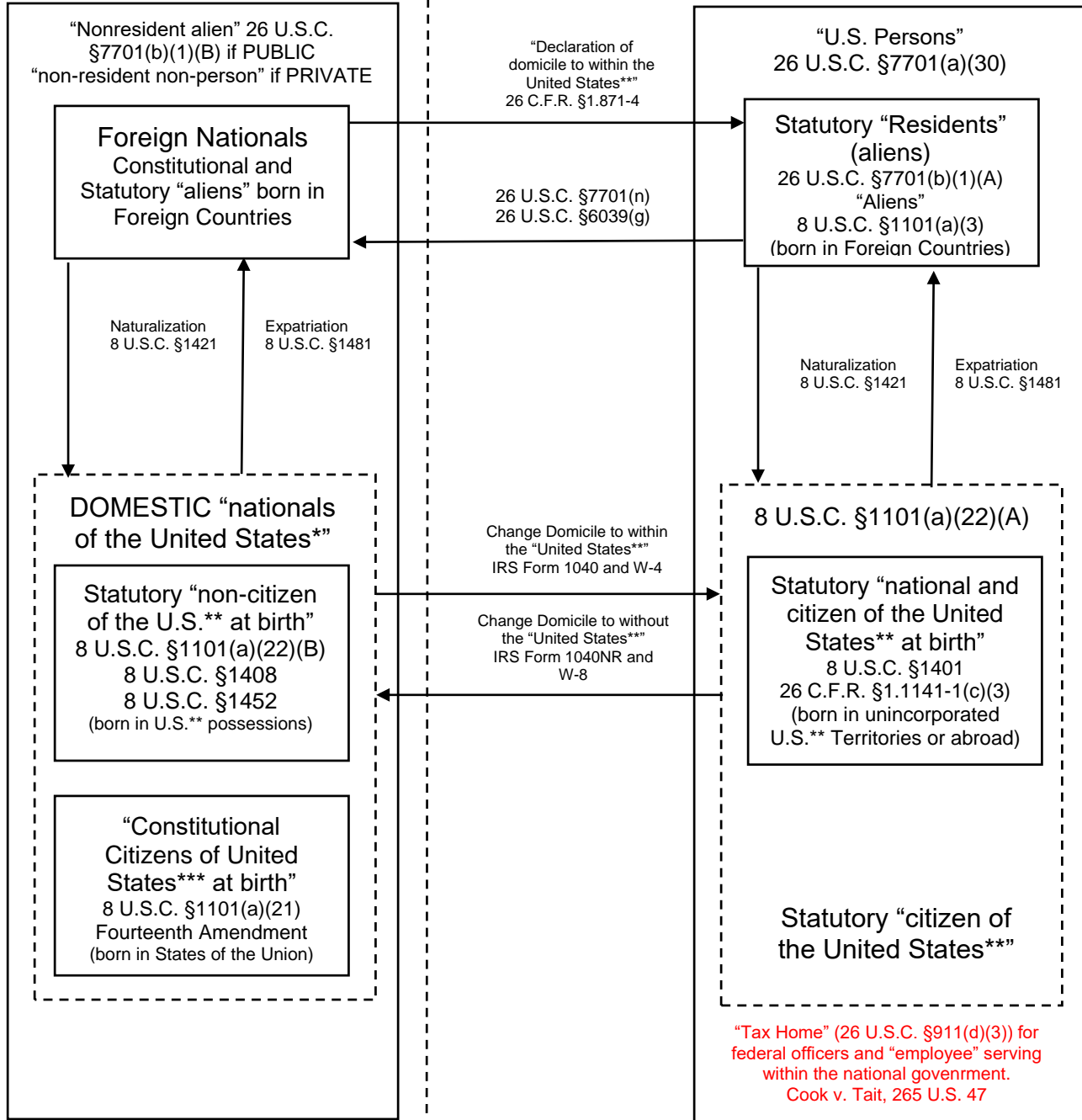
3 **Figure 3: Citizenship and domicile options and relationships**

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:

1. Changing domicile from "foreign" on the left to "domestic" on the right can occur EITHER by:
 - 1.1. Physically moving to the federal zone.
 - 1.2. 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.

- 1 2. Statutes on the right are civil franchises granted by Congress. As such, they are public offices within the national government. Those not seeking
2 office should not claim any of these statuses.
3

8.8 Statutory Rules for Converting Between Various Domicile and Citizenship Options Within Federal Law

The rules depicted above are also described in text from 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

1 declare war, make treaties, suppress insurrection, repel invasion, regulate foreign commerce, secure
2 republican governments to the states, and admit subjects of other nations to citizenship, are all sovereign
3 powers, restricted in their exercise only by the constitution itself and considerations of public policy and justice
4 which control, more or less, the conduct of all civilized nations. As said by this court in the case of Cohens v.
5 Virginia, 6 Wheat. 264, 413, speaking by the same great chief justice: "That the United States form, for many,
6 and for most important purposes, a single nation, has not yet been denied. In war, we are one people. In
7 making peace, we are one people. In all commercial regulations, we are one and the same people. In many
8 other respects, the American people are one; and the government which is alone capable of controlling and
9 managing their interests in all these respects is the government of the Union. It is their government, and in
10 that character they have no other. America has chosen to [130 U.S. 581, 605] be in many respects, and to
11 many purposes, a nation; and for all these purposes her government is complete; to all these objects, it is
12 competent. The people have declared that in the exercise of all powers given for these objects it is supreme. It
13 can, then, in effecting these objects, legitimately control all individuals or governments within the American
14 territory."

15
16 [. . .]

17
18 "The power of exclusion of foreigners being an incident of sovereignty belonging to the government of the
19 United States as a part of those sovereign powers delegated by the constitution, the right to its exercise at any
20 time when, in the judgment of the government, the interests of the country require it, cannot be granted away or
21 restrained on behalf of any one. The powers of government are delegated in trust to the United States, and are
22 incapable of transfer to any other parties. They cannot be abandoned or surrendered. Nor can their exercise
23 be hampered, when needed for the public good, by any considerations of private interest. The exercise of
24 these public trusts is not the subject of barter or contract."
25 [*Chae Chan Ping v. U.S.*, 130 U.S. 581 (1889)]

26 8.9 Effect of Federal Franchises and Offices Upon Your Citizenship and Standing in Court

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

29 "A corporation is a citizen, resident, or inhabitant of the state or country by or under the laws of which it was
30 created, and of that state or country only."
31 [*19 Corpus Juris Secundum (C.J.S.)*, Corporations, §886 (2003)]
32

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

36 Likewise, all governments are "corporations" as well.

37 "*Corporations are also of all grades, and made for varied objects; all governments are corporations, created
38 by usage and common consent, or grants and charters which create a body politic for prescribed purposes;
39 but whether they are private, local or general, in their objects, for the enjoyment of property, or the exercise
40 of power, they are all governed by the same rules of law, as to the construction and the obligation of the
41 instrument by which the incorporation is made. One universal rule of law protects persons and property. It is
42 a fundamental principle of the common law of England, that the term freemen of the kingdom, includes 'all
43 persons,' ecclesiastical and temporal, incorporate, politique or natural; it is a part of their magna charta (2
44 Inst. 4), and is incorporated into our institutions. The persons of the members of corporations are on the same
45 footing of protection as other persons, and their corporate property secured by the same laws which protect
46 that of individuals. 2 Inst. 46-7. 'No man shall be taken,' 'no man shall be disseised,' without due process of law,
47 is a principle taken from magna charta, infused into all our state constitutions, and is made inviolable by the
48 federal government, by the amendments to the constitution."
49 [*Proprietors of Charles River Bridge v. Proprietors of Warren Bridge*, 36 U.S. 420 (1837)]
50*

51 TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE
52 PART VI - PARTICULAR PROCEEDINGS
53 CHAPTER 176 - FEDERAL DEBT COLLECTION PROCEDURE
54 SUBCHAPTER A - DEFINITIONS AND GENERAL PROVISIONS
55 Sec. 3002. Definitions

56 (15) "United States" means -

57 (A) a Federal corporation;

58 (B) an agency, department, commission, board, or other entity of the United States; or

59 (C) an instrumentality of the United States.
60

"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 (C.J.S.), 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.

Capacity to sue or be sued is determined as follows:

(1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;
(2) for a corporation [the "United States", in this case, or its officers on official duty representing the corporation], by the law under which it was organized [laws of the District of Columbia]; and
(3) for all other parties, by the law of the state where the court is located, except that:
(A) a partnership or other unincorporated association with no such capacity under that state's law may sue or be sued in its common name to enforce a substantive right existing under the United States Constitution or laws; and
(B) [28 U.S.C. §§ 754](#) and [959\(a\)](#) govern the capacity of a receiver appointed by a United States court to sue or be sued in a United States court.
[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 I: 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 U.S. 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..."

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

5 Conceding the power of Congress to tax the business activities of private corporations.. the tax must be
6 measured by some standard..."
7 [[Flint v. Stone Tracy Co., 220 U.S. 107 \(1911\)](#)]

8
9 "The Sixteenth Amendment declares that Congress shall have power to levy and collect taxes on income, "from
10 [271 U.S. 174] whatever source derived," without apportionment among the several states and without regard
11 to any census or enumeration. It was not the purpose or effect of that amendment to bring any new subject
12 within the taxing power. Congress already had power to tax all incomes. But taxes on incomes from some
13 sources had been held to be "direct taxes" within the meaning of the constitutional requirement as to
14 apportionment. Art. 1, §2, cl. 3, § 9, cl. 4; Pollock v. Farmers' Loan & Trust Co., 158 U.S. 601. The
15 Amendment relieved from that requirement, and obliterated the distinction in that respect between taxes on
16 income that are direct taxes and those that are not, and so put on the same basis all incomes "from whatever
17 source derived." Brushaber v. Union P. R. Co., 240 U.S. 1, 17. "Income" has been taken to mean the same
18 thing as used in the Corporation Excise Tax Act of 1909, in the Sixteenth Amendment, and in the various
19 revenue acts subsequently passed. Southern Pacific Co. v. Lowe, 247 U.S. 330, 335; Merchants' L. & T. Co.
20 v. Smietanka, 255 U.S. 509, 219. After full consideration, this Court declared that income may be defined as
21 gain derived from capital, from labor, or from both combined, including profit gained through sale or
22 conversion of capital. Stratton's Independence v. Howbert, 231 U.S. 399, 415; Doyle v. Mitchell Brothers
23 Co., 247 U.S. 179, 185; Eisner v. Macomber, 252 U.S. 189, 207. And that definition has been adhered to and
24 applied repeatedly. See, e.g., Merchants' L. & T. Co. v. Smietanka, supra; 518; Goodrich v. Edwards, 255 U.S.
25 527, 535; United States v. Phellis, 257 U.S. 156, 169; Miles v. Safe Deposit Co., 259 U.S. 247, 252-253; United
26 States v. Supplee-Biddle Co., 265 U.S. 189, 194; Irwin v. Gavit, 268 U.S. 161, 167; Edwards v. Cuba Railroad,
27 268 U.S. 628, 633. In determining what constitutes income, substance rather than form is to be given
28 controlling weight. Eisner v. Macomber, supra, 206. [271 U.S. 175]"
29 [[Bowers v. Kerbaugh-Empire Co., 271 U.S. 170, 174, \(1926\)](#)]

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

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

- 43 1. The first American Income Tax was passed in 1862. See:

12 Stat. 432.

<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:

License Tax Cases, 72 U.S. 462 (1866)

<http://caselaw.lp.findlaw.com/scripts/getcase.pl?navby=case&court=us&vol=72&page=462>

- 46 3. The Fourteenth Amendment was ratified in 1868. This Amendment uses the phrase "citizens of the United States" in
47 order to confuse it with statutory "citizens of the United States" domiciled on federal territory in the exclusive
48 jurisdiction of Congress.
49 4. The civil war income tax was repealed in 1871. See:
50 4.1. 17 Stat. 401
51 4.2. [Great IRS Hoax](#), Form #11.302, Section 6.5.20.
52 5. Congress incorporated the District of Columbia in 1871. The incorporation of the District of Columbia was done to
53 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>

- 1 If you would like to know more about how franchises such as a “public office” affect your effective citizenship and
2 standing in court, see:

Government Instituted Slavery Using Franchises, Form #05.030

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

8.10 Federal Statutory Citizenship Statuses Diagram

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, as was shown in 0 earlier.

Figure 4: Federal Statutory Citizenship Statuses Diagram

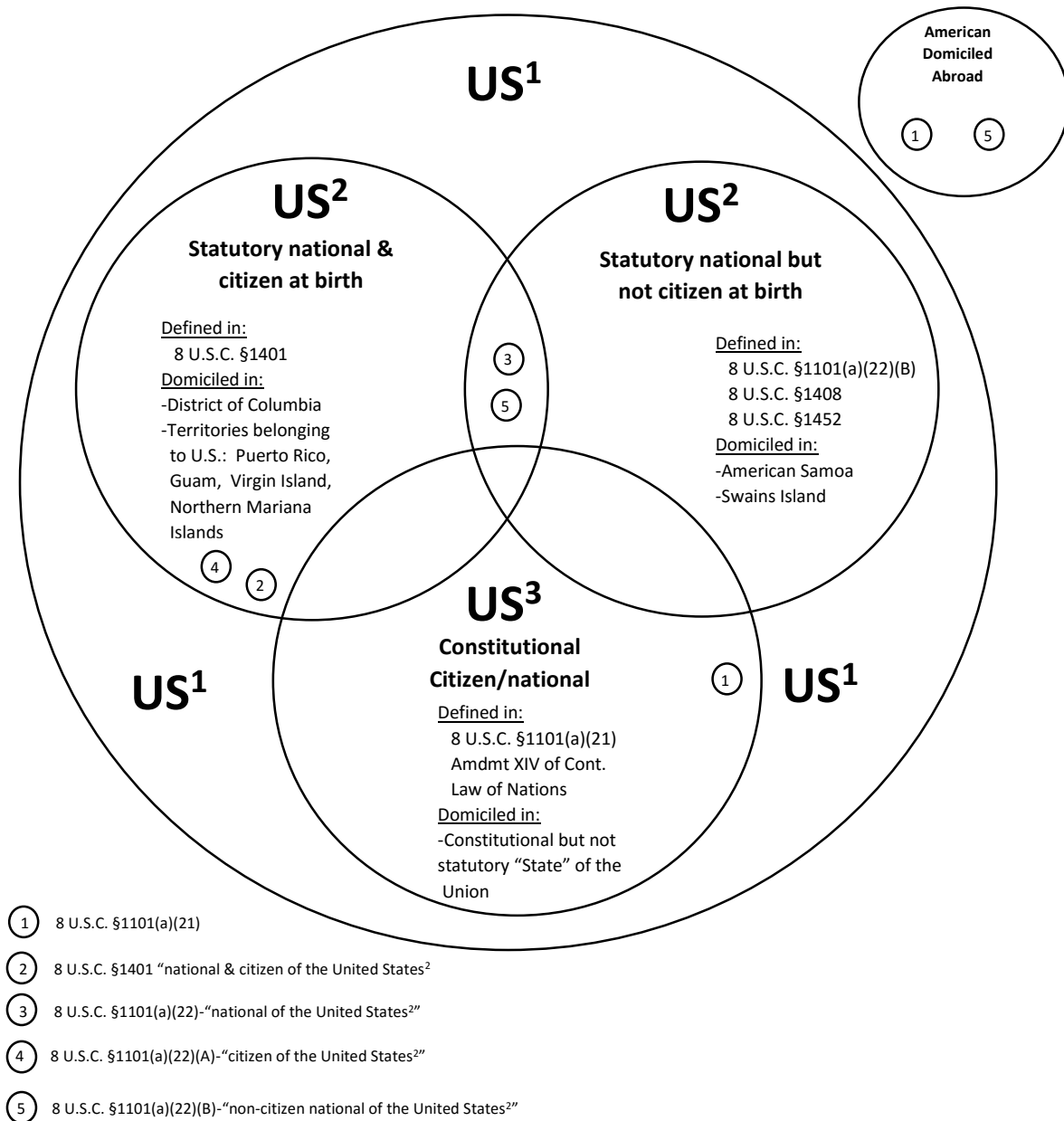
FEDERAL STATUTORY CITIZENSHIP STATUSES

"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)]

US¹-Context used in matters describing our sovereign country within the family of nations.

US²-Conext used to designate the territory over which the Federal Government is exclusively sovereign.

US³-Context used regarding sovereign states of the Union united by and under the Constitution.



1 **8.11 Citizenship Status on Government Forms**

2 The table on the next page presents a tabular summary of each permutation of nationality and domicile as related to the
3 major federal forms and the Social Security NUMIDENT record.

4 **8.11.1 Table of options and corresponding form values**

1

2

Table 16: 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			
						Social Security SS-5 Block 5	IRS Form W-8 Block 3	Department of State I-9 Section 1	E-Verify System
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 th Amend., Sect. 1	CSP=D	”Other (8 U.S.C. §1101(a)(22)(B))”	“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 th 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			
						Social Security SS-5 Block 5	IRS Form W-8 Block 3	Department of State I-9 Section 1	E-Verify System
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 th 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 th 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 Administration 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>

8.11.2 How to describe your citizenship on government forms⁵⁸

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 "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 United States 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>

- 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)"

⁵⁸ Adapted from *Why You are a "national", "state national", and Constitutional but not Statutory Citizen*, Form #05.006, Section 14.1; <http://sedm.org>.

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 nonresident alien per 26 U.S.C. §7701(b)(1)(B) for the purposes of the federal income tax but not an “individual”.

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:

SEDM Forms/Pubs Page

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

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 “nonresident 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 American of the California Republic*

California Revenue and Taxation Code, Section 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/or 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) 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 SSA Form SS-5, 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 SSA Form SS-5 use the STATUTORY context, not the CONSTITUTIONAL context for all citizenship words. Hence, block 5 of the SSA Form SS-5 should be filled out with “Other”, which means you are a non-resident. 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

16.6. Information in the NUMIDENT record is shared with:

- 16.6.1. The Department of Homeland Security (D.H.S.).
- 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 Administration, Program Operations Manual System (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/lnx/0100299005>

9 Sovereign Immunity

A subject closely related to both the requirement for consent and to federalism is the judicial doctrine known as “sovereign immunity”. “Sovereign immunity” is the method for protecting the requirement of express consent on the part of the government before it can be civilly sued in either its own courts or in foreign courts. Before a government can be sued in its own courts, it has to expressly waive sovereignty immunity by statute and thereby CONSENT to be civilly sued. Those seeking to sue a government or government agent in court must expressly invoke the statute that waives sovereign immunity or their case will be dismissed for lack of standing under Federal Rule of Civil Procedure 12(b)(6).

9.1 Definition

Sovereignty implies autonomy and the right to be left alone by other sovereigns. States of the Union are sovereign in respect to the federal government and the people within them are sovereign in respect to their respective state governments. These principles are reflected in a judicial doctrine known as “sovereign immunity”.

The exemption of the United States from being impleaded without their consent is, as has often been affirmed by this court, as absolute as that of the crown of England or any other sovereign. In Cohens v. Virginia, 6 Wheat. 264, 411, Chief Justice MARSHALL said: 'The universally-received opinion is that [106 U.S. 196, 227] no suit can be commenced or prosecuted against the United States.' In Beers v. Arkansas, 20 How. 527, 529, Chief Justice TANEY said: 'It is an established principle of jurisprudence, in all civilized nations, that the sovereign cannot be sued in its own courts, or in any other, without its consent and permission; but it may, if it thinks proper, waive this privilege, and permit itself to be made a defendant in a suit by individuals, or by another state. And as this permission is altogether voluntary on the part of the sovereignty, it follows that it may prescribe the terms and conditions on which it consents to be sued, and the manner in which the suit shall be conducted, and may withdraw its consent whenever it may suppose that justice to the public requires it.' In the same spirit, Mr. Justice DAVIS, delivering the judgment of the court in Nichols v. U.S. 7 Wall. 122, 126, said: 'Every government has an inherent right to protect itself against suits, and if, in the liberality of legislation they are permitted, it is only on such terms and conditions as are prescribed by statute. The principle is fundamental, applies to every sovereign power, and, but for the protection which it affords, the government would be unable to perform the various duties for which it was created.' See, also, U.S. v. Clarke, 8 Pet. 436, 444; Cary v. Curtis, 3 How. 236, 245, 256; U.S. v. McLemore, 4 How. 286, 289; Hill v. U.S. 9 How. 386, 389; Recside v. Walker, 11 How. 272, 290; De Groot v. U.S. 5 Wall. 419, 431; U.S. v. Eckford, 6 Wall. 484, 488; The Siren, 7 Wall. 152, 154; The Davis, 10 Wall. 15, 20; U.S. v. O'Keefe, 11 Wall. 178; Case v. Terrell, 11 Wall. 199, 201; Carr v. U.S. 98 U.S. 433, 437; U.S. v. Thompson, 98 U.S. 486, 489; Railroad Co. v. Tennessee, 101 U.S. 337; Railroad Co. v. Alabama, 101 U.S. 832. [U.S. v. Lee, 106 U.S. 196 (1882)]

Below is a definition of “sovereign immunity” from Black’s Law Dictionary, Fifth Edition:

Non-Resident Non-Person Position

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Form 05.020, Rev. 7-12-2015

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EXHIBIT: _____

Sovereign immunity. Doctrine precludes litigant from asserting an otherwise meritorious cause of action against a sovereign or a party with sovereign attributes unless sovereign consents to suit. *Principe Compania Naviera, S. A. v. Board of Com'rs of Port of New Orleans, D.C.La., 333 F.Supp. 353, 355*. Historically, the federal and state governments, and derivatively cities and towns, were immune from tort liability arising from activities which were governmental in nature. Most jurisdictions, however, have abandoned this doctrine in favor of permitting tort actions with certain limitations and restrictions. See *Federal Tort Claims Act*; *Governmental immunity*; *Tort Claims Acts*.
[*Black's Law Dictionary, Fifth Edition, p. 1252*]

Notice the phrase above “unless the sovereign consents to the suit”. The inherent legal presumption that all courts and governments must operate under is that all natural persons, artificial persons, “associations”, “states” or “political groups”:

1. Are inherently sovereign.

"The rights of sovereignty extend to all persons and things not privileged, that are within the territory. They extend to all strangers resident therein; not only to those who are naturalized, and to those who are domiciled therein, having taken up their abode with the intention of permanent residence, but also to those whose residence is transitory. All strangers are under the protection of the sovereign while they are within his territory and owe a temporary allegiance in return for that protection."
[*Carlisle v. United States, 83 U.S. 147, 154 (1873)*]

2. Have a right to be “left alone” by the government and their neighbor:

"The makers of our Constitution undertook to secure conditions favorable to the pursuit of happiness. They recognized the significance of man's spiritual nature, of his feelings and of his intellect. They knew that only a part of the pain, pleasure and satisfactions of life are to be found in material things. They sought to protect Americans in their beliefs, their thoughts, their emotions and their sensations. They conferred, as against the Government, the right to be let alone - the most comprehensive of rights and the right most valued by civilized men."
[*Olmstead v. United States, 277 U.S. 438, 478 (1928)* (Brandeis, J., dissenting); see also *Washington v. Harper, 494 U.S. 210 (1990)*]

3. Can only surrender a portion of their sovereignty and the rights that inhere in that sovereignty through their explicit (in writing) or implicit (by their behavior) consent in some form.

Quod meum est sine me auferri non potest.
What is mine cannot be taken away without my consent. *Jenk. Cent. 251. Sed vide Eminent Domain.*

Id quod nostrum est, sine facto nostro ad alium transferi non potest.
What belongs to us cannot be transferred to another without our consent. *Dig. 50, 17, 11. But this must be understood with this qualification, that the government may take property for public use, paying the owner its value. The title to property may also be acquired, with the consent of the owner, by a judgment of a competent tribunal.*
[*Bouvier's Maxims of Law, 1856*;
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

4. Possess EQUAL sovereignty. The foundation of our Constitution is equal protection. No group of men or “state” or government can have any more rights than a single man, because all of their powers are delegated to them by the people they serve and were created to protect:

"But arbitrary selection can never be justified by calling it classification. The equal protection demanded by the fourteenth amendment forbids this. No language is more worthy of frequent and thoughtful consideration than these words of Mr. Justice Matthews, speaking for this court, in Yick Wo v. Hopkins, 118 U.S. 356, 369, 6 S.Sup.Ct. 1064, 1071: '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.' The first official action of this nation declared the foundation of government in these words: 'We hold these truths to be self-evident, [165 U.S. 150, 160] that all men are created equal, that they are endowed by their Creator with certain unalienable rights, that among these are life, liberty, and the pursuit of happiness.' While such declaration of principles may not have the force of organic law, or be made the basis of judicial decision as to the limits of right and duty, and while in all cases reference must be had to the organic law of the nation for such limits, yet the latter is but the body and the letter of which the former is the thought and the spirit, and it is always safe to read the letter of the constitution in the spirit of the Declaration of Independence. No duty rests more imperatively upon the courts than the enforcement of those constitutional provisions intended to secure that equality of rights which is the foundation of free government."
[*Gulf, C. & S. F. R. Co. v. Ellis, 165 U.S. 150 (1897)*]

1 In other words, everyone has a natural, inherent right of ownership over their own life, liberty, and property granted by the
2 Creator which can only be taken away by their own consent. The Declaration of Independence recognizes this natural right,
3 when it says:

4 "We hold these truths to be self-evident, that all men are created equal, that **they are endowed by their Creator**
5 **with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to**
6 **secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the**
7 **governed"**
8 [Declaration of Independence]

9 The purpose for the establishment of all governments is therefore to protect these natural, God-given rights or what the U.S.
10 Supreme Court calls "liberty interests". Neither the Constitution, nor any enactment of Congress passed in furtherance of it
11 confers these rights, but simply recognizes and protects these natural, God-given rights. The U.S. Supreme Court admitted
12 this when it said:

13 "Men are endowed by their Creator with certain unalienable rights, 'life, liberty, and the pursuit of happiness;'
14 and to 'secure,' not grant or create, these rights, governments are instituted. That property [or income] which
15 a man has honestly acquired he retains full control of. . ."
16 [Budd v. People of State of New York, 143 U.S. 517 (1892)]

17 In law, all rights are identified as "property". This is confirmed by the definition of "property" in Black's Law Dictionary,
18 which says that "It extends to every species of valuable right":

19 "Property. That which is peculiar or proper to any person; that which **belongs exclusively to one. In**
20 **the strict legal sense, an aggregate of rights which are guaranteed and protected by the**
21 **government.** Fulton Light, Heat & Power Co. v. State, 65 Misc.Rep. 263, 121 N.Y.S. 536. The term is said
22 to extend to every species of valuable right and interest. More specifically, ownership; **the unrestricted**
23 **and exclusive right to a thing;** the right to dispose of a thing in every legal way, to possess it, to use it,
24 and to exclude everyone else from interfering with it. That dominion or indefinite right of particular things or
25 subjects. The exclusive right of possessing, enjoying, and disposing of a thing. The highest right a man can
26 have to anything; being used to refer to that right which one has to lands or tenements, goods or chattels, which
27 no way depends on another man's courtesy.

28 The word is also commonly used to denote everything which is the subject of ownership; corporeal or
29 incorporeal, tangible or intangible, visible or invisible, real or personal; everything that has an exchangeable
30 value or which goes to make up wealth or estate. **It extends to every species of valuable right and interest, and**
31 **includes real and personal property, easements, franchises, and incorporeal hereditaments, and includes**
32 **every invasion of one's property rights by actionable wrong.** Labberton v. General Cas. Co. of America, 53
33 Wash.2d. 180, 332 P.2d. 250, 252, 254.

34 [. . .]

35 **Property within constitutional protection, denotes group of rights inhering in citizen's relation to physical**
36 **thing, as right to possess, use and dispose of it.** Cereghino v. State By and Through State Highway
37 **Commission, 230 Or. 439, 370 P.2d. 694, 697."**
38 [Black's Law Dictionary, Sixth Edition, p. 1216]

39 Sovereign immunity can apply just as readily to governments as it can to individuals. A person who doesn't consent to any
40 aspect of government civil jurisdiction and who has no legal "domicile" or "residence" within that government's
41 jurisdiction is called a "foreign sovereign", and he or she or it is protected by the Foreign Sovereign Immunities Act found
42 at 28 U.S.C. Part IV, Chapter 97:

<p>Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. Part 4, Chapter 97 http://assembler.law.cornell.edu/uscode/html/uscode28/usc_sup_01_28_10_IV_20_97.html</p>
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43 Courts are not reluctant at all to recognize the principle of sovereign immunity in the context of foreign governments whose
44 existence they officially recognize. They must do this because if they don't, they won't get any cooperation from these
45 governments, which they frequently need in dealing with international problems. However, they are frequently much less
46 willing to recognize the equally inherent and divinely inspired sovereignty of natural persons or individuals because they
47 don't want to interfere with their ability to con these people or entities into volunteering for their commercial insurance,
48 license, franchise, and other scams described above. Earlier courts, however, were much more honorable and therefore
49 willing to recognize this inherent sovereignty of natural persons. Below is one often quoted example used within the

freedom community:

"The individual may stand upon his constitutional rights as a citizen. He is entitled to carry on his private business in his own way. His power to contract is unlimited. He owes no duty to the State or to his neighbor to divulge his business, or to open his doors to an investigation, so far as it may tend to criminate him. He owes no such duty to the State, since he receives nothing therefrom, beyond the protection of his life and property. His rights are such as existed by the law of the land long antecedent to the organization of the State, and can only be taken from him by due process of law, and in accordance with the Constitution. Among his rights are a refusal to incriminate himself, and the immunity of himself and his property from arrest or seizure except under a warrant of the law. He owes nothing to the public so long as he does not trespass upon their rights."
[Hale v. Henkel, [201 U.S. 43](#), 74 (1906)]

9.2 How sovereign immunity relates to federalism

The notion of sovereign immunity also provides a way to explain how the principle of federalism works, as we described it in the previous section:

1. States of the Union qualify as “foreign states” and “foreign sovereigns” in relation to the federal government within the context of statutory but not constitutional law.
2. “Citizens” and municipalities within these “foreign states” and “foreign sovereigns” may be described as “instrumentalities of a foreign state”, by virtue of the fact that they directly administer the affairs of the foreign state they occupy as voters and jurists and “taxpayers”.

[TITLE 28 > PART IV > CHAPTER 97 > § 1603](#)
[§ 1603. Definitions](#)

For purposes of this chapter—

- (a) A “foreign state”, except as used in section 1608 of this title, includes a political subdivision of a foreign state or an agency or instrumentality of a foreign state as defined in subsection (b).
- (b) An “agency or instrumentality of a foreign state” means any entity—
- (1) which is a separate legal person, corporate or otherwise, and
 - (2) which is an organ of a foreign state or political subdivision thereof, or a majority of whose shares or other ownership interest is owned by a foreign state or political subdivision thereof, and
 - (3) which is neither a citizen of a State of the United States as defined in section 1332 (c) and (d) of this title, nor created under the laws of any third country.

3. The Supreme Court recognized how “citizens” administer the government they created and continue to sustain with their tax dollars and as voters and jurists when they said:

“The words ‘people of the United States’ and ‘citizens,’ are synonymous terms, and mean the same thing. They both describe the political body who, according to our republican institutions, form the sovereignty, and who hold the power and conduct the government through their representatives. They are what we familiarly call the ‘sovereign people,’ and every citizen is one of this people, and a constituent member of this sovereignty. ...”
[[Boyd v. State of Nebraska, 143 U.S. 135 \(1892\)](#)]

4. When these “foreign states” and “foreign sovereigns” wish to cooperate in achieving a common goal, they may voluntarily band together and under the principles of “comity”, may enact laws prescribing and recognizing these international agreements:

“comity. Courtesy; complaisance; respect; a willingness to grant a privilege, not as a matter of right, but out of deference and good will. Recognition that one sovereignty allows within its territory to the legislative, executive, or judicial act of another sovereignty, having due regard to rights of its own citizens. Nowell v. Nowell, Tex.Civ.App., 408 S.W.2d. 550, 553. In general, principle of “comity” is that courts of one state or jurisdiction will give effect to laws and judicial decisions of another state or jurisdiction, not as a matter of obligation, but out of deference and mutual respect. Brown v. Babbitt Ford, Inc., 117 Ariz. 192, 571 P.2d. 689, 695. See also Full faith and credit clause.”
[*Black’s Law Dictionary, Sixth Edition, p. 267*]

5. Federalism simply describes the principle whereby:
 - 5.1. No one of these co-equal sovereign and foreign states may exercise legislative jurisdiction within the borders of a fellow foreign state.

- 5.2. When jurisdiction is asserted within one of these states by the federal government, then explicit proof of consent must be produced in some form in order for the courts to enforce the legal rights or activities that it is regulating or administering. This is consistent with item [28 U.S.C. §1605\(b\)\(1\)](#) within the Foreign Sovereign Immunities Act, which says that states may surrender their sovereign immunity by their consent.
- 5.3. The consent required to be demonstrated under the principles of federalism can be either explicit (in writing or by legislative enactment) or implicit (by their conduct). For example, when a foreign state of the Union engages in interstate commerce, it is “presumed” pursuant to Article 1, Section 8, Clause 3 of the constitution to have “consented” to the jurisdiction of the federal government to regulate said commerce and to obey all enactments of Congress which might lawfully regulate said commerce. Here is how the U.S. Supreme Court described this concept:

“Recognition of the congressional power to render a State suable under the FELA does not mean that the immunity doctrine, as embodied in the Eleventh Amendment with respect to citizens of other States and as extended to the State’s own citizens by the Hans case, is here being overridden. It remains the law that a State may not be sued by an individual without its consent. Our conclusion is simply that Alabama, when it began operation of an interstate railroad approximately 20 years after enactment of the FELA, necessarily consented to such suit as was authorized by that Act. By adopting and ratifying the Commerce Clause, the States empowered Congress to create such a right of action against interstate railroads; by enacting the FELA in the exercise of this power, Congress conditioned the right to operate a railroad in interstate commerce upon amenability to suit in federal court as provided by the Act; by thereafter operating a railroad in interstate commerce, Alabama must be taken to have accepted that condition and thus to have consented to suit.”
[Parden v. Terminal R. Co., 377 U.S. 184 (1964)]

9.3 Waivers of sovereign immunity

Only either by one of the following mechanisms can the sovereign immunity of the state explicitly or implicitly waived, respectively:

1. By the express consent of the sovereign in statutory form or
2. By the state electing to engage in “private business concerns” in a foreign jurisdiction and thereby waiving sovereign immunity under the Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. Part 4, Chapter 97. The courts call this by any of the following names, all of which are a method of legally reaching out of state parties who are nonresident in relation to the forum.:
 - 2.1. Minimum Contacts Doctrine, U.S. Supreme Court. See: International Shoe Co. v. Washington, 326 U.S. 310 (1945).
 - 2.2. Longarm Jurisdiction.
 - 2.3. “Purposeful availment”.

Below is a case highlighting the above principles:

When a State engages in ordinary commercial ventures, it acts like a private person, outside the area of its “core” responsibilities, and in a way unlikely to prove essential to the fulfillment of a basic governmental obligation. A Congress that decides to regulate those state commercial activities rather than to exempt the State likely believes that an exemption, by treating the State differently from identically situated private persons, would threaten the objectives of a federal regulatory program aimed primarily at private conduct. Compare, e.g., 12 U.S.C. §1841(b) (1994 ed., Supp. III) (exempting state companies from regulations covering federal bank holding companies); 15 U.S.C. §77c(a)(2) (exempting state-issued securities from federal securities laws); and 29 U.S.C §652(5) (exempting States from the definition of “employer[s]” subject to federal occupational safety and health laws), with 11 U.S.C. §106(a) (subjecting States to federal bankruptcy court judgments); 15 U.S. C. §1122(a) (subjecting States to suit for violation of Lanham Act); 17 U.S.C. §511(a) (subjecting States to suit for copyright infringement); 35 U.S.C. §271(h) (subjecting States to suit for patent infringement). And a Congress that includes the State not only within its substantive regulatory rules but also (expressly) within a related system of private remedies likely believes that a remedial exemption would similarly threaten that program. See *Florida Prepaid Postsecondary Ed. Expense Bd. v. College Savings Bank*, ante, at ____ (Stevens, J., dissenting). It thereby avoids an enforcement gap which, when allied with the pressures of a competitive marketplace, could place the State’s regulated private competitors at a significant disadvantage.

These considerations make Congress’ need to possess the power to condition entry into the market upon a waiver of sovereign immunity (as “necessary and proper” to the exercise of its commerce power) unusually strong, for to deny Congress that power would deny Congress the power effectively to regulate private conduct. Cf. California v. Taylor, 353 U.S. 553, 566 (1957). At the same time they make a State’s need to exercise sovereign immunity unusually weak, for the State is unlikely to have to supply what private firms already supply, nor may it fairly demand special treatment, even to protect the public purse, when it does so. Neither can one easily imagine what the Constitution’s founders would have thought about the assertion of sovereign

immunity in this special context. These considerations, differing in kind or degree from those that would support a general congressional "abrogation" power, indicate that Parden's holding is sound, irrespective of this Court's decisions in *Seminole Tribe of Fla. v. Florida*, 517 U.S. 44 (1996), and *Alden v. Maine*, ante, p. _____.
[*College Savings Bank v. Florida Prepaid Postsecondary Education Expense*, 527 U.S. 666 (1999)]

Under the principles of sovereign immunity, it is internationally and universally recognized by every country and nation and court on earth that every nation or state or individual or group are entitled to sovereign immunity and may only surrender a portion of that sovereignty or natural right over their property by committing one or more acts within a list of specific qualifying acts. Any one of these acts then constitute the equivalent of "constructive or implicit consent" to the jurisdiction of the courts within that forum or state. These qualifying acts include any of the following, which are a summary of those identified in the Foreign Sovereign Immunities Act above:

1. Being a statutory "citizen" or "domiciliary" of the Forum or State in question. See [28 U.S.C. §1603\(b\)\(3\)](#).

An "agency or instrumentality of a foreign state" means any entity—which is neither a citizen of a State of the United States as defined in section 1332 (c) and (d) of this title, nor created under the laws of any third country.
[[28 U.S.C. §1603\(b\)\(3\)](#)]

2. Foreign state has waived its immunity either explicitly or by implication, notwithstanding any withdrawal of the waiver which the foreign state may purport to effect except in accordance with the terms of the waiver. See [28 U.S.C. §1605\(b\)\(1\)](#).
3. Commercial Activity within the Forum or State. See [28 U.S.C. §1605\(b\)\(2\)](#).
 - 3.1. Action based upon a commercial activity carried on in the Forum or State by the foreign state; or
 - 3.2. Upon an act performed in the Forum or State in connection with a commercial activity of the foreign state elsewhere; or upon an act outside the territory of the Forum or State in connection with a commercial activity of the foreign state elsewhere and that act causes a direct effect in the Forum or State.
4. Rights to property taken in violation of international law. See [28 U.S.C. §1605\(b\)\(3\)](#).
 - 4.1. Rights in property taken in violation of international law are in issue and that property or any property exchanged for such property is present in the Forum or State in connection with a commercial activity carried on in the Forum or State by the foreign state; or
 - 4.2. That property or any property exchanged for such property is owned or operated by an agency or instrumentality of the foreign state and that agency or instrumentality is engaged in a commercial activity in the Forum or State.
5. Rights in property in the Forum or State acquired by succession or gift or rights in immovable property situated in the Forum or State are in issue. See [28 U.S.C. §1605\(b\)\(4\)](#).
6. Money damages for official acts of officials of foreign state which cause injury, death, damage, loss of property in the Forum or State. Not otherwise encompassed in paragraph 3 above in which money damages are sought against a foreign state for personal injury or death, or damage to or loss of property, occurring in the Forum or State and caused by the tortious act or omission of that foreign state or of any official or employee of that foreign state while acting within the scope of his office or employment. See [28 U.S.C. §1605\(b\)\(4\)](#). Except this paragraph shall not apply to:
 - 6.1. any claim based upon the exercise or performance or the failure to exercise or perform a discretionary function regardless of whether the discretion be abused, or
 - 6.2. any claim arising out of malicious prosecution, abuse of process, libel, slander, misrepresentation, deceit, or interference with contract rights;
7. Contracts between private party and foreign state: See [28 U.S.C. §1605\(b\)\(6\)](#). Action is brought, either to enforce an agreement made by the foreign state with or for the benefit of a private party to submit to arbitration all or any differences which have arisen or which may arise between the parties with respect to a defined legal relationship, whether contractual or not, concerning a subject matter capable of settlement by arbitration under the laws of the Forum or State, or to confirm an award made pursuant to such an agreement to arbitrate, if.
 - 7.1. The arbitration takes place or is intended to take place in the Forum or State,
 - 7.2. The agreement or award is or may be governed by a treaty or other international agreement in force for the Forum or State calling for the recognition and enforcement of arbitral awards,
 - 7.3. The underlying claim, save for the agreement to arbitrate, could have been brought in a Forum or State court under this section or section [1607](#), or (D) paragraph (1) of this subsection is otherwise applicable; or
8. Money damages for acts of terrorism by foreign state: Not otherwise covered by paragraph 3 in which money damages are sought against a foreign state for personal injury or death that was caused by an act of torture, extrajudicial killing, aircraft sabotage, hostage taking, or the provision of material support or resources (as defined in section [2339A](#) of title [18](#)) for such an act if such act or provision of material support is engaged in by an official, employee, or agent of such foreign state while acting within the scope of his or her office, employment, or agency. See [28 U.S.C. §1605\(b\)\(7\)](#). Except that the court shall decline to hear a claim under this paragraph:

- 1 8.1. if the foreign state was not designated as a state sponsor of terrorism under section 6(j) of the Export
2 Administration Act of 1979 ([50 App. U.S.C. §2405 \(j\)](#)) or section 620A of the Foreign Assistance Act of 1961
3 ([22 U.S.C. §2371](#)) at the time the act occurred, unless later so designated as a result of such act or the act is
4 related to Case Number 1:00CV03110(EGS) in the Forum or State District Court for the District of Columbia;
5 and
6 8.2. even if the foreign state is or was so designated, if—
7 8.2.1. the act occurred in the foreign state against which the claim has been brought and the claimant has not
8 afforded the foreign state a reasonable opportunity to arbitrate the claim in accordance with accepted
9 international rules of arbitration; or
10 8.2.2. neither the claimant nor the victim was a national of the Forum or State (as that term is defined in section
11 101(a)(22) of the Immigration and Nationality Act) when the act upon which the claim is based occurred.

12 From the above list, two items are abused by your public servants more frequently than any others in order to unwittingly
13 destroy your sovereignty, your inherent sovereign immunity, and to unlawfully expand their jurisdiction beyond the clear
14 limits described by the United States Constitution:

- 15 1. Item 1: How they or you describe your citizenship and domicile. The federal government abuses their authority to
16 write laws and print forms by writing them in such a vague way that they appear to create a presumption that you are a
17 statutory “citizen” with a legal domicile within their jurisdiction. They do this by:
18 1.1. Only offering you *one* option to describe your citizenship on their forms, which is a “U.S. citizen”. This creates a
19 presumption that you are a statutory “U.S. citizen” pursuant to [8 U.S.C. §1401](#) who is domiciled within their
20 exclusive jurisdiction. Since they don’t offer you the option to declare yourself a state citizen or state national,
21 then most people wrongfully presume that there is no such thing or that they are not one, even though they are.
22 See:

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

- 23 1.2. Using citizenship terms on their forms which are not described in any federal statute, such as “U.S. citizen”. This
24 term is nowhere used in Title 8 of the U.S. Code. The only similar term is “citizen and national of the United
25 States”, which is defined in [8 U.S.C. §1401](#).
26 1.3. Deliberately confusing “domicile” with “nationality” so as to make them appear EQUIVALENT, even though
27 they emphatically are NOT.
28 1.4. Deliberately confusing CONSTITUTIONAL citizens with STATUTORY citizens. These two groups are
29 mutually exclusive and non-overlapping.
30 1.5. Deliberately confusing POLITICAL status under the constitution with CIVIL status under statutory law. These
31 two things are mutually exclusive and NOT equivalent.
32 2. Item 3: The government connects you to commerce within their legislative jurisdiction. They do this by:
33 2.1. Presuming that you are connected to commerce by virtue of using a Social Security Number or Taxpayer
34 Identification Number.
35 2.2. Presuming that you CONSENSUALLY used the number, even though in most cases, its use was COMPELLED
36 or the product of some form of duress on the part of one or more parties to a specific commercial transaction.
37 Without presuming consent, they cannot enforce the franchise statutes against you.
38 2.3. Terrorizing and threatening banks and financial institutions to unlawfully coerce their customers to provide a
39 Social Security Number or Taxpayer Identification Number in criminal violation of [42 U.S.C. §408](#). Any
40 financial account that has a federally issued number associated with it is presumed to be private properly donated
41 to a public use in order to procure a privilege from the government, whether it be a tax deduction associated with
42 a “trade or business” (public office) as described in [26 U.S.C. §162](#), or “social insurance” in the case of Socialist
43 Security.
44 2.4. Making false, prejudicial, and unconstitutional presumptions about the meaning of the term “United States”,
45 which is defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) as the District of Columbia in the context of Subtitle A of
46 the Internal Revenue Code and nowhere expanded to include any area within the exclusive jurisdiction of a state
47 of the Union. See:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
<http://sedm.org/Forms/FormIndex.htm>

48 Why are the above methods of waiving sovereign immunity and the rights of sovereignty associated with them nearly
49 universally recognized by every country, court, and nation on earth? Because:

1. These rights come from God, and God is universally recognized by people and cultures all over the world.
2. Everyone deserves, needs, and wants as much authority, autonomy, and control over their own life and property as they can get, consistent with the equal rights of others. In other words, they have a right of being self-governing. Of this subject, one of our most revered Presidents, Teddy Roosevelt, said:

"We of this mighty western Republic have to grapple with the dangers that spring from popular self-government tried on a scale incomparably vaster than ever before in the history of mankind, and from an abounding material prosperity greater also than anything which the world has hitherto seen."

As regards the first set of dangers, it behooves us to remember that men can never escape being governed. Either they must govern themselves or they must submit to being governed by others. If from lawlessness or fickleness, from folly or self-indulgence, they refuse to govern themselves then most assuredly in the end they will have to be governed from the outside. They can prevent the need of government from without only by showing they possess the power of government from within. A sovereign cannot make excuses for his failures; a sovereign must accept the responsibility for the exercise of power that inheres in him; and where, as is true in our Republic, the people are sovereign, then the people must show a sober understanding and a sane and steadfast purpose if they are to preserve that orderly liberty upon which as a foundation every republic must rest."
[President Theodore Roosevelt; Opening of the Jamestown Exposition; Norfolk, VA, April 26, 1907]

3. You cannot deserve or have a "right" to what you are not willing to give in equal measure to others. This is the essence of what Christians call "The Golden Rule", which Jesus Himself revealed as follows:

"Therefore, whatever you want men to do to you, do also to them, for this is the Law and the Prophets."
[Matt. 7:12, Bible, NKJV]

Everyone understands the concept of "explicit consent", because everyone understands the idea of exercising your right to contract in order to exchange some of your rights to obtain something you deem valuable. Usually, explicit consent requires a written contract of some kind in order to be enforceable against an otherwise "foreign sovereign". The part of the consent equation that most people have trouble with is the idea of "implied consent".

"Implied consent. That manifested by signs, actions, or facts, or by inaction or silence, which raise a presumption that the consent has been given. For example, when a corporation does business in a state it impliedly consents to be subject to the jurisdiction of that state's courts in the event of tortious conduct, even though it is not incorporated in that state. Most every state has a statute implying the consent of one who drives upon its highways to submit to some type of scientific test or tests measuring the alcoholic content of the driver's blood. In addition to implying consent, these statutes usually provide that if the result of the test shows that the alcohol content exceeds a specified percentage, then a rebuttable presumption of intoxication arises."
[Black's Law Dictionary, Fifth Edition, pp. 276-277]

9.4 Why PEOPLE can invoke sovereign immunity against governments or government actors

People have sovereign immunity just like governments. The Courts have repeatedly affirmed that all the powers of government are delegated from the people and therefore, they can possess no power that the people themselves AS INDIVIDUALS do not ALSO possess. This section contains evidence you can use to prove this as a fact in court:

1. In the United States, ALL sovereignty resides not in the government, but in the people.

"There is no such thing as a power of inherent sovereignty in the government of the United States...In this country sovereignty resides in the people, and Congress can exercise no power which they have not, by their Constitution entrusted to it. All else is withheld."
[Juilliard v. Greenman, 110 U.S. 421 (1884):]

"In the United States, sovereignty resides in the people...the Congress cannot invoke sovereign power of the People to override their will as thus declared."
[Perry v. U.S., 294 U.S. 330 (1935)]

2. All powers of the federal and state governments derive from and are delegated by We the People through our state and federal constitutions.

"Sovereignty itself is, of course, not subject to law, for it is the author and source of law...While sovereign powers are delegated to...the government, sovereignty itself remains with the people."
[Yick Wo v. Hopkins, 118 U.S. 356 (1886):]

"Whatever these Constitutions and laws validly determine to be property, it is the duty of the Federal Government, through the domain of jurisdiction merely Federal, to recognize to be property.

"And this principle follows from the structure of the respective Governments, State and Federal, and their reciprocal relations. They are different agents and trustees of the people of the several States, appointed with different powers and with distinct purposes, but whose acts, within the scope of their respective jurisdictions, are mutually obligatory."
[Dred Scott v. Sandford, 60 U.S. 393 (1856)]

3. Every species of legislative power and authority that the government possesses is therefore explicitly delegated to it by We the People. This concept is called "enumerated powers" by the courts.
4. The People cannot delegate an authority that they themselves do not inherently possess.

"Derivativa potestas non potest esse major primitiva.⁵⁹
The power which is derived cannot be greater than that from which it is derived."
[Bouvier's Law Dictionary Unabridged, 8th Edition, pg. 2131]

"Quod per me non possum, nec per alium..⁶⁰
What I cannot do in person, I cannot do through the agency of another."
[Bouvier's Law Dictionary Unabridged, 8th Edition, pg. 2159]

5. The method by which people voluntarily delegate their authority is by choosing a domicile within the state or government and thereby nominating a "protector" who now has a legal right to enforce the payment of "tribute" or "protection money" in order to sustain the protection that was asked for.
6. Those who have not nominated a protector by voluntarily choosing a domicile within the state thereby reserve ALL their natural rights.
7. Since governments inherently possess "sovereign immunity", then We the People must also possess that authority, because the government cannot have any authority that the people did not, but their Constitution and their choice of domicile, delegate to it.
8. The foundation of the Constitution is the notion of equal protection of the law, whereby all are equal under the law. This concept is documented, for instance, in section 1 of the Fourteenth Amendment. This notion carries with it the requirement that every "person" has equal rights under the law:
 - 8.1. The only way that rights can be "unequal" within any given population is for you to consensually give up some of them, for instance, by procuring some government "privilege".
 - 8.2. If the government is treating you differently than someone else, by, for instance, making you pay more money for the same service that someone else is paying for, then it is engaging in unequal protection. Therefore, it is safe to conclude that this service has nothing to do with protection and is a private, for-profit government business not authorized by the Constitution.

If you would like to learn more about the above summation, we enthusiastically endorse the following excellent FREE electronic book which exhaustively and constitutionally analyzes all of these concepts:

Treatise on Government, Joel Tiffany
<http://famguardian.org/Publications/TreatiseOnGovernment/TreatOnGovt.pdf>

9.5 How PEOPLE waive sovereign immunity in relation to governments

Understanding the concepts in the previous section is the key to unlocking what many freedom lovers instinctively regard as "the fraud of the income tax". Most freedom lovers understand that the federal government has no territorial jurisdiction within states of the Union, but they simply do not understand where the lawful authority of federal courts derives to treat them as either "residents" as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#) or "U.S. persons" as defined in [26 U.S.C. §7701\(a\)\(30\)](#). The key to unraveling this puzzle is to understand that the courts are silently "presuming" that at some time in the past, you voluntarily availed yourself of a commercial federal "privilege" and thereby waived your sovereign immunity under [28 U.S.C. §1605\(a\)\(2\)](#). An example of how this waiver occurred is by signing up for the Social Security program on an SSA

⁵⁹ Wing. Max. 36: Pinch. Law, b. 1. c. 3, p. 11.

⁶⁰ 4 Co. 24 b: 11 id. 87 a.

Form SS-5. When you signed up for that program:

1. You made a decision to conduct “commerce” within the legislative jurisdiction of the sovereign.
2. Pursuant to [28 U.S.C. §1605\(a\)\(2\)](#), you surrendered or “waived” sovereign immunity.
3. Your status changed from that of a “nonresident alien” as defined in [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) to a “resident alien” as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#).
4. You became a legal “resident” who is “present” within the forum. A “resident” is a “res”, which is a legal thing, which is “identified” within the forum. You in essence “procured” a legal identity within the forum that the forum recognizes in the courts, even though you may never have been physically present or domiciled in the federal zone.
5. You made a decision to act in a representative capacity as a “public official” engaged in a “trade or business”. This person is a “trustee” of a Social Security Trust that is domiciled in the District of Columbia. Pursuant to [Federal Rule of Civil Procedure 17\(b\)](#), [26 U.S.C. §7701\(a\)\(39\)](#), and [26 U.S.C. §7408\(d\)](#), your effective domicile under the terms of the Social Security Franchise Agreement as an “agent” acting in a representative capacity for the “trust” that it creates then becomes the District of Columbia, regardless of where you physically reside.
6. You consented to the jurisdiction of the federal courts to supervise and administer the benefit for all.
7. You implicitly agreed to waive all rights that might otherwise have been injured in complying with the obligations arising out of the program:

“The Government urges that the Power Company is estopped to question the validity of the Act creating the Tennessee Valley Authority, and hence that the stockholders, suing in the right of the corporation, cannot [297 U.S. 323] maintain this suit. The principle is invoked that one who accepts the benefit of a statute cannot be heard to question its constitutionality. Great Falls Manufacturing Co. v. Attorney General, 124 U.S. 581; Wall. v. Parrot Silver & Copper Co., 244 U.S. 407; St. Louis Casting Co. v. Prendergast Construction Co., 260 U.S. 469.”

[Ashwander v. Tennessee Valley Auth., 297 U.S. 288 (1936)]

“...when a State willingly accepts a substantial benefit from the Federal Government, it waives its immunity under the Eleventh Amendment and consents to suit by the intended beneficiaries of that federal assistance.”

[Papasan v. Allain, 478 U.S. 265 (1986)]

Use of a Social Security Number, in most cases, is all the evidence that the courts will usually need in order to conclude that you “voluntarily consent” to participate in the program. Consequently, either using an SSN or TIN or allowing others to use one against you without objecting constitutes what the courts would say is “prima facie evidence of consent” to be bound by the Social Security Act as well as all the provisions of the Internal Revenue Code, Subtitle A. These two “codes” form the essence of a “federal employment agreement” or “contract”, which all who receive government benefits become bound by. In essence, failure to deny evidence of consent creates a presumption of consent. This process is described in the legal field by the following names and you can also find it in [Federal Rule of Civil Procedure 8\(b\)\(6\)](#), which says that a failure to deny constitutes an admission for the purposes of meeting the burden of proving a fact:

1. Implied consent.
2. Constructive consent.
3. Tacit procurement.

“Procuration.. Agency; proxy; the act of constituting another one's attorney in fact. The act by which one person gives power to another to act in his place, as he could do himself. Action under a power of attorney or other constitution of agency. Indorsing a bill or note "by procuration" is doing it as proxy for another or by his authority. The use of the word procuration (usually, per procuratione, or abbreviated to per proc. or p. p.) on a promissory note by an agent is notice that the agent has but a limited authority to sign.

An express procuration is one made by the express consent of the parties. An implied or tacit procuration takes place when an individual sees another managing his affairs and does not interfere to prevent it. Procurations are also divided into those which contain absolute power, or a general authority, and those which give only a limited power. Also, the act or offence of procuring women for lewd purposes. See also Proctor.”

[Black's Law Dictionary, Fifth Edition, pp. 1086-1087]

Notice the above phrase “act or offense of procuring women for lewd purposes”. This describes basically the act of hiring a WHORE, and that is EXACTLY what you become if condone or allow the government do this to you, folks! This fact explains EXACTLY who Babylon the Great Harlot is as described in the Bible Book of Revelation. Babylon the Great Harlot is a symbol or metaphor for all those who are willing to trade their virtue, allegiance, or control over their property or liberty over to a government in exchange for a life of pleasure, ignorance, luxury, and irresponsibility. She is fornicating with “The Beast”, which is described in Revelation 19:19 as “the kings of the earth”, who today are

our modern corrupted political rulers.

4. Retraxit by tacit procuration. This is where you withdraw your standing to claim rights in any matter as Plaintiff.

"Retraxit. Lat. He has withdrawn. A retraxit is a voluntary renunciation by plaintiff in open court of his suit and cause thereof, and by it plaintiff forever loses his action. Virginia Concrete Co. v. Board of Sup'rs of Fairfax County, 197 Va. 821, 91 S.E.2d. 415, 419. It is equivalent to a verdict and judgment on the merits of the case and bars another suit for the same cause between the same parties. Datta v. Staab, 343 P.2d. 977, 982, 173 C.A.2d 613. Under rules practice, this is accomplished by a voluntary dismissal. Fed.R.Civi1 P. 41(a)."
[Black's Law Dictionary, Fifth Edition, pp. 1183-1185]

The courts won't document and will vociferously avoid explaining or justifying these prejudicial presumptions about the use of government identifying numbers because if they did, then you would understand where their jurisdiction derives and withdraw yourself from it and destroy the only source of their jurisdiction. The courts also know that all "presumption" is a violation of due process that is unconstitutional if it undermines your Constitutional rights so they will never call it what it is because it will destroy most of their authority and importance. This is exhaustively explained in the following pamphlet:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
<http://sedm.org/Forms/FormIndex.htm>

Therefore, the above is just something you have to know and practical experience has taught us that this is the truth. If you would like to learn more about how the above process is used to lawfully deceive and enslave the legally ignorant and unsuspecting American "sheep" public at large, read the following fascinating and very enlightening document:

Resignation of Compelled Social Security Trustee, Form #06.002
<http://sedm.org/Forms/FormIndex.htm>

9.6 How corrupt governments illegally procure "implied consent" of People to waive their sovereign immunity

According to the courts, the waivers of sovereign immunity by the U.S. government cannot lawfully be procured through "implied consent" and must be EXPLICITLY stated in writing. Hence, the SAME standard applies to PEOPLE by implication, under the concept of equal protection and equal treatment that is the foundation of the United States Constitution.

In analyzing whether Congress has waived the immunity of the United States, we must construe waivers strictly in favor of the sovereign, see McMahon v. United States, 342 U.S. 25, 27 (1951), and not enlarge the waiver "beyond what the language requires," Ruckelshaus v. Sierra Club, 463 U.S. 680, 685-686 (1983), quoting Eastern Transportation Co. v. United States, 272 U.S. 675, 686 (1927). The no-interest rule provides an added gloss of strictness upon these usual rules.

*"[T]here can be no consent by implication or by use of ambiguous language. Nor can an intent on the part of the framers of a statute or contract to permit the recovery of interest suffice where the intent is not translated into affirmative statutory or contractual terms. The consent necessary to waive the traditional immunity must be express, and it must be strictly construed." United States v. N.Y. Rayon Importing Co., 329 U. S., at 659.
[Library of Congress v. Shaw, 478 U.S. 310 (1986)]*

The Declaration of Independence affirms that the rights of PEOPLE are unalienable in relation to a real government. Hence, they are INCAPABLE of waiving sovereign immunity in relation to a real de jure government:

"We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed, -"
[Declaration of Independence]

"Unalienable. Inalienable; incapable of being aliened, that is, sold and transferred."
[Black's Law Dictionary, Fourth Edition, p. 1693]

Nevertheless, what Jesus called the "money changers" have taken over the civil temple called "government" and have turned the purpose of their creation on its head by making a profitable business out of ALIENATING rights that are supposed to be UNALIENABLE. Obviously, the FIRST step in protecting PRIVATE rights is to ensure that they are not

converted into PUBLIC rights or government property without the EXPRESS, WRITTEN, FULLY INFORMED CONSENT of the original owner. This section describes some of the mechanisms by which they breach their fiduciary duty to protect PRIVATE rights using stealthful mechanisms such as “implied consent”.

Below are some examples of “implied consent” to waive sovereign immunity, to help illustrate how corrupted governments try to evade the above requirement often without the knowledge of the party IMPLIEDLY consenting, in some cases.

1. When a person in the course of business affairs or a nation in the presence of a treaty with another nation willingly tolerates a breach of contract or treaty, they give their silent consent to the violation and thereby surrender any rights which might have been encroached thereby.

Supposing this not to be a tax for inspection purposes, has Congress consented to its being laid? It is certain that Congress has not expressly consented. But is express consent necessary? There is nothing in the Constitution which says so. There is nothing in the practice of men, or in the Municipal Law of men, or in the practice of nations, or the Law of nations that says so. Silence gives consent, is the rule of business life. A tender of bank bills is as good as one of coin, unless the bills are objected to. To stand by, in silence, and see another sell your property, binds you. These are mere instances of the use of the maxim in the Municipal Law. In the Law of Nations, it is equally potent. Silent acquiescence in the breach of a treaty binds a Nation. (Vattel, ch. 16, sec. 199, book 1. See book 2, sec. 142, et seq. as to usucaption and prescription, and sec. 208 as to ratification.

Express consent, then, not being necessary, is there anything from which consent may be implied? There is length of time. The Ordinance was passed the 24th of January, 1842, and has been in operation ever since. If Congress had been opposed to the Ordinance, it had but to speak, to be obeyed. It spoke not-it has never spoken: therefore, it has not been opposed to the Ordinance, but has been consenting to it.

4. Say, however, that Congress has not consented to the Ordinance, then the most that can be maintained is, that the Ordinance stands subject to “the revision and control of Congress.” It stands a Law-a something susceptible of revision and control-not a something unsusceptible of revision and control as a void thing would be.

[Padelford, Fay & Co. v. Mayor and Aldermen of City of Savannah, 14 Ga. 438, WL 1492, (1854)]

2. When a person drives in state, he consents to a blood-alcohol test if required by a police officer who has some probable cause to believe that he is intoxicated.
3. When a person commits a crime (violation of a criminal or penal code) on the territory of a foreign state and thereby injures the equal rights of fellow sovereigns, they are deemed implicitly consent to a surrender of their own rights. They do not need a domicile or residence on the territory of the sovereign in order to become subject to the criminal laws of that sovereign. This is because every nation, state, or foreign sovereign has an inherent and natural right of self-defense. Implicit in this right is the God-given authority to use whatever force is necessary to prevent an injury to their person, property, or liberty from the malicious or harmful acts of others.
4. When a man sticks his pecker in a hole, he is presumed by voluntarily engaging in such an act to consent to all the obligations arising out of such a “privilege”. This includes implied consent to pay all child support obligations that might accrue in the future by virtue of such an act. Marriage licenses are the state’s vain attempt to protect the owner of the hole from being injured by either irresponsible visitors or their poor discretion in choosing or allowing visitors, and not a whole lot more. In this context, as in nearly all other contexts, the government offers a privilege or “license” which essentially amounts to a form of “liability insurance”. You can only benefit from the insurance program by voluntarily “signing up” when you make application to procure the license.
5. When a person avails themselves of a benefit or “privilege” offered by the government, they implicitly consent to be bound by all the obligations arising out of it.

CALIFORNIA CIVIL CODE
DIVISION 3. OBLIGATIONS
PART 2. CONTRACTS
CHAPTER 3. CONSENT
[Section 1589](#)

1589. A voluntary acceptance of the benefit of a transaction is equivalent to a consent to all the obligations arising from it, so far as the facts are known, or ought to be known, to the person accepting.

Below are some examples of “benefits” that might fit this description, all of which amount to the equivalent of private insurance offered by what amounts to a for profit, government-owned corporation :

5.1. Social Security.

- 1 5.2. Medicare.
- 2 5.3. Unemployment insurance.
- 3 5.4. Federal employment. Anyone who exercises their right to contract in order to procure federal employment
- 4 implicitly agrees to be bound by all of Title 5 of the United States Code.
- 5 5.5. Registering a vehicle. You are not required to register your vehicle in a state. Most people do it to provide added
- 6 protection of their ownership over the vehicle. When they procure this privilege, they also confer upon the state
- 7 the right to require those who drive the vehicle to use a license. A vehicle that is not so registered, and especially
- 8 by a non-domiciled person, can lawfully be driven by such a person without the need for a driver's license.
- 9 5.6. Professional licenses. A "license" is legally defined as permission by the state to do that which is otherwise
- 10 illegal. A professional licenses is simply an official recognition of a person's professional status. It is illegal to
- 11 claim the benefits of that recognition unless you possess the license. The government has moral and legal
- 12 authority to prevent you only from engaging in criminal and harmful behaviors, not ALL behaviors. Therefore,
- 13 the only thing they can lawfully "license" are potentially harmful activities, such as manufacturing or selling
- 14 alcohol, drugs, medical equipment, or toxic substances. Any other type of license, such as an attorney license, is
- 15 a voluntary privilege that they cannot prosecute you for refusing to engage in.
- 16 5.7. Driver's licenses. All states can only issue or require driver's licenses of those domiciled in federal areas or
- 17 territory within the exterior limit of the state. They cannot otherwise regulate the free exercise of a right. Since
- 18 federal territory or federal areas are the only place where these legal rights do NOT exist, then this is the only
- 19 place they can lawfully regulate the right to travel.
- 20 5.8. Statutory marriage. Most states have outlawed common law marriage. Consequently, the only way you can
- 21 become subject to the family code in your state is to voluntarily procure a government license to marry.

22 When a foreign state explicitly (in writing) or implicitly (through their conduct) consents to the jurisdiction of a sister

23 Forum or State, they are deemed to be "present" within that state legally, but not necessarily physically. Here is how the

24 Ninth Circuit Court of Federal Appeals describes this concept:

25 *In International Shoe Co. v. Washington, 326 U.S. 310 (1945), the Supreme Court held that a court may*

26 *exercise personal jurisdiction over a defendant consistent with due process only if he or she has "certain*

27 *minimum contacts" with the relevant forum "such that the maintenance of the suit does not offend 'traditional*

28 *notions of fair play and substantial justice.' " Id. at 316 (quoting Milliken v. Meyer, 311 U.S. 457, 463 (1940)).*

29 *Unless a defendant's contacts with a forum are so substantial, continuous, and systematic that the defendant*

30 *can be deemed to be "present" in that forum for all purposes, a forum may exercise only "specific"*

31 *jurisdiction - that is, jurisdiction based on the relationship between the defendant's forum contacts and the*

32 *plaintiff's claim.*

33 [. . .]

34 *In this circuit, we analyze specific jurisdiction according to a three-prong test:*

- 35 (1) *The non-resident defendant must purposefully direct his activities or consummate some transaction with*
- 36 *the forum or resident thereof; or perform some act by which he purposefully avails himself of the privilege*
- 37 *of conducting activities in the forum, thereby invoking the benefits and protections of its laws;*
- 38 (2) *the claim must be one which arises out of or relates to the defendant's forum-related activities; and*
- 39 (3) *the exercise of jurisdiction must comport with fair play and substantial justice, i.e. it must be reasonable.*

40 *Schwarzenegger v. Fred Martin Motor Co., 374 F.3d. 797, 802 (9th Cir. 2004) (quoting Lake v. Lake, 817 F.2d.*

41 *1416, 1421 (9th Cir. 1987)). The first prong is determinative in this case. We have sometimes referred to it, in*

42 *shorthand fashion, as the "purposeful availment" prong. Schwarzenegger, 374 F.3d. at 802. Despite its label,*

43 *this prong includes both purposeful availment and purposeful direction. It may be satisfied by purposeful*

44 *availment of the privilege of doing business in the forum; by purposeful direction of activities at the forum; or*

45 *by some combination thereof.*

46 *[Yahoo! Inc. v. La Ligue Contre Le Racisme Et L'Antisemitisme, 433 F.3d. 1199 (9th Cir. 01/12/2006)]*

47 **10 How "Non-resident Non-Person Nontaxpayers" are deceived or compelled into**

48 **becoming "Taxpayers"**

49 **10.1 Introduction**

50 In order to reach nonresident parties or enforce civil law against them, any government must satisfy the criteria documented

51 in the following:

1. Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. §1605, in the case of the federal government.
2. The Longarm Statutes of a specific state, in the case of state governments. These statutes may be found in:

SEDM Jurisdictions Database Online, Litigation Tool #09.004
<http://sedm.org/GIS/JurisdictionDB.aspx>

3. The Minimum Contacts Doctrine of the U.S. Supreme Court. See *International Shoe Co. v. Washington*, 326 U.S. 310 (1945).
4. Requirement for Consent, Form #05.003, Section 14.3
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/Consent.pdf>
5. Sections 9.3 and of this document.

The only way the above criteria can be satisfied is by one of the following means:

1. Describing themselves as a statutory “individual”, “person”, “resident”, or “taxpayer” on a government form. Such forms are usually required by the business associates of people doing business with the nonresident, such as tax withholding documents.
2. Having a usually false information return filed against them connecting them to “trade or business” franchise earnings.

The following subsections will show how the above two criteria are satisfied in order that the federal or state governments can reach nonresident parties such as nonresident aliens. Most of the methods documents involve some kind of fraud or crime, and you must understand these mechanisms before you can successfully prevent and prosecute them as injuries in a court of law.

10.2 Kidnapping and transporting your identity to a foreign jurisdiction by abusing “words of art”, the rules of statutory construction, and unconstitutional presumptions

“Old age and treachery will always overcome youth and skill.”
[Federal judge]

Other famous and very frequent tactics of corrupt judges and administrative personnel is to:

1. Abuse the word “includes” as a way to essentially to turn a specific statutory “definitions” into NON-definition that can mean anything they want it to mean. For instance, they will say that “includes” is not used as a term of LIMITATION and that they can “include” anything they want in the definition, such as the definition of “includes” found in 26 U.S.C. §7701(c).

26 U.S.C. Sec. 7701(c) INCLUDES AND INCLUDING.

The terms ‘include’ and ‘including’ when used in a definition contained in this title shall not be deemed to exclude other things otherwise within the meaning of the term defined.”

The purpose for providing a statutory definition is to SUPERSEDE the common or ordinary meaning of a word, not ENLARGE it. The only other use for the word “includes” is in an additive sense, but this application is a method of ADDING to EXISTING statutory definitions, not adding the ORDINARY meaning to the STATUTORY meaning. This constructive fraud is the most common method of unlawfully enlarging federal jurisdiction and is exhaustively rebutted in:

Meaning of the Words “includes” and “including”, Form #05.014
<http://sedm.org/Forms/FormIndex.htm>

2. Abuse the rules of statutory construction to add things or classes of things that do not expressly appear in statutory definitions of especially geographical “words of art”, such as “State” and “United States”. This violates the following rules of statutory construction:

***“When a statute includes an explicit definition, we must follow that definition, even if it varies from that term’s ordinary meaning.”** Meese v. Keene, 481 U.S. 465, 484-485 (1987) (“It is axiomatic that the statutory definition of the term excludes unstated meanings of that term”); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 (“As a rule, ‘a definition which declares what a term ‘means’ . . . excludes any meaning that is not stated”); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S.*

87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, *Sutherland on Statutes and Statutory Construction* § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."
[[Stenberg v. Carhart](#), 530 U.S. 914 (2000)]

"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that **the expression of one thing is the exclusion of another.** *Burgin v. Forbes*, 293 Ky. 456, 169 S.W.2d. 321, 325; *Newblock v. Bowles*, 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded."
[*Black's Law Dictionary*, Sixth Edition, p. 581]

3. Make conclusive presumptions about your status that are not substantiated with evidence and which cannot be used as a substitute for evidence without violating due process of law and rendering the final judgment void:

This court has never treated a presumption as any form of evidence. See, e.g., [A.C. Aukerman Co. v. R.L. Chaides Constr. Co.](#), 960 F.2d. 1020, 1037 (Fed.Cir.1992) ("[A] presumption is not evidence."); see also [Del Vecchio v. Bowers](#), 296 U.S. 280, 286, 56 S.Ct. 190, 193, 80 L.Ed. 229 (1935) ("[A presumption] cannot acquire the attribute of evidence in the claimant's favor."); [New York Life Ins. Co. v. Gamer](#), 303 U.S. 161, 171, 58 S.Ct. 500, 503, 82 L.Ed. 726 (1938) ("[A] presumption is not evidence and may not be given weight as evidence."). Although a decision of this court, [Jensen v. Brown](#), 19 F.3d. 1413, 1415 (Fed.Cir.1994), dealing with presumptions in VA law is cited for the contrary proposition, the Jensen court did not so decide.
[*Routen v. West*, 142 F.3d. 1434 C.A.Fed., 1998]

(1) [8:4993] **Conclusive presumptions affecting protected interests:** A conclusive presumption may be defeated where its application would impair a party's constitutionally-protected liberty or property interests. In such cases, conclusive presumptions have been held to violate a party's due process and equal protection rights. [*Vlandis v. Kline* (1973) [412 U.S. 441](#), 449, 93 S.Ct. 2230, 2235; *Cleveland Bd. of Ed. v. LaFleur* (1974) [414 U.S. 632](#), 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers are unfit violates process]
[*Federal Civil Trials and Evidence*, Rutter Group, paragraph 8:4993, p. 8K-34]

Examples of unconstitutional presumptions that violate due process of law and render a void judgment include:

- 3.1. Presume that CONSTITUTIONAL and STATUTORY contexts of geographical terms are equivalent. They are not and in fact are MUTUALLY exclusive. See section 8.2 earlier.
- 3.2. Presume that the STATUTORY definition and the COMMON definition are equivalent. For instance, an "employee" as defined in 26 U.S.C. §3401(c) and 5 U.S.C. §2105(a) is a public officer in the U.S. government and is NOT equivalent to a PRIVATE employee because the ability to regulate PRIVATE conduct is repugnant to the Constitution. Governments are instituted to PROTECT private rights and you protect them by not burdening or regulating or punishing their exercise.

"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*, [521 U.S. 507](#) (1997)]

Of course all of the above methods are abused to unlawfully extend federal jurisdiction into legislatively foreign jurisdictions such as states of the Union, and to unconstitutionally break down the separation of powers between the states and the national government that is the foundation of the constitution. This constitutes a conspiracy against rights protected by the Constitution and is exhaustively described in:

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

10.3 Deliberately Confusing "Nonresident Aliens" with "Aliens"

A popular technique promoted and encouraged by the IRS is to:

Non-Resident Non-Person Position

Copyright Sovereignty Education and Defense Ministry, <http://sedm.org>
Form 05.020, Rev. 7-12-2015

387 of 641

EXHIBIT: _____

1. Deliberately confuse “nonresident aliens” with “aliens”. “nonresident aliens” as defined in 26 U.S.C. §7701(b)(1)(B) are NOT a subset of “aliens” defined in 26 U.S.C. §7701(b)(1)(A).
2. Deliberately confuse CONSTITUTIONAL “non-resident aliens” with STATUTORY “nonresident aliens” under the I.R.C. They are NOT the same. One can be a CONSTITUTIONAL “non-resident alien” as the U.S. Supreme Court calls it while NOT being an “nonresident alien” under the I.R.C. because the two contexts rely on DIFFERENT definitions and contexts for the terms.
3. Falsely tell you or imply that “nonresident aliens” include only those aliens that are not resident within the jurisdiction of the United States.
4. Deceive you into believing that “nonresident aliens” and “nonresident alien individuals” are equivalent. They are not. It is a maxim of law that things that are similar are NOT the same:

Talis non est eadem, nam nullum simile est idem.

What is like is not the same, for nothing similar is the same. 4 Co. 18.

[Bouvier’s Maxims of Law, 1856;

SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

5. Refuse to define what a “nonresident alien” is and what is included in the definition within 26 U.S.C. §7701(b)(1)(B).
6. Define what it ISN’T, and absolutely refuse to define what it IS.
7. Refuse to acknowledge that “nationals” as defined in 8 U.S.C. §1101(a)(21) and 8 U.S.C. §1101(a)(22) are “nonresident aliens” if they are engaged in a public office in the national government and “non-resident non-persons” if not engaged in a public office.

All of the confusion and deception surrounding “nonresident alien” status is introduced and perpetuated mainly in the IRS Publications and the Treasury Regulations. It is not found in the Internal Revenue Code. “Nonresident aliens” and “aliens” are not equivalent in law, and confusing them has the following direct injurious consequences against those who are state nationals:

1. Prejudicing their ability to claim “nonresident alien” status at financial institutions and employers. This occurs because without either a Treasury Regulation or IRS publication they can point to which proves that they are a “nonresident alien”, they will not have anything they can show these institutions in order that their status will be recognized when they open accounts or pursue employment. This compels them in violation of the law because of the ignorance of bank clerks and employers into declaring that they are “U.S. persons” and enumerating themselves just in order to obtain the services or employment that they seek.
2. Unlawfully preventing state nationals from being able to change their domicile if they mistakenly claim to be “residents” of the United States. 26 C.F.R. §1.871-5 says that an intention of an “alien” to change his domicile/residence is insufficient to change it whereas a similar intention on the part of a state national is sufficient.

The above injuries to the rights of state nationals is very important, because we prove in the following document and elsewhere on our website that all humans born within and domiciled within the exclusive jurisdiction of a state of the Union are state nationals pursuant to 8 U.S.C. §1101(a)(21), and so this injury is widespread and vast in its consequences:

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

Let’s show some of the IRS deception to disguise the availability of “nonresident alien” status to state nationals so that they don’t use it. Below is the definition of “nonresident alien”:

[TITLE 26 > Subtitle F > CHAPTER 79 > § 7701](#)
[§ 7701. Definitions](#)

(b) Definition of resident alien and nonresident alien

(1) In general

(B) Nonresident alien

An individual is a nonresident alien if such individual is neither a citizen of the United States nor a resident of the United States (within the meaning of subparagraph (A)).

Below are two consistent definitions of “alien”:

[26 C.F.R. §1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.](#)

(c) Definitions

(3) Individual.

(i) Alien individual.

The term alien individual means an individual who is not a citizen or a **national** of the United States. See Sec. 1.1-1(c).

[TITLE 8 > CHAPTER 12 > SUBCHAPTER I > § 1101](#)
[§ 1101. Definitions](#)

(a) As used in this chapter—

(3) The term “alien” means **any person not a citizen or national of the United States.**

Notice based on the above definitions that:

1. They define what “alien” and “nonresident alien” are **NOT**, but *not* what they **ARE**.
2. The definition of “nonresident alien” is **NOT** equivalent to “alien”. The two overlap, but neither is a subset of the other. Otherwise, why have two definitions?
3. There are three classes of entities that are “nonresident aliens”, which include:
 - 3.1. “Aliens” with no domicile or residence within the STATUTORY “United States**”, meaning federal territory.
 - 3.2. State citizens born within and domiciled within Constitutional states of the Union and defined in 8 U.S.C. §1101(a)(21).
 - 3.3. “non-citizen nationals of the United States**” born in possessions and defined in 8 U.S.C. §1408. These areas include American Samoa and Swains Island.

NOTE that Items 3.2 and 3.3 above are not “ALIENS” OF any kind. Under Title 8, you cannot simultaneously be an “alien” in 8 U.S.C. §1101(a)(3) and a “national of the United States**” in 8 U.S.C. §1101(a)(22). Item 3.3 above is corroborated by:

1. The content of IRS Publication 519, Tax Guide for Aliens, which obtusely mentions what it calls “U.S. nationals”, which it then defines as persons domiciled in American Samoa and Swains Island who do not elect to become statutory “U.S. citizens”.

*“A U.S. national is an **alien** who, although not a U.S. citizen, owes his or her allegiance to the United States. U.S. nationals include American Samoans, and Northern Mariana Islanders who choose to become U.S. nationals instead of U.S. citizens”*
[\[IRS Publication 519, Tax Guide for Aliens \(2007\), p. 43\]](#)

The above statement is partially **false**. A statutory “U.S. national” as defined in 8 U.S.C. §1101(a)(22) is NOT an “alien”, because aliens exclude “nationals of the United States**” based on the definition of “alien” found in 26 C.F.R. §1.1441-1(c)(3)(i) and 8 U.S.C. §1101(a)(3). The “U.S. national” to which they refer also very deliberately is neither mentioned nor defined anywhere in the Internal Revenue Code or the Treasury Regulations as being “nonresident aliens”, even though they in fact are and Pub. 519 admits that they are. The only statutory definition of “U.S. national” is found in 8 U.S.C. §1101(a)(22)(B) and 8 U.S.C. §1408. However, the existence of this person is also found on IRS Form 1040NR itself, which mentions it as a status as being a “nonresident alien”. By the way, don’t let the government fool you by using the above as evidence in a legal proceeding because it ISN’T competent evidence and cannot form the basis for a reasonable belief or willfulness. The IRS itself says you cannot and should not rely on anything in any of their publications. The IRS, in fact, routinely deceives and lies in their publications and their forms and does so with the blessings and even protection of the federal district courts, even though they hypocritically sue the rest of us for “abusive tax shelters” if we offer the public equally misleading information. For details on this subject,

see:

Reasonable Belief About Income Tax Liability, Form #05.007

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

2. 26 U.S.C. §877(a), which describes a “nonresident alien” who lost citizenship to avoid taxes and therefore is subject to a special assessment as a punishment for that act of political dis-association. Notice the statute doesn’t say a “citizen of the United States” losing citizenship, but a “nonresident alien”. The “citizenship” they are referring to is the “nationality” described in 8 U.S.C. §1101(a)(21) and NOT the statutory “U.S. citizen” status found in 8 U.S.C. §1401.

TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter N > PART II > Subpart A > § 877
§ 877. Expatriation to avoid tax

(a) Treatment of expatriates

(1) In general

Every nonresident alien individual to whom this section applies and who, within the 10-year period immediately preceding the close of the taxable year, lost United States citizenship shall be taxable for such taxable year in the manner provided in subsection (b) if the tax imposed pursuant to such subsection (after any reduction in such tax under the last sentence of such subsection) exceeds the tax which, without regard to this section, is imposed pursuant to section 871.

So let’s get this straight: 8 U.S.C. §1101(a)(3) and 26 C.F.R. §1.1441-1(c)(3)(i) both say that you cannot be an “alien” if you are a “national” and yet, the IRS Publications such as IRS Publication 519, Tax Guide for Aliens and the Treasury Regulations frequently identify these same “nationals” as “aliens”. Earth calling IRS. Hello? Anybody home? The IRS knows that the key to being sovereign as an American National born in a state of the Union and domiciled there is being a nonresident alien not engaged in a trade or business. So what do they do to prevent people from achieving this status? They surround the status with cognitive dissonance, lies, falsehoods, and mis-directions. Hence one of our favorite sayings:

“The truth about the income tax is so precious to the government that it must be surrounded by a bodyguard of lies.”
[SEDM]

Nowhere within the Internal Revenue Code, the Treasury Regulations, or IRS Publication 519, Tax Guide for Aliens will you find a definition of the term “national” which is mentioned in 8 U.S.C. §1101(a)(21), and which describes a person born within and domiciled within a state of the Union. However, these persons are treated the same as “U.S. nationals”, which means they are “nonresident aliens” and not “aliens”. Consequently, unlike aliens, those who are “nationals”:

1. Are not bound by any of the regulations pertaining to “aliens”, because they are NOT “aliens” as legally defined..
2. Do not have to file IRS Form 8840 in order to associate with the “foreign state” they are domiciled within in order to be automatically exempt from Internal Revenue Code, Subtitle A taxes.
3. Are forbidden to file a “Declaration of Intention” to become “U.S. residents” pursuant to 26 C.F.R. §1.871-4 and IRS Form 1078.

If you are still confused at this point about state nationals and who they are, you may want to go back to section 5.4 earlier and examine the tables and diagrams there until the relationships become clear in your mind.

Moving on, why does the IRS play this devious sleight of hand? Remember: everything happens for a reason, and here are the reasons:

1. IRS has a vested interest to maximize the number of “taxpayers” contributing to their scam. Taxation is based on legal domicile.

“Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course, the situs of property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration being a tax on realty laid by the state in which the realty is located.”
[Miller Brothers Co. v. Maryland, [347 U.S. 340](#) (1954)]

Therefore, IRS has an interest in compelling persons domiciled in states of the Union into falsely declaring their domicile within the statutory “United States**”. The status that implies domicile is “U.S. persons” as defined in 26 U.S.C. §7701(a)(30). “U.S. persons” include either statutory “nationals and citizens of the United States**” as defined in 8 U.S.C. §1401 or “resident aliens” as defined in 26 U.S.C. §7701(b)(1)(A) and both have in common a legal domicile in the “United States”.

2. IRS does not want people born within and domiciled within states of the Union, who are “nationals” pursuant to 8 U.S.C. §1101(a)(21) to know that “nationals” are included in the definition of “nonresident alien”. This would cause a mass exodus from the tax system and severely limit the number of “taxpayers” that they may collect from.
3. IRS wants to prevent state nationals from using the nonresident alien status so as to force them, via presumption, into falsely declaring their status to be that of a “U.S. person” as defined in 26 U.S.C. §7701(a)(30). This will create a false presumption that they maintain a domicile on federal territory and are therefore subject to federal jurisdiction and “taxpayers”.
4. By refusing to define EXACTLY what is included in the definition of “nonresident alien” in both Treasury Regulations and IRS Publications or acknowledging that “nationals” are included in the definition, those opening bank accounts at financial institutions and starting employment will be deprived of evidence which they can affirmatively use to establish their status with these entities, which in effect compels presumption by financial institutions and employers within states of the Union that they are “U.S. persons” who MUST have an identifying number, such as a Social Security Number or a Taxpayer Identification Number. This forces them to participate in a tax system that they can’t lawfully participate in without unknowingly making false statements about their legal status by mis-declaring themselves to be “U.S. persons”.

Below are several examples of this deliberate, malicious IRS confusion between “aliens” and “nonresident aliens” found within the IRS Publications and Treasury Regulations, where “nonresident aliens” are referred to as “aliens” that we have found so far. All of these examples are the result of a false presumption that “nonresident aliens” are a subset of all “aliens”, which is NOT the case. We were able to find no such confusion within the I.R.C., but it is rampant within the Treasury Regulations.

1. IRS Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities. This confusion is found throughout this IRS publication.
2. IRS Publication 519, Tax Guide for Aliens. This publication should not even be discussion “nonresident aliens”, because they aren’t a subset of “aliens” unless the word “nonresident alien” is followed with the word “individual”.
3. 26 C.F.R. §1.864-7(b)(2):

*[Revised as of April 1, 2006]
From the U.S. Government Printing Office via GPO Access
[Page 318-321]*

*TITLE 26--INTERNAL REVENUE
CHAPTER I--INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY
PART I _INCOME TAXES--Table of Contents
Sec. 1.864-7 Definition of office or other fixed place of business.*

(b) Fixed facilities--

*(2) Use of another person's office or other fixed place of business. **A nonresident alien individual or a foreign corporation shall not be considered to have an office or other fixed place of business merely because such alien individual or foreign corporation uses another person's office or other fixed place of business, whether or not the office or place of business of a related person, through which to transact a trade or business, if the trade or business activities of the alien individual or foreign corporation in that office or other fixed place of business are relatively sporadic or infrequent, taking into account the overall needs and conduct of that trade or business.***

4. 26 C.F.R. §1.864-7(d)(1)(i)(b):

*[Revised as of April 1, 2006]
From the U.S. Government Printing Office via GPO Access
[Page 318-321]*

*TITLE 26--INTERNAL REVENUE
CHAPTER I--INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY*

(CONTINUED)
PART 1_INCOME TAXES--Table of Contents
Sec. 1.864-7 Definition of office or other fixed place of business.

(d) Agent activity.

(1) Dependent agents.

(i) In general.

In determining whether a nonresident alien individual or a foreign corporation has an office or other fixed place of business, the office or other fixed place of business of an agent who is not an independent agent, as defined in subparagraph (3) of this paragraph, shall be disregarded unless such agent

(a) has the authority to negotiate and conclude contracts in the name of the nonresident alien individual or foreign corporation, and regularly exercises that authority, or

(b) has a stock of merchandise belonging to the nonresident alien individual or foreign corporation from which orders are regularly filed on behalf of such alien individual or foreign corporation.

A person who purchases goods from a **nonresident alien individual** or a foreign corporation shall not be considered to be an agent for **such alien individual** or foreign corporation for purposes of this paragraph where such person is carrying on such purchasing activities in the ordinary course of its own business, even though such person is related in some manner to the nonresident alien individual or foreign corporation. For example, a wholly owned domestic subsidiary corporation of a foreign corporation shall not be treated as an agent of the foreign parent corporation merely because the subsidiary corporation purchases goods from the foreign parent corporation and resells them in its own name. However, if the domestic subsidiary corporation regularly negotiates and concludes contracts in the name of its foreign parent corporation or maintains a stock of merchandise from which it regularly fills orders on behalf of the foreign parent corporation, the office or other fixed place of business of the domestic subsidiary corporation shall be treated as the office or other fixed place of business of the foreign parent corporation unless the domestic subsidiary corporation is an independent agent within the meaning of subparagraph (3) of this paragraph.

5. 26 C.F.R. §1.872-2(b)(1):

[Code of Federal Regulations]
[Title 26, Volume 9]
[Revised as of April 1, 2006]
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[Page 367-369]

TITLE 26--INTERNAL REVENUE
CHAPTER I--INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY
(CONTINUED)
PART 1_INCOME TAXES--Table of Contents
Sec. 1.872-2 Exclusions from gross income of nonresident alien individuals.

(b) Compensation paid by foreign employer to participants in certain exchange or training programs.

(1) Exclusion from income.

Compensation paid to a **nonresident alien individual** for the period that the nonresident alien individual is temporarily present in the United States as a nonimmigrant under subparagraph (F) (relating to the admission of students into the United States) or subparagraph (J) (relating to the admission of teachers, trainees, specialists, etc., into the United States) of section 101(a)(15) of the Immigration and Nationality Act (8 U.S.C. 1101(a)(15) (F) or (J)) shall be excluded from gross income if the **compensation is paid to such alien** by his foreign employer. Compensation paid to a nonresident alien individual by the U.S. office of a domestic bank which is acting as paymaster on behalf of a foreign employer constitutes compensation paid by a foreign employer for purposes of this paragraph if the domestic bank is reimbursed by the foreign employer for such payment. A nonresident alien individual who is temporarily present in the United States as a nonimmigrant under such subparagraph (J) includes a nonresident alien individual admitted to the United States as an "exchange visitor" under section 201 of the U.S. Information and Educational Exchange Act of 1948 (22 U.S.C. 1446), which section was repealed by section 111 of the Mutual Education and Cultural Exchange Act of 1961 (75 Stat. 538).

6. 26 C.F.R. §1.6012-3(b)(2)(i).

- 1 7. 26 C.F.R. §31.3401(a)(6)-1A(c).
- 2 8. 26 C.F.R. §509.103(b)(3).
- 3 9. 26 C.F.R. §509.108(a)(1)

4 “Nonresident aliens” are defined in 26 U.S.C. §7701(b)(1)(B). Aliens are defined in 8 U.S.C. §1101(a)(3). “Resident
5 aliens” are defined in 26 U.S.C. §7701(b)(1)(B). The relationship between these three entities are as follows, in the context
6 of income taxes:

- 7 1. “non-resident non-person”: Those with no domicile on federal territory and who are born either in a foreign country, a
8 state of the Union, or within the federal zone. Also called a “nonresident”, “stateless person”, or “transient foreigner”.
9 They are exclusively PRIVATE and beyond the reach of the civil statutory law because:
10 1.1. They are not a “person” or “individual” because not engaged in an elected or appointed office.
11 1.2. They have not waived sovereign immunity under the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97.
12 1.3. They have not “purposefully” or “consensually” availed themselves of commerce within the exclusive or general
13 jurisdiction of the national government within federal territory.
14 1.4. They waived the “benefit” of any and all licenses or permits in the context of a specific transaction or agreement.
15 1.5. In the context of a specific business dealing, they have not invoked any statutory status under federal civil law
16 that might connect them with a government franchise, such as “U.S. citizen”, “U.S. resident”, “person”,
17 “individual”, “taxpayer”, etc.
18 1.6. If they are demanded to produce an identifying number, they say they don’t consent and attach the following form
19 to every application or withholding document:

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

- 20 2. “Aliens” or “alien individuals”: Those born in a foreign country and not within any state of the Union or within any
21 federal territory.
22 2.1. “Alien” is defined in 8 U.S.C. §1101(a)(3) as a person who is neither a citizen nor a national.
23 2.2. “Alien individual” is defined in 26 C.F.R. §1.1441-1(c)(3)(i).
24 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.
25 §1401 nor a “national of the United States**” per 8 U.S.C. §1101(a)(22).
26 2.4. An alien with no domicile in the “United States**” is presumed to be a “nonresident alien” pursuant to 26 C.F.R.
27 §1.871-4(b).
28 3. “Residents” or “resident aliens”: An “alien” or “alien individual” with a legal domicile on federal territory.
29 3.1. “Resident aliens” are defined in 26 U.S.C. §7701(b)(1)(A).
30 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
31 is no part of the exclusive jurisdiction of any state of the Union.
32 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
33 electing to have a domicile on federal territory.
34 4. “Nonresident aliens”: Those with no domicile on federal territory and who are born either in a foreign country, a state
35 of the Union, or within the federal zone. They serve in a public office in the national but not state government.
36 4.1. Defined in 26 U.S.C. §7701(b)(1)(B).
37 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)
38 nor a statutory “resident” pursuant to 26 U.S.C. §7701(b)(1)(A).
39 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
40 “nonresident alien”, but only if they are lawfully engaged in a public office of the national government.
41 5. “Nonresident alien individuals”: Those who are aliens and who do not have a domicile on federal territory.
42 5.1. Defined in 26 C.F.R. §1.1441-1(c)(3)(ii).
43 5.2. Status is indicated in block 3 of the IRS Form W-8BEN under the term “Individual”.
44 5.3. Includes only nonresidents not domiciled on federal territory but serving in public offices of the national
45 government. “person” and “individual” are synonymous with said office in 26 U.S.C. §6671(b) and 26 U.S.C.
46 §7343.
47 6. Convertibility between “aliens”, “resident aliens”, and “nonresident aliens”, and “nonresident alien individuals”:
48 6.1. A “nonresident alien” is not the legal equivalent of an “alien” in law nor is it a subset of “alien”.
49 6.2. IRS Form W-8BEN, Block 3 has no block to check for those who are “non-resident non-persons” but not
50 “nonresident aliens” or “nonresident alien individuals”. Thus, the submitter of this form who is a statutory “non-
51 resident non-person” but not a “nonresident alien” or “nonresident alien individual” is effectively compelled to
52 make an illegal and fraudulent election to become an alien and an “individual” if they do not add a block for
53 “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

1 declare war, make treaties, suppress insurrection, repel invasion, regulate foreign commerce, secure
2 republican governments to the states, and admit subjects of other nations to citizenship, are all sovereign
3 powers, restricted in their exercise only by the constitution itself and considerations of public policy and justice
4 which control, more or less, the conduct of all civilized nations. As said by this court in the case of Cohens v.
5 Virginia, 6 Wheat. 264, 413, speaking by the same great chief justice: **'That the United States form, for many,
6 and for most important purposes, a single nation, has not yet been denied. In war, we are one people. In
7 making peace, we are one people. In all commercial regulations, we are one and the same people. In many
8 other respects, the American people are one; and the government which is alone capable of controlling and
9 managing their interests in all these respects is the government of the Union.** It is their government, and in
10 that character they have no other. America has chosen to [130 U.S. 581, 605] be in many respects, and to
11 many purposes, a nation; and for all these purposes her government is complete; to all these objects, it is
12 competent. **The people have declared that in the exercise of all powers given for these objects it is supreme. It
13 can, then, in effecting these objects, legitimately control all individuals or governments within the American
14 territory."**

15
16 [. . .]

17
18 **"The power of exclusion of foreigners being an incident of sovereignty belonging to the government of the
19 United States as a part of those sovereign powers delegated by the constitution, the right to its exercise at any
20 time when, in the judgment of the government, the interests of the country require it, cannot be granted away or
21 restrained on behalf of any one. The powers of government are delegated in trust to the United States, and are
22 incapable of transfer to any other parties. They cannot be abandoned or surrendered. Nor can their exercise
23 be hampered, when needed for the public good, by any considerations of private interest. The exercise of
24 these public trusts is not the subject of barter or contract."**
25 [Chae Chan Ping v. U.S., 130 U.S. 581 (1889)]

26 A picture is worth a thousand words. Below is a picture that graphically demonstrates the relationship between citizenship
27 status in Title 8 of the U.S. Code with tax status in Title 26 of the U.S. Code:

1 **Table 17: “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 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)
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 th 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 th 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 th 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 th 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

Non-Resident Non-Person Position

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Form 05.020, Rev. 7-12-2015

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EXHIBIT: _____

- 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]

It is a maxim of law that things with similar but not identical names are NOT the same in law:

Talis non est eadem, nam nullum simile est idem.

What is like is not the same, for nothing similar is the same. 4 Co. 18.

[Bouvier's Maxims of Law, 1856;

SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

We prove extensively on this website that the only persons who are “taxpayers” within the Internal Revenue Code are “resident aliens”. Here is just one example:

NORMAL TAXES AND SURTAXES

DETERMINATION OF TAX LIABILITY

Tax on Individuals

Sec. 1.1-1 Income tax on individuals.

*(a)(2)(ii) For taxable years beginning after December 31, 1970, the tax imposed by section 1(d), as amended by the Tax Reform Act of 1969, shall apply to the income effectively connected with the conduct of a trade or business in the United States by a **married alien individual who is a nonresident of the United States for all or part of the taxable year or by a foreign estate or trust**. For such years the tax imposed by section 1(c), as amended by such Act, shall apply to the income effectively connected with the conduct of a trade or business in the United States by an **unmarried alien individual (other than a surviving spouse) who is a nonresident of the United States for all or part of the taxable year**. See paragraph (b)(2) of section 1.871-8.” [26 C.F.R. §1.1-1(a)(2)(ii)]*

It is a self-serving, malicious attempt to STEAL from the average American for the IRS to confuse a state national who is a “nonresident alien” and a “nontaxpayer” with a “resident alien taxpayer”. This sort of abuse MUST be stopped IMMEDIATELY. These sort of underhanded and malicious tactics:

10.4 Deliberately confusing CONSTITUTIONAL “non-resident aliens” (foreign nationals) with STATUTORY “nonresident aliens” (foreign nationals AND state nationals)

This section builds on the previous section to show how the confusion between “nonresident alien” and “alien” is exploited by financial institutions to illegally and FRAUDULENTLY make people into “taxpayers” and/or “U.S. persons” under 26 U.S.C. §7701(a)(30). A frequent tactic employed especially by the I.R.S. and financial institutions is to falsely presume the following:

1. That CONSTITUTIONAL “non-resident aliens” are the same as STATUTORY “nonresident aliens”. They are NOT as we pointed out earlier in section 6.1.2.
 - 1.1. By Constitutional we mean those born or naturalized in a foreign COUNTRY.
 - 1.2. By STATUTORY “nonresident alien” we mean those defined in 26 U.S.C. §7701(b)(1)(B).
2. That “nonresident aliens” under 26 U.S.C. §7701(b)(1)(B) are a SUBSET of ALL “aliens” under 26 U.S.C. §7701(b)(1)(A).
3. That because “nonresident aliens” under 26 U.S.C. §7701(b)(1)(B) are a subset of “aliens” 26 U.S.C. §7701(b)(1)(A), then an state citizen not domiciled on federal territory CANNOT possibly be a “nonresident alien” as defined in 26 U.S.C. §7701(b)(1)(B).

The above false presumptions are reinforced by the fact that both STATUTORY and CONSTITUTIONAL “aliens” (8 U.S.C. §1101(a)(3)) DO IN FACT imply the SAME thing, and that thing is a human being born or naturalized in a foreign country. People therefore try to mistakenly apply the same rules to the term “nonresident alien”. These types of false presumptions are extremely damaging to your constitutional rights and the purpose of making them, in fact, is to DESTROY your rights. Most of the time, such presumptions go unnoticed by the average American, which is why they are so frequently employed by covetous and crafty lawyers in the government who want to STEAL from you by deceiving you.

In the legal field CONTEXT is everything. There are two main contexts for legal “terms”:

1. Statutory.
2. Constitutional.

1 These two contexts are completely different and oftentimes mutually exclusive and have a profound effect on the meaning
2 of the citizenship terms used in federal law and more importantly, in the Internal Revenue Code itself. This is especially
3 true with geographic terms such as "citizen", "national", "resident", and "alien", "United States", etc.

4 Those opening financial accounts are frequently victimized by such DELIBERATELY false presumptions and must be
5 especially sensitive to them. The best place to start in learning about this deception is to read the following memorandum
6 on this website:

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

7 The best way to deal with this sort of malicious presumptions by ignorant financial institutions is to:

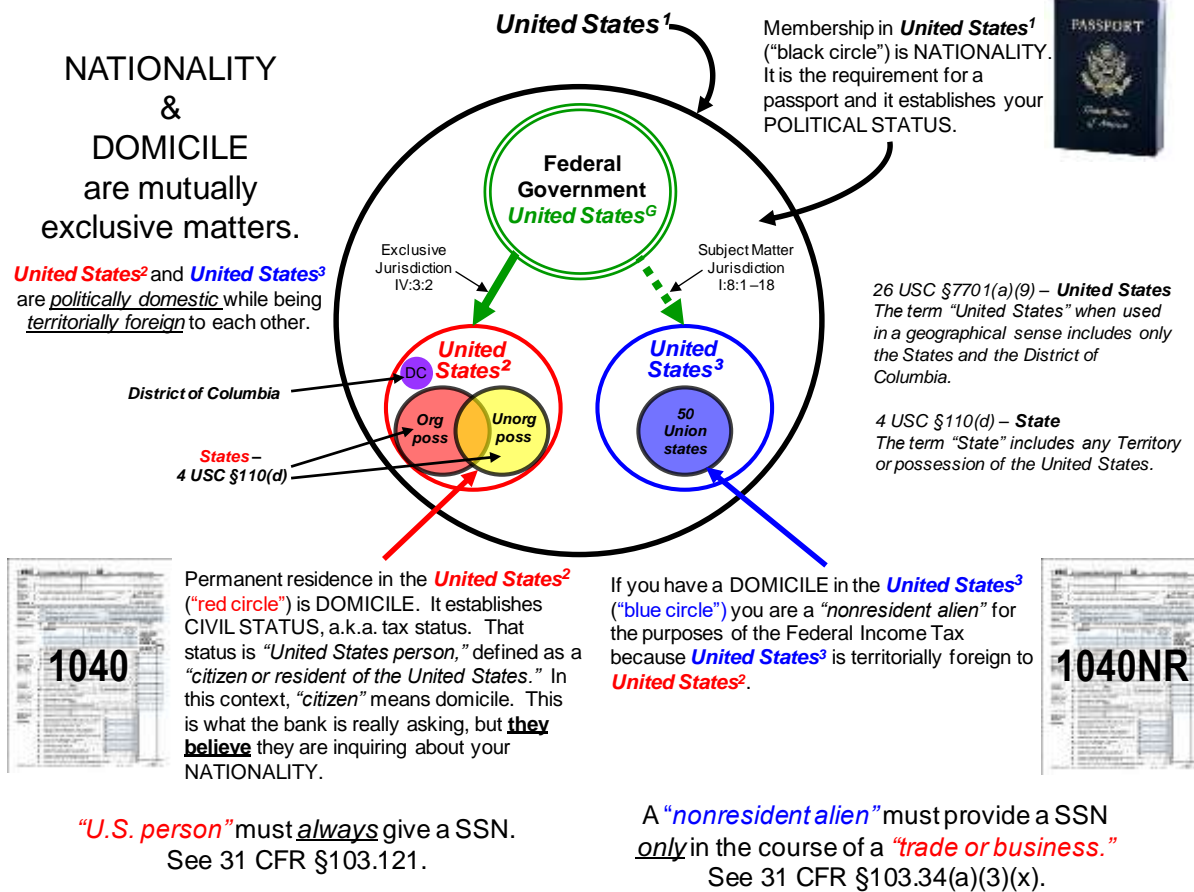
- 8 1. Show them the definitions of "State" and "United States" found in 26 U.S.C. §7701(a)(9) and (a)(10) and that
9 CONSTITUTIONAL states are NOT listed and therefore purposefully excluded.

10 *"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's*
11 *ordinary meaning. Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition*
12 *of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a*
13 *rule, 'a definition which declares what a term "means" . . . excludes any meaning that is not stated"); Western*
14 *Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96*
15 *(1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152,*
16 *and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S.*
17 *943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney*
18 *General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."*
19 *[Stenberg v. Carhart, 530 U.S. 914 (2000)]*

- 20 2. Ask them for a definition of "United States" in the Internal Revenue Code that EXPRESSLY includes the
21 GEOGRAPHICAL states of the Union. This will reinforce that the CONSTITUTIONAL "United States****" (states of
22 the Union) is NOT the same as the STATUTORY "United States**" (federal territory).
23 3. Ask them for proof that there are any Internal Revenue Districts within the state you are in. Absent such proof, the IRS
24 is limited to the only remaining Internal Revenue District in the District of Columbia per 26 U.S.C. §7601.
25 4. Show them the IRS Form 1040NR, which lists "U.S. nationals" as being "nonresident aliens". Then show that these
26 people identified in 8 U.S.C. §1408 and 8 U.S.C. §1452 are NOT "aliens" as defined in either 8 U.S.C. §1101(a)(3) or
27 26 U.S.C. §7701(b)(a)(A). This will prove to them that "aliens" are NOT the ONLY thing included in the term
28 "nonresident alien".
29 5. Show them the definition of the term "person" found in 26 U.S.C. §6671(b) and 26 U.S.C. §7343 and ask them to
30 prove that you are included in the definition. And if you aren't included, than you are PURPOSEFULLY EXCLUDED
31 and therefore neither an "individual" nor a "person". Explain to them that both of these things are PUBLIC
32 OFFICERS in the government engaged in the "trade or business" franchise (26 U.S.C. §7701(a)(26)) as an
33 instrumentality and agent of the national government.
34 6. Explain that it is a CRIME to impersonate a public officer under 18 U.S.C. §912 and that all "persons" are public
35 officers. Explain that for them to TREAT you as a "person" or "individual" and therefore a public officer is such a
36 crime, and that the only people who can use government numbers (which are government PUBLIC property) are such
37 officers. The reason is that the ability to regulate PRIVATE rights and PRIVATE property is repugnant to the
38 constitution as held by the U.S. Supreme Court.

39 One of our members who has studied the citizenship issue carefully and was attempting to document how this deception is
40 perpetrated by financial institutions against those opening financial account crafted a diagram to simply explaining it to
41 bank personnel. This member also approached a retired justice of the none other than the United States Supreme Court and
42 had it reviewed by this justice for accuracy. The result of the review was that the justice indicated that it was entirely
43 correct, but that few people understand or can explain why. Below is the diagram for your edification. The member also
44 asked that their identity be protected, so please don't ask us either who this member is or the name of the supreme court
45 justice, because we are not allowed to tell you.

1 **Figure 5: Comparison of Nationality with Domicile**



HOW FINANCIAL INSTITUTIONS DECEIVE AND ENSLAVE THEIR CUSTOMERS:

When you go to the bank and try to claim your true and correct tax status of “nonresident alien”, the bank is going to demand a passport. They are confusing NATIONALITY/POLITICAL STATUS with DOMICILE/CIVIL STATUS. The problem is that the “U.S.A.” is not an available “selection” in their “drop-down” list of countries. This errant construction of the bank Customer Identification Program (CIP) has the practical effect of forcing Americans into a “United States person” tax status—a status that is 100% subject to governmental mandates. You are not being controlled at the point of a gun- rather, you are being controlled financially through a scheme of legislation designed to introduce precisely this type of misunderstanding. Financial institutions are unknowingly doing the “dirty work” for the government – driving a tax status which mandates participation in Social Security, Medicare, and the new Affordable Health Care Act. These programs are 100% voluntary, thus they are constitutional. The “nonresident alien” tax status is your remedy and protection from certain governmental mandates, but some financial institutions are blocking it.

If you would like more help on dealing with ignorant and presumptuous financial institutions and employers on withholding form, see:

1. About IRS Form W-8BEN, Form #04.202
<http://sedm.org/Forms/FormIndex.htm>
2. Income Tax Withholding and Reporting Course, Form #12.004
<http://sedm.org/Forms/FormIndex.htm>
3. Federal and State Tax Withholding Options for Private Employers, Form #09.001
<http://sedm.org/Forms/FormIndex.htm>

10.5 Compelled Use of Taxpayer Identification Numbers (TINs)

The use of a Taxpayer Identification Number (TIN) in connection with any financial transaction creates a legal presumption that the party using it is a person with a domicile on federal territory. This is confirmed by 26 C.F.R. §301.6109-1(g)(1)(i), in which “nonresident aliens” are not listed:

26 C.F.R. §301.6109-1(g)

(g) Special rules for taxpayer identifying numbers issued to foreign persons—

(1) General rule—

(i) Social security number.

A social security number is generally identified in the records and database of the Internal Revenue Service as a number belonging to a U.S. citizen or resident alien individual. A person may establish a different status for the number by providing proof of foreign status with the Internal Revenue Service under such procedures as the Internal Revenue Service shall prescribe, including the use of a form as the Internal Revenue Service may specify. Upon accepting an individual as a nonresident alien individual, the Internal Revenue Service will assign this status to the individual's social security number.

The only legal requirement to use taxpayer identification numbers is found in the following regulation at 26 C.F.R. §301.6109-1(b)(1):

26 C.F.R. §301.6109-1(b)

(b) Requirement to furnish one's own number—

(1) U.S. persons.

Every U.S. person who makes under this title a return, statement, or other document must furnish its own taxpayer identifying number as required by the forms and the accompanying instructions.

The above regulation only imposes such a requirement upon a “U.S. person”. That “person” is defined in 26 U.S.C. §7701(a)(30) as an entity with a domicile on federal territory. Note that “citizens” and “residents” and federal corporations and all other entities listed below have in common a domicile in the “United States”, which is federal territory:

TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701.
Sec. 7701. - Definitions

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(30) United States person

The term “United States person” means -

(A) a [corporate] citizen or resident [alien] of the [federal] United States,

(B) a domestic partnership,

(C) a domestic corporation,

(D) any estate (other than a foreign estate, within the meaning of paragraph (31)), and

(E) any trust if -

(i) a court within the United States is able to exercise primary supervision over the administration of the

1 trust, and
2 (ii) one or more United States persons have the authority to control all substantial decisions of the trust.

3 If you look on the following:

IRS Form SS-4 Application for an Employer Identification Number (EIN)
<http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormSS4.pdf>

4 ... the form allows you to fill it out in such a way that you are NOT an “employer” or a “taxpayer”, but if you don’t do so,
5 then the implication is that you are in fact a “U.S. person”.

6 Both SSNs and TINs are made equivalent by the following authorities: 26 U.S.C. §7701(a)(41), 26 U.S.C. §6109(d), and
7 26 C.F.R. §301.7701-1. The following statute makes it a crime to compel use of Social Security Numbers, and by
8 implication, Taxpayer Identification Numbers.

9 TITLE 42 - THE PUBLIC HEALTH AND WELFARE
10 CHAPTER 7 - SOCIAL SECURITY
11 SUBCHAPTER II - FEDERAL OLD-AGE, SURVIVORS, AND DISABILITY INSURANCE BENEFITS
12 [Sec. 408. Penalties](#)

13 (a) In general
14 **Whoever -...**

15 (8) discloses, uses, or **compels the disclosure of the social security number of any person in violation of the**
16 **laws of the United States; shall be guilty of a felony and upon conviction thereof shall be fined under title 18**
17 **or imprisoned for not more than five years, or both.**

18 Consequently, the use of a government identifying number is presumed to be voluntary and not compelled, unless you, the
19 person being compelled, state otherwise in correspondence to them and the people you do business with. Therefore,
20 providing such a number in the context of any transaction constitutes consent and a voluntary “election” to be treated as a
21 “U.S. person” and a person with a domicile on federal territory. If you started out as a nonresident alien, that election is
22 authorized by 26 U.S.C. §6013(g) and (h), but ONLY if are an alien and NOT a national or non-citizen national.

23 Those who start out as “nonresident alien” NONindividuals and who open a financial account at banks as human beings by
24 default:

- 25 1. Are required to provide a Social Security Number (SSN) or Taxpayer Identification Number (TIN) when opening the
26 account.
27 1. Open all such accounts as statutory “U.S. persons” with a domicile on federal territory because they provided a
28 government identifying number.

29 Banks in implementing the above policies, are acting as agents of the national government in a quasi-governmental capacity
30 and also become the equivalent of federal employment recruiters. 31 C.F.R. §202.2 confirms that all banks who participate
31 in FDIC insurance are agents of the national government. 12 U.S.C. §90 also makes all national banks into agents of the
32 U.S. Government. It would be more advantageous to open an international bank account to avoid this issue. In their
33 capacity as agents of the national government, you can be sure that banks subject to federal regulation are going to want to
34 recruit more “employee” and “public officers” engaged in the “trade or business” franchise.

[About IRS Form W-8BEN](#), Form #04.202
<http://sedm.org/Forms/FormIndex.htm>

35 Even for those people smart enough to know about the IRS form W-8BEN and how to properly fill it out, most banks
36 opening business accounts even in the case of businesses that are “nonresident alien NONindividuals” refuse to open such
37 accounts without an Employer Identification Number (EIN) as a matter of policy and not law.

- 38 1. If you ask them what law authorizes such a policy, typically they:
39 1.1. Can’t produce the law and are operating on policy rather than law.
40 1.2. May often say that the USA Patriot Act “requires it”, but this act doesn’t apply outside of federal territory and

there is no such provision contained within it anyway. They are lying.

2. If you attempt to offer them forms that correctly describe your status as a “foreigner”, a “nonresident alien NONindividual”, but not a “foreign person” who therefore has no requirement to supply a number, they may just say that their policy is not to accept such forms and to refuse you an account. Therefore, you have to commit perjury to even get an account with them.
3. If they won’t accept your forms correctly describing your status and you modify their forms to correctly reflect your status, they may also tell you that they have a policy not to open an account for you and they may even refuse to explain why.

In practical terms then, the law doesn’t require businesses who properly identify themselves as “nonresident alien NONindividuals not engaged in a trade or business” to have or use identifying numbers but most are compelled by adhesion contracts of banking monopolies into having one anyway. As a matter of fact, 26 C.F.R. §306.10, Footnote 2, as well as 31 C.F.R. §103.34(a)(3)(x) both expressly exclude “nonresident aliens” who are not engaged in the “trade or business”/“public office” franchise from the requirement to furnish identifying numbers. In that sense, most banks are acting as the equivalent of federal employment recruiters and compelling their customers to commit perjury on their applications by stating indirectly that they are “resident aliens” with a domicile on federal territory who are lawfully engaged in a public office within the U.S. government. This is a huge scam that is the main source of jurisdiction of the IRS over otherwise private companies.

If you would like to learn more about SSNs and TINs, their compelled use, and how to resist such unlawful duress, see the following articles on our website:

1. Tax Form Attachment, Form #04.201-attach this to all government tax forms and all bank account applications that ask for government identifying numbers. Indicates duress and fraud in using the number.
<http://sedm.org/Forms/FormIndex.htm>
2. Why it is Illegal for Me to Request or Use a “Taxpayer Identification Number”, Form #04.205-attach this to any form that requires you to provide an identifying number if you are NOT a “U.S. person” domiciled on federal territory
<http://sedm.org/Forms/FormIndex.htm>
3. About SSNs and TINs on Government Forms and Correspondence, Form #05.012
<http://sedm.org/Forms/FormIndex.htm>
4. About SSNs and TINs on Government Forms and Correspondence, Form #07.004
<http://sedm.org/Forms/FormIndex.htm>

10.6 Not offering an option on the W-8BEN form to accurately describe the status of state nationals who are “nonresidents” but not “individuals”

“The foregoing considerations would lead, in case of doubt, to a construction of any statute as intended to be confined in its operation and effect to the territorial limits over which the lawmaker has general and legitimate power. ‘All legislation is prima facie territorial.’ Ex parte Blain, L. R. 12 Ch.Div. 522, 528; State v. Carter, 27 N.J.L. 499; People v. Merrill, 2 Park.Crim.Rep. 590, 596. Words having universal scope, such as ‘every contract in restraint of trade,’ ‘every person who shall monopolize,’ etc., will be taken, as a matter of course, to mean only everyone subject to such legislation [e.g. “individuals” with a domicile on federal territory who are therefore subject to the civil laws of Congress], not all that the legislator subsequently may be able to catch. In the case of the present statute, the improbability of the United States attempting to make acts done in Panama or Costa Rica criminal is obvious, yet the law begins by making criminal the acts for which it gives a right to sue. We think it entirely plain that what the defendant did in Panama or Costa Rica is not within the scope of the statute so far as the present suit is concerned. Other objections of a serious nature are urged, but need not be discussed.”
[American Banana Co. v. U.S. Fruit, 213 U.S. 347 at 357-358]

The term “individual” is provided in Block 3 of the Standard IRS Form W-8BEN. Like the “beneficial owner” scam above, it too has a malicious intent/aspect:

1. Like the term “beneficial owner”, it is associated with statutory creations of Congress engaged in federal privileges, “public rights”, and “public offices.” The only way you can be subject to the code is to engage in a franchise. Those who are not privileged cannot refer to themselves as anything described in any government statute, which is reserved only for government officers, agencies, and instrumentalities and not private persons. See:

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037
<http://sedm.org/Forms/FormIndex.htm>

2. The term "individual" appears in 26 C.F.R. §1.6012-1(b), where "nonresident alien individuals" are made liable to file tax returns. However, "nonresident aliens" who are NOT "individuals" are nowhere mentioned as having any duty to do anything. Consequently, **YOU DON'T WANT TO DESCRIBE YOURSELF AS AN "INDIVIDUAL" BECAUSE THEN THEY CAN PROSECUTE YOU FOR FAILURE TO FILE A RETURN!** Some ways you can create a usually false presumption that you are an "individual" include:

2.1. Filing IRS Form 1040, which says "U.S. **INDIVIDUAL** Income Tax Return" in the upper left corner.

2.2. Applying for a "INDIVIDUAL Taxpayer Identification Number" (ITIN) using IRS Forms W-7 or W-9. Only "aliens" can lawfully apply for such a number pursuant to 26 C.F.R. §301.6109-1(d)(3). If you were born in a state of the Union or on federal territory, you AREN'T an "alien". See:

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

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

2.3. Filling out the IRS Form W-8BEN and checking the box for "individual" in block 3.

2.4. Filling out any other government form and identifying yourself as an "Individual". If they don't have "Union state Citizen" or "transient foreigner" as an option, then ADD IT and CHECK IT!

Our Tax Form Attachment, Form #04.201, prevents the presumption from being created that you are an "individual" with any form you submit, even using standard IRS forms, by redefining the word "individual" so that it doesn't refer to the same word as used in any federal law, but instead refers ONLY to the common and NOT the legal definition. This, in effect, prevents what the courts call "compelled association". That is why our Member Agreement, Form #01.001 specifies that you MUST attach the Tax Form Attachment, Form #04.201 to any standard tax form you are compelled to submit: To protect you from being prosecuted for tax crimes under the I.R.C. by preventing you from being connected to any federal franchise or obligation.

3. The term "individual", like that of "beneficial owner", is nowhere defined anywhere in the Internal Revenue Code and it is EXTREMELY dangerous to describe yourself as anything that isn't defined statutorily, because you just invite people to make prejudicial presumptions about your status. The term "individual" is only defined in the treasury regulations. The definition in the regulations is found at 26 C.F.R. §1.1441-1(c)(3)(i):

26 C.F.R. 1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.

(c) Definitions

(3) Individual.

(i) Alien individual.

The term alien individual means an individual who is not a citizen or a national of the United States. See Sec. 1.1-I(c).

(ii) Nonresident alien individual.

The term nonresident alien individual means a person described in section 7701(b)(1)(B), an alien individual who is a resident of a foreign country under the residence article of an income tax treaty and Sec. 301.7701(b)-7(a)(1) of this chapter, or an alien individual who is a resident of Puerto Rico, Guam, the Commonwealth of Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa as determined under Sec. 301.7701(b)-1(d) of this chapter. An alien individual who has made an election under section 6013 (g) or (h) to be treated as a resident of the United States is nevertheless treated as a nonresident alien individual for purposes of withholding under chapter 3 of the Code and the regulations thereunder.

Do you see statutory "U.S. citizens" (which are defined under 8 U.S.C. §1401) mentioned above under the definition of "individual" in 26 C.F.R. §1.1441-1(c)(3)? They aren't there, which means the only way they can become "taxpayers" is to visit a foreign country and become an "alien" under the terms of a tax treaty with a foreign country under the provisions of 26 U.S.C. §911. When they do this, they attach IRS Form 2555 to the IRS Form 1040 that they file. Remember: The 1040 form is for "U.S. persons", which includes statutory "U.S. citizens" and "residents", both of whom have a domicile on federal territory, which is what the term "United States" is defines as in 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d).

In fact, the only place that the term "individual" is statutorily defined that we have found is in 5 U.S.C. §552a(a)(2), which means:

TITLE 5 -GOVERNMENT ORGANIZATION AND EMPLOYEES
PART I > CHAPTER 5 > SUBCHAPTER II > § 552a

1 [§ 552a. Records maintained on individuals](#)

2 (a) Definitions.— For purposes of this section—

3 (2) the term “individual” means a citizen of the United States or an alien lawfully admitted for permanent
4 residence;

5 The above statute is the Privacy Act, which regulates IRS use and protection of your tax information. Notice that:

- 6 1. “nonresident aliens” don’t appear there and therefore are implicitly excluded. This is a result of a legal maxim called
7 “Expressio unius est exclusio alterius”.
- 8 2. The “individual” they are referring to must meet the definitions found in BOTH 5 U.S.C. §552a(a)(2) and 26 C.F.R.
9 §1.1441-1(c)(3) because the Privacy Act is also the authority for protecting tax records, which means he or she or it can
10 ONLY be a “resident”, meaning an alien with a domicile on federal territory called the “United States***”. Therefore,
11 those who claim to be “individuals” indirectly are making a usually invisible election to be treated as a “resident”,
12 which is an alien with a domicile in “United States***” federal territory. Nonresident aliens are nowhere mentioned in
13 the Privacy Act.
- 14 3. The code section is under Title 5 of the U.S. Code, which is called “GOVERNMENT ORGANIZATION AND
15 EMPLOYEES”. They are treating you as part of the government, even though you aren’t. The reason is that unless
16 you have a domicile on federal territory (which is what “United States” is defined as under I.R.C. Subtitle A in 26
17 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d)) or have income connected with a “trade or business”, which is
18 defined in 26 U.S.C. §7701(a)(26) as “the functions of a public office”, you can’t be a “taxpayer” without at least
19 volunteering by submitting an IRS form W-4, which effectively amounts to an “election” to become a “public officer”
20 and a “Kelly Girl” on loan to your private employer from Uncle Sam.

21 What the IRS Form W-8BEN is doing is fooling you into admitting that you are an “individual” as defined above, which
22 means that you just made an election or choice to become a “resident alien” instead of a “nonresident alien”. They don’t
23 have any lawful authority to maintain records on “nonresident aliens” under the Privacy Act, so you have to become a
24 “resident” by filling out one of their forms and lying about your status by calling yourself a statutory “individual” and
25 therefore public officer. This effectively conveys your consent and permission to become and be treated as a public officer
26 in the national government, even if you are not aware you are doing so. We call this devious process “invisible consent”.
27 Instead, what you really are is a “transient foreigner”

28 “*Transient foreigner. One who visits the country, without the intention of remaining.*”
29 [*Black’s Law Dictionary, Sixth Edition, p. 1498*]

30 Our Amended IRS Form W-8BEN solves this problem by adding an additional option indicating “Union State Citizen”
31 under Block 3 of the form and by putting the phrase “(public officer)” after the word “individual”. As an alternative, you
32 could make your own Substitute form as authorized by IRS Form W-8 Instructions for Requester of Forms W-8BEN, W-
33 8ECI, W-8EXp, and W-8IMF, Catalog 26698G and add an option for Block 3 called “transient foreigner”. Either way, you
34 have deprived the IRS of the ability to keep records about you because you do not fit the definition of “individual”, as
35 required by the Privacy Act above. If you don’t want to be subject to the code, you can’t be submitting government
36 paperwork and signing it under penalty of perjury that indicates that you fit the description of anyone or anything that they
37 have jurisdiction over.

38 For more information about how they have to make you into a “resident” (alien) and an “individual” and a “public officer”
39 within the government to tax you, see the following informative resources:

- 40 1. Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes, Form #05.008
41 <http://sedm.org/Forms/FormIndex.htm>
- 42 2. Government Instituted Slavery Using Franchises, Form #05.030
43 <http://sedm.org/Forms/FormIndex.htm>
- 44 3. Proof That There Is a “Straw Man”, Form #05.042
45 <http://sedm.org/Forms/FormIndex.htm>
- 46 4. Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037
47 <http://sedm.org/Forms/FormIndex.htm>
- 48 5. Who are “Taxpayers” and Who Needs a “Taxpayer Identification Number”?, Form #05.013
49 <http://sedm.org/Forms/FormIndex.htm>

10.7 Excluding “Not subject” from Government Forms and offering only “Exempt”

Another devious technique frequently used on government forms to trick “nonresident aliens” into making an unwitting election to become “resident aliens” is:

1. Omit the “not subject” option.
2. Present the “exempt” option as the only method for avoiding the liability described.
3. Do one of the following:
 - 3.1. Statutorily define the term “exempt” to exclude persons who are “not subject”.
 - 3.2. PRESUME that the word “exempt” excludes persons who are “not subject” and hope you don’t challenge the presumption.

This form of abuse exploits the common false presumption among most Americans, which is the following:

1. That the ONLY options available are STATUTORY. The CONSTITUTION does not provide a way to make one’s earnings CONSTITUTIONALLY exempt but not STATUTORILY exempt.
2. Government form presents ALL of the lawful options available to avoid the liability described. In fact, government is famous for limiting options in order to advantage or benefit them. In fact, they only present the STATUTORY options, but deliberately omit CONSTITUTIONAL options and argue that there are not CONSTITUTIONAL options.

In effect, they are constraining your options to compel you to select the lesser of evils and remove the ability to avoid all evil. This devious technique is also called an “adhesion contract”. In summary, they are violating the First Amendment by instituting compelled association in which you are coerced to engage in commercial activity with them and become subject to their pagan laws.

On the subject of “exempt”, the U.S. Supreme Court has held the following:

*In imposing a tax, says Mr. Chief Justice Marshall, the legislature acts upon its constituents. "All subjects," he adds, "over which the power of a State extends are objects of taxation, but those over which it does not extend are, upon the soundest principles, exempt from taxation. This proposition *334 may almost be pronounced self-evident." McCulloch v. Maryland, 4 Wheat. 316, 428.
[United States v. Erie R. Co., 106 U.S. 327 (1882)]*

From the above, we can see that:

1. The civil laws enacted by the legislature act ONLY upon “constituents” and “subjects”. They DO NOT act upon “all people”, but only on “constituents” and “subjects”.
2. You have to VOLUNTEER to become a “constituent” or “subject”. See:

<http://sedm.org/Forms/FormIndex.htm>
3. “Constituents” and “subjects” include STATUTORY “citizens” pursuant to 8 U.S.C. §1401, 26 U.S.C. §3121(e) and 26 C.F.R. §1.1-1(c) and exclude CONSTITUTIONAL citizens, who are “non-residents” under federal statutory law. If you are not a STATUTORY citizen, which the court calls a “SUBJECT” or “constituent”, then you can’t be taxed. The court refers to those who can’t be taxed as “aliens”, and they can only mean STATUTORY aliens, not CONSTITUTIONAL aliens.
4. Federal tax liability is a CIVIL liability, and therefore, those who are not STATUTORY citizens domiciled on federal territory cannot have such a CIVIL liability.
5. Like most other legal “words of art”, there are TWO contexts in which the word “exempt” can be used:
 - 5.1. Statutory law. This includes people who are “subjects” or “constituents”, but who otherwise are granted a privilege or exemption by virtue of their circumstances. An example would be the “exempt individual” found in 26 U.S.C. §7701(b)(5).
 - 5.2. Common law. This implies people who never consented to be and therefore are NOT “subjects” or “constituents”. Those who are NOT “subjects”, are “not subject”.

10.7.1 Earnings “not taxable by the Federal Government under the Constitution”

The present treasury regulations RECOGNIZE that earnings can be “not taxable by the Federal Government under the”

Constitution” WITHOUT being “exempt” under the Internal Revenue Code. Earlier versions the Internal Revenue Code and Treasury Regulations refer to this type of exemption as “fundamental law. Earnings “Not taxable by the Federal Government under the Constitution” are recognized in 26 C.F.R. §1.312-6:

Title 21
Part 1-Income Taxes
§ 1.312-6 Earnings and profits.

(b) Among the items entering into the computation of corporate earnings and profits for a particular period are all income exempted by statute, income not taxable by the Federal Government under the Constitution, as well as all items includible in gross income under section 61 or corresponding provisions of prior revenue acts. Gains and losses within the purview of section 1002 or corresponding provisions of prior revenue acts are brought into the earnings and profits at the time and to the extent such gains and losses are recognized under that section. Interest on State bonds and certain other obligations, although not taxable when received by a corporation, is taxable to the same extent as other dividends when distributed to shareholders in the form of dividends.

This omission is designed to make you believe that the ONLY way to avoid a tax liability is to find a STATUTORY “exemption” or to be a statutory “exempt individual” as defined in 26 U.S.C. §7701(b)(5). This is clearly a ruse designed to DECEIVE and ENSLAVE YOU.

The early U.S. Supreme Court recognized CONSTITUTIONAL but not statutory exemptions when it held:

“All subjects,” he adds, “over which the power of a State extends are objects of taxation, but those over which it does not extend are, upon the soundest principles, exempt from taxation. This proposition *334 may almost be pronounced self-evident.” McCulloch v. Maryland, 4 Wheat. 316, 428.

There are limitations upon the powers of all governments, without any express designation of them in their organic law; limitations which inhere in their very nature and structure, and this is one of them, — that no rightful authority can be exercised by them over alien subjects, or citizens resident abroad or over their property there situated. This doctrine may be said to be axiomatic. . .”

[United States v. Erie R. Co. 106 U.S. 327 (1882)]

The Internal Revenue Code very deliberately does NOT define what is “**not taxable by the Federal Government under the Constitution**”. If they did, they probably would lose MOST of their income tax revenues! The U.S. Supreme Court calls the Constitution “fundamental law” in Marbury v. Madison.

“Certainly all those who have framed written constitutions contemplate them as forming the **fundamental and paramount law of the nation**, and, consequently, the theory of every such government must be, that an act of the legislature, repugnant to the constitution, is void.”
[Marbury v. Madison, 5 U.S. 137 (1803)]

The Founding Fathers in the Federalist Papers also recognized the U.S.A. Constitution as fundamental law:

“No legislative act [including a statutory presumption] contrary to the Constitution can be valid. To deny this would be to affirm that the deputy (agent) is greater than his principal; that the servant is above the master; that the representatives of the people are superior to the people; that men, acting by virtue of powers may do not only what their powers do not authorize, but what they forbid...[text omitted] It is not otherwise to be supposed that the Constitution could intend to enable the representatives of the people to substitute their will to that of their constituents. It is far more rational to suppose, that the courts were designed to be an intermediate body between the people and the legislature, in order, among other things, to keep the latter within the limits assigned to their authority. The interpretation of the laws is the proper and peculiar province of the courts. **A Constitution is, in fact, and must be regarded by judges, as fundamental law.** If there should happen to be an irreconcilable variance between the two, the Constitution is to be preferred to the statute.”
[Alexander Hamilton, Federalist Paper # 78]

Earlier versions of the Internal Revenue Code and Treasury Regulations recognized in the statutes themselves exemptions under “fundamental law”:

Treasury Regulations of (1939)

“Sec. 29.21-1. Meaning of net income. The tax imposed by chapter 1 is upon income. Neither income exempted by statute or **fundamental law**... enter into the computation of net income as defined by section 21.”

Internal Revenue Code (1939)

“Sec 22(b). No **other** items are exempt from gross income except

(1) those items of income which are, under the Constitution, not taxable by the Federal Government:

(2) those items of income which are exempt from tax on income under the provisions of **any Act of Congress** still in effect; and (3) the income exempted under the provisions of section 116.”

Not surprisingly, the IRS also does NOT provide a line or box on any tax form we have seen to deduct “income exempt by fundamental law”. They do this in order to create the false PRESUMPTION that everything you earn is taxable. The U.S. Supreme Court, however, recognized that not EVERYTHING you earn is “income” or falls into the category of “gross income”.

“We must reject in this case, as we have rejected in cases arising under the Corporation Excise Tax Act of 1909 (Doyle, Collector, v. Mitchell Brothers Co., 247 U.S. 179, 38 Sup.Ct. 467, 62 L.Ed.--), the broad contention submitted on behalf of the government that all receipts—everything that comes in—are income within the proper definition of the term ‘gross income,’ and that the entire proceeds of a conversion of capital assets, in whatever form and under whatever circumstances accomplished, should be treated as gross income. Certainly the term ‘income’ has no broader meaning in the 1913 act than in that of 1909 (see Stratton’s Independence v. Howbert, 231 U.S. 399, 416, 417 S., 34 Sup.Ct. 136), and for the present purpose we assume there is not difference in its meaning as used in the two acts.”
[Southern Pacific Co. v. Lowe, 247 U.S. 330, 335, 38 S.Ct. 540 (1918)]

What the U.S. Supreme Court is recognizing indirectly above is that the income tax is an excise tax on the “trade or business” (public office) activity, and that only earnings connected to that activity constitute “income” or “gross income”. Such earnings, in turn, are the only earnings reportable on an information return under 26 U.S.C. §6041(a). The statutory definition of “income” itself in the I.R.C. also recognizes that not everything one makes is “income”:

TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter J > PART I > Subpart A > § 643
§ 643. Definitions applicable to subparts A, B, C, and D

(b) Income

For purposes of this subpart and subparts B, C, and D, the term “income”, when not preceded by the words “taxable”, “distributable net”, “undistributed net”, or “gross”, means the amount of income of the estate or trust for the taxable year determined under the terms of the governing instrument and applicable local law. Items of gross income constituting extraordinary dividends or taxable stock dividends which the fiduciary, acting in good faith, determines to be allocable to corpus under the terms of the governing instrument and applicable local law shall not be considered income.

The “trust” they are talking about above is the PUBLIC trust, meaning the national government. PRIVATE trusts are not engaged in the “trade or business” excise taxable activity because the ability to regulate or tax PRIVATE activity or PRIVATE rights is repugnant to the constitution. The “estate” they are talking about is that of a deceased public officer and not private human being.

10.7.2 Avoiding deception on government tax forms

There are two ways that one can use to describe oneself on government forms:

1. “Exempt”. This is a person who is otherwise subject to the provision of law administering the form because they are an “individual” or “person” and yet who is expressly made exempt by a particular provision of the statutes forming the franchise agreement. This option appears on most government forms.
2. “Not subject”. This would be equivalent to a nonresident “nontaxpayer” who is not a “person” or franchisee within the meaning of the statute in question. You almost never see this option on government forms.

There is a world of difference between these two statuses and we MUST understand the difference before we can know whether or how to fill out a specific government form describing our status. In this section we will show you how to choose the correct status above and all the affects that this status has on how we fill out government forms.

We will begin our explanation with an illustration. If you are domiciled in California, you would describe yourself as “subject” to the laws in California. However, in relation to the laws of every other civil jurisdiction outside of California, you would describe yourself as:

1. “Not subject” to the civil laws of that place unless you are physically visiting that place.
2. Not ANYTHING described in the civil law that the government has jurisdiction over or may impose a “duty” upon, such as a “person”, “individual”, “taxpayer”, etc.
3. Not a “foreign person” because not a “person” under the civil law.
4. “foreign”.
5. A “nonresident”.
6. A “transient foreigner”.

A human being who is domiciled in California, for instance, would not be subject to the civil laws of China unless he was either visiting China or engaged in commerce within the legislative jurisdiction of China with people who were domiciled there and therefore protected by the civil laws there. He would not describe himself as being “exempt” from the laws of China, because one cannot be “exempt” without FIRST also being “subject” by having a domicile or residence within that foreign jurisdiction. Another way of stating this is that he would not be a “person” under the civil laws of China and would be “foreign” unless and until he either physically moved there or changed his domicile or residence to that place and thereby became a “protected person” subject to the civil jurisdiction of the Chinese government.

All income taxation within the United States of America takes the form of an excise tax upon an “activity” implemented by the civil law. In the case of the Internal Revenue Code, Subtitle A, that activity is called a “trade or business”. This fact exhaustively proven in the following amazing article:

The “Trade or Business” Scam, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>

A “trade or business” is then defined in 26 U.S.C. §7701(a)(26) as follows:

[TITLE 26 > Subtitle F > CHAPTER 79 > § 7701](#)
[§ 7701. Definitions](#)

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(26) “The term ‘trade or business’ includes the performance of the functions [activities] of a [public office](#).”

Those who therefore lawfully engage in a public office in the U.S. government BEFORE they sign or submit any tax form are then described as a “franchisee” called a “taxpayer” under the terms of the excise tax or franchise agreement codified in Internal Revenue Code, Subtitle A. Those who are not “public officers” also cannot lawfully “elect” themselves into “public office” by signing or submitting a tax form either, because this would constitute impersonating an officer or employee of the government in violation of 18 U.S.C. §912. This is confirmed by 26 U.S.C. §7701(a)(31), which describes all those who are nonresident within the “United States” (federal territory not within any state of the Union) and not engaged in the “trade or business”/“public office” activity as being a “foreign estate”, which simply means “not subject”, to the Internal Revenue Code, Subtitle A franchise or excise tax:

[TITLE 26 > Subtitle F > CHAPTER 79 > § 7701](#)
[§ 7701. Definitions](#)

(31) Foreign estate or trust

(A) Foreign estate

The term “foreign estate” means an estate the income of which, from sources without the United States which is not effectively connected with the conduct of a trade or business within the United States, is not includible in gross income under subtitle A.

The entity or “person” described above would NOT be “exempt”, but rather simply “not subject”. The reason is that the term “exempt” has a specific legal definition that does not include the situation above. Notice that the term “exempt” is

used along with the word “individual”, meaning that you must be a “person” and an “individual” BEFORE you can call yourself “exempt”:

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > [Sec. 7701](#).
[Sec. 7701](#). - Definitions

(b)(5) Exempt individual defined

For purposes of this subsection -

(A) In general

An individual is an exempt individual for any day if, for such day, such individual is -

(i) a foreign government-related individual,

(ii) a teacher or trainee,

(iii) a student, or

(iv) a professional athlete who is temporarily in the United States to compete in a charitable sports event described in section 274(l)(1)(B).

(B) Foreign government-related individual

The term "foreign government-related individual" means any individual temporarily present in the United States by reason of -

(i) diplomatic status, or a visa which the Secretary (after consultation with the Secretary of State) determines represents full-time diplomatic or consular status for purposes of this subsection,

(ii) being a full-time employee of an international organization, or

(iii) being a member of the immediate family of an individual described in clause (i) or (ii).

(C) Teacher or trainee

The term "teacher or trainee" means any individual -

(i) who is temporarily present in the United States under subparagraph (J) or (Q) of section 101(15) of the Immigration and Nationality Act (other than as a student), and

(ii) who substantially complies with the requirements for being so present.

(D) Student

The term "student" means any individual -

(i) who is temporarily present in the United States -

(I) under subparagraph (F) or (M) of section 101(15) of the Immigration and Nationality Act, or

(II) as a student under subparagraph (J) or (Q) of such section 101(15), and (ii) who substantially complies with the requirements for being so present.

(E) Special rules for teachers, trainees, and students

(i) Limitation on teachers and trainees

An individual shall not be treated as an exempt individual by reason of clause (ii) of subparagraph (A) for the current year if, for any 2 calendar years during the preceding 6 calendar years, such person was an exempt person under clause (ii) or (iii) of subparagraph (A). In the case of an individual all of whose compensation is described in section 872(b)(3), the preceding sentence shall be applied by substituting "4 calendar years" for "2

calendar years”.

(ii) Limitation on students

For any calendar year after the 5th calendar year for which an individual was an exempt individual under clause (ii) or (iii) of subparagraph (A), such individual shall not be treated as an exempt individual by reason of clause (iii) of subparagraph (A), unless such individual establishes to the satisfaction of the Secretary that such individual does not intend to permanently reside in the United States and that such individual meets the requirements of subparagraph (D)(ii).

The Internal Revenue Code itself does not and cannot regulate the conduct of those who are not “taxpayers”.

“Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law. With them[non-taxpayers] Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws.” [Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972)]

Consequently, all tax forms you (a human being) fill out PRESUPPOSE that the applicant filling it out is a franchisee called a “taxpayer” who occupies a public office within the U.S. government and who is therefore a statutory “person”, “individual”, “employee”, and public officer under 5 U.S.C. §2105(a). Since the Internal Revenue Code is civil law, it also must presuppose that all “persons” or “individuals” described within it are domiciled on federal territory that is no part of a state of the Union. This is confirmed by the definition of “United States” found in 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d), which is defined as federal territory and not part of any state of the Union. If you do not lawfully occupy such a public office, it would therefore constitute fraud and impersonating a public officer in violation of 18 U.S.C. §912 to even fill such a form out. If a company hands a “nontaxpayer” a tax form to fill out, the only proper response is ALL of the following, and any other response will result in the commission of a crime:

1. To not complete or sign any provision of the form.
2. To line out the entire form.
3. To write above the line “Not Applicable”.
4. To NOT select the “exempt” option within the form or select any status at all on the form. If you aren’t subject to the Internal Revenue Code because you don’t have a domicile on federal territory and don’t engage in taxable activities, then you can’t be described as a “person”, “individual”, “taxpayer”, or anything else who might be subject to the I.R.C.

“The foregoing considerations would lead, in case of doubt, to a construction of any statute as intended to be confined in its operation and effect to the territorial limits over which the lawmaker has general and legitimate power. ‘All legislation is prima facie territorial.’ Ex parte Blain, L. R. 12 Ch.Div. 522, 528; State v. Carter, 27 N.J.L. 499; People v. Merrill, 2 Park.Crim.Rep. 590, 596. Words having universal scope, such as ‘every contract in restraint of trade,’ ‘every person who shall monopolize,’ etc., will be taken, as a matter of course, to mean only everyone subject to such legislation, not all that the legislator subsequently may be able to catch. In the case of the present statute, the improbability of the United States attempting to make acts done in Panama or Costa Rica criminal is obvious, yet the law begins by making criminal the acts for which it gives a right to sue. We think it entirely plain that what the defendant did in Panama or Costa Rica is not within the scope of the statute so far as the present suit is concerned. Other objections of a serious nature are urged, but need not be discussed.”
[American Banana Co. v. U.S. Fruit, 213 U.S. 347 at 357-358]

5. To either not return the form to the person who asked for it or to return it with the modifications above.
6. If you return the form to the person who asked for it, to clarify on the form why you are not “exempt”, but rather “not subject”.
7. To attach the following form to the tax form:

Tax Form Attachment, Form #04.201
<http://sedm.org/Forms/FormIndex.htm>

Another alternative to all the above would be to simply add a “Not subject by fundamental law” option or to select “Exempt” and then redefine the word to add the “not subject by fundamental law” option to the definition. Then you could attach the Tax Form Attachment mentioned above, which also redefines words on the government form to immunize yourself from government jurisdiction.

If we had an honorable government that loved the people under its care and protection more than it loved deceiving you out

of and stealing your money, then they would indicate at the top of the form in big bold letters EXACTLY what laws are being enforced and who the intended audience is so that those who are not required to fill it out would not do so. However, if they did that, hardly anyone would ever pay taxes again. Of this SCAM, the Bible and a famous bible commentary says the following:

"Getting treasures by a lying tongue [or by deliberate omission intended to deceive] is the fleeting fantasy of those who seek death."
[Prov. 21:6, Bible, NKJV]

"As religion towards God is a branch of universal righteousness (he is not an honest man that is not devout), so righteousness towards men is a branch of true religion, for he is not a godly man that is not honest, nor can he expect that his devotion should be accepted; for, 1. Nothing is more offensive to God than deceit in commerce. A false balance is here put for all manner of unjust and fraudulent practices [of our public dis-servants] in dealing with any person [within the public], which are all an abomination to the Lord, and render those abominable [hated] to him that allow themselves in the use of such accursed arts of thriving. It is an affront to justice, which God is the patron of, as well as a wrong to our neighbour, whom God is the protector of. Men [in the IRS and the Congress] make light of such frauds, and think there is no sin in that which there is money to be got by, and, while it passes undiscovered, they cannot blame themselves for it; a blot is no blot till it is hit, Hos. 12:7, 8. But they are not the less an abomination to God, who will be the avenger of those that are defrauded by their brethren. 2. Nothing is more pleasing to God than fair and honest dealing, nor more necessary to make us and our devotions acceptable to him: A just weight is his delight. He himself goes by a just weight, and holds the scale of judgment with an even hand, and therefore is pleased with those that are herein followers of him. A balance cheats, under pretence of doing right most exactly, and therefore is the greater abomination to God."
[Matthew Henry's Commentary on the Whole Bible; Henry, M., 1996, c1991, under Prov. 11:1]

In the case of income tax forms, for instance, the warning described above would say the following:

1. This form is only intended for those who satisfy all the following conditions:
 - 1.1. "taxpayer" as defined in 26 U.S.C. §7701(a)(14):

"Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law. With them[non-taxpayers] Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws."
[Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972)]

- 1.2. Lawfully engaged in a "public office" in the U.S. government, which is called a "trade or business" in the Internal Revenue Code, Subtitle A at 26 U.S.C. §7701(a)(26).
 - 1.3. Exercising the public office ONLY within the District of Columbia as required by 4 U.S.C. §72, which is within the only remaining internal revenue district, as confirmed by Treasury Order 150-02.
4. If you do not satisfy all the requirements indicated above, then you DO NOT need to fill out this form, nor can you claim the status of "exempt".
5. This form is ONLY for use by "taxpayers". If you are a "nontaxpayer", then we don't have a form you can use to document your status. This is because our mission statement only allows us to help "taxpayers". It is self-defeating to help "nontaxpayers" because it only undermines our revenue and importance. We are a business and we only focus our energies on things that make money for us, such as deceiving "nontaxpayers" into thinking they are "taxpayers". That is why we don't put a "nontaxpayer" or "not subject" option on our forms: Because we want to self-servingly and prejudicially presume that EVERYONE is engaged in our franchise and subject to our plunder and control.

Internal Revenue Manual (I.R.M.) 1.1.1.1 (02-26-1999)
IRS Mission and Basic Organization

The IRS Mission: Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

We hope that you have learned from this section that:

1. He who makes the rules or the forms always wins the game. The power to create includes the power to define.
2. All government forms are snares or traps designed to trap the innocent and ignorant into servitude to the whims of corrupted politicians and lawyers.

1 *"The Lord is well pleased for His righteousness' sake; **He will exalt the law and make it honorable. But this***
2 ***is a people robbed and plundered!** [by the IRS] **All of them are snared in [legal] holes [by the sophistry of***
3 ***greedy IRS lawyers], and they are hidden in prison houses; they are for prey, and no one delivers; for***
4 ***plunder, and no one says, "Restore!"***

5 ***Who among you will give ear to this? Who will listen and hear for the time to come? Who gave Jacob for***
6 ***plunder, and Israel to the robbers? [IRS] Was it not the Lord, He against whom we have sinned? For they***
7 ***would not walk in His ways, nor were they obedient to His law.** therefore He has poured on him the fury of His*
8 *anger and the strength of battle; it has set him on fire all around, yet he did not know; and it burned him, yet he*
9 *did not take it to heart."*
10 *[Isaiah 42:21-25, Bible, NKJV]a*

- 11 3. The snare is the presumptions which they deliberately do not disclose on the forms and which are buried in the "words
12 of art" contained in their void for vagueness codes. See:

13 Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
14 <http://sedm.org/Forms/FormIndex.htm>

- 15 4. The main reason for reading and learning the law is to reveal all the presumptions and deceptive "words of art" that are
16 hidden on government forms so that you can avoid them.

17 *"My [God's] people are destroyed [and enslaved] for lack of knowledge [of God's Laws and the lack of*
18 *education that produces it]."*
19 *[Hosea 4:6, Bible, NKJV]*

20 *"And thou shalt teach them ordinances and laws [of both God and man], and shalt shew them the way wherein*
21 *they must walk, and the work [of obedience to God] that they must do."*
22 *[Exodus 18:20, Bible, NKJV]*

23 *"This **Book of the Law** shall not depart from your mouth, but you shall meditate in it day and night, that you*
24 ***may observe to do according to all that is written in it.** For then you will make your way prosperous, and then*
25 *you will have good success. Have I not commanded you? Be strong and of good courage; do not be afraid, nor*
26 *be dismayed, for the LORD your God is with you wherever you go."*
27 *[Joshua 1:8-9, Bible, NKJV]*

- 28 5. Government forms deliberately do not disclose the presumptions that are being made about the proper audience for the
29 form in order to maximize the possibility that they can exploit your legal ignorance to induce you to make a "tithe" to
30 their state-sponsored civil religion and church of socialism. That religion is exhaustively described below:

31 Socialism: The New American Civil Religion, Form #05.016
32 <http://sedm.org/Forms/FormIndex.htm>

- 33 6. All government forms are designed to encourage you to waive sovereign immunity and engage in commerce with the
34 government. Government does not make forms for those who refuse to do business with them such as "nontaxpayers",
35 "nonresidents", or "transient foreigners". If you want a form that accurately describes your status as a "nontaxpayer"
36 and which preserves your sovereignty and sovereign immunity, you will have to design your own. Government is
37 *never* going to make it easy to reduce their own revenues, importance, power, or control over you. Everyone in the
38 government is there because they want the largest possible audience of "customers" for their services. Another way of
39 saying this is that they are going to do everything within their power to rig things so that it is impossible to avoid
40 contracting with or doing business with them. This approach has the effect of compelling you to contract with them in
41 violation of Article 1, Section 10 of the Constitution, which is supposed to protect your right to NOT contract with the
42 government.
43 7. The Thirteenth Amendment prohibits involuntary servitude. Consequently, the government cannot lawfully impose
44 any duty, including the duty to fill out or submit a government form. Therefore, you should view every opportunity
45 that presents itself to fill out a government form as an act of contracting away your rights.
46 8. In the case of government tax forms, the purpose of all government tax forms is to ask the following presumptuous and
47 prejudicial question:

48 *"What kind of 'taxpayer' are you?"*

49 . . . rather than the question:

50 *"Are you a 'taxpayer'?"*

51 The above approach results in what the legal profession refers to as a "leading question", which is a question

contaminated by a prejudicial presumption and therefore inadmissible as evidence. Federal Rule of Evidence 611(c) expressly forbids such leading questions to be used as evidence, which is also why no IRS form can really qualify as evidence that can be used against anyone: It doesn't offer a "nontaxpayer" or a "foreigner" option. An example of such a question is the following:

"Have you always beat your wife?"

The presumption hidden within the above leading question is that you are a "wife beater". Replace the word "wife beater" with "taxpayer" and you know the main method by which the IRS stays in business.

9. If none of the above traps, or "springs" as the U.S. Supreme Court calls them, work against you, the last line of defense the IRS uses is to FORCE you to admit you are a "taxpayer" by:

9.1. Telling you that you MUST have a "Taxpayer Identification Number".

9.2. Telling you that BECAUSE you have such a number, you MUST be a "taxpayer".

9.3. Refusing to talk to you on the phone until you disclose a "Taxpayer Identification Number" to them. We tell them that it is a NONTAXPAYER Identification Number (NIN), and make them promise to treat us as a NONTAXPAYER before it will be disclosed. We also send them an update to the original TIN application making it a NONTAXPAYER number and establishing an anti-franchise franchise that makes THEM liable if they use the number for any commercial purpose that benefits them. See, for instance:

Employer Identification Number (EIN) Application Permanent Amendment Notice, Form #06.022
<http://sedm.org/Forms/FormIndex.htm>

10.8 "Nonresident alien individuals" v. "Non-resident NON-Persons"

Another devious technique frequently used on government forms to trick "nonresident aliens" into become "resident aliens" subject to federal jurisdiction is add the word "individual" to the term "nonresident alien" and to define an "individual" as a person subject to federal jurisdiction and engaged in the "trade or business" franchise. There are two types of "nonresident aliens":

1. "Nonresident alien individuals". These persons are described as subject to federal law and having a requirement to file a tax return found in 26 C.F.R. §1.6012-1(b).
2. "Nonresident aliens" who are NOT "persons" or "individuals". These entities are not "individuals" and therefore not "persons" subject to any provision of federal law.

One cannot be an "individual" without also being a "person", pursuant to 26 U.S.C. §7701(c). One can also be a "nonresident alien" without being a "nonresident alien individual" and this is the only status that is truly sovereign and foreign in respect to federal jurisdiction. The only way you are going to be free and sovereign is to have a status that is not completely defined in the I.R.C., which is private law and a franchise agreement relating only to "taxpayers". If you are not a franchisee called a "taxpayer" and are therefore not subject to the franchise agreement, then it cannot describe you or impose any duty upon you.

"Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law. With them[non-taxpayers] Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws."
[*Economy Plumbing & Heating v. U.S.*, 470 F.2d. 585 (1972)]

26 U.S.C. §7701(b)(1)(B) defines a "nonresident alien individual" as a person who is neither a citizen or a resident. The title of the section, however, indicates "nonresident alien" and not "nonresident alien individual".

[26 U.S.C. §7701\(b\)\(1\)\(B\) Nonresident alien](#)

An individual is a nonresident alien if such individual is neither a citizen of the United States nor a resident of the United States (within the meaning of subparagraph (A)).

They very conveniently don't address those who are not "individuals" because they are "nontaxpayers" and yet who also meet the criteria of being "neither a citizen nor resident of the United States".

This "individual" scam is also found on the IRS Form W-8BEN, which only offers "Individual" as an option for those who

are human beings and does not offer simply “Transient foreigner”, or “Union State Citizen”, all of whom would NOT be subject to the I.R.C. We prove this in the following article:

About IRS Form W-8BEN, Form #04.202
<http://sedm.org/Forms/FormIndex.htm>

If you want to avoid labeling yourself as a “individual” who is therefore a “person” subject to the I.R.C. and a “taxpayer”, you will need to use an Amended IRS Form W-8BEN or modify the form yourself. The AMENDED version of the form is available in the article above. The two options it adds are “Transient foreigner” and “Union State Citizen” to block 3 of the form.

This section also brings up a bigger issue that relates to domicile. If you are a “nonresident” because you do not have a domicile within a jurisdiction, then you aren’t subject to the civil laws of that jurisdiction unless you engage in commerce with that jurisdiction and therefore surrender sovereign immunity pursuant to the Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. §1605.

In International Shoe Co. v. Washington, 326 U.S. 310 (1945), the Supreme Court held that a court may exercise personal jurisdiction over a defendant consistent with due process only if he or she has "certain minimum contacts" with the relevant forum "such that the maintenance of the suit does not offend 'traditional notions of fair play and substantial justice.' " Id. at 316 (quoting Milliken v. Meyer, 311 U.S. 457, 463 (1940)). Unless a defendant's contacts with a forum are so substantial, continuous, and systematic that the defendant can be deemed to be "present" in that forum for all purposes, a forum may exercise only "specific" jurisdiction - that is, jurisdiction based on the relationship between the defendant's forum contacts and the plaintiff's claim.

[. . .]

In this circuit, we analyze specific jurisdiction according to a three-prong test:

- (1) The non-resident defendant must purposefully direct his activities or consummate some transaction with the forum or resident thereof; or perform some act by which he purposefully avails himself of the privilege of conducting activities in the forum, thereby invoking the benefits and protections of its laws;*
- (2) the claim must be one which arises out of or relates to the defendant's forum-related activities; and*
- (3) the exercise of jurisdiction must comport with fair play and substantial justice, i.e. it must be reasonable.*

Schwarzenegger v. Fred Martin Motor Co., 374 F.3d. 797, 802 (9th Cir. 2004) (quoting Lake v. Lake, 817 F.2d. 1416, 1421 (9th Cir. 1987)). The first prong is determinative in this case. We have sometimes referred to it, in shorthand fashion, as the "purposeful availment" prong. Schwarzenegger, 374 F.3d. at 802. Despite its label, this prong includes both purposeful availment and purposeful direction. It may be satisfied by purposeful availment of the privilege of doing business in the forum; by purposeful direction of activities at the forum; or by some combination thereof.
[Yahoo! Inc. v. La Ligue Contre Le Racisme Et L'Antisemitisme, 433 F.3d. 1199 (9th Cir. 01/12/2006)]

A “nonresident alien” becomes a “nonresident alien individual” and thereby makes an “election” to be treated as a “person” and therefore an “individual” and a “resident alien” at the point that they engage in commerce with the United States government by participating in the “trade or business” franchise as a public officer in the U.S. government.

26 C.F.R. §301.7701-5 Domestic, foreign, resident, and nonresident persons.

A domestic corporation is one organized or created in the United States, including only the States (and during the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A domestic corporation is a resident corporation even though it does no business and owns no property in the United States. A foreign corporation engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in trade or business within the United States, as a nonresident foreign corporation. A partnership engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident partnership, and a partnership not engaged in trade or business within the United States, as a nonresident partnership. Whether a partnership is to be regarded as resident or nonresident is not determined by the nationality or residence of its members or by the place in which it was created or organized.
[Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]
[SOURCE: <http://fanguardian.org/TaxFreedom/CitesByTopic/Resident-26cfr301.7701-5.pdf>]

Without said participation, they are not an “individual” and retain their sovereign and “foreign” status. Only at that point

when they waive sovereign immunity can they be subject to the laws of the sovereignty, a “resident” (alien), and a “person” subject to the civil law of that sovereign. If you refuse to engage in the commerce, which Black’s Law Dictionary defines as “intercourse”, with what the Bible refers to as “the Beast”, which is the government, you retain your sovereignty and sovereign immunity and cannot be described as an “Individual” or a “person” subject to the I.R.C.

“Commerce. ...Intercourse by way of trade and traffic between different peoples or states and the citizens or inhabitants thereof, including not only the purchase, sale, and exchange of commodities, but also the instrumentalities [governments] and agencies by which it is promoted and the means and appliances by which it is carried on...”

[Black’s Law Dictionary, Sixth Edition, p. 269]

The specific “commerce” and fornication which causes the surrender of sovereign immunity to “the beast” is the “trade or business” franchise, which we also call the “socialism franchise”.

10.9 Illegally and FRAUDULENTLY Filing the WRONG return, the IRS 1040

Only persons with a domicile in the statutory “United States**”, which is defined in [26 U.S.C. §7701](#)(a)(9) and (a)(10) and 4 U.S.C. §110(d) as federal territory not within any constitutional State of the Union, may lawfully file IRS Form 1040. This is confirmed by IRS Published Products Catalog (2003), Document 7130, the IRS Published Products Catalog, which says the following:

*1040A 11327A Each
U.S. Individual Income Tax Return*

Annual income tax return filed by citizens and residents of the United States. There are separate instructions available for this item. The catalog number for the instructions is 12088U.

*W:CAR:MP:FP:F:I Tax Form or Instructions
[IRS Published Products Catalog, Year 2003, p. F-15]*

The above is also confirmed by the IRS 1040 Instruction Booklet itself, which says at the top of the page describing the filing requirement the following:

Filing Requirements

These rules apply to all U.S. citizens, regardless of where they live, and resident aliens.

*[IRS 1040 Instruction Booklet (2001), p. 15;
SOURCE: <http://famguardian.org/TaxFreedom/Forms/IncomeTaxRtn/Federal/IRSForm1040Instr.pdf>]*

What the above deceptive publication very conveniently and deliberately doesn’t tell you are the following very important facts:

1. The “U.S. citizen” they are referring to above is a statutory “U.S. citizen” defined in 8 U.S.C. §1401.
2. You cannot be either a statutory “U.S. citizen” or a “resident” (alien) unless you have a domicile on federal territory within the “United States”, which is defined in 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d) as the District of Columbia and territories and possessions of the United States and nowhere “expressly extended” to include any other place.
3. Persons born within and domiciled within states of the Union do not have a domicile in the “United States” and therefore cannot lawfully be statutory “U.S. citizens” or “residents” (aliens), but rather are non-residents. They are also “nonresident aliens” per 26 U.S.C. §7701(b)(1)(B) but only if they are engaged in a public office. If they claim to be a “U.S. citizen” on a federal form, they are committing a crime in violation of 18 U.S.C. §911.
4. The only way that the place where you physically live is irrelevant as mentioned above is under Federal Rule of Civil Procedure 17, which says that if you are acting in a representative capacity as a “public officer” within the federal corporation called the “United States”, the laws of the place of incorporation of the corporation apply, regardless of where you physically are. THE OFFICE has a domicile in the District of Columbia and while you fill it, your effective domicile is also there, regardless of where you live. ONLY in this condition is the place you live irrelevant. It is furthermore a criminal violation of 18 U.S.C. §912 for a private person not lawfully elected into public office consistent with federal law to serve in a public office or “pretend” to be a public officer engaged in the “trade or business” franchise.

The group of persons that includes statutory “U.S. citizens” and “residents” (aliens) who collectively are the only ones who can lawfully file IRS Form 1040 above are called “U.S. persons”, and they are defined in [26 U.S.C. §7701\(a\)\(30\)](#). A nonresident alien is NOT a “U.S. person” and may NOT lawfully elect to be treated as one if he is NOT married to one. The only authority for making an election as a nonresident alien to be treated as a “resident alien” is if he is married to one and wants to file jointly pursuant to [26 U.S.C. §6013\(g\)](#) and (h) and [26 U.S.C. §7701\(b\)\(4\)\(B\)](#). This option is discussed in the next section.

People born with and/or domiciled within states of the Union are statutory “non-resident non-persons”, and most of them are ILLEGALLY filing IRS Form 1040 and thereby:

1. Making an ILLEGAL election to be treated as “resident aliens” when no statute authorizes it.
2. Impersonating a “U.S. citizen” in criminal violation of 18 U.S.C. §911.
3. Impersonating an officer or employee of the federal government in criminal violation of 18 U.S.C. §912.
4. Needlessly subjecting themselves to the jurisdiction of federal district courts that would otherwise be “foreign” in relation to them if they had properly described their status as nonresident aliens.

The above is a HUGE mistake on their part and a FRAUD on the IRS’ part. The IRS looks the other way and permits this, because this is how they ILLEGALLY manufacture nearly all of the “taxpayers” who they illegally terrorize, uhhh, I mean “service”. Any refunds paid out to nonresident aliens who filed IRS Form 1040 and who have not made a lawful election as a person married to a “U.S. person” are unauthorized and unlawful, and would be cognizable under the following I.R.C. provisions:

1. [26 U.S.C. §7405](#): Action for recovery of erroneous refunds.
2. [26 U.S.C. §7206](#): Fraud and false statements
3. [26 U.S.C. §7207](#): Fraudulent returns, statements, or other documents.

Those who would argue otherwise are asked to produce the statute AND implementing regulation specifically authorizing nonresident aliens who are NOT married to “U.S. persons” to make an election to be treated as “resident aliens”. It doesn’t exist!

10.10 Making a lawful election on a government form to become a “resident”

The government has a vested interest to maximize the number of “taxpayers”. Their authority to impose an income tax has as a prerequisite a “domicile” within the “United States”, which is defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and 4 U.S.C. §110(d) to include only federal territory not within any Constitutional state of the Union and is not expanded elsewhere under Internal Revenue Code, Subtitle A to include states of the Union:

“Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course, the situs of property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration being a tax on realty laid by the state in which the realty is located.”
[Miller Brothers Co. v. Maryland, [347 U.S. 340](#) (1954)]

If you would like to learn more about the relationship of domicile to income taxation, please read the following free article:

[Why Domicile and Becoming a “Taxpayer” Require Your Consent](http://sedm.org/Forms/FormIndex.htm), Form #05.002
<http://sedm.org/Forms/FormIndex.htm>

As we pointed out in section 1, people born in and domiciled within states of the Union are “nationals” or “state nationals” and not statutory “U.S. citizens”. They are “Citizens” under the Fourteenth Amendment but NOT statutory “citizens of the United States” under [8 U.S.C. §1401](#). We also showed in section 6.1.4 that the only real “taxpayers” on an IRS Form 1040 are “aliens” of one kind or another. IRS Published Products Catalog (2003), Document 7130, in fact, says that the only people who can use IRS Form 1040 are “citizens and residents of the United States”, both of whom have in common a domicile within the statutory “United States”, meaning federal territory. Collectively, “citizens and residents of the United States” having a domicile on federal territory within the statutory “United States” are called “U.S. persons” and are defined

in [26 U.S.C. §7701](#)(a)(30). Therefore, the government has a vested interest in making “nonresident aliens” in states of the Union into “resident aliens”. They do this primarily by encouraging nonresident aliens to volunteer to engage in privileged, excise taxable activities. Under subtitle A of the Internal Revenue Code, the only such taxable activity is a “trade or business” or a public office.

In order to learn how the federal government manufactures “taxpayers” out of “nontaxpayers”, we therefore should be looking for ways in which “nonresident aliens” as defined in [26 U.S.C. §7701](#)(b)(1)(B) and domiciled in the states of the Union are turned into “resident aliens” as defined in [26 U.S.C. §7701](#)(b)(1)(A). From a high level view, it would appear simple, because the only way nonresident alien can become a resident is by changing his domicile and declaring that change on government forms. As our research reveals, this process is a lot more devious and indirect than that. It is so subtle that most people miss it. Once we found out how it was accomplished and identified it in our publications, they immediately hid the evidence!

This ingenious process our corrupted politicians invented to manufacture more “taxpayers” out of people in the states of the Union who started out as nonresident alien “nontaxpayers” is essentially the mechanism by which our public dis-servants destroy the separation of powers that is at the heart of the United States Constitution and thereby assault and destroy our rights and liberties. That separation of powers is insightfully described in the article below:

<http://famguardian.org/Subjects/LawAndGovt/Articles/SeparationOfPowersDoctrine.htm>

A breakdown of the separation of taxing authority can only occur by the voluntary consent of the people themselves. The states cannot facilitate that breakdown of the separation of powers:

“State officials thus cannot consent to the enlargement of the powers of Congress beyond those enumerated in the Constitution.”
[New York v. United States, [505 U.S. 142](#); 112 S.Ct. 2408; 120 L.Ed.2d. 120 (1992)]

That consent to allow federal income taxation within states of the Union requires a voluntary personal exercise of our private right to contract. Our right to contract is the most dangerous right we have, because the exercise of that right can destroy ALL of our other rights, folks! The most dangerous thing about this right is that if we use it unwisely, the government cannot come to our aid. The purpose of the United States Constitution, in fact, is to protect its exercise and it forbids any state, in Article 1, Section 10, to pass any law that would impair the obligation of any contract we sign. The abuse of your right to contract is as dangerous as the abuse of your pecker can be to your marriage, your family, and the lives of generations of people yet unborn!

A person domiciled in a state of the Union, who starts out as a “nonresident alien”, can become a “resident”, a “taxpayer”, and an “individual” under the Internal Revenue Code by making the necessary “elections” in order to be treated as a “resident” engaged in a “trade or business” instead of a “nonresident alien” not engaged in a “trade or business”. That election is made as follows:

1. If the “nonresident alien” voluntarily signs and submits Social Security Administration Form SS-5, he becomes a “resident alien”. 20 C.F.R. §422.104 says that only “citizens and permanent residents” are eligible to join the program. “nonresident aliens are NOT eligible, so they must voluntarily consent or “elect” to become a “resident” by private law/agreement in order to join.

Title 20: Employees' Benefits
[PART 422—ORGANIZATION AND PROCEDURES](#)
[Subpart B—General Procedures](#)
§422.104 Who can be assigned a social security number.

(a) Persons eligible for SSN assignment. We can assign you a social security number if you meet the evidence requirements in §422.107 and you are:

(1) A United States citizen; or

(2) An alien lawfully admitted to the United States for permanent residence or under other authority of law permitting you to work in the United States (§422.105 describes how we determine if a nonimmigrant alien is permitted to work in the United States); or

[\[http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?c=ecfr&rgn=div8&view=text&node=20:2.0.1.1.12.2.469.3&idno=20\]](http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?c=ecfr&rgn=div8&view=text&node=20:2.0.1.1.12.2.469.3&idno=20)

Note also that the “nonresident alien” must ALSO become a federal “employee” or “public officer” in order to join, because the above regulation appears in Title 20, which is entitled “Employee benefits”. Congress cannot legislate for private employees, but only its own “public employees” or “public officers”, and those officers must be engaged in a taxable “trade or business” in order to pay for the employment privileges that they are availing themselves of:

“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)]

By becoming a “public officer”, you agree to act as a trustee and officer of the “U.S. Inc.” corporation defined in [28 U.S.C. §3002](#)(15)(A) , which has a domicile in the District of Columbia. Therefore, your domicile assumes that of the corporation you represent pursuant to [Federal Rule of Civil Procedure 17](#)(b). The exact mechanisms for how the Social Security System transforms a “nonresident alien” into a “resident alien federal employee” are described in detail in the following informative pamphlet:

[Resignation of Compelled Social Security Trustee](#), Form #06.002
<http://sedm.org/Forms/FormIndex.htm>

2. Pursuant to 26 C.F.R. §31.3401(a)-3(a), a “nonresident alien” may submit an IRS Form W-4 to his private employer and thereby elect to call his earnings “wages”, which makes him “effectively connected with a trade or business”. This means, according to [26 U.S.C. §7701](#)(a)(26) that he is engaged in a “public office”.

[26 C.F.R. §31.3401\(a\)-3 Amounts deemed wages under voluntary withholding agreements](#)

(a) In general.

Notwithstanding the exceptions to the definition of wages specified in section 3401(a) and the regulations thereunder, the term “wages” includes the amounts described in paragraph (b)(1) of this section with respect to which there is a voluntary withholding agreement in effect under section 3402(p). References in this chapter to the definition of wages contained in section 3401(a) shall be deemed to refer also to this section (§31.3401(a)-3.

Once you begin earning “wages”, your compensation is documented and reported on a W-2 pursuant to [26 U.S.C. §6041](#), which says that only “trade or business” earnings can be reported on a W-2. This means, according to [26 U.S.C. §7701](#)(a)(26) that the worker is engaged in a “public office”. 4 U.S.C. §72 says that all public offices exist ONLY in the District of Columbia, and therefore, you consented to be treated as a “resident” of the District of Columbia for the purposes of the income tax, because you are representing a federal corporation in the District of Columbia as a “public officer” and your effective domicile is the domicile of the corporation pursuant to Federal Rule of Civil Procedure 17(b):

[TITLE 4 > CHAPTER 3 > § 72](#)
[§ 72. Public offices; at seat of Government](#)

All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere, except as otherwise expressly provided by law.

3. Pursuant to [26 U.S.C. §7701](#)(b)(4) and [26 U.S.C. §6013](#)(g), he can decide to file an IRS Form 1040, and thereby become a “resident alien”. IRS Published Products Catalog (2003), Document 7130 identifies the IRS Form 1040 as being only suitable for use by “citizens and residents of the United States”. The “individual” in the title “U.S. Individual Income Tax Return” means a “resident alien” in that scenario. This is explained in the following sources:
 - 3.1. [Great IRS Hoax](#), Form #11.302, Section 5.5.3: You’re Not a U.S. citizen if you file a 1040 form, You’re an alien
 - 3.2. [Great IRS Hoax](#), Form #11.302, Section 5.5.4 entitled: “You’re not the U.S. citizen mentioned at the top of the 1040 form if you are a U.S. citizen domiciled in the federal United States”
4. After making the above elections, if the IRS then writes us some friendly “dear taxpayer” letters, and we respond and don’t deny that we are “taxpayers” or provide exculpatory proof that we are not, then we are admitting that:

4.1. We are subject to the IRC.

4.2. We are “taxpayers”.

The bottom line is that if you act like a duck and quack like one, then the IRS is going to think you are one! That deception usually occurs because we deceived the government about our true status by either filling out the wrong form, or filing the right form out incorrectly and in a way that does not represent our true status. This is covered in our article below:

“Taxpayer” v. “Nontaxpayer”: Which one are You?, Family Guardian Fellowship
<http://famguardian.org/Subjects/Taxes/Articles/TaxpayerVNontaxpayer.htm>

Through the elections made by the nonresident alien above, it contractually agreed to become a representative of a legal fiction that is a “resident” or “resident alien” or “permanent resident”, all of which are equivalent and are defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#). A “resident” is within the legislative jurisdiction of the of “United States”. A “domicile” or “residence” is what puts them within the legislative jurisdiction of the “United States”. The “nonresident alien” therefore became a “resident alien” not because they have a physical presence there, but because the SS-5 federal employment contract they signed made them into “representatives” and “public officers” for the federal corporation called the “United States”. Pursuant to [Federal Rule of Civil Procedure 17\(b\)](#), their effective domicile or residence is that of the federal corporation they represent, which is the “United States”, as indicated in 28 U.S.C. §3002(15)(A). That corporation, like all corporations, is a “citizen” of the place of its incorporation, which in this case is the District of Columbia:

“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 (C.J.S.), Corporations, §886 (2003)]

The above mechanisms for DESTROYING the sovereignty of We the People and breaking down the separation of Powers between the state and federal governments are consistent with the Foreign Sovereign Immunities Act, [28 U.S.C. §1602](#) to 1611. [28 U.S.C. §1605\(a\)\(2\)](#) says that a foreign sovereign, such as a “nonresident alien”, surrenders their sovereign immunity by conducting “commerce” within the legislative jurisdiction of the “United States”. A nonresident alien who has accomplished one or more of the above steps meets the criteria for the surrender of sovereign immunity because:

1. He is conducting “commerce” within the legislative jurisdiction of the United States pursuant to 28 U.S.C. §1605(a)(2) as a public officer or a representative of a Social Security Trust that is a “public officer”.

[TITLE 28 > PART IV > CHAPTER 97 > § 1605](#)
[§ 1605. General exceptions to the jurisdictional immunity of a foreign state](#)

(a) A foreign state shall not be immune from the jurisdiction of courts of the United States or of the States in any case—

(2) in which the action is based upon a commercial activity carried on in the United States by the foreign state; or upon an act performed in the United States in connection with a commercial activity of the foreign state elsewhere; or upon an act outside the territory of the United States in connection with a commercial activity of the foreign state elsewhere and that act causes a direct effect in the United States;

Through the SS-5 federal job or contract application, the nonresident alien contractually agreed to become a federal “employee” or “public officer” engaged in a “trade or business” who is conducting “commerce” with the government. The Social Security Act and the Internal Revenue Code, Subtitle A are the “employment contract” or “franchise agreement” that they must observe while acting in a representative capacity as a “public officer”. That “franchise agreement” governs choice of law should any of the terms of the contract need to be litigated. [26 U.S.C. §7701\(a\)\(39\)](#) and [26 U.S.C. §7408\(d\)](#) say that all litigation over the terms of the contract must occur in a federal court under the laws of the District of Columbia.

[TITLE 26 > Subtitle F > CHAPTER 79 > § 7701](#)
[§ 7701. Definitions](#)

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(39) Persons residing outside United States

If any citizen or resident of the United States does not reside in (and is not found in) any United States

judicial district, such citizen or resident shall be treated as residing in the District of Columbia for purposes of any provision of this title relating to—
(A) jurisdiction of courts, or
(B) enforcement of summons.

Another way of saying this is that you can't become a federal "employee" or contractor unless you agree to obey what your new boss tells you to do, and the only way that boss, the government, can direct your activities is through "law". This is what we call a "roach trap statute", which is a statute whose benefits entice you into a trap that causes you to acquire the equivalent of a new land-lord. Since kidnapping and identity theft are illegal, then they need your consent or permission to kidnap your legal identity or "res" and move it to the District of Columbia so that it can be "identified" there. See [18 U.S.C. §1201](#). This is how you became a "res"+"ident", or a "resident" of the District of Columbia. Therefore, you must also agree to be subject to federal law as a "resident" *before* you can become a "public officer", federal benefit recipient, or contractor. Once you become any one of these three types of entities, [44 U.S.C. §1505](#)(a) and [5 U.S.C. §553](#)(a) say that you also agreed to obey all commands of your new boss, which is Congress, *without* the need for implementing regulations published in the federal register. The Legislative Branch is the boss, and the Executive Branch works for the Legislative Branch to implement and enforce the will of the sovereign people. In the process of becoming a federal "employee" or "public officer", you also implicitly surrendered ALL of your constitutional rights in the context of your official duties:

"The restrictions that the Constitution places upon the government in its capacity as lawmaker, i.e., as the regulator of private conduct, are not the same as the restrictions that it places upon the government in its capacity as employer. We have recognized this in many contexts, with respect to many different constitutional guarantees. Private citizens perhaps cannot be prevented from wearing long hair, but policemen can. Kelley v. Johnson, 425 U.S. 238, 247 (1976). Private citizens cannot have their property searched without probable cause, but in many circumstances government employees can. O'Connor v. Ortega, 480 U.S. 709, 723 (1987) (plurality opinion); id., at 732 (SCALIA, J., concurring in judgment). Private citizens cannot be punished for refusing to provide the government information that may incriminate them, but government employees can be dismissed when the incriminating information that they refuse to provide relates to the performance of their job. Gardner v. Broderick, 392 U.S. 273, 277-278 (1968). With regard to freedom of speech in particular: Private citizens cannot be punished for speech of merely private concern, but government employees can be fired for that reason. Connick v. Myers, 461 U.S. 138, 147 (1983). Private citizens cannot be punished for partisan political activity, but federal and state employees can be dismissed and otherwise punished for that reason. Public Workers v. Mitchell, 330 U.S. 75, 101 (1947); Civil Service Comm'n v. Letter Carriers, 413 U.S. 548, 556 (1973); Broadrick v. Oklahoma, 413 U.S. 601, 616-617 (1973)."
[Rutan v. Republican Party of Illinois, 497 U.S. 62 (1990)]

2. Pursuant to 28 U.S.C. §1332(c) and (d), the nonresident alien, by making the necessary elections, has lost his sovereign immunity as a "foreign sovereign" because he became a "resident" or "citizen" of that foreign state for the purposes of federal law. This is what [28 U.S.C. §1603](#)(b)(3) below says:

[TITLE 28 > PART IV > CHAPTER 97 > § 1603](#)
[§ 1603. Definitions](#)

For purposes of this chapter—

(a) A "foreign state", except as used in section 1608 of this title, includes a political subdivision of a foreign state or an agency or instrumentality of a foreign state as defined in subsection (b).

(b) An "agency or instrumentality of a foreign state" means any entity—

(1) which is a separate legal person, corporate or otherwise, and

(2) which is an organ of a foreign state or political subdivision thereof, or a majority of whose shares or other ownership interest is owned by a foreign state or political subdivision thereof, and

(3) which is neither a citizen of a State of the United States as defined in section 1332 (c) and (d) of this title, nor created under the laws of any third country.

Only AFTER the above "elections" or consent have been *voluntarily* procured completely absent any duress can the party become the object of involuntary IRS enforcement, and NOT before.

"Waivers of constitutional rights not only must be voluntary but must be knowing, intelligent acts done with sufficient awareness of the relevant circumstances and likely consequences."
[Brady v. U.S., 397 U.S. at 749, 90 S.Ct. 1463 at 1469 (1970)]

"The question of a waiver of a federally guaranteed constitutional right is, of course, a federal question controlled by federal law. There is a presumption against the waiver of constitutional rights, see, e.g. Glasser v. United States, 315 U.S. 60, 70-71, 86 L.Ed. 680, 699, 62 S.Ct. 457, and for a waiver to be effective it must be

clearly established that there was "an intentional relinquishment or abandonment of a known right or privilege." *Johnson v. Zerbst*, 304 U.S. 458, 464, 82 L.Ed. 1461, 1466, 58 S.Ct. 1019, 146 A.L.R. 357." [*Brookhart v. Janis*, [384 U.S. 1](#); 86 S.Ct. 1245; 16 L.Ed.2d. 314 (1966)]

If no consent was ever explicitly (in writing) or implicitly (by conduct) given or if consent was procured through deceit, fraud, or duress, or was procured without full disclosure and "reasonable notice" ON THE AGREEMENT ITSELF of all rights being surrendered, the contract is voidable at the option of the person subject to the duress but not automatically void:

"An agreement [consent] obtained by duress, coercion, or intimidation is invalid, since the party coerced is not exercising his free will, and the test is not so much the means by which the party is compelled to execute the agreement as the state of mind induced.⁶¹ Duress, like fraud, rarely becomes material, except where a contract or conveyance has been made which the maker wishes to avoid. As a general rule, duress renders the contract or conveyance voidable, not void, at the option of the person coerced,⁶² and it is susceptible of ratification. Like other voidable contracts, it is valid until it is avoided by the person entitled to avoid it. ⁶³ However, duress in the form of physical compulsion, in which a party is caused to appear to assent when he has no intention of doing so, is generally deemed to render the resulting purported contract void. ⁶⁴ [41](#)" [*American Jurisprudence 2d, Duress*, §21 (1999)]

AFTER a nonresident alien domiciled in a state of the Union has made the elections necessary to be treated as though he is "effectively connected with a trade or business" by voluntarily signing and submitting an IRS Form W-4, the code says he becomes a "resident alien". In fact, we allege that the term "effectively connected" is a code word for "contracted" or "consented" to procure "social insurance" as a federal "employee". The act of engaging in a "trade or business" makes nonresident aliens subject to the code, and under [26 U.S.C. §7701\(a\)\(39\)](#) and [26 U.S.C. §7408\(d\)](#), their "effective domicile" shifts to the District of Columbia. Beyond that point, they become parties to federal law and whenever they walk into a federal district court, the courts are obligated to treat them as though they effectively reside in the District of Columbia. The older versions of the Treasury Regulations demonstrate EXACTLY how this election process works to transform "nonresident aliens" into "residents" who are then "taxpayers":

[26 C.F.R. §301.7701-5 Domestic, foreign, resident, and nonresident persons.](#)

A domestic corporation is one organized or created in the United States, including only the States (and during the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A domestic corporation is a resident corporation even though it does no business and owns no property in the United States. A foreign corporation engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in trade or business within the United States, as a nonresident foreign corporation. A partnership engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident partnership, and a partnership not engaged in trade or business within the United States, as a nonresident partnership. Whether a partnership is to be regarded as resident or nonresident is not determined by the nationality or residence of its members or by the place in which it was created or organized. [*Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975*]

Shortly after we posted the information contained in this article on our website, the Treasury deleted the above regulation and replaced it on the Government Printing Office website with a temporary regulation that doesn't tell the truth quite so plainly. They don't want you to know how they made you into a "resident". This is their secret weapon, folks. If you want to know how to undo the effects of this secret weapon, please read Section 11 later, entitled "How to Correct Government Records to Reflect your True Status as a Nonresident Alien".

The trouble and inherent corruption associated with this deceitful manufacturing process is that:

⁶¹ *Brown v. Pierce*, 74 U.S. 205, 7 Wall. 205, 19 L.Ed. 134.

⁶² *Barnette v. Wells Fargo Nevada Nat'l Bank*, 270 U.S. 438, 70 L.Ed. 669, 46 S.Ct. 326 (holding that acts induced by duress which operate solely on the mind, and fall short of actual physical compulsion, are not void at law, but are voidable only, at the election of him whose acts were induced by it); *Faske v. Gershman*, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; *Glenney v. Crane* (Tex Civ App Houston (1st Dist)), 352 S.W.2d. 773, writ ref n r e (May 16, 1962); *Carroll v. Fetty*, 121 W Va 215, 2 SE2d 521, cert den 308 U.S. 571, 84 L.Ed. 479, 60 S.Ct. 85.

⁶³ *Faske v. Gershman*, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; *Heider v. Unicume*, 142 Or. 416, 20 P.2d. 384; *Glenney v. Crane* (Tex Civ App Houston (1st Dist)), 352 S.W.2d. 773, writ ref n r e (May 16, 1962)

⁶⁴ Restatement 2d, Contracts § 174, stating that if conduct that appears to be a manifestation of assent by a party who does not intend to engage in that conduct is physically compelled by duress, the conduct is not effective as a manifestation of assent.

1. The government won't admit on its website or its publications or its phone support that your voluntary consent is necessary as a nonresident alien nontaxpayer in order to become a resident alien taxpayer.
2. The IRS Publications don't contain either legal definitions that would help you understand the full extent of your tax obligation and they won't talk with you about the law on the phone, because then you would instantly realize that they have no authority.
3. The courts refuse to hold the IRS responsible for telling the truth. See:

Federal Courts and the IRS' Own IRM Say IRS is NOT RESPONSIBLE for Its Actions or Its Words or For Following Its Own Written Procedures, Family Guardian Fellowship
<http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>
4. The IRS won't tell you how to "unvolunteer" or how your consent was procured, because they want everyone to be indentured government slaves in violation of the Thirteenth Amendment.
5. The IRS deceives you on their website by omitting key truths contained in this pamphlet from their website and by refusing to address completely in their propaganda literature, such as the following:

Rebutted Version of the IRS "The Truth About Frivolous Tax Arguments", Form #08.005
<http://sedm.org/Forms/FormIndex.htm>
6. If you confront them with the truth, they are silent and won't respond, because if they did, their Ponzi scheme would cave in and people would leave the system in droves.
7. Those who expose these truths are often persecuted by the IRS for reminding people that you can unvolunteer using the techniques described in section 11 later.
8. Private companies and financial institutions who file false information returns (e.g. W-2, 1099) that connect you to a "trade or business" (pursuant to [26 U.S.C. §6041](#)) or who compel you to sign or submit either an SS-5 to get an identifying number or W-4 to procure a job and who threaten to either not hire you or fire you if they don't are engaged in extortion, money laundering, and racketeering for which the government should be prosecuting them. However, the Dept. of Justice looks the other way because they want the plunder to continue flowing into their checking account.

The sin and corruption that keeps our tax system going is therefore mainly a sin of "omission", rather than "commission". Silence by the IRS and failure to act properly or in the best interests of all Americans, in fulfillment of the fiduciary duty that public servants have, by informing Americans of exactly what the law says and requires is what allows the fraud to continue.

Lastly, THE MOST IMPORTANT thing you can have in your administrative record with the government is evidence of duress being instituted against you as described above. An affidavit of duress should be maintained at all times documenting the unlawful and coerced nature of all information returns filed against you, all W-4's, SS-5 forms, etc. that were instituted against you, so that you have legal recourse to recover taxes or penalties unlawfully or illegally collected against you using Form #04.001. Treasury Decision 3445 says that if you pay a tax or have it levied or deducted from your pay, the MOST important thing you can do is establish proof on the record of the company that did it of duress and that it is being collected "under protest", or else you forfeit your right to recover it in court:

The principle that taxes voluntarily paid can not be recovered back is thoroughly established. It has been so declared in the following cases in the Supreme Court: *United States v. New York & Cuba Mail Steamship Co.* (200 U.S. 488, 493, 494); *Chesebrough v. United States* (192 U.S. 253); *Little v. Bowers* (134 U.S. 547, 554); *Wright v. Blakeslee* (101 U.S. 174, 178); *Railroad Co. v. Commissioner* (98 U.S. 541, 543); *Lamborn v. County Commissioners* (97 U.S. 181); *Elliott v. Swartwout* (10 Pet. 137). And there are numerous like cases in other Federal courts: *Procter & Gamble Co. v. United States* (281 Fed. 1014); *Vaughan v. Riordan* (280 Fed. 742, 745); *Beer v. Moffatt* (192 Fed. 984, affirmed 209 Fed. 779); *Newhall v. Jordan* (160 Fed. 661); *Christie Street Commission Co. v. United States* (126 Fed. 991); *Kentucky Bank v. Stone* (88 Fed. 383); *Corkie v. Maxwell* (7 Fed.Cas. 3231).

And the rule of the Federal courts is not at all peculiar to them. It is the settled general rule of the State courts as well that no matter what may be the ground of the objection to the tax or assessment if it has been paid voluntarily and without compulsion it can not be recovered back in an action at law, unless there is some constitutional or statutory provision which gives to one so paying such a right notwithstanding the payment was made without compulsion.--*Adams v. New Bedford* (155 Mass. 317); *McCue v. Monroe County* (162 N.Y. 235); *Taylor v. Philadelphia Board of Health* (31 P. St. 73); *Williams v. Merritt* (152 Mich. 621); *Gould v. Hennepin County* (76 Minn. 379); *Martin v. Kearney County* (62 Minn. 538); *Gar v. Hurd* (92 Ills. 315); *Slimmer v. Chickasaw County* (140 Iowa. 448); *Warren v. San Francisco* (150 Calif. 167); *State v. Chicago & C. R. Co.* (165 No. 597).

And it has been many times held, in the absence of a statute on the subject, that mere payment under protest does not save a payment from being voluntary, in the sense which forbids a recovery back of the tax paid, if it was not made under any duress, compulsion, or threats, or under the pressure of process immediately available

for the forcible collection of the tax.--Dexter v. Boston (176 Mass. 247); Flower v. Lance (59 N.Y. 603); Williams v. Merritt (152 Mich. 621); Oakland Cemetery Association v. Ramsey County (98 Minn. 404); Robins v. Latham (134 No. 466); Whitbeck v. Minch (48 Ohio.St. 210); Peebles v. Pittsburgh,(101 Pa. St. 304); Montgomery v. Cowlitz County (14 Wash. 230); Cincinnati & C. R. Co. v. Hamilton County (120 Tenn. 1).

The principle that a tax or an assessment voluntarily paid can not be recovered back is an ancient one in the common law and is of general application. See Cooley on Taxation (vol. 2, 3d ed. p. 1495). That eminent authority also points out that every man is supposed to know the law, and if he voluntarily makes a payment which the law would not compel him to make he can not afterwards assign his ignorance of the law as a reason why the State should furnish him with legal remedies to recover it back. And he adds:
[Treasury Decision 3445, <http://famguardian.org/TaxFreedom/CitesByTopic/Voluntary-TD3445.pdf>]

10.11 Jurat/Perjury statement on IRS Forms

Signing a perjury statement not only constitutes the taking of an oath, but also constitutes the conveying of consent to be held accountable for the accuracy and truthfulness of what appears on the form. It therefore constitutes an act of contracting that conveys consent and rights to the government to hold you accountable for the accuracy of what is on the form. Governments are created to protect your right to contract and the Constitution forbids them from interfering with or impairing the exercise of that inalienable right. Governments are created to ensure that every occasion you give consent or contract is not coerced.

"Independent of these views, there are many considerations which lead to the conclusion that the power to impair contracts, by direct action to that end, does not exist with the general [federal] government. In the first place, one of the objects of the Constitution, expressed in its preamble, was the establishment of justice, and what that meant in its relations to contracts is not left, as was justly said by the late Chief Justice, in Hepburn v. Griswold, to inference or conjecture. As he observes, at the time the Constitution was undergoing discussion in the convention, the Congress of the Confederation was engaged in framing the ordinance for the government of the Northwestern Territory, in which certain articles of compact were established between the people of the original States and the people of the Territory, for the purpose, as expressed in the instrument, of extending the fundamental principles of civil and religious liberty, upon which the States, their laws and constitutions, were erected. By that ordinance it was declared, that, in the just preservation of rights and property, 'no law ought ever to be made, or have force in the said Territory, that shall, in any manner, interfere with or affect private contracts or engagements bona fide and without fraud previously formed.' The same provision, adds the Chief Justice, found more condensed expression in the prohibition upon the States [in Article 1, Section 10 of the Constitution] against impairing the obligation of contracts, which has ever been recognized as an efficient safeguard against injustice; and though the prohibition is not applied in terms to the government of the United States, he expressed the opinion, speaking for himself and the majority of the court at the time, that it was clear 'that those who framed and those who adopted the Constitution intended that the spirit of this prohibition should pervade the entire body of legislation, and that the justice which the Constitution was ordained to establish was not thought by them to be compatible with legislation [or judicial precedent] of an opposite tendency.'" 8 Wall. 623. [99 U.S. 700, 765] Similar views are found expressed in the opinions of other judges of this court."
[Sinking Fund Cases, 99 U.S. 700 (1878)]

The presence of coercion, penalties, or duress of any kind in the process of giving consent renders the contract unenforceable and void.

"An agreement [consensual contract] obtained by duress, coercion, or intimidation is invalid, since the party coerced is not exercising his free will, and the test is not so much the means by which the party is compelled to execute the agreement as the state of mind induced. ⁶⁵ Duress, like fraud, rarely becomes material, except where a contract or conveyance has been made which the maker wishes to avoid. As a general rule, duress renders the contract or conveyance voidable, not void, at the option of the person coerced, ⁶⁶ and it is susceptible of ratification. Like other voidable contracts, it is valid until it is avoided by the person entitled to avoid it. ⁶⁷ However, duress in the form of physical compulsion, in which a party is caused to appear to assent when he has no intention of doing so, is generally deemed to render the resulting purported contract void. ⁶⁸"

⁶⁵ Brown v. Pierce, 74 U.S. 205, 7 Wall. 205, 19 L.Ed. 134

⁶⁶ Barnette v. Wells Fargo Nevada Nat'l Bank, 270 U.S. 438, 70 L.Ed. 669, 46 S.Ct. 326 (holding that acts induced by duress which operate solely on the mind, and fall short of actual physical compulsion, are not void at law, but are voidable only, at the election of him whose acts were induced by it); Fiske v. Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; Glenney v. Crane (Tex Civ App Houston (1st Dist)), 352 S.W.2d. 773, writ ref n r e (May 16, 1962); Carroll v. Fetty, 121 W.Va. 215, 2 S.E.2d. 521, cert den 308 U.S. 571, 84 L.Ed. 479, 60 S.Ct. 85.

⁶⁷ Fiske v. Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; Heider v. Unicume, 142 Or. 416, 20 P.2d. 384; Glenney v. Crane (Tex Civ App Houston (1st Dist)), 352 S.W.2d. 773, writ ref n r e (May 16, 1962)

⁶⁸ Restatement 2d, Contracts § 174, stating that if conduct that appears to be a manifestation of assent by a party who does not intend to engage in that conduct is physically compelled by duress, the conduct is not effective as a manifestation of assent.

Any instance where you are required to give consent cannot be coerced or subject to penalty and must therefore be voluntary. Any penalty or threat of penalty in specifying the terms under which you provide your consent is an interference or impairment with your right to contract. This sort of unlawful interference with your right to contract happens all the time when the IRS illegally penalizes people for specifying the terms under which they consent to be held accountable on a tax form.

The perjury statement found at the end of nearly every IRS Form is based on the content of [28 U.S.C. §1746](#):

[TITLE 28 > PART V > CHAPTER 115 > § 1746](#)
[§1746. Unsworn declarations under penalty of perjury](#)

Wherever, under any law of the United States or under any rule, regulation, order, or requirement made pursuant to law, any matter is required or permitted to be supported, evidenced, established, or proved by the sworn declaration, verification, certificate, statement, oath, or affidavit, in writing of the person making the same (other than a deposition, or an oath of office, or an oath required to be taken before a specified official other than a notary public), such matter may, with like force and effect, be supported, evidenced, established, or proved by the unsworn declaration, certificate, verification, or statement, in writing of such person which is subscribed by him, as true under penalty of perjury, and dated, in substantially the following form:

(1) If executed without the United States: "I declare (or certify, verify, or state) under penalty of perjury under the laws of the United States of America that the foregoing is true and correct. Executed on (date). (Signature)".

(2) If executed within the United States, its territories, possessions, or commonwealths: "I declare (or certify, verify, or state) under penalty of perjury that the foregoing is true and correct. Executed on (date). (Signature)".

The term "United States" as used above means the territories and possessions of the United States and the District of Columbia and excludes states of the Union mentioned in the Constitution. Below is the perjury statement found on the IRS Form 1040 and 1040NR:

"Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge."
[IRS Forms 1040 and 1040NR jurat/perjury statement]

Notice, based on the above perjury statement, that:

1. You are a "taxpayer". Notice it uses the words "(other than taxpayer)". The implication is that you can't use any standard IRS Form WITHOUT being a "nontaxpayer". As a consequence, signing any standard IRS Form makes you a "taxpayer" and a "resident alien". See:

[Who are "Taxpayers" and Who Needs a "Taxpayer Identification Number"?, Form #05.013](http://sedm.org/Forms/FormIndex.htm)
<http://sedm.org/Forms/FormIndex.htm>

2. The perjury statement indicated in [28 U.S.C. §1746\(2\)](#) is assumed and established, which means that you are creating a presumption that you maintain a domicile on federal territory.

Those who want to avoid committing perjury under penalty of perjury by correcting the IRS form to reflect the fact that they are not a "taxpayer" and are not within the "United States" face an even bigger hurdle. If they try to modify the perjury statement to conform with [28 U.S.C. §1746\(1\)](#), frequently the IRS or government entity receiving the form will try to penalize them for modifying the form. The penalty is usually \$500 for modifying the jurat. This leaves them with the unpleasant prospect of choosing the lesser of the following two evils:

1. Committing perjury under penalty of perjury by misrepresenting themselves as a resident of the federal zone and destroying their sovereignty immunity in the process pursuant to [28 U.S.C. §1603\(b\)](#).
2. Changing the jurat statement, being the object of a \$500 penalty, and then risking having them reject the form.

How do we work around the above perjury statement at the end of most IRS Forms in order to avoid either becoming a "resident" of the federal "United States" or a presumed "taxpayer"? Below are a few examples of how to do this:

1. You can write a statement above the signature stating “signature not valid without the attached signed STATEMENT and all enclosures” and then on the attachment, redefine the ENTIRE perjury statement:

“IRS frequently and illegally penalizes parties not subject to their jurisdiction such as ‘nontaxpayers’ who attempt to physically modify language on their forms. They may only lawfully administer penalties to public officers and not private persons, because the U.S. Supreme Court has held that the ability to regulate private conduct is ‘repugnant to the constitution’. I, as a private human and not statutory ‘person’ and a ‘nontaxpayer’ not subject to IRS penalties, am forced to create this attachment because I would be committing perjury if I signed the form as it is without making the perjury statement consistent with my circumstances as indicated in 28 U.S.C. §1746. Therefore, regardless of what the perjury statement says on your form, here is what I define the words in your perjury statement paragraph to mean:

*“**Under penalties of perjury from without the ‘United States’ pursuant to 28 U.S.C. §1746(1), I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.** I declare that I am a ‘nontaxpayer’ not subject to the Internal Revenue Code, not domiciled in the ‘United States’, and not participating in a ‘trade or business’ and that it is a Constitutional tort to enforce the I.R.C. against me. I also declare that any attempt to use the content of this form to enforce any provision of the I.R.C. against me shall render everything on this form as religious and political statements and beliefs rather than facts which are not admissible as evidence pursuant to Fed.Rul.Ev. 610.*

If you attempt to penalize me, you will be penalizing a person for refusing to commit perjury and will become an accessory to a conspiracy to commit perjury.”

2. You can write a statement above the signature stating “signature not valid without the attached signed STATEMENT and all enclosures” and then attach the following form:

Tax Form Attachment, Form #04.201

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

3. You can make your own form or tax return and use whatever you want on the form. They can only penalize persons who use THEIR forms. If you make your own form, you can penalize THEM for misusing YOUR forms or the information on those forms. This is the approach taken by the following form. Pay particular attention to section 1 of the form:

Federal Nonresident Nonstatutory Claim for Return of Funds Unlawfully Paid to the Government-Long, Form #15.001

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

10.12 Social Security Administration HIDES your citizenship status in their NUMIDENT records

Your citizenship status is represented in the Social Security NUMIDENT record maintained by the Social Security Administration. The field called “CSP” within NUMIDENT contains a one character code that represents your citizenship status. This information is DELIBERATELY concealed and obfuscated from public view by the following Social Security policies:

1. The meaning of the CSP codes is NOT listed in the Social Security Administration, Program Operations Manual System (POMS) online so you can’t find out.
<https://s044a90.ssa.gov/apps10/poms.nsf/partlist!OpenView>
2. Employees at the SSA offices are NOT allowed to know and typically DO NOT know what the code means.
3. If you submit a Freedom Of Information Act (FOIA) request to SSA asking them what the CSP code means, they will respond that the values of the codes are CLASSIFIED and therefore UNKNOWABLE by the public. You ARE NOT allowed to know WHAT citizenship status they associate with you. See the following negative response:

Social Security Admin. FOIA for CSP Code Values, Exhibit #01.011

<http://sedm.org/Exhibits/ExhibitIndex.htm>

4. The ONLY option they give you in block 5 entitled “CITIZENSHIP” are the following. They REFUSE to distinguish WHICH “United States” is implied in the term “U.S. citizen”, and if they told the truth, the ONLY citizen they could lawfully mean is a STATUTORY “U.S. citizen” per 8 U.S.C. §1401 and NOT a CONSTITUTIONAL citizen, who is a STATUTORY nonresident and alien in relation to the national government with a foreign domicile:
 - 4.1. “U.S. citizen”
 - 4.2. “Legal Alien Allowed to Work”
 - 4.3. “Legal Alien NOT allowed to Work” (See Instructions on Page 1)

4.4. "Other" (See instructions on page 1)

See:

Social Security Administration Form SS-5

<http://www.famguardian.org/TaxFreedom/Forms/Emancipation/ss-5.pdf>

Those who are domiciled outside the statutory "United States*" or in a constitutional state of the Union and who want to correct the citizenship records of the SSA must submit a new SSA Form SS-5 to the Social Security Administration (SSA) and check "Other" pursuant to 8 U.S.C. §1101(a)(21) in Block 5. This changes the CSP code in their record from "A" to "D". If you go into the Social Security Office and try to do this, the local offices often will try to give you a run-around with the following abusive and CRIMINAL tactics:

1. When you ask them about the meaning of Block 5, they will refuse to indicate whether the citizenship indicated is a CIVIL/STATUTORY status or a POLITICAL/CONSTITUTIONAL status. It can't be both. It must indicate NATIONALITY or DOMICILE, but not BOTH.
2. They will first try to call the national office to ask about your status in Block 5.
3. They will ABSOLUTELY REFUSE to involve you in the call or to hear what is said, because they want to protect the perpetrators of crime on the other end. Remember, terrorists always operate anonymously and they are terrorists. You should bring your MP3 voice record, insist on being present, and put the phone on speaker phone, and do EXACTLY the same thing they do when you call them directly by saying the following:

"This call is being monitored for quality assurance purposes, just like you do to me without my consent ALL THE TIME."

4. After they get off the phone, they will refuse to tell you the full legal name of the person on the other end of the call to protect those who are perpetuating the fraud.
5. They will tell you that they want to send your SSA Form SS-5 to the national office in Baltimore, Maryland, but refuse to identify EXACTLY WHO they are sending it to, because they don't want this person sued personally as they should be.
6. The national office will sit on the form forever and refuse to make the change requested, and yet never justify with the law by what authority they:
 - 6.1. Perpetuate the criminal computer fraud that results from NOT changing it.
 - 6.2. Perpetuate the criminal violation of 18 U.S.C. §911 by NOT changing it.
7. They will allow you to change ANYTHING ELSE on the form without their permission, but if you want to change your CITIZENSHIP, they essentially interfere with it illegally and criminally.

The reason they play all the above obfuscation GAMES and hide or classify information to conceal the GAMES is because they want to protect what they certainly know are the following CRIMES on their part and that of their employees:

1. They can't offer federal benefits to CONSTITUTIONAL but not STATUTORY citizens with a domicile outside of federal territory. If they do, they would be criminally violating 18 U.S.C. §911.
2. They can't pay public monies to PRIVATE parties, and therefore you CANNOT apply with the SS-5 for a "benefit" unless you are a public officer ALREADY employed with the government. If they let PRIVATE people apply they are conspiring to commit the crime of impersonating a public officer in violation of 18 U.S.C. §912.
3. They aren't allowed to offer or enforce any government franchise within the borders of a Constitutional but not STATUTORY state of the Union, as held by the U.S. Supreme Court, so they have to make you LOOK like a STATUTORY citizen, even though you aren't, in order to expand their Ponzi Scheme outside their GENERAL jurisdiction and into legislatively foreign states.

"Congress cannot authorize [LICENSE, using a de facto license number called a "Social Security Number"] a trade or business within a State in order to tax it."
[License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

The only status a state domiciled CONSTITUTIONAL but not STATUTORY citizen can put on the form is "Other" or "Legal [STATUTORY] Alien Allowed to Work". The instructions say following about "Other" option:

"If you check "Other", you need to provide proof that you are entitled to a federally-funded benefit for which Social Security number is required as a condition for you to receive payment."

In answer to the above query in connection with the “Other” option, we suggest:

“DO NOT seek any federally funded benefit. I want a NONtaxpayer number that entitles me to ABSOLUTELY NOTHING as a NONRESIDENT not subject to federal law and NOT qualified to receive benefits of any kind. I am only applying because:

1. I am being illegally compelled to use a number I know I am not qualified to ask for.

2. The number was required as a precondition condition of PRIVATE employment or opening an PRIVATE financial account by a NONRESIDENT ALIEN who is NOT a “U.S. citizen” or “U.S. person” and who is NOT required to have or use such a number by 31 C.F.R. §306.10, 31 C.F.R. §103.34(a)(3)(x), and IRS Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities.

I ask that you criminally prosecute them for doing so AND provide a statement on SSA letterhead indicating that I am NOT eligible that I can show them. Furthermore, if you do have any numbers on file connected with my name, I ask that they be rescinded permanently from your records.”

Then you may want to attach the following forms to the application to ENSURE that they reject your application and TELL you that you are NOT eligible so you can show it to the person who is COMPELLING you to use a number:

1. *Affidavit of Citizenship, Domicile, and Tax Status*, Form #02.001
<http://sedm.org/Forms/FormIndex.htm>
2. *Why It is Illegal for Me to Request or Use a “Taxpayer Identification Number”*, Form #04.205
<http://sedm.org/Forms/FormIndex.htm>

10.13 Federal courts refusing to recognize sovereignty of litigant

A nonresident is an entity with no domicile within the venue or forum. This means that they are:

1. Not a “taxpayer” as defined in 26 U.S.C. §7701(a)(14) or 26 U.S.C. §1313.

“Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law. With them[non-taxpayers] Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws.” [Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972)]

2. Not a “person” or “individual” under the civil law of the forum. See our article on domicile:

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

3. Protected by the Minimum Contacts Doctrine of the U.S. Supreme Court. See section 6.6.4 later.
4. Protected by the Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. Part 4, Chapter 97. The government as the moving party asserting a liability has the burden of showing that you expressly waived sovereign immunity by either:
 - 4.1. Mistakenly declaring yourself a “citizen” or “resident” pursuant to 28 U.S.C. §1603(b)(3) who therefore has domicile (nationals) or a residence (aliens) within federal territory.
 - 4.2. Consensually conducting commerce within the legislative jurisdiction of the sovereign pursuant to 28 U.S.C. §1605.
5. “foreign” and a “foreigner” in relation to the forum.
6. NOT a “foreign person” because not a “person”.

In order to compel federal courts to recognize all the requirements of the above, we have prepared the following, which you should attach to all your pleadings in federal court:

Federal Pleading/Motion/Petition Attachment, Litigation Tool #01.002
<http://sedm.org/Litigation/LitIndex.htm>

Even after the above is attached and even after sovereign immunity is properly invoked by a “nonresident alien” who is NOT an “individual” or “person”, even then some federal courts will further interfere with the sovereign immunity of people litigating before them by creating a “presumption” that the litigants are domiciliaries of the forum through the

following means:

1. Refusing to recognize that:
 - 1.1. You, the litigant are a “nontaxpayer”.
 - 1.2. “Nontaxpayers” even exist. The result is that EVERYONE is “presumed” to be a “taxpayer”, which means they are PRESUMED guilty until proven innocent. This turns the foundation of American Jurisprudence upside down, which is the presumption of innocent until proven guilty.

“The presumption of innocence, although not articulated in the Constitution, is a basic component of a fair trial under our system of criminal justice. Long ago this Court stated:

The principle that there is a presumption of innocence in favor of the accused is the undoubted law, axiomatic and elementary, and its enforcement lies at the foundation of the administration of our criminal law.”
[Coffin v. United States, 156 U.S. 432, 453 (1895).]

“In Calder v. Bull, which was here in 1798, Mr. Justice Chase said, that there were acts which the Federal and State legislatures could not do without exceeding their authority, and among them he mentioned a law which punished a citizen for an innocent act; a law that destroyed or impaired the lawful private [labor] contracts [and labor compensation, e.g. earnings from employment through compelled W-4 withholding] of citizens; a law that made a man judge in his own case; and a law that took the property from A [the worker], and gave it to B [the government or another citizen, such as through social welfare programs]. ‘It is against all reason and justice,’ he added, ‘for a people to intrust a legislature with such powers, and therefore it cannot be presumed that they have done it. They may command what is right and prohibit what is wrong; but they cannot change innocence [a “nontaxpayer”] into guilt [a “taxpayer”, by presumption or otherwise], or punish innocence as a crime, or violate the right of an antecedent lawful private [employment] contract [by compelling W-4 withholding, for instance], or the right of private property. To maintain that a Federal or State legislature possesses such powers [of THEFT!] if they had not been expressly restrained, would, in my opinion, be a political heresy altogether inadmissible in all free republican governments.’ 3 Dall. 388.”
[Sinking Fund Cases, 99 U.S. 700 (1878)]

- 1.3. The Anti-Injunction Act, 26 U.S.C. §7421 does not apply to “nontaxpayers”. See section 5.8 of the following for details:

Flawed Tax Arguments to Avoid, Form #08.004
<http://sedm.org/Forms/FormIndex.htm>

- 1.4. That the Declaratory Judgments Act, 28 U.S.C. §2201(a) does not apply to “nontaxpayers”. See section 5.9 of the Flawed Tax Arguments to Avoid document above for details.

2. Refusing to require your government opponent to justify why the Minimum Contacts Doctrine invoked by you is satisfied and why the court therefore has jurisdiction to hear the civil case.
3. Refusing to require your government opponent to justify why the Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. Part 4, Chapter 97, invoked by you is satisfied and why the court therefore has jurisdiction to hear the civil case.
4. Citing irrelevant cases litigated by “citizens” or “residents” against you. All such case law amounts to little more than political propaganda which is IRRELEVANT to the circumstances of a nonresident, who never consented to be protected by the laws of the forum and who shouldn’t have and hopefully didn’t invoke them in his defense.
5. Calling attempts to identify yourself as other than a “person” or an “individual” to be “frivolous” without explaining why. This tactic is described in section 6.15 of the document below:

Flawed Tax Arguments to Avoid, Form #08.004
<http://sedm.org/Forms/FormIndex.htm>

10.14 Obfuscation of the word “citizen” by the U.S. Supreme Court to make POLITICAL and CIVIL citizens FRAUDULENTLY appear equivalent⁶⁹

The U.S. Supreme Court has participated in the illegal extension of the federal income tax to EXTRATERRITORIAL jurisdictions both abroad and within states of the Union. In the following subsections, we discuss their devious tactics for implementing this FRAUD.

⁶⁹ Adapted from *Federal Jurisdiction*, Form #05.018, Section 5. SOURCE: <http://sedm.org/Forms/FormIndex.htm>.

10.14.1 Extraterritorial Tax Jurisdiction of the National Government

We wish to elaborate on the case of Cook v. Tait, 265 U.S. 47 (1924) as it relates to extraterritorial taxing jurisdiction. That case is important because it is frequently cited as authority by federal courts as the origin of their extraterritorial jurisdiction to tax. Ordinarily, and especially in the case of states of the Union, domicile within that state by the state “citizen” is the determining factor as to whether an income tax is owed to the state by that citizen:

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

"Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course, the situs of property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration being a tax on realty laid by the state in which the realty is located."
[Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954)]

We also establish the connection between domicile and tax liability in the following article.

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

Only in the case of the national government for statutory but not constitutional “U.S. citizens” abroad are factors OTHER than domicile even relevant, as pointed out in Cook v. Tait. What “OTHER” matters might those be? Well, in the case of Cook, the thing taxed is a voluntary franchise, and that status of being a statutory but not constitutional “U.S. citizen” abroad exercising what the courts call “privileges and immunities” of the national (rather than FEDERAL) government is the franchise. Note the language in Cook v. Tait, which attempted to connect the American located and domiciled “abroad” in Mexico with receipt of a government “benefit” and therefore excise taxable “privilege” and franchise/contract.

"We may make further exposition of the national power as the case depends upon it. It was illustrated at once in United States v. Bennett by a contrast with the power of a state. It was pointed out that there were limitations upon the latter that were not on the national power. The taxing power of a state, it was decided, encountered at its borders the taxing power of other states and was limited by them. There was no such limitation, it was pointed out, upon the national power, and that the limitation upon the states affords, it was said, no ground for constructing a barrier around the United States, 'shutting that government off from the exertion of powers which inherently belong to it by virtue of its sovereignty.'"

"The contention was rejected that a citizen's property without the limits of the United States derives no benefit from the United States. The contention, it was said, came from the confusion of thought in 'mistaking the scope and extent of the sovereign power of the United States as a nation and its relations to its citizens and their relation to it.' And that power in its scope and extent, it was decided, is based on the presumption that government by its very nature benefits the citizen and his property wherever found, and that opposition to it holds on to citizenship while it 'belittles and destroys its advantages and blessings by denying the possession by government of an essential power required to make citizenship completely beneficial.' In other words, the principle was declared that the government, by its very nature, benefits the citizen and his property wherever found, and therefore has the power to make the benefit complete. Or, to express it another way, the basis of the power to tax was not and cannot be made dependent upon the situs of the property in all cases, it being in or out of the United States, nor was not and cannot be made dependent upon the domicile of the citizen, that being in or out of the United States, but upon his relation as citizen to the United States and the relation of the latter to him as citizen. The consequence of the relations is that the native citizen who is taxed may have domicile, and the property from which his income is derived may have situs, in a foreign country and the tax be legal—the government having power to impose the tax."
[Cook v. Tait, 265 U.S. 47 (1924)]

So the key thing to note about the above is that the tax liability attaches to the STATUS of BEING or REPRESENTING a statutory but not constitutional “citizen of the United States” under the Internal Revenue Code, and NOT to domicile of the

human being, based on the above case.

“Or, to express it another way, the basis of the power to tax was not and cannot be made dependent upon the situs of the property in all cases, it being in or out of the United States, nor was not and cannot be made dependent upon the domicile of the citizen, that being in or out of the United States, but upon his relation as citizen to the United States and the relation of the latter to him as citizen. The consequence of the relations is that the native citizen who is taxed may have domicile, and the property from which his income is derived may have situs, in a foreign country and the tax be legal—the government having power to impose the tax.”
[Cook v. Tait, 265 U.S. 47 (1924)]

There are only two ways to reach a nonresident party through the civil law: Domicile and contract.⁷⁰

“All the powers of the government [including ALL of its civil enforcement powers against the public] must be carried into operation by individual agency, either through the medium of public officers, or contracts made with [private] individuals.”
[Osborn v. Bank of U.S., 22 U.S. 738 (1824)]

The voluntary choice of electing to be treated as a statutory “U.S. citizen” under the Internal Revenue Code, in turn, can only be a franchise contract/agreement that implements a “public office” in the U.S. government. The office, in turn, is chattel property of the U.S. Government that the creator of the franchise can regulate or tax ANYWHERE under the franchise “protection” contract. All rights that attach to STATUS are, in fact, franchises, and the Cook case is no exception. This, in fact, is why falsely claiming to be a statutory “U.S. citizen” is a crime under 18 U.S.C. §911: Because the franchise status is a creation of and therefore “property” of the national government and abuse of said property or the public rights and “benefits” that attach to it is a crime.

The government can only tax what it creates, and it created the PUBLIC OFFICE but not the OFFICER filling the office. The “Taxpayer Identification Number” functions as a de facto “license” to exercise the privilege/franchise. A license is permission from the state to do that which is otherwise illegal. You can’t license something unless it is FIRST ILLEGAL to perform WITHOUT a license, so they had to make it illegal to claim to be a statutory “U.S. citizen” per 18 U.S.C. §911 before they could license it and tax it. Hence:

1. The statutory “taxpayer” (self-proclaimed statutory “U.S. citizen”) at 26 U.S.C. §7701(a)(14) is a public office in the U.S. Government.
2. The U.S. government, in turn, is a federal corporation.
3. All federal corporations are domiciled in the District of Columbia per Federal Rule of Civil Procedure 17(b).
4. The term “citizen of the United States**” is a synonym for the “taxpayer” status and also a public office in the corporation.
5. All corporations are franchises and all those serving in offices within the corporation are acting in a representative capacity as “officers of a corporation” and therefore “persons” as statutorily defined in 26 U.S.C. §6671(b) and 26 U.S.C. §7343.
6. The human being is:
 - 6.1. Filling the public office of statutory “taxpayer” and statutory self-proclaimed “citizen of the United States**”
 - 6.2. Representing the federal corporation as an officers of said corporation.
 - 6.3. Representing the office, which is the real statutory “person” defined in 26 U.S.C. §6671(b) and 26 U.S.C. §7343 because acting as a public officer.
 - 6.4. Surety for public office he fills but he/she is NOT the office.
 - 6.5. Availing himself of the “benefits” and “protections” and “privileges” of a federal franchise.
7. Because the human being consented to act as an officer and accept the franchise “benefits” of the public office, he must ALSO accept all the statutory franchise obligations that GO with the office. You can’t take the “goodies” of the office and refuse to also accept the obligations that go with those goodies. Here is how the California Civil Code describes this:

California Civil Code
DIVISION 3. OBLIGATIONS
PART 2. CONTRACTS
TITLE 1. NATURE OF A CONTRACT
CHAPTER 3. CONSENT

⁷⁰ See Great IRS Hoax, Form #11.302, Section 5.2.4: The Two Sources of Federal Civil Jurisdiction: “Domicile” and “Contract”; <http://sedm.org/Forms/FormIndex.htm>.

1589. A voluntary acceptance of the benefit of a transaction is equivalent to a consent to all the obligations arising from it, so far as the facts are known, or ought to be known, to the person accepting.

[SOURCE:

<http://www.leginfo.ca.gov/cgi-bin/displaycode?section=civ&group=01001-02000&file=1565-1590>]

"Cujus est commodum ejus debet esse incommodum.

He who receives the benefit should also bear the disadvantage.

Que sentit commodum, sentire debet et onus.

He who derives a benefit from a thing, ought to feel the disadvantages attending it. 2 Bouv. Inst. n. 1433."

[Bouvier's Maxims of Law, 1856;

SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

8. Invoking the franchise status causes a waiver of sovereign immunity under the Foreign Sovereign Immunities Act, 28 U.S.C. §1605(a)(2). This waiver of sovereign immunity is also called "purposeful availment" by the courts, which simply means that you consensually and purposefully directed your activities towards instigating commerce with the Beast (government, Rev. 19:19). Hence by voluntarily calling yourself a statutory "U.S. citizen", you are fornicating with the Beast and you are among the "seas of people nations and tongues" who are part of Babylon the Great Harlot mentioned in the Bible Book of Revelations. Black's Law Dictionary, in fact, defines "commerce" as "intercourse". This makes all those who engage in such commerce with government instead of God into fornicators and harlots.

"Commerce. ...Intercourse by way of trade and traffic between different peoples or states and the citizens or inhabitants thereof, including not only the purchase, sale, and exchange of commodities, but also the instrumentalities [governments] and agencies by which it is promoted and the means and appliances by which it is carried on..."

[Black's Law Dictionary, Sixth Edition, p. 269]

9. Domicile is still important even within the Internal Revenue Code. The domicile at issue in the I.R.C., however, is the domicile of the OFFICE and NOT the PERSON FILLING said office. The OFFICE can have a different domicile than the OFFICER. The statutory "taxpayer" found in 26 U.S.C. §7701(a)(14) is a public office. The human being filling the office is NOT the "taxpayer", but a PARTNER with the office and surety for the office. That partnership is mentioned in 26 U.S.C. §6671(b) and 26 U.S.C. §7343.

10.14.2 International Terrorism and legislating from the bench by Ex-President Taft and the U.S. Supreme Court in Cook v. Tait, 265 U.S. 47 (1924)

The severe problems with the U.S. Supreme Court's interpretation in Cook v. Tait, 265 U.S. 47 (1924) are that:

1. They say that state taxing authority stops at the state's borders because it collides with adjacent states, and yet they don't apply the same extraterritorial limitation upon United States taxing jurisdiction, even though it:
 - 1.1. Similarly collides with and interferes with neighboring countries
 - 1.2. Violates the sovereignty and EQUALITY of adjacent nations under the [law of nations](#).
2. Americans domiciled abroad ought to be able to decide when or if they want to be protected by the United States government while abroad and that method ought to be DIRECT and explicit, by expressly asking in writing to be protected and receiving a BILL for the cost of the protection. Instead, based on the outcome in Cook, the Supreme Court made the request for protection and INDIRECT RUSE by associating it with the voluntary choice of calling oneself a statutory "U.S. citizen" under national law. This caused the commission of a crime under current law and additional confusion because:
 - 2.1. 18 U.S.C. §911 makes it is a crime to claim to be a statutory "U.S. citizen" under 8 U.S.C. §1401.
 - 2.2. Under current law, you cannot be a statutory "citizen" without a domicile in a place and you can only have a domicile in one place at a time. Cook had a domicile in Mexico and therefore was a statutory "resident" or "citizen" of Mexico AND NOWHERE ELSE. You can only be a statutory "citizen" in one place at a time because you can only have a DOMICILE in one place at a time. Therefore, Cook COULD NOT be a statutory "citizen of the "United States**" at the same time and was LYING to claim that he was.
3. If an American domiciled abroad doesn't want to be protected and says so in writing, they shouldn't be forced to be protected or to pay for said protection through "taxation".

4. The U.S. government cannot and should not have the right to FORCE you to both be protected and to pay for such protection, because that is THEFT and SLAVERY, and especially if you regard their protection as an injury or a “protection racket”.
5. YOU and not THEY should have the right to define whether what they offer constitutes “PROTECTION” because YOU are the “customer” for protection services and the customer is ALWAYS right. You can’t be sovereign if they can define their mere existence as “protection” or a so-called “benefit”, force you to pay for that “protection” or “benefit”, and charge whatever they want for said protection. After all, they could injure you and as long as they are the only ones who can define words in a dispute, then they can call it a “benefit” and even charge you for it!

"Society in every state is a blessing, but government even in its best state is but a necessary evil; in its worst state an intolerable one; for when we suffer, or are exposed to the same miseries by a government, which we might expect in a country without government, our calamity is heightened by reflecting that we furnish the means by which we suffer."

[Thomas Paine, "Common Sense" Feb 1776]

6. If the government is going to enforce their right to force you to accept their “protection” and/or franchise “benefits” and pay for them, then by doing so they are:
- 6.1. “Purposefully availing themselves” of commerce within your life and your private jurisdiction.
- 6.2. Conferring upon you the same EQUAL right to tax THEM and regulate THEM that they claim they have the right to do to you under the concept of equal rights and equal protection.
- 6.3. Conferring upon you the right to decide how much YOU get to charge THEM for invading your life, stealing your resources, time, and property, and enslaving you.

The above are an unavoidable consequence of the requirements of the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97. That act applies equally to ALL governments, not just to foreign governments, under the concept of equal protection. YOU are your own “government” for your own “person”, family, and property. According to the U.S. Supreme Court, ALL the power of the U.S. government is delegated to them from YOU and “We the People”. Therefore, whatever rights they claim you must ALSO have, including the right to enforce YOUR franchises against them without THEIR consent. Hence, the same rules they apply to you HAVE to apply to them or they are nothing but terrorists and extortionists. The U.S. Supreme Court affirmed that when they tax nonresidents without their consent, it is more akin to crime and extortion than a lawful government function.

"The power of taxation, indispensable to the existence of every civilized government, is exercised upon the assumption of an equivalent rendered to the taxpayer in the protection of his person and property, in adding to the value of such property, or in the creation and maintenance of public conveniences in which he shares -- such, for instance, as roads, bridges, sidewalks, pavements, and schools for the education of his children. If the taxing power be in no position to render these services, or otherwise to benefit the person or property taxed, and such property be wholly within the taxing power of another state, to which it may be said to owe an allegiance, and to which it looks for protection, the taxation of such property within the domicile of the owner partakes rather of the nature of an extortion than a tax, and has been repeatedly held by this Court to be beyond the power of the legislature, and a taking of property without due process of law. Railroad Company v. Jackson, 7 Wall. 262; State Tax on Foreign-Held Bonds, 15 Wall. 300; Tappan v. Merchants' National Bank, 19 Wall. 490, 499; Delaware &c. R. Co. v. Pennsylvania, 198 U.S. 341, 358. In Chicago &c. R. Co. v. Chicago, 166 U.S. 226, it was held, after full consideration, that the taking of private property [199 U.S. 203] without compensation was a denial of due process within the Fourteenth Amendment. See also Davidson v. New Orleans, 96 U.S. 97, 102; Missouri Pacific Railway v. Nebraska, 164 U.S. 403, 417; Mt. Hope Cemetery v. Boston, 158 Mass. 509, 519."

[Union Refrigerator Transit Company v. Kentucky, 199 U.S. 194 (1905)]

Of course, the U.S. Supreme Court in Cook v. Tait DID NOT address any of the problems or “cognitive dissonance” deliberately created above by their hypocritical double standard and self-serving word games, and if they had reconciled the problems described, they would have had to expose the FALSE, injurious, and prejudicial presumptions they were making and the deliberate conflict of law and logic those presumptions created, and thereby reconcile them.

As you will eventually learn, most cases in federal court essentially boil down to a criminal conspiracy by the judge and the government prosecutor to “hide their presumptions” and “hide the consent of the governed” in order to advantage the government and conceal or protect their criminal conspiracy to steal from you and enslave you. This game is done by quoting words out of context, confusing the statutory and constitutional contexts, and abusing “words of art” to deceive and presume in a way that “benefits” them RATHER than the people they are supposed to be protecting. Their “presumptions” serve as the equivalent of religious faith, and the false god they worship in their religion is SATAN himself and the money and power he tempts them with. They know that:

1. They can't govern you civilly without your consent as the Declaration of Independence requires.
2. The statutory "person", "individual", "citizen", "resident", and "inhabitant" they civilly govern is created by your consent.
3. When you call them on it and say you aren't a "person", "citizen", "individual", or "resident" under the civil law because you never consented to be governed, and instead are a nonresident, then instead of proving your consent to be governed as the Declaration of Independence requires, the criminals on the bench call you frivolous to cover up their FRAUD and THEFT of your property.

Likewise, corrupt governments frequently try to hide the prejudicial and injurious presumptions they are making because having to justify and defend them would expose the cognitive conflicts, irrationality, and deception in their reasoning. They know that all presumptions that prejudice rights protected by the Constitution are a violation of due process of law and render a void judgment so they try to hide them. For instance, in the Cook case, the presumption the Supreme Court made was that the term "citizen of the United States" made by Plaintiff Cook meant a STATUTORY citizen pursuant to 8 U.S.C. §1401, and NOT a CONSTITUTIONAL citizen. However, the only thing the Plaintiff reasonably could have been was a CONSTITUTIONAL and NOT STATUTORY citizen by virtue of being domiciled abroad. It is a fact that you can only have a domicile in one place at a time, that your statutory status as a "citizen" comes from that choice of domicile, and that you can therefore only be a statutory "citizen" of ONE place at a time. The Plaintiff in Cook was a citizen or resident of Mexico and NOT of the statutory "United States*" (federal territory). Hence, he was not a "taxpayer" because not the statutory "citizen of the United States" that they fraudulently acquiesced to allow him to claim that he was. Allowing him to claim that status was FRAUD, but because it padded their pockets they tolerated it and went along with it, and used it to deceive even more people with a vague ruling describing their ruse.

If the Supreme Court had exposed all of their presumptions in the Cook case and were honest, they would have held that:

1. Cook was NOT a statutory "citizen of the United States*" under the federal revenue laws at that time. The Internal Revenue Code was not in existence at that time and wasn't introduced until 1939.
2. Cook could not truthfully claim to be a statutory "citizen of the United States" if he was domiciled in Mexico as he claimed and as they accepted. He didn't have a domicile on federal territory called the "United States" therefore his claim that he was such a statutory "citizen" was FRAUD that they could not condone, even if it profited them. Compare [Newman-Green v. Alfonso Larrain, 490 U.S. 826 \(1989\)](#), in which a foreign domiciled American was declared "stateless" and therefore beyond the jurisdiction of the federal courts.
3. Cook was a nonresident alien and "stateless person" in relation to federal jurisdiction by virtue of his foreign domicile in Mexico. Hence, he was beyond the reach of the federal courts:

The tax which is sustained is, in my judgment, a tax upon the income of non-resident aliens and nothing else.

[...]

The government thus lays a tax, through the instrumentality of the company [PUBLIC OFFICE/WITHHOLDING AGENT], upon the income of a non-resident alien over whom it cannot justly exercise any control, nor upon whom it can justly lay any burden.

[...]

The power of the United States to tax is limited to persons, property, and business within their jurisdiction, as much as that of a State is limited to the same subjects within its jurisdiction. State Tax on Foreign-Held Bonds, 15 Wall. 300."

"A personal tax," says the Supreme Court of New Jersey, "is the burden imposed by government on its own citizens for the benefits which that government affords by its protection and its laws, and any government which should attempt to impose such a tax on citizens of other States would justly incur the rebuke of the intelligent sentiment of the civilized world." State v. Ross, 23 N.J.L. 517, 521.

In imposing a tax, says Mr. Chief Justice Marshall, the legislature acts upon its constituents. "All subjects," he adds, "over which the power of a State extends are objects of taxation, but those over which it does not extend are, upon the soundest principles, exempt from taxation. This proposition *334 may almost be pronounced self-evident." McCulloch v. Maryland, 4 Wheat. 316, 428.

There are limitations upon the powers of all governments, without any express designation of them in their organic law; limitations which inhere in their very nature and structure, and this is one of them, — that no rightful authority can be exercised by them over alien subjects, or citizens resident abroad or over their

property there situated.
[United States v. Erie R. Co., 106 U.S. 327 (1882)]

4. As a private human being, Cook did not lawfully occupy a public office in the federal government as that term is legally defined. Hence, he could not lawfully be a statutory “individual” or “person”. All “persons” and “individuals” within the Internal Revenue Code are public offices and/or instrumentalities of the national and not state government. Hence, Cook was a “non-resident NON-person”. The U.S. Supreme Court has held that the ability to regulate EXCLUSIVELY PRIVATE conduct is repugnant to the constitution. Hence, only activities of public officers and agents may be regulated or taxed without violating the USA Constitution. Any other approach results in slavery and involuntary servitude. See the following for proof that all statutory “taxpayers” are public officers engaged in the “trade or business” and public officer franchise defined in 26 U.S.C. §7701(a)(26):

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>

5. Since all public offices must be executed in the District of Columbia and not elsewhere, and since Cook wasn’t in the District of Columbia, then the I.R.C. could not be used to CREATE that public office and the “taxpayer” status that attaches to it in Mexico where he was.

In order to sidestep the SIGNFICANT issues raised by the above considerations, the U.S. Supreme Court:

1. Made their ruling far too ambiguous and short.
2. Refused to address:
 - 2.1. All the implications described above and generated more rather than less confusion.
 - 2.2. The holding in United States v. Erie R. Co., 106 U.S. 327 (1882) above.
3. Cited NO statutory authority or legal authority for their decision to create the statutory “citizen of the United States***” franchise that exists INDEPENDENT of the domicile of a domestic national. It was created entirely by judicial fiat and “legislating from the bench”. The reason they had to do this is that Congress cannot write law that operates extraterritorially outside the country without the party who is subject to it consenting to it or to a status under it.
4. The entire exercise was based on prejudicial “presumption” that injured the rights and property of Cook, who was the party they allegedly were “protecting”.
 - 4.1. The injury to Cook’s rights and property came by having to pay a tax based on a civil law statute that did not and could not apply in a foreign country.
 - 4.2. The only rationale given by the U.S. Supreme Court was their unsubstantiated “presumption” that because they were a “government” or part of a government, then their very EXISTENCE as a government was a so-called “benefit”, even though they never proved with evidence that there was any “benefit” or protection directly to Cook in that case. In fact, he was INJURED by having to pay the tax, rather than protected, and got NOTHING in return for it.
 - 4.3. They made this presumption in SPITE of the fact that the very same court said that all presumptions that prejudice or injure rights are unconstitutional. The only defense they could rationally have for inflicting such an injury is that the Bill of Rights does NOT protect Americans in foreign countries and only operates within states of the Union. Hence, when not restrained by the Constitution, its’ OK to STEAL from anyone without any statutory authority using nothing but judicial fiat:

“The power to create presumptions is not a means of escape from constitutional [or territorial] restrictions,”
[New York Times v. Sullivan, 376 U.S. 254 (1964)]

5. Left everyone speculating and afraid about what it meant, and how someone could owe a tax without a domicile in the statutory “United States***” (federal territory), even though in every other case domicile is the only reason that people owe an income tax.
6. Used the fear and speculation and presumption that uncertainty creates and compels to force people to believe things that are simply not supportable by evidence nor true about tax liability, such as that EVERYONE IN THE WORLD, regardless of where they physically are or where they are domiciled, owe a tax to the place of their birth, if that place of birth is the United States of America.

The above factors, when combined, amount to acts of INTERNATIONAL TERRORISM against nonresident parties. Terrorists, after all, engage primarily in kidnapping and extortion. Their self-serving presumptions about your status and their abuse of “words of art”⁷¹ are the means of kidnapping you without your consent or knowledge, and the result of the

⁷¹ See *Meaning of the Words “includes” and “including”*, Form #05.014; <http://sedm.org/Forms/FormIndex.htm>.

1 kidnapping is that they get to treat you as a “virtual resident” of what Mark Twain calls “the District of Criminals” who has
2 to bend over for King Congress on a daily basis as a compelled public officer of the national government. And they have
3 the GALL to call this kind of abuse a “benefit” and charge you for it! If you want to know how these international
4 terrorists describe THEMSELVES, see:

Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: Terrorism
<http://famguardian.org/TaxFreedom/CitesByTopic/terrorism.htm>

5 The judicial fiat that created this extraterritorial PLUNDER, ahem, I mean “tax” is completely hypocritical, because the
6 United States, even to this day, is the ONLY major industrialized country that in fact invokes an income tax on “citizens of
7 the United States**” ANYWHERE IN THE WORLD, and thus interferes with the EQUAL taxing powers of other
8 countries and causes Americans to falsely believe that they are subject to DOUBLE taxation of their foreign earnings.

9 What a SCAM these shysters pulled with this ruling. And why did they do it? Because the Federal Reserve printing
10 presses were running full speed starting in 1913, and yet paper money was still redeemable in gold, so they had to have a
11 way to sop up all the excess currency they were printing. And WHO issued this ruling? None other than the person
12 responsible for:

- 13 1. Introducing the Sixteenth Amendment, which was the Income Tax Amendment and getting it fraudulently ratified in
14 1913.
- 15 2. Starting the Federal Reserve in 1913.

16 President William Howard Taft, the only President of the United States to ever serve as a U.S. Supreme Court Justice,
17 assumed the role of Chief Justice in 1921, and this landmark ruling of Cook v. Tait was his method to expand the
18 implementation of that tax to have worldwide scope. It wouldn't surprise us if Cook was an insider government minion
19 commissioned secretly to undertake this critical case. He probably even setup this case to make sure it would come before
20 him and secretly HIRED Cook to bring it all the way up to the Supreme Court on his watch. That's how DEVIOUS these
21 bastards are. Is it any wonder that in 1929, Congress handed Taft a marble palace to conduct his job in? That's right: The
22 current U.S. Supreme Court building and marble palace of the civil religion of socialism was authorized during his tenure
23 as a reward for his monumental exploits as both a President of the United States and a U.S. Supreme Court justice.⁷² They
24 didn't finish that palace until 1933, shortly after he died on March 30, 1930. That was his prize for creating a scam of
25 worldwide scope by:

- 26 1. Learning the tax ropes as a collector of internal revenue from 1882-1884. See:

Biography of William Howard Taft, SEDM Exhibit 11.003

<http://sedm.org/Exhibits/ExhibitIndex.htm>

- 27 2. Being elected President of the United States in 1909.
- 28 3. Introducing the current Sixteenth Amendment in 1909. This was one of his first official acts as President. See:

Congressional Record, June 16, 1909, pp. 3344-3345, SEDM Exhibit #02.001

<http://sedm.org/Exhibits/ExhibitIndex.htm>

- 29 4. Getting the Sixteenth Amendment fraudulently ratified in 1913 after he was voted out of office but while he still
30 occupied said office as a lame duck President.
- 31 5. Passing the Federal Reserve Act in 1913 during the Christmas recess when only five congressmen were present to vote.
- 32 6. Being appointed U.S. Supreme Court Justice in 1921.
- 33 7. Giving the new income tax he created a worldwide scope with the Cook v. Tait ruling.
- 34 8. Introducing and passing the Writ of Certiorari Act of 1925, in which Congress consented to allow the U.S. Supreme
35 Court to turn the appeal process into a franchise in which they had the discretion NOT to rule on cases before them and
36 thereby INTERFERE with the rights of the litigants. The cases they would then refuse to rule on would be those in
37 which income tax laws were unlawfully enforced. Thus, they denied justice to the people who were abused by the
38 unlawful enforcement of the revenue laws and FRAUDS that protect it.

39 It also shouldn't surprise you to learn that Taft was the ONLY president to ALSO serve as a collector of internal revenue.
40 Even as President and later as a Chief Justice of the U.S. Supreme Court, he apparently continued in that role. Here is what

⁷² Maybe we should have used the phrase “heavy duty” instead of “monumental”. After all, President William Howard Taft was literally the fattest person to ever serve as president, weighing in at over 300 pounds. Maybe the phrase “It ain't over till the fat lady sings” should be changed to “It ain't over till the fat man talks.”

Wikipedia says on this subject:

Legal career

After admission to the Ohio [bar](#), Taft was appointed Assistant [Prosecutor](#) of [Hamilton County, Ohio](#),⁷³ based in Cincinnati. In 1882, he was appointed local Collector of [Internal Revenue](#).⁷⁴ Taft married his longtime sweetheart, [Helen Herron](#), in Cincinnati in 1886.⁷⁵ In 1887, he was appointed a judge of the Ohio Superior Court.⁷⁶ In 1890, President [Benjamin Harrison](#) appointed him [Solicitor General of the United States](#).⁷⁷ As of January 2010, at age 32, he is the youngest-ever Solicitor General.⁷⁸ Taft then began serving on the newly created [United States Court of Appeals for the Sixth Circuit](#) in 1891.⁷⁹ Taft was confirmed by the Senate on March 17, 1892, and received his commission that same day.⁸⁰ In about 1893, Taft decided in favor of one or more patents for processing [aluminium](#) belonging to the Pittsburgh Reduction Company, today known as [Alcoa](#), who settled with the other party in 1903 and became for a short while the only aluminum producer in the U.S.⁸¹ Another of Taft's opinions was [Addyston Pipe and Steel Company v. United States](#) (1898). Along with his judgeship, between 1896 and 1900 Taft also served as the first dean and a professor of constitutional law at the [University of Cincinnati](#).⁸²

[SOURCE: Wikipedia: William Howard Taft; http://en.wikipedia.org/wiki/William_Howard_Taft, 4/28/2010]

The bottom line is that any entity that can FORCE you to accept protection you don't want, call it a "benefit" even though you call it an injury and a crime, and force you to pay for it is a protection racket and a mafia, not a government. And such crooks will always resort to smoke and mirrors like that of Taft above to steal from you to subsidize their protection racket.

Prior to implementing the Taft international terrorism SCAM, a dissenting opinion of the same U.S. Supreme Court earlier described it for what it is, and the court was naturally completely silent in opposing the objections made, and therefore AGREED to ALL OF THEM under Federal Rule of Civil Procedure 8(b)(6). The issue was withholding of a tax upon English citizens by an American company situated abroad. The English citizens were aliens in relation to both the United States and the corporation doing the withholding, and therefore nonresident aliens. Field basically said that withholding on them was theft and violated the law of nations. You aren't surprised that Taft very conveniently omitted to address the issues raised in this dissenting opinion, are you? He was a THIEF, a LIAR, and a charlatan intent on SUPPRESSING the truth and effectively legislating from the bench INTERNATIONALLY, which is a thing that not even Congress can do. Here is the text of that marvelous dissenting opinion by Justice Field:

*I am not able to agree with the majority of the court in the decision of this case. The tax which is sustained is, in my judgment, a tax upon the income of non-resident aliens and nothing else. The 122d section of the act of June 30, 1864, c. 173, as amended by that of July 13, 1866, c. 184, subjects the interest on the bonds of the company to a tax of five per cent, *331 and authorizes the company to deduct it from the amount payable to the coupon-holder, whether he be a non-resident alien or a citizen of the United States. The company is thus made the agent of the government [PUBLIC OFFICER!] for the collection of the tax. It pays nothing itself; the tax is*

⁷³ "[William Howard Taft](#)". National Park Service. 2004-01-22. http://www.nps.gov/history/history/online_books/Presidents/bio27.htm. Retrieved 2009-03-20.

⁷⁴ Herz, Walter (1999). "[William Howard Taft](#)". Unitarian Universalist Historical Society. <http://www25.uua.org/uuh/duub/articles/williamhowardtaft.html>. Retrieved 2009-03-22.

⁷⁵ "[William Howard Taft](#)". National Park Service. 2004-01-22. http://www.nps.gov/history/history/online_books/Presidents/bio27.htm. Retrieved 2009-03-20.

⁷⁶ "[William Howard Taft](#)". National Park Service. 2004-01-22. http://www.nps.gov/history/history/online_books/Presidents/bio27.htm. Retrieved 2009-03-20.

⁷⁷ "[William Howard Taft](#)". National Park Service. 2004-01-22. http://www.nps.gov/history/history/online_books/Presidents/bio27.htm. Retrieved 2009-03-20.

⁷⁸ Cannon, Carl. "[Solicitor general nominee likely to face questions about detainees](#)". GovernmentExecutive.com. <http://www.govexec.com/dailyfed/0405/042505nj1.htm>. Retrieved 2010-01-03.

⁷⁹ "[William Howard Taft](#)". National Park Service. 2004-01-22. http://www.nps.gov/history/history/online_books/Presidents/bio27.htm. Retrieved 2009-03-20.

⁸⁰ "[William Howard Taft \(1857-1930\)](#)". U.S. Court of Appeals for the Sixth Circuit. http://www.ca6.uscourts.gov/lib_hist/courts/supreme/judges/taft/taft.html. Retrieved 2009-03-22.

⁸¹ "[Against the Cowles Company, Decision in the Aluminium Patent Infringement Case \(article preview\)](#)". *The New York Times* (The New York Times Company). January 15, 1893. <http://query.nytimes.com/gst/abstract.html?res=9904E3DE1731E033A25756C1A9679C94629ED7CF>. Retrieved 2007-10-28. and Rosenbaum, David Ira (1998). *Market Dominance: How Firms Gain, Hold, or Lose It and the Impact on Economic Performance*. Praeger Publishers via Greenwood Publishing Group. pp. 56. ISBN 0-2759-5604-0. <http://books.google.com/books?id=htQDB-Pf4VIC>. Retrieved 2007-11-03.

⁸² [Cincinnati Law School: 2006 William Howard Taft Lecture on Constitutional Law](#)

1 exacted from the creditor, the party who holds the coupons for interest. No collocation of words can change
2 this fact. And so it was expressly adjudged with reference to a similar tax in the case of United States v.
3 Railroad Company, reported in the 17th of Wallace. There a tax, under the same statute, was claimed upon the
4 interest of bonds held by the city of Baltimore. And it was decided that the tax was upon the bondholder and not
5 upon the corporation which had issued the bonds; that the corporation was only a convenient means of
6 collecting it; and that no pecuniary burden was cast upon the corporation. This was the precise question upon
7 which the decision of that case turned.

8 A paragraph from the opinion of the court will show this beyond controversy. "It is not taxation," said the
9 court, "that government should take from one the profits and gains of another. That is taxation which
10 compels one to pay for the support of the government from his own gains and of his own property. In the
11 cases we are considering, the corporation parts not with a farthing of its own property. Whatever sum it pays
12 to the government is the property of another. Whether the tax is five per cent on the dividend or interest, or
13 whether it be fifty per cent, the corporation is neither richer nor poorer. Whatever it thus pays to the
14 government, it by law withholds from the creditor. If no tax exists, it pays seven per cent, or whatever be its
15 rate of interest, to its creditor in one unbroken sum. If there be a tax, it pays exactly the same sum to its
16 creditor, less five per cent thereof, and this five per cent it pays to the government. The receivers may be two,
17 or the receiver may be one, but the payer pays the same amount in either event. It is no pecuniary burden
18 upon the corporation, and no taxation of the corporation. The burden falls on the creditor. He is the party
19 taxed. In the case before us, this question controls its decision. If the tax were upon the railroad, there is no
20 defence; it must be paid. But we hold that the tax imposed by the 122d section is in substance and in law a tax
21 upon the *332 income of the creditor or stockholder, and not a tax upon the corporation." See also Haight v.
22 Railroad Company, 6 Wall. 15, and Railroad Company v. Jackson, 7 id. 262, 269.

23 The bonds, upon the interest of which the tax in this case was laid, are held in Europe, principally in England;
24 they were negotiated there; the principal and interest are payable there; they are held by aliens there, and the
25 interest on them has always been paid there. The money which paid the interest was, until paid, the property of
26 the company; when it became the property of the bondholders it was outside of the jurisdiction of the United
27 States.

28 Where is the authority for this tax? It was said by counsel on the argument of the case — somewhat facetiously,
29 I thought at the time — that Congress might impose a tax upon property anywhere in the world, and this court
30 could not question the validity of the law, though the collection of the tax might be impossible, unless,
31 perchance, the owner of the property should at some time visit this country or have means in it which could be
32 reached. This court will, of course, never, in terms, announce or accept any such doctrine as this. And yet it is
33 not perceived wherein the substantial difference lies between that doctrine and the one which asserts a power to
34 tax, in any case, aliens who are beyond the limits of the country. The debts of the company, owing for interest,
35 are not property of the company, although counsel contended they were, and would thus make the wealth of the
36 country increase by the augmentation of the debts of its corporations. Debts being obligations of the debtors are
37 the property of the creditors, so far as they have any commercial value, and it is a misuse of terms to call them
38 anything else; they accompany the creditors wherever the latter go; their situs is with the latter. I have
39 supposed heretofore that this was common learning, requiring no argument for its support, being, in fact, a self-
40 evident truth, a recognition of which followed its statement. Nor is this the less so because the interest may be
41 called in the statute a part of the gains and profits of the company. Words cannot change the fact, though they
42 may mislead and bewilder. The thing remains through all disguises of terms. If the company makes no gains or
43 profits on its business and borrows the money to *333 meet its interest, though it be in the markets abroad, it is
44 still required under the statute to withhold from it the amount of the taxes. If it pays the interest, though it be
45 with funds which were never in the United States, it must deduct the taxes. The government thus lays a tax,
46 through the instrumentality of the company [PUBLIC OFFICE/WITHHOLDING AGENT], upon the
47 income of a non-resident alien over whom it cannot justly exercise any control, nor upon whom it can justly
48 lay any burden.

49 The Chief Justice, in his opinion in this case, when affirming the judgment of the District Court, happily
50 condensed the whole matter into a few words. "The tax," he says, "for which the suit was brought, was the tax
51 upon the owner of the bond, and not upon the defendant. It was not a tax in the nature of a tax in rem upon the
52 bond itself, but upon the income of the owner of the bond, derived from that particular piece of property. The
53 foreign owner of these bonds was not in any respect subject to the jurisdiction of the United States, neither was
54 this portion of his income. His debtor was, and so was the money of his debtor; but the money of his debtor did
55 not become a part of his income until it was paid to him, and in this case the payment was outside of the United
56 States, in accordance with the obligations of the contract which he held. The power of the United States to tax
57 is limited to persons, property, and business within their jurisdiction, as much as that of a State is limited to
58 the same subjects within its jurisdiction. State Tax on Foreign-Held Bonds, 15 Wall. 300."

59 "A personal tax," says the Supreme Court of New Jersey, "is the burden imposed by government on its own
60 citizens for the benefits which that government affords by its protection and its laws, and any government
61 which should attempt to impose such a tax on citizens of other States would justly incur the rebuke of the
62 intelligent sentiment of the civilized world." State v. Ross, 23 N.J.L. 517, 521.

63 In imposing a tax, says Mr. Chief Justice Marshall, the legislature acts upon its constituents. "All subjects," he
64 adds, "over which the power of a State extends are objects of taxation, but those over which it does not

1 extend are, upon the soundest principles, exempt from taxation. This proposition *334 may almost be
2 pronounced self-evident." McCulloch v. Maryland, 4 Wheat. 316, 428.

3 There are limitations upon the powers of all governments, without any express designation of them in their
4 organic law; limitations which inhere in their very nature and structure, and this is one of them, — that no
5 rightful authority can be exercised by them over alien subjects, or citizens resident abroad or over their
6 property there situated. This doctrine may be said to be axiomatic, and courts in England have felt it so
7 obligatory upon them, that where general terms, used in acts of Parliament, seem to contravene it, they have
8 narrowed the construction to avoid that conclusion. In a memorable case decided by Lord Stowell, which
9 involved the legality of the seizure and condemnation of a French vessel engaged in the slave trade, which was,
10 in terms, within an act of Parliament, that distinguished judge said: "That neither this British act of
11 Parliament nor any commission founded on it can affect any right or interest of foreigners unless they are
12 founded upon principles and impose regulations that are consistent with the law of nations. That is the only
13 law which Great Britain can apply to them, and the generality of any terms employed in an act of Parliament
14 must be narrowed in construction by a religious adherence thereto." The Le Louis, 2 Dod. 210, 239.

15 Similar language was used by Mr. Justice Bailey of the King's Bench, where the question was whether the
16 act of Parliament, which declared the slave trade and all dealings therewith unlawful, justified the seizure of
17 a Spanish vessel, with a cargo of slaves on board, by the captain of an English naval vessel, and it was held
18 that it did not. The odiousness of the trade would have carried the justice to another conclusion if the public
19 law would have permitted it, but he said, "That, although the language used by the legislature in the statute
20 referred to is undoubtedly very strong, yet it can only apply to British subjects, and can only render the slave
21 trade unlawful if carried on by them; it cannot apply in any way to a foreigner. It is true that if this were a
22 trade contrary to the law of nations a foreigner could not maintain this action. But it is not; and as a
23 Spaniard could not be considered as bound by the acts of the British legislature prohibiting this trade, it
24 would be unjust to deprive *335 him of a remedy for the heavy damage he has sustained." Madrazo v. Willes,
25 3 Barn. & Ald. 353.

26 In The Apollon, a libel was filed against the collector of the District of St. Mary's for damages occasioned by
27 the seizure of the ship and cargo whilst lying in a river within the territory of the King of Spain, and Mr. Justice
28 Story said, speaking for the court, that "The laws of no nation can justly extend beyond its own jurisdiction,
29 except so far as regards its own citizens. They can have no force to control the sovereignty or rights of any
30 other nation within its own jurisdiction. And however general and comprehensive the phraseology used in
31 our municipal laws may be, they must always be restricted in construction to places and persons upon whom
32 the legislatures have authority and jurisdiction." 9 Wheat. 362.

33 When the United States became a separate and independent nation, they became, as said by Chancellor Kent,
34 "subject to that system of rules which reason, morality, and custom had established among the enlightened
35 nations of Europe as their public law," and by the light of that law must their dealings with persons of a foreign
36 jurisdiction be considered; and according to that law there could be no debatable question, that the jurisdiction
37 of the United States over persons and property ends where the foreign jurisdiction begins.

38 What urgent reasons press upon us to hold that this doctrine of public law may be set aside, and that the
39 United States, in disregard of it, may lawfully treat as subject to their taxing power the income of non-
40 resident aliens, derived from the interest received abroad on bonds of corporations of this country negotiable
41 and payable there? If, in the form of taxes, the United States may authorize the withholding of a portion of
42 such interest, the amount will be a matter in their discretion; they may authorize the whole to be withheld.
43 And if they can do this, why may not the States do the same thing with reference to the bonds issued by
44 corporations created under their laws. They will not be slow to act upon the example set. If such a tax may be
45 levied by the United States in the rightful exercise of their taxing power, why may not a similar tax be levied
46 upon the interest on bonds of the same corporations by the States within their respective jurisdictions in the
47 rightful *336 exercise of their taxing power? What is sound law for one sovereignty ought to be sound law
48 for another.

49 It is said, in answer to these views, that the governments of Europe — or at least some of them, where a tax is
50 laid on incomes — deduct from the interest on their public debts the tax due on the amount as income, whether
51 payable to a non-resident alien or a subject of the country. This is true in some instances, and it has been
52 suggested in justification of it that the interest, being payable at their treasuries, is under their control, the
53 money designated for it being within their jurisdiction when set apart for the debtor, who must in person or by
54 agent enter the country to receive it. That presents a case different from the one before us in this, — that here
55 the interest is payable abroad, and the money never becomes the property of the debtor until actually paid to
56 him there. So, whether we speak of the obligation of the company to the holder of the coupons, or the money
57 paid in its fulfilment, it is held abroad, not being, in either case, within the jurisdiction of the United States.
58 And with reference to the taxation of the interest on public debts, Mr. Phillimore, in his Treatise on
59 International Laws, says: "It may be quite right that a person having an income accruing from money lent to a
60 foreign State should be taxed by his own country on his income derived from this source; and if his own country
61 impose an income tax, it is, of course, a convenience to all parties that the government which is to receive the
62 tax should deduct it from the debt which, in this instance, that government owes to the payer of the tax, and thus
63 avoid a double process; but a foreigner, not resident in the State, is not liable to be taxed by the State; and it
64 seems unjust to a foreign creditor to make use of the machinery which, on the ground of convenience, is applied

in the cases of domestic creditors, in order to subject him to a tax to which he is not on principle liable." Vol. ii. pp. 14, 15.

Here, also, is a further difference: the tax here is laid upon the interest due on private contracts. As observed by counsel, no other government has ever undertaken to tax the income of subjects of another nation accruing to them at their own domicile upon property held there, and arising out of ordinary business, or contracts between individuals.

*337 This case is decided upon the authority of Railroad Company v. Collector, reported in 100 U.S., and the doctrines from which I dissent necessarily flow from that decision. When that decision was announced I was apprehensive that the conclusions would follow which I now see to be inevitable. It matters not what the interest may be called, whether classed among gains and profits, or covered up by other forms of expression, the fact remains, the tax is laid upon it, and that is a tax which comes from the party entitled to the interest, — here, a non-resident alien in England, who is not, and never has been, subject to the jurisdiction of this country.

In that case the tax is called an excise on the business of the class of corporations mentioned, and is held to be laid, not on the bondholder who receives the interest, but upon the earnings of the corporations which pay it. How can a tax on the interest to be paid be called a tax on the earnings of the corporation if it earns nothing — if it borrows the money to pay the interest? How can it be said not to be a tax upon the income of the bondholder when out of his interest the tax is deducted?

That case was not treated as one, the disposition of which was considered important, as settling a rule of action. The opening language of the opinion is: "As the sum involved in this suit is small, and the law under which the tax in question was collected has long since been repealed, the case is of little consequence as regards any principle involved in it as a rule of future action." But now it is invoked in a case of great magnitude, and many other similar cases, as we are informed, are likely soon to be before us; and though it overrules repeated and solemn adjudications rendered after full argument and mature deliberation, though it is opposed to one of the most important and salutary principles of public law, it is to be received as conclusive, and no further word from the court, either in explanation or justification of it, is to be heard. I cannot believe that a principle so important as the one announced here, and so injurious in its tendencies, so well calculated to elicit unfavorable comment from the enlightened sentiment of the civilized world, will be allowed to pass unchallenged, though the court is silent upon it.

I think the judgment should be affirmed.
[United States v. Erie R. Co., 106 U.S. 327 (1882)]

Note some key points from the above dissenting opinion of Justice Field:

16. The tax imposed is an EXCISE and FRANCHISE tax upon the "benefits" of the protection of a specific municipal government. Those who DON'T WANT or NEED and DO NOT CONSENT to such protection are NOT the lawful subjects of the tax. Those who consent call themselves statutory "citizens". Those who don't call themselves statutory "non-residents".

"A personal tax," says the Supreme Court of New Jersey, "is the burden imposed by government on its own citizens for the benefits which that government affords by its protection and its laws, and any government which should attempt to impose such a tax on citizens of other States would justly incur the rebuke of the intelligent sentiment of the civilized world." State v. Ross, 23 N.J.L. 517, 521.

17. The United States has no jurisdiction outside its own borders or outside its own TERRITORY, meaning federal territory. Constitutional states of the Union are NOT federal territory.

"... the jurisdiction of the United States over persons and property ends where the foreign jurisdiction begins."

18. The only way that any legal PERSON, including a government, can reach outside its own territory is by exercising its right to contract, which means that it can ONLY act upon those who EXPRESSLY consent and thereby contract with the sovereign. That consent is manifested by calling oneself a STATUTORY "citizen". Those who don't consent to the franchise protection contract call themselves statutory "nonresident aliens".

Debitum et contractus non sunt nullius loci.
Debt and contract [franchise agreement, in this case] are of no particular place.

Locus contractus regit actum.
The place of the contract [franchise agreement, in this case] governs the act.
[Bouvier's Maxims of Law, 1856;

19. The tax is upon the RECIPIENT, not the company making the payment. The "taxpayer" is the recipient of the payment, and hence, the company paying the recipient is NOT the "taxpayer". The company, in turn, is identified as an "agent of the government", meaning a withholding agent and therefore PUBLIC OFFICER. WHY? Because the Erie railroad is a FEDERAL and not STATE corporation. They hid this from their ruling. If they had been a PRIVATE company that was NOT a FEDERAL corporation, they could not lawfully act as agents of the government.

*"It is not taxation," said the court, "that government should take from one the profits and gains of another. That is taxation which compels one to pay for the support of the government from his own gains and of his own property. In the cases we are considering, the corporation parts not with a farthing of its own property. Whatever sum it pays to the government is the property of another. Whether the tax is five per cent on the dividend or interest, or whether it be fifty per cent, the corporation is neither richer nor poorer. Whatever it thus pays to the government, it by law withholds from the creditor. If no tax exists, it pays seven per cent, or whatever be its rate of interest, to its creditor in one unbroken sum. If there be a tax, it pays exactly the same sum to its creditor, less five per cent thereof, and this five per cent it pays to the government. The receivers may be two, or the receiver may be one, but the payer pays the same amount in either event. It is no pecuniary burden upon the corporation, and no taxation of the corporation. The burden falls on the creditor. He is the party taxed. In the case before us, this question controls its decision. If the tax were upon the railroad, there is no defence; it must be paid. But we hold that the tax imposed by the 122d section is in substance and in law a tax upon the *332 income of the creditor or stockholder, and not a tax upon the corporation." See also Haight v. Railroad Company, 6 Wall. 15, and Railroad Company v. Jackson, 7 id. 262, 269.*

20. The recipient is a non-resident alien BECAUSE he has a legislatively FOREIGN DOMICILE. NOT because he has a FOREIGN NATIONALITY.
21. The FOREIGN DOMICILE makes the target of the tax a STATUTORY "alien" but not necessarily a CONSTITUTIONAL alien.

"Here, also, is a further difference: the tax here is laid upon the interest due on private contracts. As observed by counsel, no other government has ever undertaken to tax the income of subjects of another nation accruing to them at their own domicile upon property held there, and arising out of ordinary business, or contracts between individuals."

22. The "non-resident alien" is COMPLETELY outside the jurisdiction of the United States. Hence, it is LEGALLY IMPOSSIBLE for such a person to become a statutory "taxpayer". The only way to CRIMINALLY force him to become a taxpayer is to:
- 22.1. Let the company illegally withhold earnings of a nontaxpayer.
- 22.2. Make getting a refund of amounts withheld a "privilege" in which he has to request a "INDIVIDUAL Taxpayer Identification Number" (ITIN) that makes him a statutory "individual".
- 22.3. After he gets the number ILLEGALLY, force him to file "taxpayer" tax return. If he refuses to do that, then they refuse to refund the amount withheld. That's international terrorism and extortion.

"The government thus lays a tax, through the instrumentality [PUBLIC OFFICE] of the company, upon the income of a non-resident alien over whom it cannot justly exercise any control, nor upon whom it can justly lay any burden."

23. The laws of a nation ONLY apply to its own STATUTORY "citizens" who have a domicile on FEDERAL TERRITORY. They do NOT apply to STATUTORY aliens with a legislatively FOREIGN DOMICILE. These statutory "citizens" can ONLY become statutory citizens by SELECTING and CONSENTING to a domicile on federal territory AND physically being on said territory.

"The laws of no nation can justly extend beyond its own jurisdiction, except so far as regards its own citizens. They can have no force to control the sovereignty or rights of any other nation within its own jurisdiction. And however general and comprehensive the phraseology used in our municipal laws may be, they must always be restricted in construction to places and persons upon whom the legislatures have authority and jurisdiction." 9 Wheat. 362.

24. If you are not a STATUTORY citizen (per 8 U.S.C. §1401, 26 U.S.C. §3121(d) and 26 C.F.R. §1.1-1(c)), which Justice Field calls a "SUBJECT", then you can't be taxed. Field refers to those who can't be taxed as "aliens", and he can only mean STATUTORY aliens, not CONSTITUTIONAL aliens:

*"All subjects," he adds, "over which the power of a State extends are objects of taxation, but those over which it does not extend are, upon the soundest principles, exempt from taxation. This proposition *334 may*

almost be pronounced self-evident." McCulloch v. Maryland, 4 Wheat. 316, 428.

25. The court KNEW they were pulling a FRAUD on the people, because they were SILENT on so many important issues that Field pointed out. Per Federal Rule of Civil Procedure 8(b)(6), they AGREED with his conclusions because they did not EXPRESSLY DISAGREE or disprove ANY of his arguments.

"though it is opposed to one of the most important and salutary principles of public law, it is to be received as conclusive, and no further word from the court, either in explanation or justification of it, is to be heard. I cannot believe that a principle so important as the one announced here, and so injurious in its tendencies, so well calculated to elicit unfavorable comment from the enlightened sentiment of the civilized world, will be allowed to pass unchallenged, though the court is silent upon it."

26. Justice Field says the abuse of "words of art" mask the nature of the above criminal extortion:

"Words [of art] cannot change the fact, though they may [DELIBERATELY] mislead and bewilder. The thing remains through all disguises of terms."

27. If you want to search for cases on "nonresident aliens" defined in 26 U.S.C. §7701(b)(1)(B) , the Supreme Court spells them differently than the code itself. You have to search for "non-resident alien" instead.

10.14.3 Supporting evidence for doubters

Those skeptical readers who doubt the conclusions of the previous section or who challenge the significance of the Cook v. Tait ruling to federal jurisdiction are invited to compare the following two cases and try to explain the differences between them:

1. Cook v. Tait, 265 U.S. 47 (1924).
2. Newman-Green v. Alfonso Larrain, 490 U.S. 826 (1989).

In BOTH of the above cases, the parties:

1. Were domiciled in a legislatively foreign state AND a foreign country. Cook was domiciled in Mexico while Bettison was domiciled in Venezuela.
2. Were statutory nonresidents and "nonresident aliens" under the Internal Revenue Code based on their chosen domicile.
3. Became the party to a controversy with someone domiciled in the statutory "United States", meaning federal territory.
4. Because of their legislatively foreign domicile, were technically "stateless persons" and therefore not statutory "persons" under federal law.
5. Were born in America (the COUNTRY) and therefore an American national and Constitutional citizen.

The only difference between the two cases is the DECLARED STATUS of the litigant and the CONTEXT in which that status is interpreted or applied or MIS-applied by the court. Recall that there are TWO main contexts in which legal terms can be used: CONSTITUTIONAL and STATUTORY.

In Newman-Green, Bettison was presumed by the court to be a CONSTITUTIONAL "U.S. citizen" by virtue of his foreign domicile. Here is what the court said about him:

Petitioner Newman-Green, Inc., an Illinois corporation, brought this state law contract action in District Court against a Venezuelan corporation, four Venezuelan citizens, and William L. Bettison, a United States citizen domiciled in Caracas, Venezuela. Newman-Green's complaint alleged that the Venezuelan corporation had breached a licensing agreement, and that the individual defendants, joint and several guarantors of royalty payments due under the agreement, owed money to Newman-Green. Several years of discovery and pretrial motions followed. The District Court ultimately granted partial summary judgment for the guarantors and partial summary judgment for Newman-Green. 590 F.Supp. 1083 (ND Ill.1984). Only Newman-Green appealed.

At oral argument before a panel of the Seventh Circuit Court of Appeals, Judge Easterbrook inquired as to the statutory basis for diversity jurisdiction, an issue which had not been previously raised either by counsel or by the District Court Judge. In its complaint, Newman-Green had invoked 28 U.S.C. §1332(a)(3), which confers jurisdiction in the District Court when a citizen of one State sues both aliens and citizens of a State (or States) different from the plaintiff's. In order to be a citizen of a State within the meaning of the diversity statute, a natural person must both be a citizen of the United States and be domiciled within the State. See Robertson v.

Cease, 97 U.S. 646, 648-649 (1878); Brown v. Keene, 8 Pet. 112, 115 (1834). The problem in this case is that Bettison, although a United States citizen, has no domicile in any State. He is therefore "stateless" for purposes of § 1332(a)(3). Subsection 1332(a)(2), which confers jurisdiction in the District Court when a citizen of a State sues aliens only, also could not be satisfied because Bettison is a United States citizen. [490 U.S. 829]
[Newman-Green v. Alfonso Larrain, 490 U.S. 826 (1989)]

In the above context, the phrase “United States citizen” was used in its CONSTITUTIONAL sense. Bettison could not have been a STATUTORY “United States citizen” without a domicile a statutory “State”. He was therefore a CONSTITUTIONAL “United States citizen”.

“The problem in this case is that Bettison, although a United States citizen, has no domicile in any State. He is therefore "stateless" for purposes of § 1332(a)(3).”
[Newman-Green v. Alfonso Larrain, 490 U.S. 826 (1989)]

Comparing the Cook v. Tait case, the phrase “citizen of the United States” was interpreted in its STATUTORY sense.

“Or, to express it another way, the basis of the power to tax was not and cannot be made dependent upon the situs of the property in all cases, it being in or out of the United States, nor was not and cannot be made dependent upon the domicile of the citizen, that being in or out of the United States, but upon his relation as citizen to the United States and the relation of the latter to him as citizen. The consequence of the relations is that the native citizen who is taxed may have domicile, and the property from which his income is derived may have situs, in a foreign country and the tax be legal—the government having power to impose the tax.”
[Cook v. Tait, 265 U.S. 47 (1924)]

Because Bettison in the Newman-Green case was a CONSTITUTIONAL citizen but not a STATUTORY citizen with a legislatively foreign domicile, he had to be dismissed from the class action and be treated as BEYOND the jurisdiction of the court and OUTSIDE the class of involved in the CLASS action.

Cook, on the other hand, personally petitioned the court for protection and they heard his case, even though he technically had the SAME CONSTITUTIONAL but not STATUTORY “U.S. citizen” status as Bettison. The U.S. Supreme Court, however, instead of claiming he was ALSO a “stateless person” and dismissing either him or the case the as they did with Bettison, rather claimed they HAD jurisdiction and ruled on the matter in the government’s favor and AGAINST Cook. The U.S. Supreme Court did so based on the UNSUBSTANTIATED PRESUMPTION that the “U.S. citizen” he claimed to be was a STATUTORY rather than CONSTITUTIONAL “U.S. citizen” under 8 U.S.C. §1401. SCAM!

10.14.4 Summary and conclusion

What the U.S. Supreme Court has done to extend federal taxing jurisdiction both unconstitutionally and in violation of international law is summarized below:

1. Meaning of the term “citizen” or “citizen of the United States” within various statutory contexts:

- 1.1. Every reference to “citizen” and “national” within Title 8 of the U.S. Code is a POLITICAL citizen and not a CIVIL citizen.

8. Citizen defined

Citizenship implies membership in a political society, the relation of allegiance and protection, identification with the state, and a participation in its functions, and while a temporary absence may suspend the relation between a state and its citizen, his identification with the state remains where he intends to return. Pannill v. Roanoke Times Co., W.D.Va.1918, 252 F. 910. Aliens, Immigration, And Citizenship 678

Mere residence [meaning also DOMICILE] in a foreign country, even by a naturalized American, has no effect upon such person's citizenship. U.S. v. Howe, S.D.N.Y.1916, 231 F. 546. Aliens, Immigration, And Citizenship 683(1)

Citizenship is membership in a political society and imposes a duty of allegiance on the part of a member and a duty of protection on the part of society. U.S. v. Polzin, D.C.Md. 1942, 48 F.Supp. 476. Aliens, Immigration, And Citizenship 650; Aliens, Immigration, And Citizenship 672

Distinction between citizenship and electorship pervades the public law of the United States. 1857, 8 Op.Atty.Gen. 300.

9. Classes of citizens--Generally

In regard to the protection of our citizens in their rights at home and abroad, we have in the United States no law which divides them into classes or makes any difference whatever between them. 1859, 9 Op.Atty.Gen. 357. [8 U.S.C.A. §1401, Westlaw, 2009]

- 1.2. "citizen of the United States" as used in Title 8 means a POLITICAL status and not a CIVIL status.
- 1.3. "citizen" as used in every OTHER title of the U.S. Code, INCLUDING and especially the Internal Revenue Code, means a CIVIL status and NOT a POLITICAL status.
- 1.4. "POLITICAL"/CONSTITUTIONAL status does not change with changes in CIVIL domicile, but CIVIL status DOES. The only thing that can change political status is either BIRTH or NATURALIZATION.
- 1.5. Domicile on federal territory is ALWAYS the origin of any and every civil liability, INCLUDING tax liability. Domicile, in turn is ALWAYS voluntary and discretionary. Federal Rule of Civil Procedure 17.
- 1.6. One may be a POLITICAL/CONSTITUTIONAL member of a society WITHOUT be a CIVIL/STATUTORY member subject to the CIVIL statutory laws of that society. DOMICILE is the only method by which they can ALSO be subject to the CIVIL statutory laws of that society per Federal Rule of Civil Procedure 17.
- 1.7. Since DOMICILE is and must be voluntary, then being a CIVIL/STATUTORY citizen with a "civil status" under the tax code MUST be voluntary.

"The law of England, and of almost all civilized countries, ascribes to each individual at his birth two distinct legal states or conditions: one, by virtue of which he becomes the subject of some particular country, binding him by the tie of natural allegiance, and which may be called his political status; another by virtue of which he has ascribed to him the character of a citizen of some particular country, and as such is possessed of certain municipal rights, and subject to certain obligations, which latter character is the civil status or condition of the individual, and may be quite different from his political status. And then, while maintaining that the civil status is universally governed by the single principle of domicil, domicilium, the criterion established by international law for the purpose of determining civil status, and the basis on which the personal rights of the party, that is to say, the law which determines his majority or minority, his marriage, succession, testacy or intestacy, must depend, he yet distinctly recognized that a man's political status, his country, patria, and his "nationality, that is, natural allegiance," "may depend on different laws in different countries." Pp. 457, 460. He evidently used the word "citizen" not as equivalent to "subject," but rather to "inhabitant," and had no thought of impeaching the established rule that all persons born under British dominion are natural-born subjects."

[United States v. Wong Kim Ark, 169 U.S. 649 (1898)]

- 1.8. For further background on how POLITICAL/CONSTITUTIONAL status and CIVIL/STATUTORY status interact but are NOT equal in any respect, see:

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

2. How the FRAUD is perpetuated and protected by the corrupt courts:
 - 2.1. The FRAUD of extraterritorially extending Internal Revenue Taxes outside of federal territory is perpetuated by:
 - 2.1.1. A usually MALICIOUS failure or absolute refusal to distinguish a POLITICAL status from a CIVIL status. The "citizen" mentioned in the Internal Revenue Code is a STATUTORY citizen domiciled on federal territory, not a POLITICAL citizen under the constitution.
 - 2.1.2. Confusing DOMICILE with NATIONALITY, or PRESUMING that they are EQUAL or synonymous.
 - 2.1.3. Interfering with attempts by victims of the false presumptions to challenge said presumptions.
 - 2.2. In Cook v. Tait, 265 U.S. 47 (1924), former President William H. Taft acting then as a Chief Justice of the U.S. Supreme Court ADDED to the confusion between CIVIL and POLITICAL status by deliberately REFUSING to distinguish WHICH "citizen of the United States" that Cook was.
3. Consequences of the fraud of deliberately confusing CIVIL and POLITICAL status of the word "citizen".
 - 3.1. ILLEGALLY extends income taxes to POLITICAL citizens everywhere.
 - 3.2. Perpetuates the FALSE presumption that CIVIL and POLITICAL citizens are equivalent.
 - 3.3. Creates a WORLDWIDE TAX and made every American into essentially a dog on a leash until they expatriate. Being a "national" was the leash according to Cook v. Tate, but that simply can't be the case because DOMICILE and not NATIONALITY is the only proper origin of tax liability.
 - 3.4. Removed DISCRETION and CONSENT from the taxation process, because being a CIVIL citizen is discretionary, whereas being a POLITICAL citizen is not.
4. To remove the confusion, government MUST at all times:
 - 4.1. Distinguish between POLITICAL/CONSTITUTIONAL "citizens" and CIVIL/STATUTORY citizens throughout all their statutes and forms.
 - 4.2. Restore DISCRETION and CHOICE to the "protection" services they offer by allowing people to be ONLY

POLICIAL/CONSTITUTIONAL citizens.

- 4.3. Allow people to determine whether then want to be protected when abroad or in a state of the Union, and telling them that that if they choose NO, then they don't have to pay income taxes when abroad or in a state of the Union. Otherwise, an "adhesion contract" and SLAVERY and THEFT results.

Our attempts to become a "non-resident " represent an attempt to prevent the false presumption that the CIVIL and POLITICAL status of "citizen" are equivalent, and thus to draw attention to the FRAUD of confusing them.

11 How to fill out tax withholding and reporting forms to properly reflect your status as a non-resident NON-person

The following subsections cover how to fill out tax withholding and reporting forms to properly reflect your status as a "nonresident alien" who is NOT an "individual".

11.1 The TWO ways to become a "foreign person"

IRS Publications 515 and 519 describe the tax responsibilities of "foreign persons". Foreign persons include:

1. "resident aliens" as defined in 26 U.S.C. §7701(b)(1)(A).
2. "nonresident aliens" as defined in 26 U.S.C. §7701(b)(1)(B).

Because there are TWO types of "foreign persons", then there are TWO ways that you can become a foreign person. Below is a summary of these mechanisms:

Table 18: Methods of becoming a "foreign person"

<i>Foreign Person Name</i>	<i>Defined in</i>	<i>"Foreign" because</i>	<i>Status is discretionary?</i>
Resident alien	26 U.S.C. §7701(b)(1)(A)	Not born in the COUNTRY	No. You can't choose or change where you were born.
Nonresident alien	26 U.S.C. §7701(b)(1)(B)	Not domiciled on federal territory and outside the "United States" as defined in 26 U.S.C. §7701(a)(9) and (a)(10)	Yes. All you have to do is declare a different domicile.

Of the two ways you can become a "foreign person", the only one that is discretionary and is based on your choice or consent is that of the "nonresident alien". As long as you don't have a domicile or residence on federal territory, then you are a "nonresident alien". Domicile is a voluntary choice of political association. It is NOT based exclusively on where you physically live, but on where you **WANT** to live and have been at least once in the past. Consequently, anyone who is born in our country and who WANTS to live outside the "United States" has the right to claim themselves to be a "nonresident alien", regardless of their mailing address or the current place they live. This is further discussed below:

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

Many financial institutions, payroll, and tax people make the following mistakes in determining whether you are qualified to be a "foreign person":

1. They will look at your mailing address and PRESUME that it is your domicile. You need to remind them that your domicile and your mailing address are two completely different places.
2. They will look at your mailing address and PRESUME that it is in the same "United States" that is described in the Internal Revenue Code at 26 U.S.C. §7701(a)(9) and (a)(10). This is FALSE and you need to show them the definition of "United States".
3. They will ask you whether you were born in this country and PRESUME that because you were born here, then you

can't be a "foreign person". You need to remind them that the separation of legislative powers between the state and federal governments makes them FOREIGN with respect to each other, and that this separation is there for the protection of private rights.

4. They will point to the word "includes" in 26 U.S.C. §7701(c) and then use that definition as an excuse to add ANYTHING THEY WANT to the definition of words found in the Internal Revenue Code. That is NOT how the law works and what they are doing is simply engaging in religion, not law. Religion is simply any process of belief that cannot be supported by direct, explicit evidence. The rules of statutory construction are very strict and require that when a definition is provided, it SUPERSEDES, not ENLARGES the common meaning of the term.

"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning." Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a rule, 'a definition which declares what a term 'means' . . . excludes any meaning that is not stated"); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."
[Stenberg v. Carhart, 530 U.S. 914 (2000)]

"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one thing is the exclusion of another." Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded."
[Black's Law Dictionary, Sixth Edition, p. 581]

If you would like more ammunition to successfully argue the "includes" issue with, see:

Meaning of the Words "includes" and "including", Form #05.014
<http://sedm.org/Forms/FormIndex.htm>

All of the above false presumptions are fostered by:

1. A failure of most tax, accounting, and payroll professionals to read what the law actually says, interpret it according to the strict rules of statutory construction, and to trust what they read.

"One who turns his ear from hearing the law [God's law or man's law], even his prayer is an abomination."
[Prov. 28:9, Bible, NKJV]

"This Book of the Law shall not depart from your mouth, but you shall meditate in it day and night, that you may observe to do according to all that is written in it. For then you will make your way prosperous, and then you will have good success. Have I not commanded you? Be strong and of good courage; do not be afraid, nor be dismayed, for the LORD your God is with you wherever you go."
[Joshua 1:8-9, Bible, NKJV,
IMPLICATION: If you aren't reading and trying to obey God's law daily, then you're not doing God's will and you will not prosper]

"But this crowd that does not know [and quote and follow and use] the law is accursed."
[John 7:49, Bible, NKJV]

"Salvation is far from the wicked, For they do not seek Your [God's] statutes."
[Psalm 119:155, Bible, NKJV]

"Every man is supposed to know the law. A party who makes a contract [or enters into a franchise, which is also a contract] with an officer [of the government] without having it reduced to writing is knowingly accessory to a violation of duty on his part. Such a party aids in the violation of the law."
[Clark v. United States, 95 U.S. 539 (1877)]

2. The deliberate deception and omissions contained in IRS Publications.

"IRS Publications, issued by the National Office, explain the law in plain language for taxpayers and their

advisors... While a good source of general information, publications *should not be cited to sustain a position.* "
[Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8 (05-14-1999)]

3. The lack of accountability of the IRS for the things it says. See:

Federal Courts and the IRS' Own IRM Say IRS is NOT RESPONSIBLE for Its Actions or Its Words or For Following Its Own Written Procedures, Family Guardian Fellowship

<http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>

4. The desire to avoid admitting that they have been engaging in injurious presumptions their whole life because of their legal ignorance and the need to avoid liability for all the injuries this causes. See:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017

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

5. The arrogance of not wanting to admit that they are wrong and that all those years of legal and tax education they went through didn't teach them what they really needed to know to properly apply the tax code.

You will therefore need to take as much time as necessary to patiently but forcefully educate all those you come in contact with to correct the above false presumptions. Don't be accusatory, argumentative, arrogant, or threatening in any way. Simply respond with questions designed to enlighten them on the proper application of the tax laws. This is the same approach Jesus took: Respond to questions with more very carefully crafted questions. Once you have done this, most tax, payroll, legal, and management people are usually more than willing to cooperate with you in accepting your nonresident alien withholding paperwork. The enemy is ignorance and presumption, not the government, the tax laws, or the legal profession. Many people in the tax, payroll, legal, and management professions are surprised to learn that they have been basing their beliefs about taxes all these years upon things that the government and the courts have emphatically admitted over the years are UNTRUSTWORTHY. You may want to enlighten them about this fact using the following valuable resource:

Reasonable Belief About Income Tax Liability, Form #05.007

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

11.2 Instructions for filling out IRS Form W-8BEN

IRS Form W-8BEN is the ONLY form that nonresident aliens domiciled in a state of the Union can use to describe their withholding. The IRS Form W-4 is NOT the proper form and PLEASE don't use it. The proper way to submit this form are described in the article below on our website. We will not repeat the content of that article here in order to save space:

About IRS Form W-8BEN, Form #04.202

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

11.3 Affidavit of Citizenship, Domicile, and Tax Status

We have assembled a substitute for the IRS Form W-8BEN which you can use to document your lack of liability for tax withholding and reporting as a nonresident alien. This form avoids all of the pitfalls and traps deliberately added to the IRS Form W-8BEN by the IRS described in the article in the previous section.

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

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

11.4 Specifying your withholding and reporting when you start a new job or business relationship

We have assembled a very powerful and *excellent* form specifically for use by those accepting new jobs or starting new business relationships or opening financial accounts. This form lawfully allows you to enter such commercial relationships without government numbers, tax withholding, or tax reporting. It is loaded with evidence useful to prove your status right from the IRS Publications. It has been very successfully used by our members and we encourage you to either use it or emulate it. We have put a lot of work into making sure that it is not confrontational, helps minimize risk for the private employer, and minimizes confrontation or work on your part. See:

11.5 Starting, stopping, or changing your withholding as a nonresident alien AFTER you start your job or business relationship

After starting your new job or business relationship using the New Hire Paperwork Attachment in the previous section, if you would later like to start, stop, or change your withholding status as a nonresident alien not engaged in a “trade or business”, please see the following publication on our website, which exhaustively explains all the options:

11.6 How “U.S. Person” spouses of nonresident aliens must fill out IRS Form W-4 Withholding Forms

Those who are nonresident aliens frequently are married to spouses who choose to continue to be “taxpayers”, to file IRS Form 1040, and to be statutory “U.S. persons”. Below is a summary of the behavior required of such “taxpayer” spouses:

1. The “U.S. person” Spouse must check “Single” on IRS Form W-4 if married to a nonresident alien. IRS Form W-4, Block 3 says that those who are married to nonresident aliens must check the “Single” box on the form, even though legally married.

*“Note: If married, but legally separated, or spouse is a nonresident alien, check the Single box.”
[IRS Form W-4, Block 3]*

2. The “U.S. person”/resident spouse must declare themselves “Unmarried” on tax returns. IRS Publication 504 (2007), p. 6, says the following on this subject:

*“Nonresident alien spouse. If your spouse was a nonresident alien at any time during the tax year, and you have not chosen to treat your spouse as a resident alien, you are considered unmarried for head of household purposes. However, your spouse is not a qualifying person for head of household purposes. You must have another qualifying person and meet the other requirements to file as head of household.”
[IRS Publication 504 (2007), p. 6]*

11.7 Further reading and research

If you would like to investigate further how to properly reflect your status as a nonresident alien not engaged in the “trade or business” franchise and who is not an “individual” beyond that discussed in the preceding sections, we highly recommend the following additional resources:

1. *Income Tax Withholding and Reporting Course*, Form #12.004-short course that teaches the basics of tax withholding and reporting for neophytes
<http://sedm.org/Forms/FormIndex.htm>
2. *Federal Tax Withholding*, Form #04.102-concise summary of the laws on tax withholding. Intended to be handed to payroll and accounting people to quickly bring them up to speed.
<http://sedm.org/Forms/FormIndex.htm>
3. *SEDM Forms/Pubs Page, Section 1.4: Tax Withholding and Reporting.* Many useful forms to control your withholding lawfully as a nonresident alien.
<http://sedm.org/Forms/FormIndex.htm>
4. *Family Guardian Forums.* Help from other members handling withholding. You must agree to the license agreement to get an account and post questions. Please do not contact us about withholding, because we can’t give legal advice.
<http://famguardian.org/forums/>

12 How To Correct Government Records to Reflect your True Status as a Non-resident NON-Person

We, as human beings, declare ourselves to be nonresident aliens not connected with a “trade or business” for the purposes of federal income taxes by:

1. Reading and carefully studying our article on “domicile”, so we know all the ins and outs of what makes a person a “resident”. You will need this information later when filling out government forms that ask you about your “permanent address” and “residence address”. If you haven’t read this article, you won’t understand what they are asking for. See:

Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002

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

2. Correcting government records to remove false presumptions about our citizenship status. This is done by:
 - 2.1. Filling out and resubmitting any form that indicated a citizenship status, such as the SS-5 Social Security application, Jury Summons, Voter registration, etc. On these forms we fill out and resubmit, we must.
 - 2.1.1. Remove indications of statutory “citizen of the [federal] United States” status under [8 U.S.C. §1401](#).
 - 2.1.2. If we checked “U.S. person” (as defined in [26 U.S.C. §7701\(a\)\(30\)](#)), then we uncheck it.
 - 2.1.3. If we checked “U.S. resident” or simply “resident”, unchecking it.
 - 2.1.4. Indicate that we are “national” or a “state national” as defined in [8 U.S.C. §1101\(a\)\(21\)](#).
 - 2.2. Applying for a new passport using Department of State Form DS-11 and indicating we are a “national” under 8 U.S.C. §1101(a)(21) but not a statutory “citizen” under 8 U.S.C. §1401. See:
<http://famguardian.org/Subjects/Taxes/Citizenship/ApplyingForAPassport.htm>
 - 2.3. Filling out and submitting our form below according to the instructions at the beginning:

Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001

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

3. Requesting certified copies of our passport records, including those developed in step 2.2 above, pursuant to the article below, for use as legal proof of our status to the appropriate financial institutions:
<http://famguardian.org/TaxFreedom/Forms/Emancipation/DOS-CertDS11.htm>
4. Closing all financial accounts we have that have Social Security Numbers attached to them and reopening them with IRS Form W-8BEN’s and without Social Security Numbers. 26 C.F.R. §301.6109-1 says that the use of a Social Security Number creates a prima facie presumption that we are a “U.S. person” with an effective domicile on federal territory called the “United States***” who is “effectively connected with a trade or business”. For instructions on how to open financial accounts without SSNs and using the W-8, see:

About IRS Form W-8BEN, Form #04.202

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

5. Changing our employment withholding forms by replacing any W-4 forms with Amended IRS Form W-8 or W-8 BEN as follows:
 - 5.1. Do NOT use the original IRS Form W-8BEN, because you are NOT a “Beneficial Owner”.
 - 5.2. As an alternative, you can use the form below as an even better substitute, if the recipient will accept it:

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

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

- 5.3. Use the instructions below to fill out the Amended IRS Form W-8BEN found at:

About IRS Form W-8BEN, Form #04.202

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

- 5.4. Provide the Amended IRS Form W-8BEN or our Form #02.001 above to:

5.4.1. Financial institutions when opening accounts.

5.4.2. Our private employer to stop illegal withholding of all donations (fraudulently disguised as “taxes”) from our pay. Guidance on how to do this is contained in the following free resource:

Federal and State Tax Withholding Options for Private Employers, Form #09.001

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

5.4.3. The IRS and state revenue agencies with every correspondence we send to them. It might also be helpful to attach the following form:

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

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

6. Not deducting or withholding Subtitle A federal donations on any of our earnings, as permitted by the applicable regulations. See the following free book:

Federal and State Tax Withholding Options for Private Employers, Form #09.001

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

DIRECT LINK: <http://famguardian.org/Publications/FedStateWHOptions/FedStateWHOptions.pdf>

7. Educating financial institutions and private employers, as necessary, about the laws on withholding and reporting so that they do not submit false reports connecting us to a “trade or business”. Remember: being engaged in a “trade or business” makes a “nonresident alien” into a “resident”, as we showed in section 6.5 earlier. Sue them under [26 U.S.C. §7434](#) for filing of false information returns if they refuse to obey the laws. See:

7.1. *Income Tax Withholding and Reporting Course*, Form #12.004

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

7.2. *Federal Tax Withholding*, Form #04.102

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

7.3. *Tax Withholding and Reporting: What the Law Says*, Form #04.103

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

8. Regularly and repeatedly rebutting all false information returns, such as W-2, 1042-S, 1098, and 1099, that might have been filed on us at any point in the past, and which are filed at any point in future from that point on. See:

8.1. [26 U.S.C. §6041](#).

8.2. *The “Trade or Business” Scam*, Form #05.001:

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

8.3. *Correcting Erroneous IRS Form W-2’s*, Form #04.006:

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

8.4. *Correcting Erroneous IRS Form 1042’s*, Form #04.003:

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

8.5. *Correcting Erroneous IRS Form 1098’s*, Form #04.004”:

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

8.6. *Correcting Erroneous IRS Form 1099’s*, Form #04.005:

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

9. If we file income tax returns, using the AMENDED 1040NR form instead of the 1040 form. [IRS Published Products Catalog \(2003\), Document 7130](#) reveals that the IRS 1040 form is only for “resident aliens” as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#), or statutory “citizens” when abroad under 26 U.S.C. §911, who are ALSO resident aliens coming under a tax treaty with a foreign country. “Nonresident aliens” as defined in [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) cannot use the IRS Form 1040 without making an “election” to become a “resident” pursuant to 26 U.S.C. §6013(g) and (h) or 26 U.S.C. §7701(b)(4)(B). On this form, we must:

9.1. Not take any deductions. Nonresident aliens cannot take deductions against earnings not connected with a “trade or business” pursuant to 26 U.S.C. §162 because only those connected with a “trade or business” can take deductions. A person with no “trade or business” income needs no deductions anyway.

9.2. Indicate zero for “trade or business” income because we don’t hold “public office” as defined in 26 U.S.C. §7701(a)(26).

9.3. Indicate zero for earnings not connected with a “trade or business” unless we receive payments from the U.S. government, such as Social Security. [26 U.S.C. §861\(a\)\(8\)](#) and [26 U.S.C. §871\(a\)\(3\)](#) say that Social Security payments must be included as earnings from within federal territory, which is what “United States” is defined as in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and 4 U.S.C. §110(d).

9.4. Use the AMENDED 1040NR tax return indicated below, which removes false presumptions about your status:

Federal Nonresident Nonstatutory Claim for Return of Funds Unlawfully Paid to the Government-Long, Form #15.001

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

10. Rebutting all Currency Transaction Reports (CTR’s), IRS Form 8300, that might be filed against us falsely and illegally by financial institutions when we withdraw 10,000 or more in cash from a financial institution. The statutes at [31 U.S.C. §5331](#) and the regulation at 31 C.F.R. §103.30(d)(2) only require these reports to be filed in connection with a “trade or business”, and this “trade or business” is the same “trade or business” referenced in the Internal Revenue Code at [26 U.S.C. §7701\(a\)\(26\)](#) and 26 U.S.C. §162. If you are not a “public officer” or if you do not consent to be treated as one in order to procure “social insurance”, then banks and financial institutions are violating the law to file these forms against you. See:

Demand for Verified Evidence of “Trade or Business” Activity: Currency Transaction Report (CTR), Form #04.008

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

11. Rescinding our Social Security application, SSA form SS-5. This is an agreement that imposes the “duty” or “fiduciary duty” upon the human being and makes him into a “trustee” and an officer of a the federal corporation called the “United States”. The definition of “person” for the purposes of the criminal provisions of the Internal Revenue

Code, codified in [26 U.S.C. §7343](#), incidentally is EXACTLY the same as the above. Therefore, all tax crimes require that the violator must be acting in a fiduciary capacity as a Trustee of some kind or another, whether it be as an Executor over the estate of a deceased “taxpayer”, or over the Social Security Trust maintained for the benefit of a living trustee/employee of the federal corporation called the “United States Government”. To rescind your Social Security application/contract, see the following for details:

Resignation of Compelled Social Security Trustee, Form #06.002
<http://sedm.org/Forms/FormIndex.htm>

Nonresident aliens pay on a graduated scale for income derived from a “trade or business” within the [federal] United States (U.S.** public office) in accordance with [26 U.S.C. §871\(b\)](#). They pay a flat 30% on earnings from within federal territory of the U.S. government and nothing on earnings from within states of the Union under [26 U.S.C. §871\(a\)](#). When we declare ourselves as nonresident aliens, we should be very careful to correct or update government records reflecting our citizenship status as indicated in section 2.5.3.13 of:

Sovereignty Forms and Instructions Manual, Form #10.005
<http://sedm.org/Forms/FormIndex.htm>

Below are a few quotes that help explain succinctly the basis for the Non-Resident Non-Person Position. These quotes appear, for instance, in the Revocation of Election letter found in Section 3.5.5 of the Sovereignty Forms and Instructions Manual:

“The United States government is a foreign corporation with respect to a state.”
[N.Y. re: Merriam, 36 N.E. 505, 141 N.Y. 479, Affirmed 16 S.Ct. 1973, 41 L.Ed. 287]

*“State: The term “State” shall be construed to include the **District of Columbia**, where such construction is necessary to carry out provisions of this title.”*
[26 U.S.C. §7701]

“United States: The term “United States” when used in a geographical sense includes [is limited to] only the States [the District of Columbia and other federal territories within the borders of the states] and the District of Columbia.”
[26 U.S.C. §7701]

*“A canon of construction which teaches that of Congress, unless a contrary intent appears, is meant to apply **only within the territorial jurisdiction of the United States**.”*
[U.S. v. Spelar, 338 U.S. 217 at 222 (1949)]

“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 ex- [324 U.S. 652, 672] tends, 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)]

Foreign States: “Nations outside of the United States...Term may also refer to another state; i.e. a sister state. The term ‘foreign nations’, ...should be construed to mean all nations and states other than that in which the action is brought; and hence, one state of the Union is foreign to another, in that sense.”
[Black’s Law Dictionary, 6th Edition, p. 648]

Foreign Laws: “The laws of a foreign country or sister state.”
[Black’s Law Dictionary, 6th Edition, p. 647]

*Treasury Decision 3980, Vol. 29, January-December, 1927, pgs. 64 and 65 defines the words **includes** and **including** as: “(1) To comprise, comprehend, or embrace...(2) To enclose within; contain; confine...But granting that the word ‘including’ is a term of enlargement, it is clear that it **only** performs that office by introducing the **specific elements** constituting the enlargement. It thus, and thus **only**, enlarges the otherwise more **limited, preceding general language**...The word ‘including’ is obviously used in the sense of its **synonyms, comprising; comprehending; embracing.**”*
[Treasury Decision 3980, Vol. 29, January-December, 1927, pgs. 64 and 65]

*“Includes is a word of limitation. Where a **general term** in Statute is followed by the word, ‘including’ the primary import of the specific words following the quoted words is to indicate restriction rather than enlargement. **Powers ex re. Covon v. Charron R.I.**, 135 A.2nd. 829, 832*
[Definitions-Words and Phrases, pp. 156-156, Words and Phrases under ‘**limitations**’.”]

1 "In the interpretation of statutes levying taxes, it is the established rule not to extend their provisions by
2 implication beyond the clear import of the language used, or to enlarge their operations so as to embrace
3 matters not specifically pointed out. In case of doubt they are construed most strongly against the government
4 and in favor of the citizen."
5 [Gould v. Gould, 245 U.S. 151, at 153 (1917)]

6 "Almost a century ago, Congress declared that "the right of expatriation [including expatriation from federal
7 territory or "U.S. Inc", the corporation] is a natural and inherent right of all people, indispensable to the
8 enjoyment of the rights of life, liberty, and the pursuit of happiness," and decreed that "any declaration,
9 instruction, opinion, order, or decision of any officers of this government which denies, restricts, impairs, or
10 questions the right of expatriation, is hereby declared inconsistent with the fundamental principles of this
11 government." 15 Stat. 223-224 (1868), R.S. §1999, 8 U.S.C. §800 (1940).⁸³ Although designed to apply
12 especially to the rights of immigrants to shed their foreign nationalities, that Act of Congress "is also broad
13 enough to cover, and does cover, the corresponding natural and inherent right of American citizens to
14 expatriate themselves." *Savorgnan v. United States*, 1950, 338 U.S. 491, 498 note 11, 70 S.Ct. 292, 296, 94
15 L.Ed. 287.⁸⁴ The Supreme Court has held that the Citizenship Act of 1907 and the Nationality Act of 1940 "are
16 to be read in the light of the declaration of policy favoring freedom of expatriation which stands unrepealed."
17 *Id.*, 338 U.S. at pages 498-499, 70 S.Ct. at page 296. That same light, I think, illuminates 22 U.S.C.A. §211a and
18 8 U.S.C.A. §1185."
19 [Walter Briehl v. John Foster Dulles, 248 F.2d. 561, 583 (1957).]

20 The hardest part for most people is completing the AMENDED IRS Form W-8 or W-8BEN, which is the form you have to
21 submit to a bank, employer, or financial institution declaring yourself to be a nonresident alien and thereby eliminating the
22 need to withhold on your income. The problem they have is with the definition of the term "nonresident alien" on the W-
23 8BEN form, which is:

24 "Any individual who is not a citizen or resident of the United States is a nonresident alien individual. An
25 alien individual meeting either the "green card test" or the "substantial presence test" for the calendar year is a
26 resident alien. Any person not meeting either test is a nonresident alien individual.

27 "Additionally, an alien individual who is a resident of a foreign country under the residence article of a
28 income tax treaty, or an alien individual who is a resident of Puerto Rico, Guam, the Commonwealth of the
29 Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa is a nonresident alien individual. See
30 Pub 519, U.S. Tax Guide for Aliens, for more information on resident and nonresident alien status."
31 [IRS Form W-8BEN]

32 IRS Publication 519, Tax Guide for Aliens says the following, which clarifies this:

33 "If you are an alien (not a [statutory] U.S. citizen [as defined in 8 U.S.C. §1401]), you are considered a
34 nonresident alien unless you meet one of the two tests described next under Resident Aliens."
35 [IRS Publication 519, Tax Guide for Aliens]

36 If you want information on how to fill out the IRS Form W-8BEN, help is available at:

About IRS Form W-8BEN, Form #04.202
<http://sedm.org/Forms/FormIndex.htm>

37 There is also a free pamphlet for private employers that helps them understand all the options below:

Federal and State Tax Withholding Options for Private Employers, Form #04.101
<http://sedm.org/Forms/FormIndex.htm>

38 What you need to remember is that if you follow the procedures appearing in section 2.5.3.13 of the Sovereignty Forms and
39 Instructions Manual, Form #10.005 (<http://sedm.org/ItemInfo/Ebooks/SovFormsInstr/SovFormsInstr.htm>) to update and
40 correct government records about our citizenship and domicile, then you become an "national" and a "nonresident alien"
41 for the purposes of the tax code. Once you become a "nonresident alien", you regain your constitutional rights and
42 simultaneously deprive the federal government of jurisdiction over you. That is why we say that this step is VERY
43 IMPORTANT!

⁸³ See Carrington, Political Questions: The Judicial Check on the Executive, 42 Va.L.Rev. 175 (1956).

⁸⁴ 9 Pet. 692, 34 U.S. 692, 699, 9 L.Ed. 276.

1 IRS Publication 519, Tax Guide for Aliens, after the above clarification of the definition of “alien”, then talks about the two
2 tests, which include the “Green Card Test” and the “Substantial Presence Test”. People look at the Substantial Presence
3 Test and erroneously conclude that they pass the test and thereby qualify as resident aliens. They point to [IRS Publication](#)
4 [519, Tax Guide for Aliens](#), which states that the term “United States” includes the 50 Union states. This is true, but
5 misleading. ***The term “United States” includes federal” enclaves” or “areas” within the 50 Union states but NOT***
6 ***nonfederal areas!*** Furthermore, one is a federal “U.S. citizen” under 8 U.S.C. §1401 if they were born or naturalized
7 anywhere within the country **AND** are domiciled on federal territory.. The Fourteenth Amendment section 1 states the
8 following:

9 *“Section 1. All persons born or naturalized in the United States, and subject to the jurisdiction thereof, are*
10 *citizens of the United States and of the state wherein they reside. No state shall make or enforce any law which*
11 *shall abridge the privileges or immunities of citizens of the United States; nor shall any state deprive any*
12 *person of life, liberty, or property, without due process of law; nor deny to any person within its jurisdiction the*
13 *equal protection of the laws. “*

14 The U.S. Supreme Court has clearly defined the meaning of the phrase “and subject to the jurisdiction thereof” in *Elk v.*
15 *Wilkins*, 112 U.S. 94 (1884):

16 “The persons declared to be citizens are ALL PERSONS BORN OR NATURALIZED IN THE UNITED
17 STATES AND SUBJECT TO THE JURISDICTION THEREOF. The evident meaning of these last words is,
18 not merely subject in some respect or degree to the jurisdiction of the United States, but **COMPLETELY**
19 **SUBJECT** [e.g., under Article 1, Section 8, Clause 17 of the Constitution] **to their political jurisdiction**, and
20 **owing them direct and immediate allegiance. And the words relate to the time of birth in the one case, as they**
21 **do to the time of naturalization in the other. Persons not thus subject to the jurisdiction of the United States at**
22 **the time of birth cannot become so afterwards, except by being naturalized, either individually, as by**
23 **proceedings under the naturalization acts; or collectively,** as by the force of a treaty by which foreign territory
24 is acquired. Indians born within the territorial limits of the United States, members of, and owing immediate
25 allegiance to, one of the Indiana tribes, (an alien though dependent power,) although in a geographical sense
26 born in the United States, are no more ‘born in the United States and subject to the jurisdiction thereof,’ within
27 the meaning of the first section of the fourteenth amendment, than the children of subjects of any foreign
28 government born within the domain of that government, or the children born within the United States, of
29 ambassadors or other public ministers of foreign nations. .”
30 [*Elk v. Wilkins*, [112 U.S. 94](#) (1884)]

31 The important phrase in the above Supreme Court ruling is “political jurisdiction”, which is NOT the same as “legislative
32 jurisdiction”. “their political jurisdiction” in the above simply means the exercise of political rights, which include voting
33 and jury service within states of the Union and nothing more. It doesn’t mean that they are “**completely subject**” to the
34 legislative jurisdiction of any act of Congress or to federal statutes under Article 1, Section 8, Clause 17 of the Constitution.
35 You must be a “citizen” or “resident” under an “act of Congress” or federal statute in order to be subject to the general or
36 exclusive legislative jurisdiction of Congress. Now the above considerations **do not** preclude “nationals” from electing to
37 be federal “U.S.** citizens” under [8 U.S.C. §1401](#), which the federal government loves to do because that is how they
38 manufacture “taxpayers” out of formerly sovereign Americans! Technically, and by law, however, a person born in a state
39 of the Union isn’t a federal “U.S.** citizen” under [8 U.S.C. §1401](#) unless domiciled on federal territory. Human beings
40 born in states of the Union, however, are “citizens of the United States” under the 14th Amendment because the term
41 “United States” in the Constitution means the collective states of the Union. Quite clearly, most people have never been
42 statutory “U.S.** citizens” under [8 U.S.C. §1401](#), but instead are “nationals” and “state nationals” under one of the
43 following statutes:

- 44 1. [8 U.S.C. §1101](#)(a)(21).
45 2. 8 U.S.C. §1101(a)(22)(B), 8 U.S.C. §1408, and [8 U.S.C. §1452](#)

46 Because of these considerations, it’s clear that there is IRS deception going on with IRS Form W-8BEN. “United States”,
47 in the context of **human beings**, **cannot** include **nonfederal areas** of the 50 Union states because of Constitutional
48 prohibitions against **direct taxes** found in Article 1, Section 9, Clause 4 and Article 1, Section 2, Clause 3 of the U.S.
49 Constitution. Remember!:

You should NOT and CANNOT rely on fraudulent IRS Publications, including the [W-8](#) for [W-8BEN](#), to sustain a position or a good-faith belief, or even a fact, and therefore you should not assume that "United States" includes non-federal areas within the 50 Union states. This is covered extensively in section 3.19 of the [Great IRS Hoax, Form #11.302](#). Because you can't rely on IRS Publications or forms to sustain a position, then you have no choice but to rely on the law, which includes the Internal Revenue Code and the Treasury Regulations found in 26 C.F.R. The law is so ambiguous that it is "Void for Vagueness" (as section 5.9 of the [Great IRS Hoax, Form #11.302](#) concludes) and there is no way for you to determine your liability or even if you are truthfully answering the questions on forms that don't even define the terms they are using. And even if they defined the terms, you couldn't trust them! This is described in our pamphlet:

[Reasonable Belief About Income Tax Liability](#), Form #05.007

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

13 Overcoming deliberate roadblocks to using the Non-Resident Non-Person Position

13.1 The deception that scares people away from claiming nonresident alien status

How does the government trick us into losing our true nonresident alien status? Because the U.S. government knows that all Americans born in the 50 Union states living on nonfederal land are nonresident aliens with respect to the Internal Revenue Code over which they have no jurisdiction to assess Subtitles A, B, and C income taxes, they have devised an ingenious scheme to scare all these sheep, I mean people, into their jurisdiction so they can be abused if they don't pay income taxes they otherwise wouldn't owe. Here's their trick:

1. They define a flat 30 percent for income from "within the United States" (the federal zone). See [26 U.S.C. Section 871\(a\)](#) for the place where this 30 percent tax is defined.
2. They fool everyone into thinking that they are living in the "United States" by never defining the term on their website or in any of their publications, and denying the proper definition when people question them about it.
3. They define a lower, graduated tax rate for people who file an IRS Form 1040 which is less for most human beings than the flat 30% you would pay if you continued claiming your true status as a nonresident alien and filing the form 1040NR. See [26 U.S.C. Section 1\(b\)](#) for the definition of this graduated tax rate.
4. They then fill the post office with 1040 forms and don't provide the more correct 1040NR forms and booklets, which is the correct form for most Americans.
5. They then go around, hand in hand with the American Bar Association, to all the public schools, waving their fists with a lawyer by their side and telling innocent teenagers who are just starting in the workforce that they MUST pay taxes and that they HAVE to file a form 1040 like everyone else. See section 1.11.3 for a description of how they do this, right off the IRS website. They don't tell these innocent kids what filing this form means, which is that once they file this form and get a Socialist Security Number, they are transformed into SLAVES of their own government because they are making an election to treat their income as "effectively connected with a trade or business in the United States", which is a code word for saying that they are a U.S. Congressman domiciled in the District of Columbia! Once the kids achieve that substandard status, there is no way to deny that the federal courts have jurisdiction over these formerly private citizens, and they are trapped until they revoke their election. Cleverly, the IRS and no one in the government tells them in the IRS 1040 Booklet or in anything else they would be likely to read how to revoke that election. Does this sound like the pied piper? Sure does to us!
6. Because people want to save money and pay the lowest tax rate, they file the wrong tax form (the 1040 form instead of the 1040NR) and thereby volunteer into the jurisdiction of the federal government by filing their first 1040 form. The top of the form says they are a "U.S. Individual", which implies that they are a resident of "United States**" federal territory. This means their goose is cooked because now they come under the territorial jurisdiction of the federal courts. Once you sign that 1040 form under penalty of perjury, you become a witness against yourself in violation of your Fifth Amendment rights. You also become a substandard statutory "U.S. citizen" and ward of the federal government, which is a status reserved for SLAVES following the civil war, but not something anyone else wants to be or needs to be. To make things worse, in the process of writing off your children as tax deductions for a tax you don't owe, you also in effect have to sell your children into slavery too by giving them Social Security Numbers and claiming they are U.S. citizens! Look at the 1040, and you will find that you can't write off your children unless they have SSN's and you claim them as "U.S. citizens" under 8 U.S.C. §1401.
7. Since the Fifth Amendment allows us to not be compelled to incriminate ourselves by filling out things we don't want to put on a tax return, the IRS sets the withholding rate so that most people will get refunds at the end of the year. This provides an incentive for people to file returns and complete them when they otherwise would not. In effect, they have

made it into a “privilege” to get our money back which requires us to surrender our privacy and waive our Fifth Amendment rights to get the money owed to us in the refund.

8. After these people are transformed into federal serfs by becoming unwitting “U.S. citizens” (in what we refer to as a conspiracy against rights), if they get out of line, IRS computers harass and intimidate them, treating them in most cases as businesses (look in your IMF file to verify this for yourself) and making up bogus liabilities to fill their IMF file. The IRS also keeps them in line by threatening penalties that only corporations and partnerships, technically, are liable to pay, but they don’t tell you that (see [26 C.F.R. §301.6671-1\(b\)](#) if you don’t believe us) at:

<http://squid.law.cornell.edu/cgi-bin/get-cfr.cgi?TITLE=26&PART=301&SECTION=6671-1&TYPE=TEXT>

Doesn’t this make you mad? It’s a fraud and it’s **downright EVIL!** It’s all done because the government loves your money more than they respect your constitutional rights. It amounts to a “conspiracy against rights”, which is a crime under [18 U.S.C. §241](#). We believe it is this very scheme that explains why Congress has put the IRS at arm’s length by not having any federal statute or documented legal delegated authority that traces the activities of the IRS directly back to them. We assert that they do this to evade liability or being prosecuted if the lid ever blows on this organized crime and extortion (RICO) ring. You will learn later in section 7.1.4 that the IRS is actually headquartered out of Puerto Rico. Now do you understand why they call it RICO: The IRS were the first ones to implement this and they became the model for the laws against such extortion.

13.2 Tricks Congress Pulled to Undermine the Non-Resident Non-Person Position

The Non-Resident Non-Person Position can be a losing position in federal court if you don’t know what you are doing. Congress knows that the Non-Resident Non-Person Position is a good and legal way to avoid Subtitle A income taxes, so they put two statutory roadblocks in front of patriots who try to use it. We’ll now discuss each of these two roadblocks individually.

26 U.S.C. §871(a) imposes a tax of 30% on income from within the federal United States that is not connected with United States business, which means connected with a “trade or business” in the United States. Most people don’t look any further than that in reading this law. But the more astute readers will look up the definition of “trade or business” in 26 U.S.C. §7701(a)(26) and find out that it means “public office”, which means the tax only applies to Congressmen! Throughout section 871, it is emphasized that the 30% tax is imposed on identified activities associated with “sources within the United States” (see 26 U.S.C. §871(a)(1) and (a)(2), which use the term “sources within the United States”, for example). The place we must go in the code to find out about “sources within the United States” is 26 U.S.C. §861. We look there and find the following about income of nonresident aliens from “sources within the United States”:

[TITLE 26](#) > [Subtitle A](#) > [CHAPTER 1](#) > [Subchapter N](#) > [PART I](#) > Sec. 861.
[Sec. 861. - Income from sources within the United States](#)

(a) Gross income from sources within United States

The following items of gross income shall be treated as income from sources within the United States:

[...]

(3) Personal services

*Compensation for labor or personal services performed in the United States; **except that compensation for labor or services performed in the United States shall not be deemed to be income from sources within the United States if -***

(A) the labor or services are performed by a nonresident alien individual temporarily present in the United States for a period or periods not exceeding a total of 90 days during the taxable year,

(B) such compensation does not exceed \$3,000 in the aggregate, and

(C) the compensation is for labor or services performed as an employee of or under a contract with -

(i) a nonresident alien, foreign partnership, or foreign corporation, not engaged in trade or business

within the United States, or

(ii) an individual who is a citizen or resident of the United States, a domestic partnership, or a domestic corporation, if such labor or services are performed for an office or place of business maintained in a foreign country or in a possession of the United States by such individual, partnership, or corporation.

In addition, compensation for labor or services performed in the United States shall not be deemed to be income from sources within the United States if the labor or services are performed by a nonresident alien individual in connection with the individual's temporary presence in the United States as a regular member of the crew of a foreign vessel engaged in transportation between the United States and a foreign country or a possession of the United States.

So if you are a nonresident alien American national working in the federal United States for another nonresident alien, then you don't earn "gross income" from "sources within the United States", which means you can't earn "taxable income". You see how Congress twists things in the code to deceive or mislead so as to maximize their revenues? On the one hand they say in section 871 that nonresident aliens owe 30% tax if they are not associated with a "trade or business in the United States" but on the other hand, they say in section 861 that this same person doesn't owe the tax if they are working for another nonresident alien or are not engaged in a "trade or business in the United States". Most of the tricks are hidden in section 861. This is yet one more trick played by that section, and they use this trick hoping you won't know the proper source rules for allocating income and will just assume that "everything" you make is "gross income" and "taxable income". Most of your earnings as a "national" of the United States of America pursuant to 8 U.S.C. §1101(a)(21) and a "nonresident alien", however, won't in fact be statutory "gross income" if you really analyze things using the law.

The second roadblock that Congress put in the way of nonresident aliens guarantees that those who don't know what they are doing will lose in federal court. That roadblock is [28 U.S.C. §2201](#) as follows, and it prevents federal courts from deciding on state and federal citizenship, rights, or status related to these in regards to taxes when cases are heard in federal courts!:

United States Code
TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE
PART VI - PARTICULAR PROCEEDINGS
CHAPTER 151 - DECLARATORY JUDGMENTS
Sec. 2201. Creation of remedy

(a) In a case of actual controversy within its jurisdiction, except with respect to Federal taxes other than actions brought under section 7428 of the Internal Revenue Code of 1986, a proceeding under section 505 or 1146 of title 11, or in any civil action involving an antidumping or countervailing duty proceeding regarding a class or kind of merchandise of a free trade area country (as defined in section 516A(f)(10) of the Tariff Act of 1930), as determined by the administering authority, any court of the United States, upon the filing of an appropriate pleading, may declare the rights and other legal relations of any interested party seeking such declaration, whether or not further relief is or could be sought. Any such declaration shall have the force and effect of a final judgment or decree and shall be reviewable as such.

(b) For limitations on actions brought with respect to drug patents see section 505 or 512 of the Federal Food, Drug, and Cosmetic Act.

So in other words, courts are prohibited from declaring your status or rights in the context of federal "taxes". Below is an example of one court's response to a request by a person to be declared a "nontaxpayer". His request was dismissed for lack of jurisdiction!

Specifically, Rowen seeks a declaratory judgment against the United States of America with respect to "whether or not the plaintiff is a taxpayer pursuant to, and/or under 26 U.S.C. § 7701(a)(14)." (See Compl. at 2.) This Court lacks jurisdiction to issue a declaratory judgment "with respect to Federal taxes other than actions brought under section 7428 of the Internal Revenue Code of 1986," a code section that is not at issue in the instant action. See 28 U.S.C. § 2201; see also Hughes v. United States, 953 F.2d. 531, 536-537 (9th Cir. 1991) (affirming dismissal of claim for declaratory relief under § 2201 where claim concerned question of tax liability). Accordingly, defendant's motion to dismiss is hereby GRANTED, and the instant action is hereby DISMISSED.
[\[Rowen v. U.S., 05-3766MMC. \(N.D.Cal. 11/02/2005\)\]](#)

This means that if you claim to be a "nonresident alien" for the purposes of the income tax, you are not subject to the income tax laws and the judge can't argue with you and they have to accept what is on your (hopefully "1040NR" and not "1040" !) tax return, even if the IRS challenges that status! It also means that claims based on constitutional rights cannot

1 be claimed in federal court if they are done in the context of “taxes” only! We know from reading the case of *Downes v.*
2 *Bidwell*, 182 U.S. 244 (1901) that there is only one place where Congress can by legislation suspend the enforcement of the
3 Bill of Rights or the Constitution, and that is only within the federal zone against persons domiciled there. This provides a
4 clue to us where the Internal Revenue Code applies, and it isn’t inside states of the Union if the land isn’t owned by the
5 federal government!

6 So how do we get a court to rule on our status as a “nonresident alien” in such a way that the federal court has to accept this
7 status? Well:

- 8 1. We know that the above act can really only apply to franchisees called “taxpayers” and that to apply it against a person
9 who is NOT a franchisee called a “taxpayer” would be a tort by the judge. Therefore, WE declare that we are a
10 “nontaxpayer” and then asked the judge to remain silent or dismiss the case if he agrees with us or offer proof on the
11 record if he thinks we are NOT. This is the approach that we take with the following form on our website:

Federal Pleading/Motion/Petition Attachment, Litigation Tool #01.002

<http://sedm.org/Litigation/LitIndex.htm>

- 12 2. We know that the above act can only apply to persons domiciled on federal territory and if you are not domiciled on
13 federal territory as a nonresident alien, then it doesn’t apply to you. Federal law does not apply inside a state of the
14 Union to anything other than federal property. Therefore, when we ask, we emphasize that we are nonresidents to
15 which the act does not apply and that we are protected by the Foreign Sovereign Immunities Act. If he dismisses our
16 case, he will have then have to find some other ground to dismiss.
- 17 3. It is best done preferably in a state court or in a federal court but not in the context of taxes. For instance, if we petition
18 the court for a declaratory judgment regarding our citizenship status and don’t mention taxes in the pleading and do it
19 before and separate from the tax trial, then the judge hearing your tax trial has to accept the findings. Don’t be
20 discouraged, however. There is a way around this statutory trap. Below is the way around the roadblock:

21 While income tax arguments are barred under this rule - actions proving lack of citizenship, domicile, and residence are
22 specifically allowed. The issue is not income tax but jurisdiction over the person. Lack of jurisdiction is proved by
23 F.R.Civ.P. [Rule 44](#) and [Rule 44.1](#) - You go to the proper jurisdiction to resolve the matter by taking the following steps:

- 24 1. Acquire domicile and residence in a common law jurisdiction.
25 2. File notice in the clerk's office in state and federal courts.
26 3. Argue this in Federal court using as evidence the filings filed at common law, state court and federal courts.
27 4. Appeal at common law under Federal Rule of Civil Procedure 60 last line "by independent action".

28 You are then not arguing jurisdiction in front of that court - you are using evidence to prove that jurisdiction already exists
29 in another court. Read [28 U.S.C. §2201](#) and it states that it must be argued in the proper manner - and that is by not letting
30 the U.S. court decide that issue - go to common law and plead condition precedent under F.R.C.P. rule 8.(The citizenship
31 was already decided before the action began).

32 This argument is in agreement with all of the cites herein and the argument that dual citizenship can exist. State law tells
33 you the procedure for noticing the state courts that you have acquired a new residence and domicile.

34 **13.3 How to Avoid Jeopardizing Your Nonresident Citizen or Nonresident Alien Status**

35 If you are going to claim “nonresident alien” status, then you must do the following to ensure that you NEVER jeopardize
36 that status, or you could incur unwanted additional income tax liability:

- 37 1. If you live in the United States** (the “federal zone”), you should always vote by absentee ballot in all national
38 elections. [IRS Publication 54](#) for the year 2000 states on page 13 that:

39 *“Effect of voting by absentee ballot.*

40 *If you are a U.S. citizen living abroad, you can vote by absentee ballot in any election held in the United States*
41 *without risking your status as a bona fide resident of a foreign country. However, if you give information to the*
42 *local election officials about the nature and length of your stay abroad that does not match the information you*
43 *give for the bona fide residence test, the information given in connection with absentee voting will be*
44 *considered in determining your status, but will not necessarily be conclusive.”*

2. When or if you register to vote, you must be VERY careful not to sacrifice or confuse your citizenship status. Some states make it mandatory on the voter registration form that you claim to be a “U.S. citizen”. They want to pull you into the federal zone so they can tax you and if they litigate against you for income tax evasion, they will use your voter registration form as proof that you are a “U.S. citizen” under 8 U.S.C. §1401 born in the federal zone. California does this (see the Revenue and Taxation Code section 6017 for a definition of the term “This State” and “State of” for further details). Therefore, when you register to vote and must claim to be a “U.S. citizen” to get the “privilege” to vote (this is a scandal, if you ask me!), clarify which of the three “United States” you are claiming to be a citizen of as follows:
- 2.1. Change the term “United States” to add the word “of America” throughout the voter registration form.
 - 2.2. Mention in an area on the form the supreme Court case of *Hooven & Allison Co. v. Evatt*, 324 U.S. 652 (1945), and the three definitions of “United States”.
 - 2.3. Mention that of the three definitions, when you say you are a “U.S. citizen”, it means that you are a citizen of “United States the country” or the “50 several states” and not the federal zone area of the United States.
 - 2.4. If they won’t accept your changes above, then withdraw your voter registration. You should do all three of the above immediately after or preferably before you file your [W-8 form](#) to become a nonresident alien so that you have legal certified proof that you put the state on notice that you were NOT a federal U.S.** citizen under 8 U.S.C. §1401.
 - 2.5. If you have to defend yourself in court because you claimed to be a “U.S. citizen” on your voter registration and there is confusion or misinterpretation over the use of the term “United States”, explain which of the three definitions you meant (i.e. U.S.* or U.S.*** but NOT U.S.** citizen) and quote the case of *Spreckels Sugar Refining Co. v. McClain*, 192 U.S. 397 (1904) as proof that the dispute should be resolved in your favor:

“Keeping in mind the well-settled rule that the citizen is exempt from taxation unless the same is imposed by clear and unequivocal language, and that where the construction of a tax law is doubtful, the doubt is to be resolved in favor of those upon whom the tax is sought to be laid.”
[*Spreckels Sugar Refining Co. v. McClain*, 192 U.S. 397 (1904)]

3. While you are living abroad, or outside the federal United States** (the “federal zone”), you must be consistent in stating to the foreign country, or state of the 50 states of the Union that you are domiciled in that foreign state but are not a “resident” under the Internal Revenue Code. Remember from section 4.10 earlier that the only people who are “residents” are “aliens” under the Internal Revenue Code! If you claim not to be domiciled in that “foreign state” and if the authorities of that nonfederal zone entity exclude you from their income taxes, then you will lose your tax-exempt status. IRS Publication 54 says the following in that regard on page 13 of the year 2000 version:

“Statement to foreign authorities.

You are not considered a bona fide resident of a foreign country if you make a statement to the authorities of that country that you are not a resident of that country and the authorities hold that you are not subject to their income tax laws as a resident.

If you have made such a statement and the authorities have not made a final decision on your status, you are not considered to be a bona fide resident of that foreign country .To keep your status as a bona fide resident of a foreign country, you must have a clear intention of returning from such trips, without unreasonable delay, to your foreign residence or to a new bona fide residence in another foreign country.”

For further information on the subjects covered in this pamphlet, see the following free training course:

[Developing Evidence of Citizenship and Sovereignty](http://sedm.org/Forms/FormIndex.htm), Form #12.002
<http://sedm.org/Forms/FormIndex.htm>

13.4 “Will I Lose My Military Security Clearance or Passport or Social Security Benefits by Becoming a Nonresident Alien or a ‘national’?”

The answer to this question is emphatically no to all three. The term “nonresident alien” on the [IRS Form W-8BEN](#) (called a “Certificate of Foreign Status”) is a “word of art” that only has meaning within the context of the Internal Revenue Code and nowhere else. You can still get a U.S.A. passport, maintain your military security clearance, serve in the military, and collect social security benefits based on what you paid in because you were born in the United States of America and are a “national”, and Constitutional but not statutory citizen under federal law. Your birth certificate proves that. The only thing that filing a W-8 or W-8BEN and amended SS-5 form and becoming a “nonresident alien” do in the eyes of the IRS is

1 notify the IRS that you don't live in the federal zone, aren't a statutory federal or U.S.** citizen" under 8 U.S.C. §1401, and
2 aren't liable for federal income taxes under [26 U.S.C. §1](#) (and the implementing regulations in 26 C.F.R. § 1.1-1).

3 To further investigate this matter, we looked at the U.S. Navy's directives on this subject. SECNAVINST 5510.30A,
4 Department of the Navy (Secretary of the Navy Instruction 5510.30A) entitled *Department of the Navy Personnel Security*
5 *Program*, talks about the citizenship requirements for getting a U.S. government security clearance. Here is what it says on
6 page I-1 of Appendix I:

7 *1. Only United States citizens are eligible for a security clearance, assignment to sensitive duties or access*
8 *to classified information. When compelling reasons exist, in furtherance of the DON mission, including special*
9 *expertise, a non-U.S. citizen may be assigned to sensitive duties (see chapter 5) or granted a Limited Access*
10 *Authorization (see chapter 9) under special procedures.*

11 *When this instruction refers to U.S. citizens, it makes no distinction between those who are U.S. citizens by*
12 *birth, those who are U.S. nationals, those who have derived U.S. citizenship or those who acquired it through*
13 *naturalization. For the purpose of issuance of a security clearance, citizens of the Federated States of*
14 *Micronesia (FSM) and the Republic of the Marshall Islands are considered U.S. citizens.*
15 *[emphasis added]*

16 You can view the above instruction yourself at the following web address:

17 <http://neds.nebt.daps.mil/551030.htm>

18 We also searched the Social Security Administration (SSA) website (<http://www.ssa.gov>) for information about whether a
19 distinction is made between the treatment of "U.S. nationals" and "U.S. citizens". The Program Operation Manual System
20 (POMS) maintained by the SSA contains the following on this subject, in section GN 00303.001 entitled "Requirement of
21 U.S. Citizenship or Appropriate Alien Status":

22 *GN 00303.001 Requirement of U.S. Citizenship or Appropriate Alien Status*

23 **A. Policy Principle**

24 *An individual must be a U.S. citizen or have the appropriate alien status to be eligible for the following*
25 *benefits:*

- 26 • *Benefits at age 72 for uninsured individuals;*
- 27 • *Supplemental Security Income; and*
- 28 • *Health Insurance or Supplemental Medical Insurance for uninsured individuals.*

29 ...

30 **C. Operating Policy - Citizenship**

31 *"U.S. Nationals are treated as U.S. citizens for SSA purposes"*
32 *(see <http://policy.ssa.gov/poms.nsf/lnx/0200303001>)*

33 The IRS Form W-7, "Application for IRS Individual Taxpayer Identification Number" confirms the above conclusions. If
34 you examine this form at:

35 <http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormW7.pdf>

36 you will see that the top of the form says:

37 *"For use by individuals who are not U.S. citizens or nationals".*

38 The only way you can therefore get a Taxpayer Identification Number (TIN) to replace a Social Security Number is if you
39 don't otherwise qualify for Social Security as a "U.S. citizen" or "national". This form, however, could be used for
40 artificial entities, like businesses or corporations. For instance, if your children didn't want SSN's, then when they reach
41 age 18, they could apply for a fictitious business name with the name of the business being their real name but in all caps,
42 and then apply for a TIN for the business and use that instead of a real SSN. They could then discontinue the business after
43 they get what they want by giving the number, or they could terminate the business and the number, and renew the next

year with a different number. This is a sneaky way to avoid getting permanently branded or “dog-tagged” by our dishonest and covetous government.

The SSA website also defines “U.S. nationals” in section RS 02001.010 as follows:

“RS 02001.010 United States Nationals

...

B. DEFINITION

*A U.S. national is a U.S. citizen or a person who, although not a U.S. citizen, owes permanent allegiance to the United States. **The only persons who are U.S. nationals but not U.S. citizens are American Samoans and natives of Swains Island.***

“[Social Security Administration, Program Operations Manual System (POMS), Section RS 02001.010, emphasis added]

Before you get carried away with the above contradiction, consider the following facts:

1. The *Great IRS Hoax*, Form #11.302 shows in section 4.11.6 earlier that there are actually two types of “nationals”: “nationals but not citizens of the United States at birth” under 8 U.S.C. §1408, and another called a “state national”/“national” defined under 8 U.S.C. §1101(a)(21). Only one of these two types of “nationals of the United States” are subject to federal jurisdiction. The other one, the person born in and domiciled in a state of the Union, is not subject to federal jurisdiction but is formally recognized in 8 U.S.C. §1101(a)(21). The “national” or “state national” can’t be subject to federal civil law, because the Constitution doesn’t confer to the federal government the authority to determine the citizenship status of persons born in states of the Union, which are outside its jurisdiction and “foreign” with respect to federal jurisdiction.
2. The IRS code supersedes the SSA manual as it pertains to the collection of taxes, as confirmed in POMS section entitled “RS 01801.020 Responsibilities of IRS and SSA” located at:
<http://policy.ssa.gov/poms.nsf/36f3b2ee954f0075852568c100630558/e7fe4ff1331e2ccb85256a5c004e6120?OpenDocument>
3. The Social Security Administration’s POMS manual above is NOT LAW, but only guidance which cannot be enforced in court. The SSA can lie through their teeth on this manual and never be held accountable for that lie, because the manual is only directory in nature. The same is true of the IRS regarding their publications, including their Internal Revenue Manual (I.R.M.). Here is the way one court put it:

“Rules contained in the Internal Revenue Manual, even if they were codified in Code of Federal Regulations, did not have the force and effect of law, and therefore, district court, in Government’s action to collect assessment, correctly precluded defendant from introducing evidence concerned these provisions.”
[United States v. Horne, 714 F.2d. 206 (1983)]

4. The only thing you can or should rely on is the actual law itself (the statutes and their implementing regulations) and the rulings of the Supreme Court.

It is very important to update your “U.S. citizenship” status as outlined in:

1. *Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001*
<http://sedm.org/Forms/FormIndex.htm>
2. *Sovereignty Forms and Instructions Manual*, Form #10.005, section 2.5.3.13
<http://sedm.org/ItemInfo/Ebooks/SovFormsInstr/SovFormsInstr.htm>

. . . before you begin your administrative battle with the government, because this will significantly bolster your legal position and provide important and irrefutable evidence of your position by establishing evidence to prove their lack of jurisdiction over you. We also suggest getting a notarized copy of your birth certificate from the county recorder or area where you were born. If the IRS wants to challenge you on your nonresident alien or citizenship status, you will need proof of that status. Examine your birth certificate, security clearance, etc carefully to ensure that they don’t say you were born in the federal zone. If you were born in a military hospital, a federal base, or a federal territory or possession, or in the

District of Columbia (because, for instance, you were in a military family), and your birth certificate says so, you may need to abandon ties to the federal zone by renounce statutory [8 U.S.C. §1401](#) citizenship to become a “national” under [8 U.S.C. §1101\(a\)\(21\)](#). We emphasize here as was also done in section 4.11.10 the *Great IRS Hoax*, Form #11.302: You DON’T need to expatriate your constitutional citizenship or “nationality” in order to become a statutory “nonresident alien”. You already are one. Please don’t expatriate your nationality in order to achieve “nonresident alien” status because the government will slander you and make you look like a traitor against your country in front of a jury! For further information on expatriation, we refer you to the following:

<http://famguardian.org/subjects/legalgovref/citizenship/usa.htm>

<http://famguardian.org/Subjects/LegalGovRef/Citizenship/Expatriation.htm>

Lastly, please DO NOT ask us how to collect any socialist benefit and ALSO be either a “nonresident alien” or a member of SEDM, because, although it is legally possible, our police is not to allow our members to employ either our information or our services in doing this. Anyone who violates this requirement becomes a Member in Bad Standing. We’re not saying you CANNOT do it, but that IF you do it, you can’t use our forms or services to do it. Please don’t ask us WHY this is our policy. It just IS. This is covered in:

SEDM Forums, Forum 8.1

<http://sedm.org/forums//index.php?showtopic=2152>

14 How people are compelled to become “residents” or prevented from receiving all of the benefits of being a “nonresident”⁸⁵

Based on the foregoing discussion, it ought to be obvious that the government doesn't want you to know any of the following facts:

1. That all income taxation is based primarily upon domicile.
2. That domicile is a voluntary choice.
3. That because they need your consent to choose a domicile, they can't tax you without your consent.
4. That domicile is based on the coincidence of physical presence and intent to permanently remain in a place.
5. That unless you choose a domicile within the jurisdiction of the government that has general jurisdiction where you live, they have no authority to institute income taxation upon you.
6. That no one can determine your domicile except you.
7. That if you don't want the protection of government, you can fire them and handle your own protection, by changing your domicile to a different place or choosing no domicile at all. This then relieves you of an obligation to pay income taxes to support the protection that you no longer want or need.

Therefore, governments have a vested interest in hiding the relationship of “domicile” to income taxation by removing it or at least obfuscating it in their “codes”. A number of irreconcilable conflicts of law are created by COMPELLING EVERYONE to have either a specific domicile or an earthly domicile. For instance:

1. If the First Amendment gives us a right to freely associate and also implies a right to DISASSOCIATE, how can we be compelled to associate with a “state” or the people in the locality where we live without violating the First Amendment? It may not be presumed that we moved to a place because we wanted to associate with the people there.
2. Domicile creates a duty of allegiance, according to the cite above. All allegiance MUST be voluntary. How can the state compel allegiance by compelling a person to have or to choose an earthly domicile? What gives them the right to insist that the only legitimate type of domicile is associated with a government? Why can’t it be a church, a religious group, or simply an association of people who want to have their own police force or protection service separated from the state? Since the only product that government delivers is “protection”, why can’t people have the right to fire the government and provide their own protection with the tax money they would have paid the government?
3. When one chooses a domicile, they create a legal or contractual obligation to support a specific government, based on the above. By compelling everyone to choose an earthly domicile whose object is a specific government or state, isn’t the state interfering with our right to contract by compelling us to contract with a specific government for our

⁸⁵ Adapted from *Why Domicile and Becoming a “Taxpayer” Require Your Consent*, Form #05.002; <http://sedm.org/Forms/FormIndex.htm>.

protection? The Constitution, Article 1, Section 10 says no state shall make any law impairing the obligation of contracts. Implicit in this right to contract is the right NOT to contract. Every right implies the opposite right. Therefore, how can everyone be compelled to have a domicile without violating their right to contract?

4. The U.S. Supreme Court also said that income taxation based on domicile is “quasi-contractual” in nature.

“Even if the judgment is deemed to be colored by the nature of the obligation whose validity it establishes, and we are free to re-examine it, and, if we find it to be based on an obligation penal in character, to refuse to enforce it outside the state where rendered, see *Wisconsin v. Pelican Insurance Co.*, 127 U.S. 265, 292, et seq.

8 S.Ct. 1370, compare *Fauntleroy v. Lum*, 210 U.S. 230, 28 S.Ct. 641, **still the obligation to pay taxes is not penal. It is a statutory liability, quasi contractual in nature, enforceable, if there is no exclusive statutory remedy, in the civil courts by the common-law action of debt or indebitatus assumpsit.** *United States v. Chamberlin*, 219 U.S. 250, 31 S.Ct. 155; *Price v. United States*, 269 U.S. 492, 46 S.Ct. 180; *Dollar Savings Bank v. United States*, 19 Wall. 227; and see *Stockwell v. United States*, 13 Wall. 531, 542; *Meredith v. United States*, 13 Pet. 486, 493. **This was the rule established in the English courts before the Declaration of Independence.** *Attorney General v. Weeks*, *Bunbury's Exch. Rep.* 223; *Attorney General v. Jewers and Batty*, *Bunbury's Exch. Rep.* 225; *Attorney General v. Hatton*, *Bunbury's Exch. Rep.* [296 U.S. 268, 272] 262; *Attorney General v. —*, 2 Ans.Rep. 558; see *Comyn's Digest* (Title 'Dett,' A, 9); 1 *Chitty on Pleading*, 123; cf. *Attorney General v. Sewell*, 4 M.&W. 77. “
[*Milwaukee v. White*, 296 U.S. 268 (1935)]

The “quasi-contract” they are referring to above is your voluntary choice of “domicile”, no doubt. How can they compel such a contract if the person who is the object of the compulsion refuses to “do business” with the state and also refuses to avail themselves of any of the benefits of membership in said state? Wouldn't that amount to slavery, involuntary servitude, and violate the Thirteenth Amendment prohibition against involuntary servitude?

Do you see how subtle this domicile thing is? It's a very sneaky way to draw you into the world system and force you to adopt and comply with earthly laws and a government that are hostile towards and foreign to God's laws. All of the above deceptions and ruses are designed to keep you enslaved and entrapped to support a government that does nothing for you and which you may even want to abandon or disassociate with.

14.1 Why it is UNLAWFUL for a state nationals to become a “resident alien”

Americans domiciled in states of the Union:

1. Are “nationals of the United States*** of America” under 8 U.S.C. §1101(a)(21).
2. Wrongfully File 1040 usually.
3. Commit fraud and misrepresent their status as resident aliens by filing IRS form 1040. The 1040 form is only for those with a domicile on federal territory that is no part of a state of the Union and who are “resident aliens”. Even statutory “U.S. citizens” under 26 U.S.C. §911 are “resident aliens” in relation to the foreign country they are temporarily in while abroad. All “taxpayers”, in fact, are aliens pursuant to 26 C.F.R. §1.1441-1(c)(3).

The ONLY way for a “nonresident alien” to lawfully become a “resident alien” is to make an election to do so as a person married to a statutory but not constitutional “citizen of the United States” pursuant to 8 U.S.C. §1401 and to do so under the authority of 26 U.S.C. §6013(g) and (h).

Some of our readers, in seeking to justify how they can lawfully become “taxpayers” and Social Security franchise participants, have pointed to the language at 26 U.S.C. §7701(b) as a justification for why and how a “nonresident alien” who is not an “individual” can lawfully elect to become a “resident alien” To wit:

26 U.S.C. §7701(b):

(b) Definition of resident alien and nonresident alien

(1) In general

For purposes of this title (other than subtitle B)—

(A) Resident alien

An alien individual shall be treated as a resident of the United States with respect to any calendar year if (and only if) such individual meets the requirements of clause (i), (ii), or (iii):

(i) Lawfully admitted for permanent residence Such individual is a lawful permanent resident of the United States at any time during such calendar year.

Paragraph (b)(6) in the above statute defines "**lawful permanent resident**" as follows:

(6) Lawful permanent resident

For purposes of this subsection, an individual is a lawful permanent resident of the United States at any time if—

(A) such individual has the status of having been lawfully accorded the privilege of residing permanently in the United States as an immigrant in accordance with the immigration laws, and

(B) such status has not been revoked (and has not been administratively or judicially determined to have been abandoned).

Notice that it DOES NOT SAY:

Such individual HAS BEEN lawfully accorded the privilege of residing permanently in the United States.

It DOES SAY:

Such individual HAS THE STATUS OF HAVING BEEN accorded the privilege

Those invoking the above statute to justify an election to become a "resident alien" will then say:

This is a HUGE difference. If a nonresident alien submits resident forms unwittingly, he therefore obtains administratively the STATUS of resident, and thus meets the legal definition of paragraph (6). If he meets the definition of paragraph (6), then he also meets the definition of (b)(1)(A)(i) above, and can thus be legally treated as if a resident alien for the purposes of banking, and submitting form W-9 as a contractor. This of course is done unwittingly, but it is legal.

I believe this is the legal mechanism that allows the masses to legally wrongfully represent themselves to financial institutions and payers while indemnifying the acceptance agent . . . which is the whole objective anyway. It's my personal feeling that these guys are slick enough to not blatantly do something that big that would be ALL-OUT illegal.

I'm not trying to walk the tightrope here and have it both ways. But as I have said in the past, I have seen some inconsistencies in application of the law (my opinion) that can be labeled as "curve fitting." An officer in the military earns "wages" and is required to participate in Social Security. There is no way around that. Furthermore, the code and regs clearly state that if you have a SSN, you may NOT obtain a TIN, but you MAY change the status of the number. I have no problem paying my lawful tax. And I don't have a problem receiving a military pension. I don't like Social Security as I understand how the system is implemented. But that doesn't relieve me of my obligations under law, it is on the shoulders of those who engineered the scheme.

If a nonresident alien receives "United States" payments . . . he better be paying Federal Income Tax on them. That is my personal opinion and conclusion. I have not seen ONE thing that relieves a nonresident alien of that burden.

The above logic of justifying how a "nonresident alien" who is a state national domiciled in a state of the Union can lawfully become a statutory "resident alien" pursuant to 26 U.S.C. §7701(b) is, in fact, unlawful and in most cases a crime for the average American. A state national pursuant to 8 U.S.C. §1101(a)(21) domiciled in a state of the Union and not lawfully occupying a public office in the District of Columbia as required by 4 U.S.C. §72 cannot lawfully engage in the "trade or business" franchise or to elect to be treated as a "resident alien" because of the following considerations:

1. The term "lawful permanent resident" is defined in Title 8 and it doesn't include anyone born in a state of the Union and certainly nowhere expressly includes a state national pursuant to 8 U.S.C. §1101(a)(21). Yes, we agree that a state national is a statutory "nonresident alien" within the meaning of the I.R.C., if he is engaged in a public office, but he is

not a statutory "alien" per 8 U.S.C. §7701(b)(1)(A) because "nonresident aliens" are NOT a subset of "aliens" in the Internal Revenue Code. We proved this in section 10.4 earlier. If you disagree, please show us proof to the contrary.

2. The rights of people domiciled in states of the Union are INALIENABLE according to the Declaration of Independence, which is organic law. Therefore, they can't be contracted or bargained away or converted into a privilege in relation to a REAL, de jure government. The only way around this problem are for the judge/IRS to admit that they don't represent a real government but a private corporate franchise. Only by being a private corporation and acting in a private capacity can they lawfully contract in that way with you if you are domiciled in a state of the Union protected by the organic law. We know this is the case, but we also know that they don't ever want to admit that.
3. Nowhere is the status of "resident alien" declared or expressly conferred by simply filing IRS Form 1040. The IRS has a hard time even telling the truth about who the form is really used by. The only place you can go to find out that the 1040 is a "U.S. person", "U.S. citizen", and "U.S. resident" form is IRS Published Products Catalog (2003), Document 7130. They don't put that in the IRS 1040 Booklet or on the form. It's a scam because they are digging a hole and hoping that your own false presumptions will cause you to fall into it. Even if you raise the issue that the 1040 form is ONLY for resident aliens and not citizens unless abroad, they routinely call you a crack pot. Therefore, if you asked the IRS whether you can change your status from being a state national and "non-resident non-person" to a resident alien by filing form 1040, they would say no. Your hypothesis can't therefore be true.
4. You can't be a "resident" in a place without a physical presence there. The state national in the state who made the UNLAWFUL election to be treated as a statutory "resident alien" is committing perjury because the physical place where he/she lives didn't change. In reality, all he/she did was unlawfully elect himself into a "public office" by filling out a tax form and sending a bribe/kickback to someone to treat him like a public officer. That, too is a CRIME. [18 U.S.C. §211](#) makes it a crime to bribe someone to get them appointed into a public office, and probably everyone in the IRS could and probably should be prosecuted for THAT crime, because all "taxpayers" are public officers. Under Federal Rule of Civil Procedure 17(b), the "taxpayer" is representing an office with a domicile in the District of Columbia, but he never physically moved there so technically he CAN'T be a statutory "resident alien" under 26 U.S.C. §7701(b). Furthermore, aliens are NOT permitted to serve in public offices, hence, even if he was lawfully appointed, he is serving ILLEGALLY. EVERYTHING they are doing right now is illegal and a SCAM from the get go.

What the above reader is trying to do is come up with a way for a sovereign party protected by the Constitution who CAN'T lawfully bargain away ANY right in relation to government to waive sovereign immunity under 28 U.S.C. §1605 and change his status from a protected party to a privileged statutory "resident alien". It can't be done because his/her rights are INALIENABLE in relation to a REAL, DE JURE government. Only those not protected by the Constitution can do so, which means they fit one of the following criteria:

1. They are domiciled on federal territory not protected by the Constitution. The District of Columbia IS protected by the Constitution because it was inside of Virginia before it was ceded and was protected by the Constitution at the time it was ceded, and according to the U.S. Supreme Court in *Downes v. Bidwell*, 182 U.S. 244 (1901) the protection of the Constitution against that land can't be removed by any Act of Congress. That is because rights are unalienable and can't be bargained away, which is further confirmation of what we are saying.
2. They are in a foreign country (other than a state of the Union) under 26 U.S.C. §911 AND continue to maintain a domicile in the statutory "United States" on federal territory. They don't enjoy the protections of the Constitution while abroad, as agreed by the U.S. Supreme Court in *Cook v. Tait*, 265 U.S. 47 (1924).

The average American doesn't satisfy either of the above two conditions, and certainly doesn't while in a constitutional but not statutory "state" applying for a bank account. Consequently, the ONLY way to truthfully describe what banks are doing by allowing state national domiciled in a state to open bank accounts as statutory "resident aliens" with a Taxpayer Identification Number" is that they are helping depositors commit the following crimes:

1. Impersonating a statutory but not constitutional "U.S. citizen". 18 U.S.C. §911.
2. Impersonating a public officer. 18 U.S.C. §912. All public offices can be exercised ONLY in the District of Columbia and NOT elsewhere and they don't work in the District of Columbia as required by 4 U.S.C. §72.
3. Conspiracy to defraud the "United States". 18 U.S.C. §287. Everyone participating in a public benefit who does not in fact qualify because not a public officer in the government is committing a fraud upon the United States.
4. Filing false information returns. 26 U.S.C. §§7206, 7207. They file information returns against depositors and all these are false because the depositors do not lawfully occupy a public office and therefore are NOT engaged in the "trade or business" franchise as required by 26 U.S.C. §6041(a).
5. Fraud in connection with computers. 18 U.S.C. §1030. All their account holder records are knowingly fraudulent

because they misrepresent the status of nearly all their depositors.

6. Bribing public officials. 18 U.S.C. §201. Taxes paid by those not lawfully occupying a public office and paid to those in the District of Columbia who ARE public officers is bribery of public officials.

14.2 How the tax code compels choice of domicile

The government has compelled domicile or interfered with receiving the benefits of your choice by any of the following means:

1. Nowhere in Internal Revenue Code is the word “domicile” admitted to be the source of the government’s jurisdiction to impose an income tax, even though the U.S. Supreme Court admitted this in *Miller Brothers Co. v. Maryland*, [347 U.S. 340](#) (1954). The word “domicile”, in fact, is only used in two sections of the entire 9,500 page Internal Revenue Code, Title 26. This is no accident, but a very devious way for the government to avoid getting into arguments with persons who it is accusing of being “taxpayers”. It avoids these arguments by avoiding showing Americans the easiest way to challenge federal jurisdiction, which is demanding proof from the government required by 5 U.S.C. §556(d), who is the moving party, that you maintain a domicile on federal territory. The two sections below are the only places where domicile is mentioned:
 - 1.1. 26 U.S.C. §7448(j)(1)(B)(vi): Annuities to surviving spouses and dependent children of judges.
 - 1.2. 26 U.S.C. §6091: Defines where returns shall be submitted in the case of deceased “taxpayers”, which is the “domicile” of the decedent when he died.
2. They renamed the word “domicile” on government tax forms. They did this so that income taxation “appears” to be based entirely on physical presence, when in fact is also requires voluntary consent as well. If you knew that the government needed your consent to become a “taxpayer”, then probably everyone would “un-volunteer” and the government would be left scraping for pennies. Below are some examples of other names they gave to “domicile”:
 - 2.1. “permanent address”
 - 2.2. “permanent residence”
 - 2.3. “residence”: defined above, and only applying to nonresident aliens. There is no definition of “residence” anywhere in the I.R.C. in the case of a “citizen”. Below is how *Volume 28 of the Corpus Juris Secundum (C.J.S.)* legal encyclopedia, Domicile, describes the distinction between “residence” and “domicile”:

Corpus Juris Secundum
§4 Domicile and Residence Distinguished

b. Use of Terms in Statutes

The terms “domicile” and “residence,” as used in statutes, are commonly, although not necessarily, construed as synonymous. Whether the term “residence,” as used in a statute, will be construed as having the meaning of “domicile,” or the term “domicile” construed as “residence,” depends on the purpose of the statute and the nature of the subject matter, as well as the context in which the term is used. 32 It has been declared that the terms “residence” and “domicile” are almost universally used interchangeably in statute, and that since domicile and legal residence are synonymous, the statutory rules for determining the place of residence are the rules for determining domicile.³⁴ However, it has been held that “residence,” when used in statutes, is generally interpreted by the courts as meaning “domicile,” but with important exception.

Accordingly, whenever the terms “residence” and “domicile” are used in connection with subjects of domestic policy, the terms are equivalent, as they also are, generally, where a statute prescribes residence as a qualification for the enjoyment of a privilege or the exercise of a franchise. “Residence” as used in various particular statutes has been considered synonymous with “domicile.” 39 However, the terms are not necessarily synonymous.⁴⁰
[28 Corpus Juris Secundum, Domicile, §4 Domicile and Resident Distinguished]

3. By telling you that you MUST have a “domicile”. For instance, the *Volume 28 of the Corpus Juris Secundum (C.J.S.)* section on “Domicile” says the following on this subject:

Corpus Juris Secundum
Domicile, §5 Necessity and Number

“It is a settled principle that every person must have a domicile somewhere.³ The law permits no individual to be without a domicile.⁴² and an individual is never without a domicile somewhere.¹³ Domicile is a continuing thing, and from the moment a person is born he must, at all times, have a domicile .”
[28 Corpus Juris Secundum, Domicile, §5 Necessity and Number]

"Whenever a person does not fix a domicile for himself, the law will fix one for him in accordance with the facts and circumstances of the case; I2 and an infant's domicile will be fixed by operation of law where it cannot be determined from that of the parents.73"
[28 Corpus Juris Secundum, Domicile, §9 Domicile by Operation of Law]

Indirectly, what they are suggesting in the above by FORCING you to have a domicile is that:

- 3.1. You cannot choose God as your sole Protector, but MUST have an earthly protector who cannot be yourself.
- 3.2. Although the First Amendment gives you the right to freely associate, it does not give you the right to disassociate with ALL governments. This is an absurdity.
- 3.3. Government has a monopoly on protection and that individuals are not allowed to fire the government and provide their own protection, either individually or collectively.
4. By inventing new words that allow them to avoid mentioning "domicile" in their vague "codes" while giving you the impression that an obligation exists that actually is consensual. For instance, in [26 U.S.C. §911](#) is the section of the I.R.C. entitled "Citizens or residents of the United States living abroad". This section identifies the income tax liabilities of persons domiciled in the "United States" (federal zone) who are living temporarily abroad. We showed earlier that if they have a domicile abroad, then they cannot be either "citizens" or "residents" under the I.R.C., because domicile is a prerequisite for being either. In that section, they very deceptively:
 - 4.1. Use the word "abode" in [26 U.S.C. §911\(d\)\(3\)](#) to describe one's domicile so as to remove the requirement for "intent" and "consent" from consideration of the subject, even though they have no authority to ignore this requirement for consent in the case of anything but an "alien".
 - 4.2. Don't even use the word "domicile" at all, and refuse to acknowledge that what "citizens" or "residents" both have in common is a "domicile" within the United States. They did this to preserve the illusion that even after one changes their domicile to a foreign country while abroad, the federal tax liability continues, when in fact, it legally is not required to. After domicile is changed, those Americans who changed it while abroad then are no longer called "citizens" under federal law, but rather "nationals" and "nonresident aliens".
 - 4.3. They invented a new word called a "tax home", as if it were a substitute for "domicile", when in fact it is not. A "tax home" is defined in [26 U.S.C. §911](#) as a place where a person who has a temporary presence abroad treats himself or herself as a privileged "resident" in the foreign country but still also maintains a privileged "resident" and "domicile" status in the "United States".

[TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter N > PART III > Subpart B > § 911](#)
[§ 911. Citizens or residents of the United States living abroad](#)

(d) Definitions and special rules For purposes of this section—

(3) Tax home

The term "**tax home**" means, with respect to any individual, such individual's home for purposes of section 162 (a)(2) (relating to traveling expenses while away from home). **An individual shall not be treated as having a tax home in a foreign country for any period for which his abode [domicile] is within the United States [federal zone].**

The only way the government can maintain your status as a "taxpayer" is to perpetuate you in a "privileged" state, so they simply don't offer any options to leave the privileged state by refusing to admit to you that the terms "citizen" and "resident" presume you made a voluntary choice of domicile within their jurisdiction. I.R.C. section 162 mentioned above is the section for privileged deductions, and the only persons who can take deductions are those engaged in the privileged "trade or business" excise taxable franchise. Therefore, the only person who would derive any benefit from deductions is a person with a domicile in the "United States" (federal government/territory) and who has earnings from that place which are connected with a "trade or business", which means U.S. government (corporation) source income as a "public officer".

14.3 How the Legal Encyclopedia compels choice of domicile

Even the legal encyclopedia tries to hide the nature of domicile. For instance, Volume 28 of the Corpus Juris Secundum (C.J.S.) at:

<http://famguardian.org/TaxFreedom/CitesByTopic/Domicile-28CJS-20051203.pdf>

which we quoted in the previous section does not even mention the requirement for “allegiance” as part of domicile or the fact that allegiance must be voluntary and not compelled, even though the U.S. Supreme Court said this was an essential part of it:

“Since the Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously includes a duty to pay taxes, and their nature and measure is largely a political matter.”
[Miller Brothers Co. v. Maryland, [347 U.S. 340](#) (1954)]

The legal encyclopedia in the above deliberately and maliciously omits mention of any of the following key concepts, even though the U.S. Supreme Court has acknowledged elements of them as we have shown:

1. That allegiance that is the foundation of domicile must be voluntary and cannot be coerced.
2. That external factors such as the withdrawal of one’s right to conduct commerce for failure to give allegiance causes domicile choice to no longer be voluntary.
3. That a choice of domicile constitutes an exercise of your First Amendment right of freedom of association and that a failure to associate with a specific government is an exercise of your right of freedom from compelled association.
4. That you retain all your constitutional rights even WITHOUT choosing a domicile within a specific government because rights attach to the land you are standing on and not the civil status you choose by exercising your right to associate and becoming a member of a “state” or municipality.

The result of maliciously refusing to acknowledge the above concepts is a failure to acknowledge the foundation of all just authority of every government on earth, which is the consent of the governed mentioned in our Declaration of Independence.

“We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed. --That whenever any Form of Government becomes destructive of these ends, it is the Right of the People to alter or to abolish it, and to institute new Government, laying its foundation on such principles and organizing its powers in such form, as to them shall seem most likely to effect their Safety and Happiness.”
[Declaration of Independence]

A failure to acknowledge that requirement results in a complete destruction of the sovereignty of the people, because the basis of all your sovereignty is that no one can do anything to you without your consent, unless you injured the equal rights of others. This concept is exhaustively described in the following document:

[Requirement for Consent](http://sedm.org/Forms/FormIndex.htm), Form #05.003
<http://sedm.org/Forms/FormIndex.htm>

14.4 How governments compel choice of domicile: Government ID

In order to do business within any jurisdiction, and especially with the government and financial institutions, one usually needs identification documents. Such documents include:

1. State driver’s license. Issued by the Department of Motor Vehicles in your state.
2. State ID card. Issued by the Department of Motor Vehicles in your state.
3. Permanent resident green card.
4. National passport. Issued by the U.S. Dept. of State.
5. U.S. Citizen Card. Issued by the Dept. of State. These are typically used at border crossings.

All ID issued by the state governments, and especially the driver’s license, requires that the applicant be a “resident” of the “State of ____”. If you look up the definition of “resident” and “State of” or “State” or “in this State” within the state tax code, these terms are defined to mean a privileged alien with a domicile on federal territory not protected by the Constitution.

USA passports also require that you provide a domicile. The Department of State Form DS-11 in Block 17 requires you to specify a “Permanent Address”, which means domicile. See:

Domicile within the country is not necessary in order to be issued a national passport. All you need is proof of birth within that country. If you would like tips on how to obtain a national passport without a domicile within a state and without government issued identifying numbers that connect you to franchises, see:

How to Apply for a Passport as a "state national", Form #09.007

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

State ID, however, always requires domicile within the state in order to be issued either a state driver's license or a state ID. Consequently, there is no way to avoid becoming privileged if you want state ID. This situation would seem at first to be a liability until you also consider that they can't lawfully issue a driver's license to non-residents. Imagine going down to the DMV and telling them that you are physically on state land but do not choose a domicile here and that you can't be compelled to and that you would like for them to certify that you came in to request a license and that you were refused and don't qualify. Then you can show that piece of paper called a "Letter of Disqualification" to the next police officer who stops you and asks you for a license. Imagine having the following dialog with the police officer when you get stopped:

Officer: May I see your license and registration please?

You: I'm sorry, officer, but I went down to the DMV to request a license and they told me that I don't qualify because I am a non-resident of this state. I have a Letter of Disqualification they gave me while I was there stating that I made application and that they could not lawfully issue me a license. Here it is, officer.

Officer: Well, then do you have a license from another state?

You: My domicile is in a place that has no government. Therefore, there is no one who can issue licenses there. Can you show me a DMV office in the middle of the ocean, which is where my domicile is and where my will says my ashes will be PERMANENTLY taken to when I die. My understanding is that domicile or residence requires an intention to permanently remain at a place and I am not here permanently and don't intend to remain here. I am a perpetual traveler, a transient foreigner, and a vagrant until I am buried.

Officer: Don't get cute with me. If you don't produce a license, then I'm going to cite you for driving without a license.

You: Driving is a commercial activity and I am not presently engaged in a commercial activity. Do you have any evidence to the contrary? Furthermore, I'd love to see you explain to the judge how you can punish me for refusing to have that which the government says they can't even lawfully issue me. That ought to be a good laugh. I'm going to make sure the whole family is there for that one. It'll be better than Saturday Night Live!

We allege that the purpose of the vehicle code in your state is NOT the promotion of public safety, but to manufacture statutory "residents" and "taxpayers". The main vehicle by which states of the Union, in fact, manufacture "residents", who are privileged "public officers" that are "taxpayers" and aliens with respect to the government is essentially by compelling everyone to obtain and use state driver's licenses. This devious trap operates as follows:

1. You cannot obtain a state driver's license without being a "resident". If you go into any DMV office and tell them you are not a "resident", then they are not allowed to issue you a license. You can ask from them what is called a "Letter of Disqualification", which states that you are not eligible for a driver's license. You can keep that letter and show it to any police officer who stops you and wants your "license". He cannot then cite you for "driving without a license" that the state refuses to issue you, nor can he impound your car for driving without a license!

California Vehicle Code

"14607.6. (a) Notwithstanding any other provision of law, and except as provided in this section, a motor vehicle is subject to forfeiture as a nuisance if it is driven on a highway in this state by a driver with a suspended or revoked license, or by an unlicensed driver, who is a registered owner of the vehicle at the time of impoundment and has a previous misdemeanor conviction for a violation of subdivision (a) of Section 12500 or Section 14601, 14601.1, 14601.2, 14601.3, 14601.4, or 14601.5.

(b) A peace officer shall not stop a vehicle for the sole reason of determining whether the driver is properly licensed.

(c) (1) If a driver is unable to produce a valid driver's license on the demand of a peace officer enforcing

the provisions of this code, as required by subdivision (b) of Section 12951, the vehicle shall be impounded regardless of ownership, unless the peace officer is reasonably able, by other means, to verify that the driver is properly licensed. Prior to impounding a vehicle, a peace officer shall attempt to verify the license status of a driver who claims to be properly licensed but is unable to produce the license on demand of the peace officer.

(2) A peace officer shall not impound a vehicle pursuant to this subdivision if the license of the driver expired within the preceding 30 days and the driver would otherwise have been properly licensed.

(3) A peace officer may exercise discretion in a situation where the driver without a valid license is an employee driving a vehicle registered to the employer in the course of employment. A peace officer may also exercise discretion in a situation where the driver without a valid license is the employee of a bona fide business establishment or is a person otherwise controlled by such an establishment and it reasonably appears that an owner of the vehicle, or an agent of the owner, relinquished possession of the vehicle to the business establishment solely for servicing or parking of the vehicle or other reasonably similar situations, and where the vehicle was not to be driven except as directly necessary to accomplish that business purpose. In this event, if the vehicle can be returned to or be retrieved by the business establishment or registered owner, the peace officer may release and not impound the vehicle.

(4) A registered or legal owner of record at the time of impoundment may request a hearing to determine the validity of the impoundment pursuant to subdivision (n).

(5) If the driver of a vehicle impounded pursuant to this subdivision was not a registered owner of the vehicle at the time of impoundment, or if the driver of the vehicle was a registered owner of the vehicle at the time of impoundment but the driver does not have a previous conviction for a violation of subdivision (a) of Section 12500 or Section 14601, 14601.1, 14601.2, 14601.3, 14601.4, or 14601.5, the vehicle shall be released pursuant to this code and is not subject to forfeiture.

(d) (1) This subdivision applies only if the driver of the vehicle is a registered owner of the vehicle at the time of impoundment. Except as provided in paragraph (5) of subdivision (c), if the driver of a vehicle impounded pursuant to subdivision (c) was a registered owner of the vehicle at the time of impoundment, the impounding agency shall authorize release of the vehicle if, within three days of impoundment, the driver of the vehicle at the time of impoundment presents his or her valid driver's license, including a valid temporary California driver's license or permit, to the impounding agency. The vehicle shall then be released to a registered owner of record at the time of impoundment, or an agent of that owner authorized in writing, upon payment of towing and storage charges related to the impoundment, and any administrative charges authorized by Section 22850.5, providing that the person claiming the vehicle is properly licensed and the vehicle is properly registered. A vehicle impounded pursuant to the circumstances described in paragraph (3) of subdivision (c) shall be released to a registered owner whether or not the driver of the vehicle at the time of impoundment presents a valid driver's license.

(2) If there is a community property interest in the vehicle impounded pursuant to subdivision (c), owned at the time of impoundment by a person other than the driver, and the vehicle is the only vehicle available to the driver's immediate family that may be operated with a class C driver's license, the vehicle shall be released to a registered owner or to the community property interest owner upon compliance with all of the following requirements:

(A) The registered owner or the community property interest owner requests release of the vehicle and the owner of the community property interest submits proof of that interest.

(B) The registered owner or the community property interest owner submits proof that he or she, or an authorized driver, is properly licensed and that the impounded vehicle is properly registered pursuant to this code.

(C) All towing and storage charges related to the impoundment and any administrative charges authorized pursuant to Section 22850.5 are paid.

(D) The registered owner or the community property interest owner signs a stipulated vehicle release agreement, as described in paragraph (3), in consideration for the nonforfeiture of the vehicle. This requirement applies only if the driver requests release of the vehicle.

(3) A stipulated vehicle release agreement shall provide for the consent of the signator to the automatic future forfeiture and transfer of title to the state of any vehicle registered to that person, if the vehicle is driven by a driver with a suspended or revoked license, or by an unlicensed driver. The agreement shall be in effect for only as long as it is noted on a driving record maintained by the department pursuant to Section 1806.1.

(4) The stipulated vehicle release agreement described in paragraph (3) shall be reported by the impounding agency to the department not later than 10 days after the day the agreement is signed.

(5) No vehicle shall be released pursuant to paragraph (2) if the driving record of a registered owner indicates that a prior stipulated vehicle release agreement was signed by that person.

(e) (1) The impounding agency, in the case of a vehicle that has not been redeemed pursuant to subdivision (d), or that has not been otherwise released, shall promptly ascertain from the department the names and addresses of all legal and registered owners of the vehicle.

(2) The impounding agency, within two days of impoundment, shall send a notice by certified mail, return receipt requested, to all legal and registered owners of the vehicle, at the addresses obtained from the department, informing them that the vehicle is subject to forfeiture and will be sold or otherwise disposed of pursuant to this section. The notice shall also include instructions for filing a claim with the district attorney, and the time limits for filing a claim. The notice shall also inform any legal owner of its right to conduct the sale pursuant to subdivision (g). If a registered owner was personally served at the time of impoundment with a notice containing all the information required to be provided by this paragraph, no further notice is required to be sent to a registered owner. However, a notice shall still be sent to the legal owners of the vehicle, if any. If notice was not sent to the legal owner within two working days, the impounding agency shall not charge the legal owner for more than 15-days' impoundment when the legal owner redeems the impounded vehicle.

(3) No processing charges shall be imposed on a legal owner who redeems an impounded vehicle within 15 days of the impoundment of that vehicle. If no claims are filed and served within 15 days after the mailing of the notice in paragraph (2), or if no claims are filed and served within five days of personal service of the notice specified in paragraph (2), when no other mailed notice is required pursuant to paragraph (2), the district attorney shall prepare a written declaration of forfeiture of the vehicle to the state. A written declaration of forfeiture signed by the district attorney under this subdivision shall be deemed to provide good and sufficient title to the forfeited vehicle. A copy of the declaration shall be provided on request to any person informed of the pending forfeiture pursuant to paragraph (2). A claim that is filed and is later withdrawn by the claimant shall be deemed not to have been filed.

(4) If a claim is timely filed and served, then the district attorney shall file a petition of forfeiture with the appropriate juvenile, municipal, or superior court within 10 days of the receipt of the claim. The district attorney shall establish an expedited hearing date in accordance with instructions from the court, and the court shall hear the matter without delay. The court filing fee, not to exceed fifty dollars (\$50), shall be paid by the claimant, but shall be reimbursed by the impounding agency if the claimant prevails. To the extent practicable, the civil and criminal cases shall be heard at the same time in an expedited, consolidated proceeding. A proceeding in the civil case is a limited civil case.”
[California Vehicle Code, Section 14607.6, Sept. 20, 2004]

Below is evidence showing how one person obtained a “Letter of Disqualification” that resulted in being able to drive perpetually without having a state -issued driver's license.

<http://famguardian.org/Subjects/Taxes/Articles/DomicileBasisTaxationDL-20060522.pdf>

2. Most state vehicle codes define “resident” as a person with a domicile in the “State”. Below is an example from the California Vehicle Code:

California Vehicle Code

516. “**Resident**” means any person who manifests an intent to live or be located in this state on more than a temporary or transient basis. Presence in the state for six months or more in any 12-month period gives rise to a rebuttable presumption of residency.

The following are evidence of residency for purposes of **vehicle** registration:

- (a) Address where registered to vote.
- (b) Location of employment or place of business.
- (c) Payment of **resident** tuition at a public institution of higher education.
- (d) Attendance of dependents at a primary or secondary school.
- (e) Filing a homeowner's property tax exemption.
- (f) Renting or leasing a home for use as a residence.
- (g) Declaration of residency to obtain a license or any other privilege or benefit not ordinarily extended to a nonresident.
- (h) Possession of a California driver's license.
- (i) Other acts, occurrences, or events that indicate presence in the state is more than temporary or transient.

[SOURCE:

<http://www.leginfo.ca.gov/cgi-bin/waisgate?WAIISdocID=49966114921+5+0+0&WAIISaction=retrieve>]

California Vehicle Code

12505. (a) (1) For purposes of this division only and notwithstanding Section 516, residency shall be determined as a person's state of domicile. “State of domicile” means the state where a person has his or her true, fixed, and permanent home and principal residence and to which he or she has manifested the intention

of returning whenever he or she is absent.

Prima facie evidence of residency for driver's licensing purposes includes, but is not limited to, the following:

(A) Address where registered to vote.

(B) Payment of resident tuition at a public institution of higher education.

(C) Filing a homeowner's property tax exemption.

(D) Other acts, occurrences, or events that indicate presence in the state is more than temporary or transient.

(2) California residency is required of a person in order to be issued a commercial driver's license under this code.

(b) The presumption of residency in this state may be rebutted by satisfactory evidence that the licensee's primary residence is in another state.

(c) Any person entitled to an exemption under Section 12502, 12503, or 12504 may operate a motor **vehicle** in this state for not to exceed 10 days from the date he or she establishes residence in this state, except that he or she shall obtain a license from the department upon becoming a **resident** before being employed for compensation by another for the purpose of driving a motor **vehicle** on the highways.

[SOURCE:

<http://www.leginfo.ca.gov/cgi-bin/waisgate?WAISdocID=49860512592+2+0+0&WALSaction=retrieve>]

516. "Resident" means any person who manifests an intent to live or be located in this state on more than a temporary or transient basis. Presence in the state for six months or more in any 12-month period gives rise to a rebuttable presumption of residency.

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(e) Filing a homeowner's property tax exemption.

(f) Renting or leasing a home for use as a residence.

(g) Declaration of residency to obtain a license or any other privilege or benefit not ordinarily extended to a nonresident.

(h) Possession of a California driver's license.

(i) Other acts, occurrences, or events that indicate presence in the state is more than temporary or transient.

[SOURCE: <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=veh&group=00001-01000&file=100-680>]

3. The term "State" is then defined in the revenue codes to mean the federal areas within the exterior limits of the state. Below is an example from the California Revenue and Taxation Code:

California Revenue and Taxation Code

17017. "United States," when used in a geographical sense, includes the states, the District of Columbia, and the possessions of the United States.

17018. "State" includes the District of Columbia, and the possessions of the United States.

4. You must surrender all other state driver's licenses in order to obtain one from most states. Below is an example from the California Vehicle Code:

California Vehicle Code

1 12805. The department shall not issue a driver's license to, or renew a driver's license of, any person:

2 [. . .]

3 (f) Who holds a valid driver's license issued by a foreign jurisdiction unless the license has been surrendered to
4 the department, or is lost or destroyed.

6 12511. No person shall have in his or her possession or otherwise under his or her control more than one
7 driver's license.

8 Consequently, the vehicle code in most states, in the case of individuals not involved in “commercial activity”, applies
9 mainly to “public officers” who are effectively “residents” of the federal zone with an effective “domicile” or “residence”
10 there:

11 [26 U.S.C. §7701](#)

12 (a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent
13 thereof—

14 (39) Persons residing outside United States

15 If any citizen or resident of the United States does not reside in (and is not found in) any United States judicial
16 district, such citizen or resident shall be treated as residing in the District of Columbia for purposes of any
17 provision of this title relating to—

18 (A) jurisdiction of courts, or

19 (B) enforcement of summons.

20 [SOURCE: http://www4.law.cornell.edu/uscode/html/uscode26/usc_sec_26_00007701----000-.html]

21 These “persons” are “taxpayers”. They are Americans who have contracted away their Constitutional rights in exchange
22 for government “privileges” and they are the only “persons” who inhabit or maintain a “domicile” or “residence” in the
23 “State” as defined above. Only people with a domicile in such “State” can be required to obtain a “license” to drive on the
24 “highways”. While they are exercising “agency” on behalf of or representing the government corporation, they are
25 “citizens” of that corporation and “residents”, because the corporation itself is a “citizen” and therefore a person with a
26 domicile in the place where the corporation was formed, which for the “United States**” is the District of Columbia:

27 “Corporations are also of all grades, and made for varied objects; all governments are corporations, created
28 by usage and common consent, or grants and charters which create a body politic for prescribed purposes;
29 but whether they are private, local or general, in their objects, for the enjoyment of property, or the exercise
30 of power, they are all governed by the same rules of law, as to the construction and the obligation of the
31 instrument by which the incorporation is made. One universal rule of law protects persons and property. It is
32 a fundamental principle of the common law of England, that the term freemen of the kingdom, includes 'all
33 persons,' ecclesiastical and temporal, incorporate, politique or natural; it is a part of their magna charta (2
34 Inst. 4), and is incorporated into our institutions. The persons of the members of corporations are on the same
35 footing of protection as other persons, and their corporate property secured by the same laws which protect
36 that of individuals. 2 Inst. 46-7. 'No man shall be taken,' 'no man shall be disseised,' without due process of law,
37 is a principle taken from magna charta, infused into all our state constitutions, and is made inviolable by the
38 federal government, by the amendments to the constitution.”
39 [Proprietors of Charles River Bridge v. Proprietors of Warren Bridge, 36 U.S. 420 (1837)]

41 “A corporation is a citizen, [resident](#), or inhabitant of the state or country by or under the laws of which it was
42 created, and of that state or country only.”
43 [19 Corpus Juris Secundum (C.J.S.), Corporations, §886 (2003)]

45 Federal Rules of Civil Procedure
46 [IV. PARTIES](#) > Rule 17.
47 [Rule 17. Parties Plaintiff and Defendant; Capacity](#)

48 (b) Capacity to Sue or be Sued.

Capacity to sue or be sued is determined as follows:

- (1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;
(2) for a corporation or one REPRESENTING a PUBLIC CORPORATION called the government as a "public officer", by the law under which it was organized; and
(3) for all other parties, by the law of the state where the court is located, except that:
(A) a partnership or other unincorporated association with no such capacity under that state's law may sue or be sued in its common name to enforce a substantive right existing under the United States Constitution or laws; and
(B) 28 U.S.C. §§ 754 and 959(a) govern the capacity of a receiver appointed by a United States court to sue or be sued in a United States court.
[SOURCE: <http://www.law.cornell.edu/rules/frcp/Rule17.htm>]

If you don't want to be a "public officer" who has an effective "domicile" or "residence" in the District of Columbia, then you have to divorce the state, create your own "state", and change your domicile to that new "state". For instance, you can form an association of people and choose a domicile within that association. This association would be referred to as a "foreign jurisdiction" within the vehicle code in most states. The association can become the "government" for that group, and issue its own driver's licenses and conduct its own "courts". In effect, it becomes a competitor to the de facto state for the affections, allegiance, and obedience of the people. This is capitalism at its finest, folks!

California Vehicle Code

12502. (a) The following persons may operate a motor vehicle in this state without obtaining a driver's license under this code:

- (1) A nonresident over the age of 18 years having in his or her immediate possession a valid driver's license issued by a foreign jurisdiction of which he or she is a resident, except as provided in Section 12505.
[SOURCE:
<http://www.leginfo.ca.gov/cgi-bin/displaycode?section=veh&group=12001-13000&file=12500-12527>]

As long as the driver's licenses issued by the government you form meet the same standard as those for the state you are in, then it doesn't matter who issued it.

California Vehicle Code

12505. (a) (1) For purposes of this division only and notwithstanding Section 516, residency shall be determined as a person's state of domicile. "State of domicile" means the state where a person has his or her true, fixed, and permanent home and principal residence and to which he or she has manifested the intention of returning whenever he or she is absent.

[...]

- (e) Subject to Section 12504, a person over the age of 16 years who is a resident of a foreign jurisdiction other than a state, territory, or possession of the United States, the District of Columbia, the Commonwealth of Puerto Rico, or Canada, having a valid driver's license issued to him or her by any other foreign jurisdiction having licensing standards deemed by the Department of Motor Vehicles equivalent to those of this state, may operate a motor vehicle in this state without obtaining a license from the department, except that he or she shall obtain a license before being employed for compensation by another for the purpose of driving a motor vehicle on the highways.
[SOURCE:
<http://www.leginfo.ca.gov/cgi-bin/displaycode?section=veh&group=12001-13000&file=12500-12527>]

As long as you take and pass the same written and driver's tests as the state uses, even your church could issue it! As a matter of fact, below is an example of a church that issues "Heaven Driver's Licenses" called "Embassy of Heaven":

<http://www.embassyofheaven.com/>

You can't be compelled by law to grant to your public "servants" a monopoly that compels you into servitude to them as a "public officer". In the United States, WE THE PEOPLE are the government, and not their representatives and "servants" who work for them implementing the laws that they pass. Consequently, you and your friends or church, as a "self-governing body" can make your own driver's license and in fact and in law, those licenses will by definition be "government-issued". To wit:

1 “The words ‘people of the United States’ and ‘citizens,’ are synonymous terms, and mean the same thing. They
2 both describe the political body who, according to our republican institutions, form the sovereignty, and who
3 hold the power and conduct the government through their representatives [they are the government, not their
4 servants]. They are what we familiarly call the ‘sovereign people,’ and every citizen is one of this people, and a
5 constituent member of this sovereignty. ...”
6 [Boyd v. State of Nebraska, [143 U.S. 135](#) (1892)]
7

8 “From the differences existing between feudal sovereignties and Government founded on compacts, it
9 necessarily follows that their respective prerogatives must differ. Sovereignty is the right to govern; a nation
10 or State-sovereign is the person or persons in whom that resides. In Europe the sovereignty is generally
11 ascribed to the Prince; here it rests with the people; there, the sovereign actually administers the
12 Government; here, never in a single instance; our Governors are the agents of the people, and at most stand
13 in the same relation to their sovereign, in which regents in Europe stand to their sovereigns. Their Princes
14 have personal powers, dignities, and pre-eminences, our rulers have none but official; nor do they partake in
15 the sovereignty otherwise, or in any other capacity, than as private citizens.”
16 [Chisholm, Ex'r. v. Georgia, [2 Dall. \(U.S.\) 419](#), 1 L.Ed. 454, 457, 471, 472 (1794)]

17 Anyone who won't accept such a driver's license should be asked to contradict the U.S. Supreme Court and to prove that
18 you AREN'T part of the government as a person who governs his own life and the lives of other members of the group you
19 have created. The following article also emphasizes that “We The People” are the government, and that our servants have
20 been trying to deceive us into believing otherwise:

We The People Are The American Government, Nancy Levant
<http://famguardian.org/Subjects/LawAndGovt/Articles/WeAreGovernment.pdf>

21 If you would like to know more about this fascinating subject, see the following book:

Defending Your Right to Travel, Form #06.010
<http://sedm.org/ItemInfo/Ebooks/DefYourRightToTravel.htm>

22 **14.5 How employers and financial institutions compel choice of domicile**

23 Whenever you open a financial account or start a new job these days, most employers, banks, or investment companies will
24 require you to produce “government ID”. Their favorite form of ID is the state issued ID. Unfortunately, unless you are an
25 alien domiciled on federal territory within the exterior limits of the state who is not protected by the Constitution, you don't
26 qualify for state ID or even a state driver's license. By asking for “government ID”, employers and financial institutions
27 indirectly are forcing you to do the following as a precondition of doing business with them:

- 28 1. Surrender the benefits and protections of being a “citizen” in exchange for being a privileged alien, and to do so
29 WITHOUT consideration and without recourse.
- 30 2. Become a statutory “resident alien” pursuant to 26 U.S.C. §7701(b)(1)(A). domiciled on federal territory and subject to
31 federal jurisdiction, who is a public officer within the federal government engaged in the “trade or business” franchise.
32 See:

The “Trade or Business” Scam, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>

- 33 3. Become a privileged “resident alien” franchisee who is compelled to participate in what essentially amounts to a
34 “protection racket”.

35 “Residents, as distinguished from citizens, are aliens who are permitted to take up a permanent abode in the
36 country. Being bound to the society by reason of their [intention of] dwelling in it, they are subject to its laws
37 so long as they remain there, and, being protected by it, they must defend it, although they do not enjoy all the
38 rights of citizenship. They have only certain privileges which the law, or custom, gives them. Permanent
39 residents are those who have been given the right of perpetual residence. They are a sort of citizen of a less
40 privileged character, and are subject to the society without enjoying all its advantages. Their children succeed
41 to their status; for the right of perpetual residence given them by the State passes to their children.”
42 [*The Law of Nations*, p. 87, E. De Vattel, Volume Three, 1758, Carnegie Institution of Washington; emphasis
43 added.]

- 44 4. Serving two masters and subject simultaneously to state and federal jurisdiction. The federal government has
45 jurisdiction over aliens, including those within a state.

1 *"No one can serve two masters [two employers, for instance]; for either he will hate the one and love the other,*
2 *or else he will be loyal to the one and despise the other. You cannot serve God and mammon [government]."*
3 *[Luke 16:13, Bible, NKJV. Written by a tax collector]*

4 One thing you can show financial institutions as an alternative to state ID or a state driver's license that doesn't connect you
5 to the "protection franchise" and a domicile on federal territory is a USA passport. What they do to deal with "difficult"
6 people like that is say that they need TWO forms of government ID in order to open the account. Here is an example of
7 what you might hear on this subject:

8 *"I'm sorry, but the Patriot Act [or some other obscure regulation] requires you to produce TWO forms of*
9 *government issued ID to open an account with us."*

10 Most people falsely presume that the above statement means that they ALSO need state ID in addition to the passport but
11 this isn't true. It is a maxim of law that the law cannot require an impossibility. If they are going to impose a duty upon
12 you under the color of law by saying that you need TWO forms of ID, they must provide a way to comply without:

- 13 1. Compelling you to politically associate with a specific government in violation of the First Amendment.
- 14 2. Compelling you to participate in government franchises by providing an identifying number.
- 15 3. Misrepresenting your status as a privileged "resident alien".
- 16 4. Violating your religious beliefs by nominating an Earthly protector and thereby firing God as your only protector.

17 There are lots of ways around this trap. For instance, the U.S. Supreme Court said WE are the government and that we
18 govern ourselves through our elected representatives.

19 *"The words 'people of the United States' and 'citizens,' are synonymous terms, and mean the same thing.*
20 *They both describe the political body who, according to our republican institutions, form the sovereignty, and*
21 *who hold the power and conduct the government through their representatives. They are what we familiarly*
22 *call the 'sovereign people,' and every citizen is one of this people, and a constituent member of this sovereignty.*
23 *..."*
24 *[Boyd v. State of Nebraska, [143 U.S. 135](#) (1892)]*

25 So what does "government id" really mean? A notary public is also a public officer and therefore part of the government.

26 *Chapter 1*
27 *Introduction*
28 *§1.1 Generally*

29 *A notary public (sometimes called a notary) is a public official appointed under authority of law with power,*
30 *among other things, to administer oaths, certify affidavits, take acknowledgments, take depositions, perpetuate*
31 *testimony, and protect negotiable instruments. Notaries are not appointed under federal law; they are*
32 *appointed under the authority of the various states, districts, territories, as in the case of the Virgin Islands, and*
33 *the commonwealth, in the case of Puerto Rico. The statutes, which define the powers and duties of a notary*
34 *public, frequently grant the notary the authority to do all acts justified by commercial usage and the "law*
35 *merchant".*
36 *[Anderson's Manual for Notaries Public, Ninth Edition, 2001, ISBN 1-58360-357-3]*

37 If you hand the financial institution any of the following, you have satisfied their requirement for secondary ID without
38 violating the law or being compelled to associate with or contract with the government:

- 39 1. Notarized piece of paper with your picture and your birth certificate on it. The notary is a government officer and
40 therefore it is government ID.
- 41 2. Certified copy of your birth certificate by itself. The certification is from the government so its government ID.
- 42 3. ID issued by a government you formed and signed by the "Secretary of State" of that government. The people are the
43 government according to the Supreme Court, so you can issue your own ID.

44 You have to be creative at times to avoid the frequent attempts to compel you to sign up for government franchises, but it is
45 still doable.

46 Another thing that nearly all financial institutions and private employers habitually do is PRESUME, usually wrongfully,
47 that:

1. You are a “citizen” or a “resident” of the place you live or work. What citizens and residents have in common is a domicile within a jurisdiction. Otherwise, you would be called “nonresidents” or “transient foreigners”.
2. Whatever residence or mailing address you give them is your domicile.

By making such a false presumption, employers and financial institutions in effect are causing you to make an “invisible election” to become a citizen or resident or domiciliary and to provide your tacit consent to be governed without even realizing it.

If you want to prevent becoming a victim of the false presumption that you are a “citizen”, “resident”, and therefore domiciliary of the place you live or work, you must take special precautions to notify all of your business associates by providing a special form to them describing you as a “nonresident” of some kind. At the federal level, that form is the IRS Form W-8BEN or a suitable substitute, which identifies the holder as a “nonresident alien”. IRS does not make a form for “nonresidents” who are not “aliens”, unfortunately, so you must therefore modify their form or make your own form. For an article on how to fill out tax forms to ensure that you are not PRESUMED, usually prejudicially and falsely, to be a resident or citizen or domiciliary, see the following article:

About IRS Form W-8BEN, Form #04.202
<http://sedm.org/Forms/FormIndex.htm>

Sometimes, those receiving your declaration of nonresident status may try to interfere with that choice. For such cases, the following pamphlet proves that the only one who can lawfully declare or establish your civil status, including your “nonresident” status, is you. If anyone tries to coerce you to declare a civil status for yourself that you don’t want to accept and don’t consent to, you should provide an affidavit indicating that you were under duress and that they threatened to financially penalize you or not contract with you if you don’t LIE on government forms and declare a status you don’t want. The following pamphlet is also useful in proving that they have no authority to coerce you to declare any civil status you don’t want:

Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008
<http://sedm.org/Forms/FormIndex.htm>

We should always keep in mind that whenever a financial institution or employer asks for a tax form, they are doing so under the color of law as a “withholding agent” (26 U.S.C. §7701(a)(16)) who is a public officer of the government. Because they are a public officer of the government in their capacity as a withholding agent, they still have a legal duty not to violate your rights, even if they otherwise are a private company. The Constitution applies to all officers and agents of the government, including “withholding agents” while acting in that capacity.

15 How to Change One’s Status from statutory “U.S. Person” to “Non-resident NON-person”

Those who have read this pamphlet and previously declared themselves to be statutory “U.S. persons” (per 26 U.S.C. §7701(a)(30)), statutory “U.S. citizens” (per 8 U.S.C. §1401), or statutory “U.S. residents” (per 26 U.S.C. §7701(b)(1)(A)) may at some point decide that:

1. The status they have been declaring previously on government forms was incorrect and false.
2. It would be perjury to declare any of the above statuses from this point on.
3. They would like to correct their status to reflect that they are “nonresident aliens” but not “individuals” per 26 U.S.C. §7701(b)(1)(B).
4. They would like to generate evidence in government records of their corrected status.
5. They would like to change the status of the government identifying number they have been using per 26 C.F.R. §301.6109-1(g)(1)(i).

[26 C.F.R. § 301.6109-1\(g\)\(1\)\(i\)](#)

(g) *Special rules for taxpayer identifying numbers issued to foreign persons—*

(1) *General rule—*

(i) *Social security number.*

A social security number is generally identified in the records and database of the Internal Revenue Service as a number belonging to a U.S. citizen or resident alien individual. A person may establish a different status for the number by providing proof of foreign status with the Internal Revenue Service under such procedures as the Internal Revenue Service shall prescribe, including the use of a form as the Internal Revenue Service may specify. Upon accepting an individual as a nonresident alien individual, the Internal Revenue Service will assign this status to the individual's social security number.

This section addresses how to do all the above, both from a withholding standpoint and a tax return standpoint..

There is no one form that accomplishes the requirements indicated above in 26 C.F.R. §301.6109-1(g)(1)(i). A combination of tactics must be undertaken to transition one's status from statutory "U.S. person" to "nonresident". These include:

1. Changing your withholding paperwork to that of a nonresident.
2. Changing your status with the IRS by one of the following methods:
 - 2.1. Filing a nonresident alien return.
 - 2.2. Filing a change of address with a foreign (outside the country) address.
3. Correcting your status with the Social Security Administration (SSA) on SSA Form SS-5 (amended), IRS Form 4029, and/or SSA Form 521.
4. Correcting the status of the Social Security Number per 26 C.F.R. §301.6109-1(g)(1)(i) .
5. Revoking the election to treat real property as "effectively connected to a trade or business" per 26 C.F.R. §1.871-10(a).

The following subsections cover each of the above components.

15.1 Changing your withholding

Nonresident aliens are required to file IRS Form W-8BEN for withholding purposes. However, most people usually start at the point of having filed IRS Form W-4 for many years. IRS Publication 519, Tax Guide for Aliens says that the IRS Form W-4 can be used by a nonresident alien, but that it must be filled out with line 6 indicating "Nonresident Alien":

Nonresident aliens should fill out Form W-4 using the following instructions instead of the instructions on the Form W-4. This is because the restrictions on a nonresident aliens' filing status, the limited number of personal exemptions a nonresident alien is allowed, and because a nonresident alien cannot claim the standard deduction.

1. Enter your social security number (SSN) on line 2. Do not enter an individual taxpayer identification number (ITIN).
2. Check only "Single" marital status on line 3 (regardless of your actual marital status).
3. Claim only one allowance on line 5, unless you are a resident of Canada, Mexico, or the Republic of Korea (South Korea), or a U.S. national.
4. Write "Nonresident Alien" or "NRA" on the dotted line on line 6. You can request additional withholding on line 6 at your option.
5. Do not claim "Exempt" from withholding status on line 7.

[IRS Publication 519, Tax Guide for Aliens (2009), p. 41]

If you want to make a rapid transition, you can file IRS Form W-8BEN according to the following article:

About IRS Form W-8BEN, Form #04.202
<http://sedm.org/Forms/FormIndex.htm>

Some people, however, make a gradual transition by first filing IRS Form W-4 as indicated above the first year, and then filing W-8BEN as a more conservative approach. Which of the two approaches you take is entirely your choice and exclusively your responsibility.

Whatever you choose, be advised that filing a W-4 constitutes an agreement to call what you earn statutory "wages" and to subject them to withholding. Furthermore, an IRS Form W-2 information return will be sent in by the employer at the end of the year, and EVERYTHING on that form will be presumed to be "trade or business" earnings connected to a public office in the U.S. Government per 26 U.S.C. §6041(a). If you are not in fact and in deed actually occupying a public office

in the U.S. government at the time you were working at the company, then this information return will be FALSE and FRAUDULENT and must be corrected using the following:

Correcting Erroneous Information Returns, Form #04.001
<http://sedm.org/Forms/FormIndex.htm>

15.2 Filing a nonresident alien tax return

The most important step in changing one's status permanently to that of a nonresident alien is to file at least one tax returns as a nonresident alien. That can be done by one of the following methods:

1. Filing IRS Form 1040NR with:
 - 1.1. Corrected information returns. See:

Correcting Erroneous Information Returns, Form #04.001
<http://sedm.org/Forms/FormIndex.htm>
 - 1.2. *Tax Form Attachment*, Form #04.201
<http://sedm.org/Forms/FormIndex.htm>
 - 1.3. *Affidavit of Citizenship, Domicile, and Tax Status*, Form #02.001
<http://sedm.org/Forms/FormIndex.htm>
2. *Federal Nonresident Nonstatutory Claim for Return of Funds Unlawfully Paid to the Government-Long*, Form #15.001
<http://sedm.org/Forms/FormIndex.htm>
3. *Federal Nonresident Nonstatutory Claim for Return of Funds Unlawfully Paid to the Government-Short*, Form #15.002
<http://sedm.org/Forms/FormIndex.htm>

15.3 Corresponding with SSA to correct your status

The IRS and the Social Security Administration do not seem to share information about the status of their respective customers. Hence, in addition to correcting your withholding paperwork and filing a nonresident alien return at least ONCE, you will also need to notify the Social Security Administration of your change in status to a nonresident alien. This is accomplished by using the following form on our website:

Resignation of Compelled Social Security Trustee, Form #06.002
<http://sedm.org/Forms/FormIndex.htm>

Section 1 of the above document specifically requests a change in the status of the SSN with the Social Security Administration per 26 C.F.R. §301.6109-1. The filing of the above form is MANDATORY for all those who intend to "use" any of the tax forms or services available through our website. By "use", we mean send any of our materials to third parties in the government or legal profession in disputing or establishing a tax liability or lack thereof.

15.4 Correcting the status of the Social Security Number⁸⁶

The Internal Revenue Code, Section 6109 contains provisions for issuing Taxpayer Identification Numbers but we have found no statutory or regulatory provision for terminating the number or returning it to the government. Likewise, the Social Security Act has provisions to issue the number in 20 C.F.R. §422.104, but we have found no statutory provisions for terminating it. The reason the government does this is that they want to maintain your eligibility to receive the so-called benefit and thereby perpetuate their authority to enforce the franchise agreement codified in the Internal Revenue Code Subtitle A and the Social Security Act against you. This was hinted at by the Supreme Court when it held the following on the subject of "benefits":

The principle is invoked that one who accepts the benefit of a statute cannot be heard to question its constitutionality. Great Falls Manufacturing Co. v. Attorney General, 124 U.S. 581, 8 S.Ct. 631, 31 L.Ed. 527; Wall v. Parrot Silver & Copper Co., 244 U.S. 407, 37 S.Ct. 609, 61 L.Ed. 1229; St. Louis, etc., Co., v. George C. Prendergast Const. Co., 260 U.S. 469, 43 S.Ct. 178, 67 L.Ed. 351.

⁸⁶ Adapted from *About SSNs and TINs on Government Forms and Correspondence*, Form #05.012, Section 6.

[...]

6. The Court will not pass upon the constitutionality of a statute at the instance of one who has availed himself of its benefits.^{FN7} Great Falls Mfg. Co. v. Attorney General, 124 U.S. 581, 8 S.Ct. 631, 31 L.Ed. 527; Wall v. Parrot Silver & Copper Co., 244 U.S. 407, 411, 412, 37 S.Ct. 609, 61 L.Ed. 1229; St. Louis Malleable Casting Co. v. Prendergast Construction Co., 260 U.S. 469, 43 S.Ct. 178, 67 L.Ed. 351.

FN7 Compare Electric Co. v. Dow, 166 U.S. 489, 17 S.Ct. 645, 41 L.Ed. 1088; Pierce v. Somerset Ry., 171 U.S. 641, 648, 19 S.Ct. 64, 43 L.Ed. 316; Leonard v. Vicksburg, etc., R. Co., 198 U.S. 416, 422, 25 S.Ct. 750, 49 L.Ed. 1108.

[Ashwander v. Tennessee Valley Authority, 297 U.S. 288, 56 S.Ct. 466 (1936)]

So long as a number exists that is allotted to you, then there is a presumption that you maintain the eligibility to receive the benefit and therefore must abide by the statutes which administer it. The Social Security Administration also tries to perpetuate this FRAUD upon the people:

1. By hiding the forms and procedures for quitting the program on their website. See:

Resignation of Compelled Social Security Trustee, Form #06.002
<http://sedm.org/Forms/FormIndex.htm>

2. By responding to requests to terminate participation with a letter FALSELY stating that you can't quit. See:
SEDM Exhibit #07.012

<http://sedm.org/Exhibits/ExhibitIndex.htm>

After a number is issued, then the only thing they will cooperate with you in doing with it is changing its status.

"... A person may establish a different status for the number by providing proof of foreign status with the Internal Revenue Service...Upon accepting an individual as a nonresident alien individual, the Internal Revenue Service will assign this status to the individual's social security number. . .
[26 C.F.R. §301.6109-1(g)(1)(i)]

One technique for changing its status is documented in section 1 of the cover letter for the Resignation of Compelled Social Security Trustee form above.

But what about if the person isn't and never was an "individual" and a "public officer" within the government, which is the case with most Americans? In their case, application for the number was knowingly fraudulent and any act that is the product of fraud is a NON act that the law may not lawfully recognize and certainly not benefit from:

Ex dolo malo non oritur action.
Out of fraud no action arises. Cowper, 343; Broom's Max. 349.

Fraus et jus numquam cohabitant.
Fraud and justice never agree together. Wing. 680.

Quod alias bonum et justum est, si per vim vel fraudem petatur, malum et injustum efficitur.
What is otherwise good and just, if sought by force or fraud, becomes bad and unjust. 3 Co. 78.
[Bouvier's Maxims of Law, 1856;
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

How does the IRS or the SSA correct knowingly fraudulent applications for their numbers and remove them from their records? We haven't figured that out yet but the implications are HUGE. However, the following things are certain:

1. When you become aware that your application was not authorized by law because you did not have a domicile on federal territory as required by 20 C.F.R. §422.104, then your application becomes fraudulent and you have a duty to correct it and notify them of the fraud.
2. If they refuse to correct the fraudulent records and application, the government is committing the following crimes for which you may consider a criminal complaint and a civil prosecution:
 - 2.1. 18 U.S.C. §911: Impersonating a statutory "U.S. citizen". Only statutory "U.S. citizens" and permanent residents, of which you are neither as a person domiciled in a state of the Union, may lawfully apply for the number.

- 2.2. 18 U.S.C. §912: Impersonating a public officer or “employee” of the government. The number may only be issued as a “benefit” to government “employees”, pursuant to 20 C.F.R. §422.103(d) and you are impersonating a government “employee” if you apply for one or use one.
- 2.3. 18 U.S.C. §1030: Computer Fraud. Their records are in computers and they are knowingly fraudulent.
- 2.4. 18 U.S.C. §3: Misprision of felony. They are aware of a crime and they refused to act on it or do something about it, which is also a crime.
- 2.5. 18 U.S.C. §4: Accessory after the fact. They are an accessory after the fact to all the above crimes if they refuse to do something about it.

Another technique for ensuring they do something about it is to fill out an IRS Form 56 making the IRS commissioner and/or the Commissioner of Social Security the fiduciary for all liabilities relating to the number. Since the number belongs to them, then let THEM take complete and exclusive responsibility for every aspect of its use or abuse. This technique is used on the *Resignation of Compelled Social Security Trustee*, Form #06.002 mentioned above, and it really puts them on the hot seat because now they become the targets for all the collection notices and liens, not you.

15.5 Revoking your Election to Treat Real Property Income as Effectively Connected to a Trade or Business in the United States⁸⁷

1. **WARNING!**: An election to treat real property (real estate) income as effectively connected with a trade or business in the United States is automatically made when one files an IRS form 1040 for the first time, and can only be revoked by strictly following procedures.
2. 26 C.F.R. §1.871-10(a) states:

The election may be made whether or not the taxpayer is engaged in trade or business in the United States during the taxable year for which the election is made or whether or not the taxpayer has income from real property which for the taxable year is effectively connected with the conduct of a trade or business in the United States, but it may be made only with respect to that income from sources within the United States which, without regard to this section, is not effectively connected for the taxable year with the conduct of a trade or business in the United States by the taxpayer.

If for the taxable year the taxpayer has no income from real property located in the United States, or from any interest in such property, which is subject to the tax imposed by section 871(a) or 881(a), the election may not be made.

*But if an election has been properly made under this section for a taxable year, **the election remains in effect, unless properly revoked, for subsequent taxable years even though during any such subsequent taxable year there is no income from the real property, or interest therein, in respect of which the election applies.***

3. To revoke your election, follow the procedures shown in 26 C.F.R. §1.871-10. Below is what you need to do:
 - 3.1. “If the taxpayer revokes the initial election without the consent of the Commissioner he must file amended income tax returns, or claims for credit or refund, where applicable, for the taxable years to which the revocation applies.” 26 C.F.R. §1.871-10(d)
 - 3.2. Revocation of election requires the consent of the Commissioner of Internal Revenue:

“(iii) Written request required. A request to revoke an election made under this section when such revocation requires the consent of the Commissioner, or to make a new election when such election requires the consent of the Commissioner, shall be made in writing and shall be addressed to the Director of International Operations, Internal Revenue Service, Washington, DC 20225. The request shall include the name and address of the taxpayer and shall be signed by the taxpayer or his duly authorized representative. It must specify the taxable year for which the revocation or new election is to be effective and shall be filed within 75 days after the close of the first taxable year for which it is desired to make the change. The request must specify the grounds which are considered to justify the revocation or new election. The Director of International Operations may require such other information as may be necessary in order to determine whether the proposed change will be permitted. A copy of the consent by the Director of International Operations shall be attached to the taxpayer's return required under section 6012 and the regulations thereunder for the taxable year for which the revocation or new election is effective. A copy of such consent may not be filed with any return under section 6851 and the regulations thereunder.” 26 C.F.R. §1.871-10(d)(2)(iii)

⁸⁷ Adapted from *Sovereignty Forms and Instructions Manual*, Form #10.005, Section 2.5.3.13.

3.3. You will note that you DON'T need the IRS commissioner's consent to make a voluntary election and you can revoke it within the first taxable year you make it by filing a 1040 form, but you need his consent to revoke an election. You will also note that the regulations don't prescribe the criteria under which the commissioner may deny a Revocation of Election. This, of course, represents a violation of due process of law and the 5th Amendment property protections and represents a "trap" set by the government to suck you into the federal zone and keep you there so they can rob you blind. This is skullduggery at its finest, and there is no reason why you should need to ask for someone else's permission to have control of your assets and income back. The one-way diodes and check valves in the District of Criminals (Washington, D.C.) came up with this trick to make it easy to continue plundering your assets.

4. We have a sample form in the *Sovereignty Forms and Instructions Manual*, Form #10.005, Section 3.6.5 for accomplishing the revocation of election.

16 Tax Returns of Non-resident NON-person NON-taxpayers

16.1 Options for filling out return forms

Nonresident alien nontaxpayers who are NOT "individuals" have to be very careful how they file their tax returns. IRS tax forms are a deliberate trap because:

1. IRS only makes "taxpayer" forms. The IRS Mission Statement in Internal Revenue Manual (I.R.M.), Section 1.1.1.1 says they only help "taxpayers". If you are a "nontaxpayer", they:
 - 1.1. Don't have any forms to use for your status.
 - 1.2. Deliberately ignore and terrorize you, not help you.
2. If you send them a tax return, they will assume that you are an "individual" and therefore an "alien individual". We now know after reading this memorandum of law that this presumption is FALSE in your case if you are a state national, because you are neither a "nonresident alien individual" nor an "alien individual", but simply a "non-resident non-person", meaning simply that you are neither:
 - 2.1. A statutory "U.S. citizen" pursuant to 8 U.S.C. §1401 nor
 - 2.2. A statutory "resident alien" pursuant to 26 U.S.C. §7701(b)(1)(A).
3. The only return form IRS has for human beings who are state nationals is the 1040NR.
4. The current version of the 1040NR form indicates that it is for use by "U.S. nationals" in blocks 1 and 3, BUT:
 - 4.1. The "U.S. national" status is statutorily defined in 8 U.S.C. §1101(a)(22) and 8 U.S.C. §1408.
 - 4.2. If you are domiciled in a state of the Union, you are **not** a statutory "U.S. national" pursuant to 8 U.S.C. §1408 and 8 U.S.C. §1452, but rather simply a "national" pursuant to 8 U.S.C. §1101(a)(21).
 - 4.3. The "U.S. national" status appears in the exemption block of the form, but nonresident alien who are NOT "individuals" and who have no "trade or business" earnings can't take any exemptions or reductions in their liability because they aren't subject to the code and therefore can't accept privileges. See: <http://famguardian.org/Subjects/Taxes/Citizenship/IRSForm1040nr-USNational.pdf>
 - 4.4. There is no way to describe your citizenship, domicile, and tax status on these forms WITHOUT taking an exemption. This is deliberate, so that:
 - 4.4.1. They can force you into a privileged state.
 - 4.4.2. Cause you to engage in commerce with the government by accepting a "benefit" and thereby surrender sovereign immunity pursuant to 28 U.S.C. §1605(a).
 - 4.4.3. Help the IRS perpetuate false presumptions about you and illegally enforce the Internal Revenue Code against those who are not subject.
5. The perjury statement in the signature block on the 1040NR form, like all other IRS forms, places you in the federal zone, as we explained in section 10.11 earlier. To make things worse, if you try to physically modify the perjury statement to correctly place you outside the federal zone so that you DON'T commit perjury, the IRS tries to penalize you.

Members of this ministry are constrained by our Member Agreement, Form #01.001 in how to fill out tax return forms. To both conform with our Member Agreement, Form #01.001 and also avoid all the pitfalls of the standard IRS tax return forms, we suggest the following techniques that we use for preparing tax return forms for ourselves:

1. Use the standard IRS form to file the return.
2. Answer the questions on the form consistent with the content of the next section.

3. Attach the following form to ensure that all the words on the form are defined to place you outside their jurisdiction and to prevent false presumptions about the meaning of “words of art”. This is also required by our Member Agreement, Form #01.001:

Tax Form Attachment, Form #04.201
<http://sedm.org/Forms/FormIndex.htm>

4. Attach the following form so that your tax status is clearly documented so that you don’t become a victim of frequent and false IRS presumptions about your status:

Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001
<http://sedm.org/Forms/FormIndex.htm>

5. You may not avail yourself of any commercial “privileges” of the I.R.C. because this causes a surrender of sovereign immunity pursuant to 28 U.S.C. §1605(a) and causes you to become subject to their jurisdiction:

- 5.1. You may not indicate “trade or business” earnings in blocks 8 through 23. All these blocks must be ZERO. A “trade or business” is an excise taxable privilege. See:

The “Trade or Business” Scam, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>

- 5.2. You may not take any “exemptions” by checking any of the exemption blocks, blocks 1 through 7.

- 5.3. Attach corrected information returns to the return zeroing out the false “trade or business” reports so that you are not connected to a “public office” in the government. See the following on how to correct erroneous information returns:

Correcting Erroneous Information Returns, Form #04.001
<http://sedm.org/Forms/FormIndex.htm>

6. At the bottom of ever page of the standard IRS 1040NR form write “Not valid without all enclosures attached and signed, quantity ____”. This will prevent them from excluding any of the enclosures as evidence if your tax return ever becomes the subject of litigation.

7. In the signature block on the signature line, put “See attached Tax Form Attachment for signature”. Then sign the Tax Form Attachment, which contains a redefinition of the perjury statement.

8. You should emphasize that:

- 8.1. This is not a request for a refund pursuant to any provision of the I.R.C.

- 8.2. You are not subject to the I.R.C. and do not claim any of the benefits or protections of the I.R.C.

- 8.3. If you are asking for a refund, emphasize that this is a NON-STATUTORY refund request not pursuant to the I.R.C. Subtitle A franchise agreement, but rather subject to equity and not law:

*“A claim against the United States is a right to demand money from the United States.”⁸⁸ Such claims are sometimes spoken of as gratuitous in that they cannot be enforced by suit without statutory consent.⁸⁹ The general rule of non-liability of the United States does not mean that a citizen cannot be protected against the wrongful governmental acts that affect the citizen or his or her property.⁹⁰ If, for example, money or property of an innocent person goes into the federal treasury by fraud to which a government agent was a party, the United States cannot [lawfully] hold the money or property against the claim of the injured party.⁹¹”
[American Jurisprudence 2d, United States, §45 (1999)]*

*“When the Government has illegally received money which is the property of an innocent citizen and when this money has gone into the Treasury of the United States, there arises an implied contract on the part of the Government to make restitution to the rightful owner under the Tucker Act and this court has jurisdiction to entertain the suit.”
90 Ct.Cl. at 613, 31 F.Supp. at 769.”
[Gordon v. U. S., 227 Ct.Cl. 328, 649 F.2d. 837 (Ct.Cl., 1981)]*

California Civil Code
Section 2224

⁸⁸ United States ex rel. Angarica v. Bayard, 127 U.S. 251, 32 L.Ed. 159, 8 S.Ct. 1156, 4 A.F.T.R. 4628 (holding that a claim against the Secretary of State for money awarded under a treaty is a claim against the United States); Hobbs v. McLean, 117 U.S. 567, 29 L.Ed. 940, 6 S.Ct. 870; Manning v Leighton, 65 Vt. 84, 26 A. 258, motion dismd 66 Vt. 56, 28 A. 630 and (disapproved on other grounds by Button's Estate v. Anderson, 112 Vt. 531, 28 A.2d. 404, 143 A.L.R. 195).

⁸⁹ Blagge v. Balch, 162 U.S. 439, 40 L.Ed. 1032, 16 S.Ct. 853.

⁹⁰ Wilson v. Shaw, 204 U.S. 24, 51 L.Ed. 351, 27 S.Ct. 233.

⁹¹ Bull v. United States, 295 U.S. 247, 79 L.Ed. 1421, 55 S.Ct. 695, 35-1 U.S.T.C. ¶ 9346, 15 A.F.T.R. 1069; United States v. State Bank, 96 U.S. 30, 96 Otto 30, 24 L.Ed. 647.

1 “One who gains a thing by fraud, accident, mistake, undue influence, the violation of a trust, or other wrongful
2 act, is, unless he or she has some other and better right thereto, an involuntary trustee of the thing gained, for
3 the benefit of the person who would otherwise have had it.”
4

5 “The United States, we have held, cannot, as against the claim of an innocent party, hold his money which
6 has gone into its treasury by means of the fraud of its agent. While here the money was taken through mistake
7 without element of fraud, the unjust retention is immoral and amounts in law to a fraud of the taxpayer's rights.
8 What was said in the State Bank Case applies with equal force to this situation. ‘An action will lie whenever
9 the defendant has received money which is the property of the plaintiff, and which the defendant is obligated
10 by natural justice and equity to refund. The form of the indebtedness or the mode in which it was incurred is
11 immaterial.”

12 [*Bull v. United States*, 295 U.S. 247, 261, 55 S.Ct. 695, 700, 79 L.Ed. 1421]

13 8.4. As a person who is not subject to their jurisdiction and a “nontaxpayer”, you may not lawfully be penalized for
14 any aspect of the submission. The Tax Form Attachment above already has this language to save you time.

15 9. REMEMBER: The shorter your submission is, the better off you are and the more likely you are to have the return
16 processed rather than ignored.

17 If you want an example of how to do the above, we have a form that implements it all on our website:

Federal Nonresident Nonstatutory Claim for Return of Funds Unlawfully Paid to the Government-Long, Form #15.001
<http://sedm.org/Forms/FormIndex.htm>

18 **16.2 Joint Returns of Non-resident NON-person married to “U.S. person” spouses**

19 Non-resident non-persons who are not “aliens” or “individuals” cannot lawfully file a joint return unless both spouses are
20 “U.S. persons”, meaning the nonresident spouse makes an “election” under 26 U.S.C. §6013(g) and (h) to be treated as a
21 resident alien. IRS Publication 504 (2007), p. 3 says the following on this subject:

22 ***Married Filing Jointly***

23 “**Nonresident alien.** To file a joint return, at least one of you must be a U.S. citizen or resident alien at the end
24 of the tax year. If either of you was a nonresident alien at any time during the tax year, you can file a joint
25 return only if you agree to treat the nonresident spouse as a resident of the United States. This means that your
26 combined worldwide incomes are subject to U.S. income tax. These rules are explained in Publication 519, *US*.
27 *Tax Guide for Aliens.*”

28 [*IRS Publication 504 (2007)*, p. 3]

29 A non-resident non-person who is not an “alien” cannot lawfully make an election to become a “resident alien” under 26
30 U.S.C. §6013(g) and (h). A state national who declares a residence on federal territory becomes a statutory “U.S. citizen”
31 pursuant to 8 U.S.C. §1401 rather than a resident alien pursuant to 26 U.S.C. §7701(b)(1)(A). This is clarified by 26 C.F.R.
32 §1.871-2(b), which is the only definition of “residence” and which associates it with an “alien” but not a state national or
33 “national”:

34 Title 26: Internal Revenue
35 **PART I—INCOME TAXES**
36 **nonresident alien individuals**
37 **§ 1.871-2 Determining residence of alien individuals.**

38 (b) Residence defined.

39 **An alien** actually present in the United States who is not a mere transient or sojourner is a resident of the
40 United States for purposes of the income tax. **Whether he is a transient is determined by his intentions with**
41 **regard to the length and nature of his stay.** A mere floating intention, indefinite as to time, to return to another
42 country is not sufficient to constitute him a transient. If he lives in the United States and has no definite
43 intention as to his stay, he is a resident. **One who comes to the United States for a definite purpose which in**
44 **its nature may be promptly accomplished is a transient; but, if his purpose is of such a nature that an**
45 **extended stay may be necessary for its accomplishment, and to that end the alien makes his home temporarily**
46 **in the United States, he becomes a resident,** though it may be his intention at all times to return to his domicile
47 abroad when the purpose for which he came has been consummated or abandoned. An alien whose stay in the
48 United States is limited to a definite period by the immigration laws is not a resident of the United States within
49 the meaning of this section, in the absence of exceptional circumstances.

Therefore:

1. It is legally impossible and fraudulent for a state national to make an election to become a “resident alien” pursuant to 26 U.S.C. §6013(g) and (h) so that they can file jointly with a “taxpayer” spouse.
2. It is equally fraudulent for the “taxpayer” spouse to file a Form 1040, since they are not an alien and are not domiciled on federal territory, which are the two prerequisites for filing Form 1040.
3. For the same reason, it is unlawful and fraudulent for the IRS to do a Substitute For Return (SFR) or involuntary assessment on a state national, who is a non-resident non-person and not an alien. SFR’s are done on IRS Form 1040 rather than 1040NR. No one but the subject of the return can consent to make an election to become a “resident” and thereby use Form 1040. The IRS cannot compel you to make an election to be a resident and it is fraudulent to do so if you are not an alien. See:

Why the Government Can’t Lawfully Assess Human Beings With an Income Tax Liability Without Their Consent, Form #05.011
<http://sedm.org/Forms/FormIndex.htm>

16.3 Answers to Questions on IRS Form 1040NR Consistent with this pamphlet

Several people have asked us how to answer the questionnaire at the end of IRS Form 1040NR consistent with their status as described in this document. The form to which we refer is that indicated below:

<http://famguardian.org/TaxFreedom/Forms/IRS/IRSForm1040nr.pdf>

The questions at the end of the above STANDARD IRS Form are designed to create an opportunity for the IRS to create a controversy that will open an opportunity for them to involuntarily or unlawfully assess you with a liability that you in fact DO NOT have or to penalize you unlawfully. Therefore, you must be very careful how you answer these questions. We also attach corrected information returns for all the years in question from the links below, along with a letter of detailed explanation to avoid any confusion or controversy:

1. *Correcting Erroneous Information Returns*, Form #04.001: Incorporates the following four documents into one PDR with added information.
<http://sedm.org/Forms/FormIndex.htm>
2. *Correcting Erroneous IRS Form W-2’s*, Form #04.006
<http://sedm.org/Forms/FormIndex.htm>
3. *Correcting Erroneous IRS Form 1042’s*, Form #04.003
<http://sedm.org/Forms/FormIndex.htm>
4. *Correcting Erroneous IRS Form 1098’s*, Form #04.004
<http://sedm.org/Forms/FormIndex.htm>
5. *Correcting Erroneous IRS Form 1099’s*, Form #04.005
<http://sedm.org/Forms/FormIndex.htm>

If you want to investigate these matters beyond that described in this section, see the following authorities:

1. *Federal Nonresident Nonstatutory Claim for Return of Funds Unlawfully Paid to the Government-Long*, Form #15.001. Preferred over the standard IRS Form 1040NR.
<http://sedm.org/Forms/FormIndex.htm>
2. *Example Letter to Attach to your IRS Form 1040NR or Substitute 1040NR:*
<http://famguardian.org/TaxFreedom/Forms/IncomeTaxRtn/Federal/1040NRFedLetter.htm>
3. *About IRS Form W-8BEN*, Form #04.202.
<http://sedm.org/Forms/FormIndex.htm>

We caution that it is a BAD idea to use STANDARD IRS Forms off the IRS website without attaching the following form because they create opportunities for false presumptions by ignorant clerks that are unwarranted and also invite the IRS to get into a pissing contest with you because they leave so many things unexplained.

Tax Form Attachment, Form #04.201
<http://sedm.org/Forms/FormIndex.htm>

Because of this, we send in the Federal Nonresident Non-statutory Claim for Return of Funds Unlawfully Paid to the Government-Long, Form #15.001, Item 1 above instead of the standard IRS Form 1040NR, and it completely avoids any disputes with the IRS or involuntary assessments that might result from them. All we get back is silence in response, because there is no “wobble room” to create a controversy and anything they say will incriminate them beyond that point so they just shut up.

Below are the answers we use on our own standard IRS Form 1040NR, along with a detailed explanation of the answers. This description does NOT constitute legal advice and is not intended for use by anything but the author. Tailoring these answers to your specific situation is your choice and exclusive responsibility. These answers assume that the person filling out the form is born or naturalized in the United States OF AMERICA and therefore is a citizen under the Constitution of the United States, but does not maintain a domicile anywhere on federal territory and therefore is not a statutory “U.S. citizen” as described in [8 U.S.C. §1401](#).

A. What country issued your passport?

ANSWER: United States **OF AMERICA**, NOT the “United States” as defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10).

B. Were you ever a “[U.S. citizen](#)”? ☐ Yes ☐ No

ANSWER: The answer is NO, because this is a tax question and I’m not a statutory “national and citizen of the United States**”, where “United States” is defined in 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d) to expressly include federal territories, possessions, and the District of Columbia and no other place. See the following and rebut the questions at the end within 30 days if you disagree. I am a state national as described in 8 U.S.C. §1101(a)(21). I am a constitutional “citizen” as described in the Fourteenth Amendment but not a statutory “citizen of the United States” as defined in [8 U.S.C. §1401](#) or 26 U.S.C. §7701(a)(30).

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

C. Give the purpose of your visit to the United States:

ANSWER: That depends on which of the three “United States” you mean as described by the Supreme Court in *Hooven and Allison v. Evatt*, 324 U.S. 652 (1945). The only “United States” you can legislate for in the context of a non-alien is federal territory and I’m not visiting that “United States”, which is defined as federal territory in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and 4 U.S.C. §110(d) and nowhere expressly extended to include States of the Union.

“When a statute includes an explicit definition, we must follow that definition, even if it varies from that term’s ordinary meaning.” *Meese v. Keene*, 481 U.S. 465, 484-485 (1987) (“It is axiomatic that the statutory definition of the term excludes unstated meanings of that term”); *Colautti v. Franklin*, 439 U.S. at 392-393, n. 10 (“As a rule, ‘a definition which declares what a term “means” . . . excludes any meaning that is not stated”); *Western Union Telegraph Co. v. Lenroot*, 323 U.S. 490, 502 (1945); *Fox v. Standard Oil Co. of N.J.*, 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, *Sutherland on Statutes and Statutory Construction* § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read “as a whole,” post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General’s restriction -- “the child up to the head.” Its words, “substantial portion,” indicate the contrary.”
[*Stenberg v. Carhart*, 530 U.S. 914 (2000)]

D. Type of entry visa.

ANSWER: None.

E. Date you entered the United States.

ANSWER: Never entered the “United States” as defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10).

F. Did you give up your permanent residence as an immigrant in the United States this year? ☐ Yes ☐ No

ANSWER: Not an “resident alien” in relation to the “United States” as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#). Rather, I am a constitutional citizen but not the statutory citizen described in 8 U.S.C. §1401. See and rebut the following within 30 days or you agree:

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

G. Dates you entered and left the United States during the year. Residents of Canada or Mexico entering and leaving the United States at frequent intervals, give name of country only.

ANSWER: Never entered the federal “United States” during the year.

H. Give number of days (including vacation and non-workdays) you were present in the United States.

ANSWER: Never physically present or domiciled anywhere within the “United States” as defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10).

I. If you are a resident of Canada, Mexico, the Republic of Korea (South Korea), or Japan (and you elect to have the old U.S.-Japan income tax treaty apply in its entirety for ____) or a U.S. national, did your spouse contribute to the support of any child claimed on Form 1040NR, line 7c?

ANSWER: Not a resident alien of Canada, Mexico, Republic of Korea, or Japan. All “residents” are aliens, pursuant to [26 U.S.C. §7701\(b\)\(1\)\(A\)](#).

J. Did you file a U.S. income tax return for any year before ____?

[Skip question. Only you know the answer to that question]

K. To which Internal Revenue office did you pay any amounts claimed on Form 1040NR, lines 60, 63, and 65?

ANSWER: The branch which handles nonresident tax returns, which is the International Branch in Texas.

L. Have you excluded any gross income other than foreign source income not effectively connected with a U.S. trade or business? ☐ Yes ☐ No

ANSWER: Don’t earn “gross income” because no earnings connected with a “trade or business”, which is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as “the functions of a public office”. Authorities for not earning “gross income” include 26 C.F.R. §1.872-2(f), 26 C.F.R. §31.3401(a)(6)-1(b), [26 U.S.C. §861\(a\)\(3\)\(C\)\(i\)](#), [26 U.S.C. §3401\(a\)\(6\)](#), [26 U.S.C. §1402\(b\)](#), and 26 U.S.C. §7701(a)(31).

M. If you are claiming the benefits of a U.S. income tax treaty with a foreign country, give the following information:

ANSWER: Not claiming benefits of a tax treaty. Don’t need treaty benefits or deductions if no “gross income” and no earnings from the “United States”.

- Country:
- Type and amount of effectively connected income exempt from tax. Also identify the applicable tax treaty article. Do not enter exempt income on lines 8, 9a, 10a, 11-15, 16b, or 17b-21 of form 1040NR
- Type and amount of income not effectively connected that is exempt from or subject to a reduced rate of tax. Also, identify the applicable tax treaty article.
- Were you subject to tax in that country on any of the income you claim is entitled to the treaty benefits? ☐ Yes ☐ No
- Did you have a permanent establishment or fixed base (as defined by the tax treaty) in the United States at any

time during ____?

N. If you file this return to report community income, give your spouse's name, address, and identifying number.

ANSWER: First Amendment (right to NOT communicate) and Fifth Amendment. No "gross income" so none of your business.

O. If you file this return for a trust, does the trust have a U.S. business? ☐ Yes ☐ No

ANSWER: Neither submitter nor any business entities he is connected to have a domicile in the "United States" nor are engaged in excise taxable activities such as a "trade or business" that might create a duty to withhold or pay income taxes.

P. Is this an "expatriation return"

ANSWER: No. I never voluntarily surrendered my nationality, but remain a state national as described in [8 U.S.C. §1101\(a\)\(21\)](#). I am NOT a statutory "U.S. national" as defined in [8 U.S.C. §1408](#) or [8 U.S.C. §1452](#) or 8 U.S.C. §1101(a)(22)(B).

Q. During ____, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to adjust your status to that of a lawful permanent resident of the United States? ☐ Yes ☐ No

ANSWER: No.

16.4 Resources useful to Nonresident aliens to defend themselves against Willful Failure to File Criminal Prosecution under I.R.C. 7203

The following resources are useful to those who are state nationals pursuant to 8 U.S.C. §1101(a)(21) and non-resident non-persons in defending themselves against a willful failure to file prosecution in federal court:

1. *SEDM Litigation Tools Page*-important litigation tools for use in defending yourself
<http://sedm.org/Litigation/LitIndex.htm>
2. *Legal Requirement to File Federal Income Tax Returns*, Form #05.009
<http://sedm.org/Forms/FormIndex.htm>
3. *Responding to a Criminal Tax Indictment*, Litigation Tool #10.004-practice guide with forms, procedures, and an example allocation
<http://sedm.org/Litigation/LitIndex.htm>
4. *The Government "Benefits" Scam*, Form #05.040-destroys the most frequent argument used to prosecute
<http://sedm.org/Forms/FormIndex.htm>
5. *The "Trade or Business" Scam*, Form #05.001-the heart of any good tax defense
<http://sedm.org/Forms/FormIndex.htm>
6. *Why Domicile and Becoming a "Taxpayer" Require Your Consent*, Form #05.002-the heart of any good criminal tax defense
<http://sedm.org/Forms/FormIndex.htm>

16.5 History of tax return form obfuscation to fool state domiciled parties into giving up their nonresident alien tax status

We have compiled a study of the various tax return forms from the inception of the income tax in 1913 to the present to show how nonresident aliens domiciled in states of the Union were fooled into surrendering their sovereign nonresident alien tax status and unconstitutionally and fraudulently being treated as STATUTORY citizens in the process. You can view this chronological history at:

17 Rebutted objections to the Non-Resident Non-Person Position

17.1 Introduction

We would like to introduce our approach to defending the Non-Resident Non-Person Position against attack with a definition of “nonresident alien” from the Internal Revenue Code:

[26 U.S.C. §7701\(b\)\(1\)\(B\) Nonresident alien](#)

*An individual is a nonresident alien if such individual is **neither a citizen of the United States nor a resident of the United States** (within the meaning of subparagraph (A)).*

Notice the following about the above definition:

1. It defines what a “nonresident alien” IS NOT, but not what it IS.
2. It does not define what a “nonresident alien” is which is NOT an “individual”.
3. It does not define how one BECOMES an “individual”, which is by occupying an office with the national but not state government.

Why did they do the above? Because you cannot even DEFINE a status that you have NO JURISDICTION OVER! By default, nonresidents are immune from the jurisdiction of a legislatively foreign jurisdiction outside of their civil domicile per Federal Rule of Civil Procedure 17, the Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. Part 4, Chapter 97, and the Minimum Contacts Doctrine, U.S. Supreme Court. The only way they BECOME subject is by CONSENSUALLY and PURPOSEFULLY engaging in commerce within that otherwise foreign jurisdiction and thereby waiving sovereign immunity.

Based on the discussion, we have some questions for our detractors to deal with BEFORE they start throwing rocks at us:

1. Can a human who does not consent to the civil status of “resident” or “person” within a foreign jurisdiction and who contracts the choice of law with those they do business there to NOT become a “resident” NOT waive sovereign immunity and thereby retain their sovereign immunity?
2. By what lawful authority can any civil status be attached to a human being which carries obligations without exercising eminent domain and slavery? It ought to be obvious that whatever civil status, INCLUDING “individual” or even “nonresident alien” one adopts would need to be voluntary or else a theft has occurred. This is proven in:

Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008
<http://sedm.org/Forms/FormIndex.htm>

3. What evidence do you have to prove that someone is a “nonresident alien” if they are NOT a statutory “person” or “individual” and not consent to the statutory obligations associated with these civil statuses? In other words, where does CONSENT enter the picture, keeping in mind that the Declaration of Independence says that ALL just authority of GOVERNMENT derives from CONSENT of the governed?
4. What evidence do you have to prove that someone is NOT a thing that isn’t even fully defined?
5. What evidence do you have to prove that the terms used in the above definition are POLITICAL terms? There are two contexts for every type of legal term: CONSTITUTIONAL and STATUTORY. They are NOT equivalent and it is prejudicial and presumptive to PRESUME that they are. All such presumptions are a violation of due process of law and therefore a tort.
6. By what authority does government even define or designate the civil status of those it has no jurisdiction over such as nonresidents not consensually engaged in the “trade or business” and public office franchise and not consensually conducting commerce within federal territory?
7. Isn’t the national government subject to the Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. Part 4, Chapter 97, when IT tries to invade MY private life and jurisdiction and compel ME to engage in commerce with IT absent my consent?
 - 7.1. Isn’t such an act of “invasion” what the courts call “purposeful availment”?
 - 7.2. Aren’t PRESUMPTIONS about my civil status that subject me to a commercial relationship with any government an example of such “purposeful availment”?

- 1 8. Isn't it a violation of equal protection and the equivalent of a title of nobility to the "United States" as a legal person to
2 subject ME involuntarily to the Foreign Sovereign Immunities Act (F.S.I.A.) and yet to NOT subject the government to
3 the SAME act when it purposefully avails itself of my otherwise PRIVATE property without my consent? The
4 Supreme Court has held that EQUALITY OF RIGHTS of ALL is the FOUNDATION of all freedom. I can't be free if
5 you play by different rules.
6 9. By what delegated authority can you make DIFFERENT rules for the government than you make for me personally?
7 Aren't we all EQUAL under REAL LAW?

8 To give the reader some idea of just how absurd and irrational the thinking of people in the legal profession really is on the
9 subject of taxation or jurisdiction, consider the following question posed by one of our readers to a judge in a tax case:

10 *"Your honor, by what authority do you exercise jurisdiction over those who are not statutory 'taxpayer'*
11 *franchisees?"*

12 You know what the judge's answer was?

13 *"I've got jurisdiction over taxpayers, and nontaxpayers..."*

14 And the response to the judge was:

15 *"Oh really? How the HELL did you get jurisdiction over that which is LEGALLY defined as that which you*
16 *have no jurisdiction over? Even the U.S. Supreme Court recognizes that there is such a thing as a*
17 *'nontaxpayer'. Earth calling the bench."*

18 After that interchange, the judge dismissed the motion against the litigant who said the above. Members of the legal
19 profession have been drinking propaganda Kool-Aid disguised to LOOK like "law" for so long that they don't even have
20 the ability to think for themselves.

21 *"The most dangerous man, to any government, is the man who is able to think things out for himself...Almost*
22 *inevitably, he comes to the conclusion that the government he lives under is dishonest, insane, and intolerable."*
23 *[Henry Louis Mencken]*

24 If you would like an extensive attack and debate by a member against the position of this pamphlet, see:

Family Guardian Forums, Forum 6.6.2: Non-Resident Non-Person Position
TOPIC: Challenge to this ministry's NRNP position in re: to political citizens
<http://famguardian.org/forums/index.php?showtopic=7592>

25 **17.2 IRS Objections**

26 **17.2.1 Word "includes"**

27 The most frequent objection to the content of this document relates to the employment of the word "includes" within the
28 Internal Revenue Code. Proponents of this objection often state arguments like the following:

29 *"Your interpretation of the term 'United States' as defined in [26 U.S.C. §7701\(a\)\(9\)](#) is incorrect. The definition*
30 *uses the word 'includes'. [26 U.S.C. §7701\(c\)](#) identifies the word 'includes' as a term of enlargement and not*
31 *limitation. This means that it is being used as the equivalent of 'in addition to'. The thing that it is adding to is*
32 *the commonly understood meaning of the term, which interprets its meaning as including the 50 states of the*
33 *Union."*

34 The definition of "includes" they are referring to in the above is the following:

35 [26 U.S.C. § 7701\(c\) Include and Including](#)

36 *The terms 'include' and 'including' when used in a definition contained in this title shall not be deemed to*
37 *exclude other things otherwise within the meaning of the term defined."*

38 What the above devious approach is trying to do is to abuse the rules of statutory construction in order to encourage or
39 promote false presumption about the jurisdiction of the Internal Revenue Code. They are trying to hoodwink you into

believing that the IRS has more jurisdiction than they actually have. The rules of statutory construction state that the purpose for defining a term in a law is to supersede, not enlarge, the common definition of the term. The purpose of law is to eliminate, not introduce, uncertainty, confusion, or presumption about what is required. If it adds to confusion or presumption, the due process is violated. Such a malicious approach is also the equivalent of “false commercial speech” which can and should be subject to injunction by the federal courts, but seldom is. In effect, whoever makes this false claim is trying to imply that [I.R.C. §7701\(c\)](#) gives them carte blanche authority to include whatever they subjectively want to add into the definition of the term being controverted. This approach obviously:

1. Violates the whole purpose behind why law exists to begin with, explained earlier, which is to define and limit government power so as to protect the citizen from abuse by his government.
2. Gives arbitrary authority to a single individual to determine what the law “includes” and what it does not.

“When we consider the nature and the theory of our institutions of government, the principles on 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. Sovereignty itself is, of course, not subject to law, for it is the author and source of law; but in our system, while sovereign powers are delegated to the agencies of government, sovereignty itself remains with the people, by whom and for whom all government exists and acts. And the law is the definition and limitation of power. It is, indeed, quite true that there must always be lodged somewhere, and in some person or body, the authority of final decision; and in many cases of mere administration, the responsibility is purely political, no appeal lying except to the ultimate tribunal of the public judgment, exercised either in the pressure of opinion, or by means of the suffrage. But the fundamental rights to life, liberty, and the pursuit of happiness, considered as individual possessions, are secured by those maxims of constitutional law which are the monuments showing the victorious progress of the race in securing to men the blessings of civilization under the reign of just and equal laws, so that, in the famous language of the Massachusetts bill of rights, the government of the commonwealth ‘may be a government of laws and not of men.’ For the very idea that one man may be compelled to hold his life, or the means of living, or any material right essential to the enjoyment of life, at the mere will of another, seems to be intolerable in any country where freedom prevails, as being the essence of slavery itself.”
[Yick Wo v. Hopkins, [118 U.S. 356](#) (1886)]

3. Creates a society of men and not law, in violation of *Marbury v. Madison* cited earlier.
4. Is a recipe for tyranny and oppression.
5. Creates slavery and involuntary servitude of citizens toward their government, in violation of the [Thirteenth Amendment](#).
6. Creates a “dulocracy”, where our public servants unjustly domineer over their us as their masters:

“Dulocracy. A government where servants and slaves have so much license and privilege that they domineer.”
[Black’s Law Dictionary, Sixth Edition, p. 501]

7. Compels “presumption” and therefore violates due process of law.
8. Injures the Constitutional rights of the interested party.

Black’s Law Dictionary provides two possible definitions for the word “includes”. It can be used as a term of limitation or enlargement:

“Include. (Lat. Inclaudere, to shut in. keep within.) To confine within, hold as an inclosure. Take in, attain, shut up, contain, inclose, comprise, comprehend, embrace, involve. Term may, according to context, express an enlargement and have the meaning of and or in addition to, or merely specify a particular thing already included within general words theretofore used. “Including” within statute is interpreted as a word of enlargement or of illustrative application as well as a word of limitation. *Premier Products Co. v. Cameron*, 240 Or. 123, 400 P.2d. 227, 228.”
[Black’s Law Dictionary, Sixth Edition, p. 763 (1990)]

Based on the above, the only reasonable interpretation of any statute or code is to include only that which is explicitly spelled out. There are only three ways to define a term in a law:

1. To define every use and application of a term within a single section of a code or statute. Such a definition could be relied upon as a universal rule for interpreting the word defined, to the exclusion, even, of the common definition of the word. Remember that according to the Rules of Statutory Construction, the purpose for defining a word in a statute is

to exclude all other uses, and even the common use, from being used by the reader. This is the case with the word “includes” within the Internal Revenue Code, which is only defined in one place in the entire Title 26, which is found in 26 U.S.C. §7701(c). For this type of definition, the word “includes” would be used ONLY as a term of “limitation”.

2. To break the definition across multiple sections of code, where each additional section is a regional definition that is limited to a specific range of sections within the code. For this context, the term “includes” is used mainly as a word of “limitation” and it means “is limited to”. For instance, the term “United States” is defined in three places within the Internal Revenue Code, and each definition is different:

2.1. 26 U.S.C. §3121

2.2. 26 U.S.C. §4612

2.3. 26 U.S.C. §7701(a)(9) and (a)(10).

3. To break the definition across multiple sections of code, where each additional section ADDS to the definition. For this context, the term “includes” is used mainly as a word of “enlargement”, and functions essentially as meaning “in addition to”. For instance:

3.1. Code section 1 provides the following definition:

Chapter 1 Definitions

Section 1: Definition of “fruit”

*For the purposes of this chapter, the term “fruit” **shall include** apples, oranges and bananas.*

- 3.2. Code section 10 expands the definition of “fruit” as follows. Watch how the “includes” word adds and expands the original definition, and therefore is used as a term of “enlargement” and “extension”:

Chapter 2 Definitions

Section 10 Definition of “fruit”

*For the purposes of this Chapter, the term “fruit” **shall include**, in addition to those items identified in section 1, the following: Tangerines and watermelons.*

The U.S. Supreme Court elucidated the application of the last rule above in the case of *American Surety Co. of New York v. Marotta*, 287 U.S. 513 (1933):

“In definitive provisions of statutes and other writings, ‘include’ is frequently, if not generally, used as a word of extension or enlargement [meaning ‘in addition to’] rather than as one of limitation or enumeration. Fraser v. Bentel, 161 Cal. 390, 394, 119 P. 509, Ann.Cas. 1913B, 1062; People ex rel. Estate of Woolworth v. S.T. Comm., 200 App.Div. 287, 289, 192 N.Y.S. 772; Matter of Goetz, 71 App.Div. 272, 275, 75 N.Y.S. 750; Calhoun v. Memphis & P.R. Co., Fed.Cas. No. 2,309; Cooper v. Stinson, 5 Minn. 522 (Gil. 416). Subject to the effect properly to be given to context, section 1 (11 USCA 1) prescribes the constructions to be put upon various words and phrases used in the act. Some of the definitive clauses commence with ‘shall include,’ others with ‘shall mean.’ The former is used in eighteen instances and the latter in nine instances, and in two both are used. When the section as a whole is regarded, it is evident that these verbs are not used synonymously or loosely, but with discrimination and a purpose to give to each a meaning not attributable to the other. It is obvious that, in some instances at least, ‘shall include’ is used without implication that any exclusion is intended. Subsections (6) and (7), in each of which both verbs are employed, illustrate the use of ‘shall mean’ to enumerate and restrict and of ‘shall include’ to enlarge and extend. Subsection (17) declares ‘oath’ shall include affirmation, Subsection (19) declares ‘persons’ shall include corporations, officers, partnerships, and women. Men are not mentioned. In these instances the verb is used to expand, not to restrict. It is plain that ‘shall include,’ as used in subsection (9) when taken in connection with other parts of the section, cannot reasonably be read to be the equivalent of ‘shall mean’ or ‘shall include only.’ [287 U.S. 513, 518] There being nothing to indicate any other purpose, Congress must be deemed to have intended that in section 3a(1) ‘creditors’ should be given the meaning usually attributed to it when used in the common-law definition of fraudulent conveyances. See Coder v. Arts, 213 U.S. 223, 242, 29 S.Ct. 436, 16 Ann.Cas. 1008; Lansing Boiler & Engine Works v. Joseph T. Ryerson & Son (C.C.A.) 128 F. 701, 703; Githens v. Shiffler (D.C.), 112 F. 505. Under the common-law rule a creditor having only a contingent claim, such as was that of the petitioner at the time respondent made the transfer in question, is protected against fraudulent conveyance. And petitioner, from the time that it became surety on Mogliani’s bond, was entitled as a creditor under the agreement to invoke that rule. Yeend v. Weeks, 104 Ala. 331, 16 So. 165, 53 Am.St.Rep. 50; Whitehouse v. Bolster, 95 Me. 458, 50 A. 240; Mowry v. Reed, 187 Mass. 174, 177, 72 N.E. 936; Stone v. Myers, 9 Minn. 303 (Gil. 287, 294), 86 Am.Dec. 104; Cook v. Johnson, 12 N.J.Eq. 51, 72 Am.Dec. 381; American Surety Co. v. Hattrem, 138 Or. 358, 364, 3 P.(2d) 1109, 6 P.(2d) 1087; U.S. Fidelity & Guaranty Co. v. Centropolis Bank (C.C.A.) 17 F.(2d) 913, 916, 53 A.L.R. 295; Thomson v. Crane (C.C.) 73 F. 327, 331.”
[American Surety Co. of New York v. Marotta, 287 U.S. 513 (1933)]

The only way to eliminate the above types of abuses in the interpretation of law and to oppose such an abuse of authority

by a public servant is to demand that the misbehaving “servant” produce a definition of the word somewhere within the code that clearly establishes the thing which he is attempting to “include”. If what is included isn’t explicitly and unambiguously included in an enacted positive law, then it violates the exclusio rule and due process: To wit:

*“Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one thing is the exclusion of another. *Burgin v. Forbes*, 293 Ky. 456, 169 S.W.2d. 321, 325; *Newblock v. Bowles*, 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded.”*
[Black’s Law Dictionary, Sixth Edition, page 581]

For those of you interested in further exhaustive analysis of why the word “includes” is used as a term of limitation rather than enlargement within the Internal Revenue Code, please consult the free pamphlet below:

Meaning of the Words “includes” and “including”, Form #05.014

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

17.2.2 Deception in IRS Publication 519 relating to definition of “United States”

IRS Publication 519, Tax Guide for Aliens (2005), uses the following language to infer that the term “United States” as used in the Internal Revenue Code, includes the 50 states of the Union for the purposes of jurisdiction to tax under Subtitle A of the Internal Revenue Code:

Substantial Presence Test

Example. You were physically present in the United States on 120 days in each of the years 2003, 2004, and 2006. To determine if you meet the substantial presence test for 2005, count the full 120 days of presence in 2006, 40 days in 2004 (1/3 of 130), and 20 days in 2003 (1/6 of 120). Because the total for the 30 year period is 180 days, you are not considered a resident under the substantial presence test for 2005.

“The term United States includes the following areas.

- *“All 50 states and the District of Columbia.”*
- *“The territorial waters of the United States”*

[...]

“The term does not include U.S. possessions and territories or U.S. airspace.”

[IRS Publication 519, Tax Guide for Aliens (2005), p. 4

SOURCE: <http://famguardian.org/TaxFreedom/Forms/IRS/IRSPub519-2005.pdf>]

We have several points to make about the above reference:

1. The above cite was added to the publication in about 2004 in an apparent response to the content of this book, as a way to deceive the readers and stop the spread of the Non-Resident Non-Person Position.
2. The definition comes from an IRS Publication, which the IRS Internal Revenue Manual (I.R.M.) admits is UNTRUSTWORTHY and not guaranteed to be accurate:

“IRS Publications, issued by the National Office, explain the law in plain language for taxpayers and their advisors... While a good source of general information, publications should not be cited to sustain a position.”
[Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8 (05-14-1999)]

See also:

Federal Courts and the IRS’ Own IRM Say IRS is NOT RESPONSIBLE for Its Actions or Its Words or For Following Its Own Written Procedures, Family Guardian Fellowship

<http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>

3. The text above is an EXAMPLE which does not infer or imply or specify the context in which it may suitably be used. There are actually THREE and not ONE context in which the term “United States” could be referring to or implied and only one of them is used in the above example, which is the third one listed below:
 - 3.1. The meaning of the term “United States” within the Internal Revenue Code, Subtitle A.

- 3.2. The meaning of the term “United States” within ordinary speech, which most people associate with the COUNTRY to include states of the Union.
- 3.3. The meaning of “United States” in the context of jurisdiction over aliens (not “citizens” or “nationals”) temporarily present in the country “United States”, which in this context includes all 50 states and the District of Columbia.
4. The above statement talks in generalities rather than specifics and those who do so, according to the following maxim of law, have the intent to deceive. The ONLY context where they cannot have the intent to deceive is when they define the key words of art and sign their statement under penalty of perjury instead of making it basically propaganda they are unaccountable for the content of.

*"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]*

In the context of item 3.3 above, the U.S. Supreme Court has repeatedly affirmed the plenary power of Congress over aliens in this country, wherever they are located to include areas within the exclusive jurisdiction of states of the Union:

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)]

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)]

Therefore, in regard to control over aliens present anywhere within the American confederation, the general government legislates over all the territory of the American Union, including those of the states. Consequently, for the purposes of determining “permanent residence” of aliens ONLY, the term “United States” as used in item 3 above must be interpreted to include the 50 states of the Union as the IRS indicates above. HOWEVER:

1. The Presence Test indicated does not refer to “citizens” or “nationals”. The Presence Test is found in 26 U.S.C. §7701(b)(3) and references ONLY “aliens” as defined in 26 U.S.C. §7701(b)(1)(A) and not “nonresident aliens” defined in 26 U.S.C. §7701(b)(1)(B) or “citizens” defined in 26 C.F.R. §1.1-1(c). Therefore, an alien domiciled in a state of the Union could be a “resident” within the meaning of the presence test while neither a “citizen” nor a “national” would be considered a “resident” under the SAME test when located in the SAME place. Under the I.R.C., one cannot be a “resident” (which is an alien with a domicile) and either a “citizen” or a “national” at the same time. This is confirmed by the Law of Nations, which the Founding Fathers used to write the Constitution:

“Residents, as distinguished from citizens, are aliens who are permitted to take up a permanent abode in the country. Being bound to the society by reason of their dwelling in it, they are subject to its law so long as they remain there, and being protected by it, they must defend it, although they do not enjoy all the rights of citizens. They have only certain privileges which the law, or custom, gives them. Permanent residents are those who have been given the right of perpetual residence. They are a sort of citizens of a less privileged character, and are subject to the society without enjoying all its advantages. Their children succeed to their status; for the right of perpetual residence given them by the State passes to their children.”
[Law of Nations, Vattel, p. 87]

SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/Resident-LawOfNations.pdf>

2. Remember that the only context in which “residence” is defined or described anywhere in the Internal Revenue Code is in the context of “aliens”, and not in the context of either “citizens” or “nationals”. See 26 C.F.R. §1.871-2 and section 4 of the article below:

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

Therefore, a person who is a “national” but not a “citizen” and a “nonresident alien” can NOT have a “residence” as defined anywhere in the Internal Revenue Code.

3. For the purposes of determining tax liability and not residency of all persons, we must defer to the definition of “United States” found in 26 U.S.C. §7701(a)(9) and (a)(10), which is limited to federal territory and nowhere expanded in the Internal Revenue Code, Subtitle A to include any other place.

Based on the foregoing, we must conclude that the IRS’ statement above is a deception and a ruse intended to compel false presumption under the influence of CONSTRUCTIVE FRAUD that will maximize the illegal flow of PLUNDER to the federal government. It is provided as an example and cannot mean the legal definition of “United States” used in the Internal Revenue Code. If they wish to imply that ALL THREE of the contexts in which the term “United States” could be used are the same, then they should say so and provide statutory and regulatory authority for saying so. Until then, we must defer to the definition of “United States” found within 26 U.S.C. §7701(a)(9) and (a)(10). This is a consequence of the following doctrine of the Supreme Court:

“Keeping in mind the well-settled rule that the citizen is exempt from taxation unless the same is imposed by clear and unequivocal language, and that where the construction of a tax law is doubtful, the doubt is to be resolved in favor of those upon whom the tax is sought to be laid.”

[Spreckels Sugar Refining Co. v. McClain, 192 U.S. 297 (1904)]

17.2.3 You can’t be a “nonresident alien” without also being an “individual” based on 26 C.F.R. §1.1441-1

Contention: Based on reading 26 C.F.R. §1.1441-1(c)(3), it appears that one cannot be a “nonresident alien” without also being an “individual. That definition appears below:

26 C.F.R. §1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.

(c) Definitions

(3) Individual.

(i) Alien individual.

The term alien individual means an individual who is not a citizen or a national of the United States. See Sec. 1.1-1(c).

(ii) Nonresident alien individual.

The term nonresident alien individual means

[1] a person described in section 7701(b)(1)(B),

[2] an alien individual who is a resident of a foreign country under the residence article of an income tax treaty and Sec. 301.7701(b)-7(a)(1) of this chapter, or

[3] an alien individual who is a resident of Puerto Rico, Guam, the Commonwealth of Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa as determined under Sec. 301.7701(b)-1(d) of this chapter. An alien individual who has made an election under section 6013 (g) or (h) to be treated as a resident of the United States is nevertheless treated as a nonresident alien individual for purposes of withholding under chapter 3 of the Code and the regulations thereunder.

Now, based on paragraph (ii) above, there are 3 options for being a “Nonresident alien individual”.

1. A person described in 26 U.S.C. §7701(b)(1)(B).
2. An alien individual who is a resident of a foreign country under the residence article of an income tax treaty and 26 C.F.R. §301.7701(b)-7(a)(1) of this chapter.
3. An alien individual who is a resident of 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) of this chapter.

If we then look at the definition of “Nonresident alien” referenced in item 1 above and found in 26 U.S.C. §7701(b)(1)(B), the definition appears:

26 U.S.C. §7701(b)(1)(B) Nonresident alien

An individual is a nonresident alien if such individual is neither a citizen of the United States nor a resident of the United States (within the meaning of subparagraph (A)).

Based on the above, it appears that someone cannot be a “nonresident alien” as defined above without also being an “individual”.

We can find no evidence to suggest that the words "person" or "individual" have any sinister function or “word of art” operation in Title 26, apart from what it could be construed as. We agree that the definition of “individual” found in the privacy act at 5 U.S.C. §552a(a)(2) is something totally different.

Rebuttal: The term "nonresident alien" WITHOUT the word "individual" does not in fact appear in 26 U.S.C. §7701(b)(1)(B). It only appears in the title but not the body of that section. According to 26 U.S.C. §7806(b), the title of a section is NOT considered part of the section.

1. The essence of what it means to be a “nonresident alien” as defined in 26 U.S.C. §7701(b)(1)(B) is that one is neither a citizen nor a resident. “individuals” are one type of status one can have which could be neither a “citizen” nor a “resident”, but so are the following:
 - 1.1. “transient foreigner”.
 - 1.2. “stateless person”.
 - 1.3. “nonresident”.
 - 1.4. “foreign corporation”.
2. The “nonresident alien” referenced in the body of 26 U.S.C. §7701(b)(1)(B) is obviously an “individual” because they are called an individual. Nowhere in the code, however, does it imply or infer that “individuals” are the ONLY types of “nonresident aliens” and you may not presume that this is our case without prejudicing my rights.
3. We claim the status in the TITLE but not the BODY of 26 U.S.C. §7701(b)(1)(B).
4. We claim to be a nonresident but not an "individual" or a "person". Only by having a domicile on federal territory and by engaging in public offices can we be a “person” or “individual” under federal civil law, in fact.
 - 4.1. Being a public officer is the only way we can be subject to federal statutory civil law, because the Constitution

protects private conduct from regulation or legislation. See:

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>

- 4.2. Having a civil domicile on federal territory is the only thing that can subject a human being to exclusive federal civil jurisdiction, and there is no subject matter jurisdiction within a state over any federal franchise, including the "trade or business" franchise:

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

- 4.3. An example of a "nonresident" but not an "individual" is someone who lives in China and does not maintain a domicile or residence in the "United States**", which is defined as federal territory and no part of any state of the Union within 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d). Someone who has never physically been to the "United States**" federal territory, furthermore cannot have a domicile or residence there and therefore cannot be a "person" or "individual".

5. The only way one can be a nonresident and still be "subject" to that code section is to make a voluntary election to engage in commerce with the sovereign and thereby:

5.1. Consensually waive sovereign immunity under the Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. §1605(a)(2).

5.2. Become an "individual" and a "person".

5.3. Become a "subject", "citizen", or "resident" under the civil law.

6. One can't lawfully become a "person" or "individual" under the I.R.C. unless they:

4.2 Started out as an alien. All "individuals" are aliens...AND

4.3 Voluntarily consented to engage in commerce with the government...AND

4.4 CONSENSUALLY applied for a license to occupy a public office called a "Taxpayer Identification Number". If they didn't consent, then they can't be an "individual" because CONSENT is the only thing that can give private law such as a franchise the "force of law".

Consensus facit legem.

Consent makes the law. A contract is a law between the parties, which can acquire force only by consent.

[Bouvier's Maxims of Law, 1856;

SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

7. Only by consent under the civil law can one become a "person" or an "individual", because:

7.1. We can't lawfully be compelled to contract with the government by engaging in commerce or participating in franchises such as the "trade or business" franchise. Governments are established, in fact, to protect your right to both contract and NOT contract. See Article 1, Section 10 of the U.S. Constitution, for instance. Therefore, they can't force me to contract with them by forcing me to participate in a franchise that I don't consent to participate in or accept the "benefits" of.

7.2. The First Amendment guarantees us a right of freedom from compelled association. How I describe and define MY OWN status is the mechanism by which I choose to associate or disassociate with any political group, including a "state" or a "government", and I can't be compelled to associate.

This is covered in:

Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008
<http://sedm.org/Forms/FormIndex.htm>

8. Since we do all the following, then we can't be anything directly addressed or defined in the code.

8.1. Do not waive sovereign immunity.

8.2. Do not consensually engage in commerce or accept any government "benefit" and thereby become a "public officer". All "public officers" are people responsible for managing GOVERNMENT property and those in receipt of government "benefits" are in receipt of government property.

8.3. Do not have a domicile on federal territory.

8.4. Identify every commercial benefit they bestow as a gift that creates no obligation. This is the same thing they do to "taxpayers". Everything you pay to them under employment withholding is a gift. See *Great IRS Hoax*, Form #11.302, Section 5.6.8.

8.5. Notify them that my consent must ONLY be procured in writing in order for me to waive sovereign immunity. See *Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States*, Form #10.001. This is the same thing they do to you: when you want to sue them, you have to produce a statute authorizing a waiver of sovereign immunity. If our government is one of delegated powers, then I must be able to demand the

same dignity from them under the concept of equal protection of the law.

9. A "nonresident alien" who isn't an "individual" is not defined in the I.R.C. but is referenced in the I.R.C. Therefore, that is the status we claim, which is that of an entity that isn't directly defined in the code and therefore not subject to it.

"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one thing is the exclusion of another. Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded."
[Black's Law Dictionary, Sixth Edition, p. 581]

10. If you want to avoid all the word games, just call oneself a nonresident and a "foreigner" but not a "foreign person", "person", "individual", "nonresident alien individual", "alien individual", or any other entity described in the code as either having a liability or accepting a "benefit", or engaging in commerce. To be "sovereign" simply means you don't appear in the code and therefore are "foreign" and not subject to it or the jurisdiction of the government. This is covered in:

Path to Freedom, Form #09.015, Section 5
<http://sedm.org/Forms/FormIndex.htm>

It's all about commerce and the purpose of the code is to facilitate commerce with The Beast, which the Bible says in Rev. 19:19 is the government. The only thing the code can or does talk about are those who consent to contract with the Beast and thereby become "individuals", "subjects", "citizens", and "residents" under the civil law by virtue of that fornication. The sovereign isn't subject to the law but foreign to it. If you don't consent to fornicate with or contract with The Beast, then you don't appear in the code and don't have any of the statuses in the code, but rather are a "foreign estate" pursuant to 26 U.S.C. §7701(a)(31). All franchises are contracts and "private law" that can only affect the consenting parties, including the "trade or business" franchise that is the heart of the income tax. Contracts and the consent they represent are the ONLY lawful way the government can acquire ANY right to your private property. Otherwise, the property is private property and governments are established to protect private property. The main method they protect such property is to protect you from being compelled to convert it into public property or other people's property. In tax law, this conversion is called converting private property to a public use, public purpose, and a public office. The process of taxation accomplishes this conversion, but only by the consent of the owner in applying for a license to engage in a franchise.

We can be the thing described in the TITLE of a section without being the thing described in the BODY, and the two are not considered subsets of each other per 26 U.S.C. §7806. The fact that something is not defined in the code does not mean that it doesn't exist, but rather means that it isn't subject and therefore is sovereign and foreign in respect to that body of PRIVATE law. The "sovereign" they are referring to below is a "nonresident alien" in this case because he is not the subject of the law in question:

"Since in common usage the term 'person' does not include the sovereign, statutes employing that term are ordinarily construed to exclude it."
[U.S. v. Cooper, 312 U.S. 600, 604, 61 S.Ct. 742 (1941)]

Everything we just said is already covered in sections 5 and 6.1.4 of this document.

17.3 Tax and accounting profession objections

"A government which robs Peter to pay Paul can always depend on the support of Paul."

The tax preparation, accounting, financial planning, payroll, government, and legal professions absolutely HATE the Non-Resident Non-Person Position with a vengeance and will try to steer you away from it. They will also try to make sure you don't know why they don't like it and will go out of their way *not* to admit why they don't like it. There are many reasons for this that have absolutely nothing with the validity of the position and have far more to do with "bringing home the bacon" and avoiding "cognitive dissonance" for these so-called "professionals". As you have already learned, those who use the Non-Resident Non-Person Position:

1. May not claim ANY deductions or include a Schedule C with their return.
2. May not file a 1040 form and instead must file the 1040NR form.

- 1 3. Do not file at an IRS service center in their District Office, but instead file at the International Branch in Philadelphia,
2 Pennsylvania.
- 3 4. May not apply for Earned Income Credit.
- 4 5. May not apply a graduated rate of tax to their earnings.
- 5 6. Must pay a flat 30% tax upon earnings originating from within federal territory or the U.S. government if they have
6 passive income.
- 7 7. Do not have to file W-4 or W-4 Exempt forms, but instead file W-8BEN forms to prevent payroll withholding.
- 8 8. Do not and should not get W-2 forms at the end of the year, because they earn no reportable “wages” or “trade or
9 business” earnings.
- 10 9. Should not receive 1099 forms at the end of the year, unless they work for the federal government within exclusive
11 federal jurisdiction and are engaged in a “trade or business”.

12 The thing that tax, accounting, and legal professionals absolutely hate about the Non-Resident Non-Person Position is that:

- 13 1. Since there is no payroll withholding, then payroll clerks feel useless and we need far fewer of them.
- 14 2. Since there are no deductions or creative ways to reduce “taxable income”, then tax and financial planners feel useless
15 and we need far fewer of them.
- 16 3. Since it is VERY simple, then you don’t need a lawyer to figure it out. Therefore, all those smart people who make a
17 living trying to outsmart the lawyers in Washington would have to find more productive things to do.
- 18 4. It would cause both state and federal government revenues to go down, so employees in the government, and especially
19 judges whose retirement would be adversely affected, don’t like it. Who wants their federal pension reduced?
- 20 5. Implementing it fully would drastically reduce the number of “taxpayers”. Therefore the IRS isn’t going to buy off on
21 it because most Revenue Officers would be laid off if it was fully implemented.

22 What the above list clearly shows is that there are a lot of people in the financial, tax, accounting, payroll, and government
23 arenas who benefit HUGELY from keeping things the way they are and expanding the operation of the de facto unjust and
24 fraudulent system we have now. Just the government alone collects hundreds of billions of dollars a year from “donations”
25 that it deceitfully calls “taxes” through this fraud. That’s called a conflict of interest and it’s against the law. 18 U.S.C.
26 §208 makes such a conflict of interest a crime in the case of a federal employee, and 18 U.S.C. §201(b)(3) makes it a
27 federal crime to bribe a witness or testify as a bribed witness in a federal court. Anyone who is called as a witness in a
28 federal trial who is involved in any one of these professions and is asked to comment on the Non-Resident Non-Person
29 Position in court would therefore have to recuse themselves because of severe conflict of interest. The only people who
30 would make suitable witnesses are those who don’t benefit from the fraudulent system we have now. We would venture to
31 say that it is precisely this kind of conflict of interest that has not only protected, but expanded the illegal operation of the
32 Internal Revenue Code within our society.

33 In short, if the Non-Resident Non-Person Position were widely understood and implemented, then most of the people who
34 presently work as payroll clerks, tax preparers, accounting professionals, financial planners, tax lawyers, or do financial
35 services would simply find themselves out of work! In effect, they would be punishing themselves for being honest and
36 honorable by telling the truth about the fraud or by recognizing or helping those who spread the truth. Who in their right
37 mind who has one of these jobs would want to encourage employees, investors, clients, or loyal but ignorant “taxpayers” to
38 help them get fired or laid off?

39 We have spoken with several people who work in the financial services and legal professions and who stumbled on our
40 website and this free pamphlet. Many of them have spent their whole life learning how to teach “taxpayers” to reduce their
41 presumed “liability”, never once questioning whether there really was a legal “liability” or whether the Internal Revenue
42 Code was even a “law” they had to follow! After they have read and studied our research and learned the truth for
43 themselves, they find themselves in a very conflicted position. People who work in these professions frequently must
44 maintain a fiduciary relationship with their clients which causes them to feel a strong sense of moral duty to do what is best
45 for their clients. This leads them to want to share the truths in this book with their clients, coworkers, friends, and family,
46 as we recommend that they should do. The result is a serious mental conflict, summarized with the questions below:

- 47 1. How can I admit to all my clients that I have been doing something illegal and morally wrong for my whole life that
48 has seriously hurt ALL of my clients?
- 49 2. How can I claim to be an “expert” to my clients after having just learned that I have overlooked something so simple
50 and obvious for so many years?
- 51 3. How can I educate my clients about the truth and not look like a psycho who is off his rocker? Will my boss ask me to

see a psychologist?

4. How can I continue to pretend that my clients are “taxpayers” who need my help when I know they aren’t? I can’t sleep at night telling them they are “taxpayers” who need my help while knowing full well that it isn’t true.
5. Will I lose my CPA license, or my Certified Financial Planner certificate, or my license to practice law by implementing these truths in my profession on a large scale?
6. Would my income or employability be adversely affected if I decided to tell the truth to my clients about this fraud? How can I pay my bills and support my family and still earn an honest living?
7. Would my friends and professional colleagues think less of me because I have different opinions and ideas about important matters?
8. Will the knowledge that I have cause conflicts in the office with my coworkers and eventually cause me to have to be terminated?
9. What are the appropriate circumstances in which I can discuss this with my coworkers and friends while still avoiding conflict and controversy?

Frequently, when loyal readers of our materials have learned the truths in this book and attempted to fully implement them in their personal lives, they are often treated with skepticism and mistrust by friends, family, coworkers, government, and clients, all of whom have been so brainwashed by the public schools, the government, and a government-controlled media to believe what amounts to a monumental LIE. In some cases, their whole world is turned upside down, because they realize they have been part of a lie for the better part of their whole life. No doubt, this prospect can be quite disturbing. Nevertheless, we have a great commission from God as His followers and servants to love our neighbor, and those who love want to educate and share the truth with those they love, as we do here. Education is how we protect and empower both our children, our friends, family, and business associates, and it **MUST** be done, no matter the consequences or cost.

*“Love suffers long and is kind; love does not envy; love does not parade itself, is not puffed up; does not behave rudely, does not seek its own, is not provoked, thinks no evil; **does not rejoice in iniquity, but rejoices in the truth**; bears all things, believes all things, hopes all things, endures all things.”*
[1 Cor. 13:4-7, Bible, NKJV]

In the above passage, “rejoice in truth” means to share it with everyone. Jesus confirmed this by His example, when he said:

“What I tell you now in the darkness, shout [from websites like this one] abroad when daybreak comes. What I whisper in your ears, shout from the housetops for all to hear [and on websites like ours one that are outside of government jurisdiction]!”

*“Don’t be afraid of those who want to kill you [because you do this]. They can only kill your body; they cannot touch your soul. **Fear [and obey] only God [and His laws, not the government’s unless they are consistent with God’s laws], who can destroy both soul and body in hell.** Not even a sparrow, worth only half a penny, can fall to the ground without your Father knowing it. And the very hairs on your head are all numbered. So don’t be afraid; you are more valuable to him than a whole flock of sparrows.”*
[Jesus in [Matt. 10:16-31](#), Bible, New Living Translation]

Along these lines, someone sent us the following very pertinent joke that we repeat here:

One Sunday morning during service, a 2,000 member congregation was surprised to see two men enter, both covered from head to toe in black and carrying submachine guns. One of the men proclaimed, “Anyone willing to take a bullet for Christ remain where you are.”

Immediately, the choir fled, the deacons fled, and most of the congregation fled. Out of the 2,000 there only remained around 20.

The man who had spoken took off his hood, looked at the preacher and said “Okay Pastor, I got rid of all the hypocrites. Now you may begin your service. Have a nice day!” And the two men turned and walked out.

While reading newspaper editorials urging the elimination of the Alternative Minimum Tax (AMT), we were struck by the ease with which many Americans, including financial planners and editors of newspapers, embrace the idea that the country has become utterly corrupt as a consequence of the way our income tax system is administered by the IRS. The regimen of the AMT-- which requires some to use harsher rules than others when calculating their 'contribution'-- would obviously be unconstitutional if it were imposed as part of a compulsory tax system. Still, it is clear that a majority of the population still falsely believe that it is so imposed. A diligently cultivated fear of the IRS has successfully torn the fabric of reason in many minds, allowing these two contradictory concepts-- a compulsory legal duty imposing unequal legal obligations-- to

1 co-exist.

2 Clearly, one or the other of these two things-- the Constitutional requirement of equal treatment by the law; or that the
3 progressive rate tax system (of which the AMT is a part) is compulsory-- must be untrue. Just as clearly, the one that must
4 be untrue is that the tax "scheme" of which the AMT is a part is compulsory. There can be no question about the
5 unconstitutionality of unequal treatment by the law. Little, if anything, could be more offensive to our most fundamental
6 principles than unequal treatment.

7 In fact-- despite the apparent willingness of the general public to entertain the contradiction without objection-- what must
8 be so, is indeed so. The U.S. Supreme Court has routinely and definitively declared the income tax to apply solely to the
9 receipts from a very limited list of wholly optional activities, all of which involve either a "trade or business" or foreign
10 commerce. It is only those who choose to engage in those avoidable taxable activities-- all connected with, and involving
11 payments by the federal government-- who are potentially subject to what would otherwise be an illegal tax scheme. The
12 words of the tax code themselves acknowledge this limited scope.

13 Nonetheless, this conformity to reality is carefully concealed from casual view by tax, accounting, financial, payroll, legal
14 professionals, and the IRS. The relevant rulings by the high court were issued long ago. In the meantime, there has been a
15 dedicated campaign conducted by the beneficiaries of ignorance-- such as CPA's, tax attorneys, IRS agents, and politicians--
16 - to consign those rulings to the memory hole and to discourage open-eyed public consideration of the subject in general.
17 Despite the natural American skepticism toward assertions issuing from such clearly self-interested parties, it has been a
18 successful campaign. The fear factor alluded to above, whereby any contemplation of the income tax is compromised with
19 irrationality and an instinctive urge to move on, is an important contributor to that success.

20 Another is the fragmenting of the actual taxing statutes in the Internal Revenue Code into near incoherence in the 'code' by
21 which they are now exclusively presented to the public. While those statutes plainly acknowledge the limitations of their
22 scope, they have been cleverly disassembled, scattered, and intermingled in that code-- even to the point of extracting
23 individual sentences from certain sections and placing them thousands of words away into the company of language from
24 other sections. As a consequence, portions of the code-- when carefully excerpted and presented out of context-- appear to
25 claim for the law a scope which it clearly cannot have. In fact, the I.R.C. DOES NOT have such a scope because the code
26 itself not only is not PUBLIC law, but cannot be law precisely because of the unequal treatment that it produces. These
27 excerpts are waved under the noses of the rare souls who overcome the fear to the point of questioning the beneficiaries of
28 the misunderstanding. They serve to provide some inquirers (who are really looking for no more) with an excuse to claim
29 satisfaction and scamper away with relief. More purposeful doubters are also often dissuaded thereby: Faced with the
30 labyrinth of baffling nonsense which such I.R.C. excerpts reflect, many conclude that to sort through to the truth would be
31 more expensive than simple surrender.

32 It can be hoped that the errors defended by such dolus and cheap tricks-- and the depressing loss of civic self-respect to
33 which they lead-- will not long survive the American predisposition to straight talk and simple truth now that we have
34 entered the information age. However, the newspaper editorials which stimulated this commentary appeared in one of the
35 nation's major daily newspapers, and, though critical of the unfairness of the AMT, clearly took for granted that it is
36 compulsory. Thus, even though the road back might be a digital superhighway, it will be climbing a hill.

37 The absurd argument used to defend the AMT-- and progressivity in general, for that matter-- reveals the illegitimacy of its
38 client concept. In a nutshell, that argument is: Since the same unequal treatment is applied to every target who reaches the
39 same special circumstances, the treatment actually IS equal. This is like declaring that if a law dictates that EVERY 45-
40 year-old redhead named Joe Smith in Cheyenne, Wyoming, is to be taxed at a 99% rate (unlike everyone else, who will
41 simply be subsidized thereby), red-headed 45-year-old Mr. Smith of Cheyenne is thus afforded equal treatment under the
42 law. After all, any other red-headed 45-year-old of the same name who moves to Cheyenne will also be so taxed. Mr.
43 Smith simply loses 'life's lottery', so to speak. At least it will only be one year of outrage for Mr. Smith, because next year
44 he will be 46. Unless the "law" is changed, of course...

45 The reality of the AMT-- or any other form of progressivity including that associated with a "trade or business"-- is that
46 citizen 'A' is taxed \$15 per \$100 taken in, while citizen 'B' is charged \$20 (to pick numbers solely for purposes of
47 illustration). All the nonsense about the first, as opposed to the second, increment of earnings; margins; rates-on-the-next-
48 dollar-earned, etc.; is nothing but an effort by the beneficiaries of the status quo to obscure this raw reality, and what would
49 otherwise be the obvious fact that the tax thus imposed is not, and cannot be, compulsory because unequal. That is, while
50 the tax IS compulsory in regard to the highly specialized activities upon which it is actually imposed, those highly

specialized activities are entirely optional to any American. Unequal imposition of a tax on optional, voluntary activities is perfectly lawful-- if you don't like it, you don't have to participate in the activities. But such a tax cannot be (and is not) imposed on the routine-- and unavoidable-- exercise of the (untaxable-in-any-case) right to earn money, engage in contracts, etc..

It is by taking advantage of nuances of this sort that beneficiaries of the "income" tax scheme in the government, tax, accounting, payroll, and legal professions are able to innocently but disingenuously declare that,

"Of course the income tax is compulsory!"

...while still concealing the truth by failing to explain words of art legal definitions of the term "income" and "United States" within federal revenue law. An example will serve to illustrate: If Congress were to pass legislation which included sections specifying that,

"For purposes of this act, "breathing" means selling hot-dogs from the steps of the capital building", and,

"There is hereby imposed a \$10 annual tax on breathing"

...it could then be said with a straight face that there is a compulsory tax on breathing, but it still wouldn't mean that every American is thus involuntarily obliged to pony up \$10 every year for the taking in of air. The construction and the presentation of the "income" tax is of precisely this character. The square peg actually has a square hole to match, and the law as written is not in irreconcilable conflict with the Constitution. But don't rely on the beneficiaries of misunderstanding in the government, tax, legal, payroll, or financial industries to make this clear.

17.4 Objections of Friends

17.4.1 General objections

"Prejudices, it is well known, are most difficult to eradicate from the heart whose soil has never been loosened or fertilized by education; they grow there, firm as weeds among stones. "
[Charlotte Bronte]

Friends or family members may, in their legal ignorance, try to convince you that the Non-Resident Non-Person Position described in this pamphlet is simply wrong. This reaction will usually be the result of

1. The "cognitive dissonance" created by describing yourself as a type of "alien" in your own country.
2. Their ignorance about the Separation of Powers Doctrine, U.S. Supreme Court, or the fact that the states of the Union are "foreign" and the equivalent of foreign countries for the purposes of most federal jurisdiction.
3. The lack of Constitutional training in the public schools system.
4. The complete lack of any teaching about law in the public schools.

This knee-jerk argument comes up quite a bit in reference to the Non-Resident Non-Person Position as a way to discourage people from using it. It has a lot of variations and is usually based on a simplistic and inadequate understanding of the applicable law relating to nonresident aliens. For instance, some people will say that filing as a nonresident alien carries more potential for "liabilities", as shown in [26 U.S.C. §1461](#), which makes persons who are deducting and withholding on nonresident aliens liable as follows:

[26 U.S.C. §1461](#) *Liability for withheld tax*

Every person required to deduct and withhold any tax under this chapter is hereby made liable for such tax...

But the fact of the matter is, the persons who are paying, and therefore withholding, such income in most cases under Internal Revenue Code, Subtitle A work for the U.S. government, and of course the federal government can make its own employees liable for not following federal law! Not only that, but under the provisions of [44 U.S.C. §1505\(a\)\(1\)](#), the federal government doesn't even need implementing regulations to govern its own employees. No one who works for a private employer outside of the federal zone would ever be in the position of paying "U.S. source income" (a code word for government payments) to a nonresident alien so no one else would need to worry about liability for deducting and withholding of such income.

Just like any other activity in life, ignorance will hurt you, and this is especially true of Internal Revenue Code. The Non-Resident Non-Person Position (NRNP), like virtually anything, can and probably will mean trouble if you don't know what you are doing or you haven't taken the time to do your homework, and there is more homework to do with this position because it is more unfamiliar to most people and because most people don't like to study the law. That's why we took the time to include section 9, which describes the legal responsibilities of nonresident aliens. The underlying legal issues of the Non-Resident Non-Person Position, however, are very simple. A fairly small amount of legal research is necessary to understand the Non-Resident Non-Person Position, but most people never conquer their fear of the law or the IRS Publications long enough to learn that it's actually the better position.

Criticism of the Non-Resident Non-Person Position usually falls into the following three categories:

1. **There is a knee jerk reaction to the use of the word "alien" to describe them, because they incorrectly think they are "U.S. citizens" who couldn't possibly be "aliens"**. As explained in section 10.1, you can be a "nonresident alien" and not an "alien" as the terms are defined in the tax code, and this circumstance was created deliberately by the Congress who wrote our tax code to steer people away from using the "nonresident alien" position, since in most cases it completely eliminates their federal tax liability. A more correct and accurate name for "nonresident alien" in the tax code would have been "Nonresident foreigner" and then to describe "nationals" as foreigners in the tax code. This use of terms, however, would have required the government to define the meaning of "foreign", which would have exposed the fraud that perpetuates the whole system and keeps people paying, so they must have decided not to name it honestly. That is why nowhere in the Internal Revenue Code is the term "foreign" defined: they simply don't want you to know what it means. The closest thing we have to a definition of "foreign" is found in 26 U.S.C. §7701(a)(5), which defines a "foreign corporation", but not the word "foreign".
2. **If they are low income, people think that by filing as nonresident aliens, they will end up paying a higher tax rate as a percentage, and they don't like that**. Nonresident aliens use the 1040NR form and IRS Publications falsely say to pay a flat rate of 30% for income from without the United States as defined in 26 U.S.C. §871(a), while those who file a 1040 form as "U.S.** citizens" and/or residents pay a graduated rate that is usually lower than 30% unless they are high income earners and which is described in 26 U.S.C. §871(b). They overlook the fact that 26 C.F.R. §1.861-8(f)(1)(iv) limits federal income taxes to only commerce "effectively connected with a trade or business", which is to say that it is income from a public office. Therefore, because people have not taken the time to research what the law says it means to be a nonresident alien and rely on the misleading (at best, fraudulent at worst) IRS Publications, they never learn that being a nonresident alien means they no longer owe any tax in most cases! Isn't that the result everyone wants?
3. **Confusion over the definition of the term "United States" in 26 U.S.C. §7701(a)(9) and "employee" in 26 U.S.C. §3401(c)**. Since most people never take the time to understand that "United States" means the federal zone in the context of the Internal Revenue Code, they don't realize that being a nonresident alien is actually a good thing, because it only taxes "U.S." (federal zone) source income connected with a "trade or business", which means income from federal government public office ONLY that falls under 26 C.F.R. § 1.861-8(f), and most people don't have any income from sources in this regulation, but they think they do because they never take the time to understand the 861 position. Since most people do not realize that 26 U.S.C. §3401(c) and 26 C.F.R. § 31.3401(c)-1 define "employee" to mean a person holding "public office" in the United States government, then they don't realize that the only employer is Uncle Sam in the Internal Revenue Code, so they mistakenly reach the conclusion that they are federal employers who are liable to withhold taxes on nonresident aliens under 26 U.S.C. §1461!

Quite to the contrary, the Non-Resident Non-Person Position is the best position to be in, and is far better than being a "U.S. Individual" indicated in the upper left corner of the 1040 form because:

1. You are not a statutory "U.S. citizen" with a domicile on federal territory, so you are no longer subject to the territorial or subject matter jurisdiction of the federal courts under the Internal Revenue Code. This immunizes you against legal actions by the IRS to extort, levy, lien, or seize taxes out of you that you aren't liable for.
2. Although the tax rate looks like it is supposed to be a flat 30% as indicated in 26 U.S.C. §871(a), most people do not hold public office ("trade or business") and therefore have no taxable [federal] U.S.** source income.
3. The IRS Form W-8 or W-8BEN allows you to get away without using SSN's. You therefore don't need to use social security numbers on any of your financial accounts, which improves your privacy and financial security and also makes it harder for the IRS and creditors to locate your assets. There is no lawful way for Congress to require nonresident aliens who are domiciled outside of their jurisdiction to have federal ID numbers, because federal law does not reach outside of the federal zone.
4. You can file a W-8 or W-8BEN form to stop employment tax withholding instead of a W-4 form, and because there are

no penalties for false W-8's like there are for [W-4's](#) (\$500), then the IRS can't do a damn thing to fine or punish you if they find out you stopped withholding because you are outside of their territorial jurisdiction.

5. The [W-8](#) and [W-8BEN](#) form, as well as the [1040NR forms](#) that you file as a nonresident alien violate the Paperwork Reduction Act and the Privacy Act, as was pointed out in section 5.5.9 of the *Great IRS Hoax*, Form #11.302, which provides a strong argument and defense against even being obligated to complete these forms and submit them to the IRS. These forms violate the Privacy Act because they do not tell whether they are "voluntary" or "mandatory" and they don't say so because the IRS doesn't want you to know they are "voluntary" so they don't tell you anything!
6. The clerks who process the [1040NR forms](#) are far more familiar with the taxable source rules under [26 U.S.C. §861](#) and 26 C.F.R. §1.861-8(f) than those who process the 1040 forms, and are therefore far more likely to believe you when you say you have no taxable "U.S. source" income on your [1040NR form](#).

WARNING: Use of the new IRS [W-8BEN](#) form is hazardous to your financial health if you aren't very careful about how you fill it out! IRS has made this new form, which replaces the [W-8](#), very tricky to fill out without creating false presumptions that might incriminate you. Family Guardian has therefore have included detailed warnings and instructions for filling it out in section 1.5.3.13 of the Sovereignty Forms and Instructions Manual, Form #10.005 that will hopefully keep you out of trouble.

17.4.2 The NRA position is inconsistent with the definitions in Title 8 and Title 26

ARGUMENT:

I had studied your NRA analysis years ago... it's fairly persuasive to people with zero to very little understanding of federal tax law. Once I put his theory to the acid test, it failed miserably. But at least one thing came out of the test... He has it perfectly 100% backwards. Having it 100% backwards is not having it right until you hold his and your copy-cat theory up to a mirror...

Honestly, I don't have a lot of time to get into federal income tax discussions with people these days. However, with the below nonsense finding its way into my inbox promoting probably one of the most inane arguments I have ever heard, I felt compelled to point out a thing or two--that may not ever penetrate your brain to reach your cognitive processes, but should at least give you something to ponder the daftest tax argument I have ever heard.

First, territorial jurisdiction is paramount. Read *Kleppe v. New Mexico* for a beginner's look at the subject matter. Keep that in mind as you romp through 200 years of well-settled precedent on the point. The fact that you mix territorial jurisdiction with complete and utter nonresident nonsense suggesting that a citizen is a nonresident alien ("NRA") is baffling. Why? Because Congress has absolute exclusive legislative jurisdiction over nonresident aliens (foreign persons). Read Title 8 U.S.C. and your contention that a citizen is a NRA is debunked by the entire title. If that's not good enough for you, consider looking into the constitutional instances where Congress has absolute jurisdiction over FOREIGN trade and TRADE with FOREIGNERS within the several states as well as the Art. 1 §8 Cl. 17 jurisdiction--known as 28 U.S.C. §7 in certain tax protester (guru gaga) circles.

Second, you may stumble across 26 U.S.C. §7701(b)(1)(A) and (B) someday to find that missing link that escapes your baseless argument disguised as amazing reasoning.

Next, NRA's are taxed federally... no matter if they are inside the "federal zones" OR in states on state land, e.g., the non-federal land in a state. The case law supporting that statement numbers in the thousands.

Fourth, there are at least three separate classifications of nonresident aliens. Care to tell me what they are in your mind? Yes, the three classifications (of NRAs) are in the Code and none of the classifications include citizens as described at 26 U.S.C. §7701(a)(30)(A) .

Finally, read *Cook v. Tait* and see what happens to a "citizen" outside the USA... which would be in your outrageous theory a NRA in a foreign country (Hint: Mexico is a foreign country)-- yet under the federal tax law, Mr. Cook (a citizen) was taxed as a citizen should be taxed... Would Cook be a double-non-resident citizen non-resident alien in your theory?

Where's that definition? By the way, that case by itself destroys your entire NRA theory. If you believe that the Supreme Court got it wrong... well, what else could anybody say to you to awaken your senses?

REBUTTAL:

1. CONTENTION 1: He makes the PRESUMPTION that "United States" and "citizen of the United States" are the same thing within Title 8 and Title 26. They are NOT because the definition of "United States" found in Title 26 at 26 U.S.C. §7701(a)(9) and (a)(10) are NOT the same. See:

REBUTTAL 1:

- 1.1. *Tax Deposition Questions*, Form #03.016, Section 14
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Section%2014.htm>
- 1.2. *Why You are a "national", "state national", and Constitutional but not Statutory Citizen*, Form #05.006, Section 2
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/WhyANational.pdf>
2. CONTENTION 2: If that's not good enough for you, consider looking into the constitutional instances where Congress has absolute jurisdiction over FOREIGN trade and TRADE with FOREIGNERS within the several states as well as the Art. 1 §8 Cl. 17 jurisdiction--known as 28 U.S.C. §7 in certain tax protester (guru gaga) circles.

REBUTTAL 2:

28 U.S.C. §7 doesn't even exist anymore!

3. CONTENTION 3: Second, you may stumble across 26 U.S.C. §7701(b)(1)(A) and (B) someday to find that missing link that escapes your baseless argument disguised as amazing reasoning.

REBUTTAL 3:

Those are definitions of Resident Alien and Nonresident Alien respectively. We have looked at those and our treatment of the NRA position is completely consistent with them. See:

Citizenship Status v. Tax Status, Form #10.011
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://famguardian.org/Subjects/Taxes/Citizenship/CitizenshipVTaxStatus.htm>

26 U.S.C. §7701(b)(1)(B) defines what a nonresident alien ISN'T, not what it IS. Do you smell a rat? This is covered in section 6.1.1 of this document.

4. STATEMENT 4: Next, NRA's are taxed federally... no matter if they are inside the "federal zones" OR in states on state land, e.g., the non-federal land in a state. The case law supporting that statement numbers in the thousands.

REBUTTAL 4:

None of the case law we have ever read reconciles the GEOGRAPHIC definition of "United States" found in 26 U.S.C. §7701(a)(9) and (a)(10) with WHERE the entity is nonresident TO. The rules of statutory construction FORBID adding ANYTHING to those definitions. Every court we have read refuses to reconcile that MAJOR oversight and then tries to CONFUSE domicile or residence with nationality using the FRAUDULENT techniques documented in:

Citizenship Status v. Tax Status, Form #10.011, Section 1
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://famguardian.org/Subjects/Taxes/Citizenship/CitizenshipVTaxStatus.htm>

1 The fact that judges have to resort to such deception is proof they are hiding and protecting a fraudulent plunder program.

2 Nonresident alien INDIVIDUALS are only taxed upon income from "sources within the United States" per 26 U.S.C.
3 §871, not on EVERYTHING they earn ANYWHERE. "sources within the United States" essentially is GOVERNMENT
4 PAYMENTS, not payments between PRIVATE parties not engaged in public offices within the national government. This
5 is covered earlier in section 5.4. That liability is associated ONLY "nonresident alien INDIVIDUALS" and therefore
6 "persons" (26 U.S.C. §7701(c)) who are taxed, not "non-resident NON-PERSONS". "Individual" is then defined as a
7 PUBLIC OFFICE in the government, as proven earlier in section 6.1.5. The "withholding agents" are made liable to
8 deduct and withhold on nonresident aliens per 26 U.S.C. §1441(a), but Congress would be violating the Thirteenth
9 Amendment if these "withholding agents" described in 26 U.S.C. §7701(a)(16) were PRIVATE parties protected by the
10 U.S.A. Constitution. Therefore, they are GOVERNMENT WORKERS and public officers WITHIN the national
11 government. Congress can ONLY impose "duties" or "liabilities" upon its own agents, and not PRIVATE people protected
12 by the constitution. Those agents, in turn, are public officers and they had to VOLUNTEER to become such agents before
13 they could be held accountable to the DUTIES of their office. This is covered in:

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037

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

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

14 An entire book has been written describing the I.R.C. Subtitles A and C income tax as a "federal public officer kickback
15 program" and its reasoning is flawless. You may want to buy that book:

IRS Humbug: IRS Weapons of Enslavement

by Frank Kowalik, Universalistic Publishers, ISBN 0-9626552-0-1

16 An abbreviated version of the above book is found on this website below:

The "Trade or Business" Scam, Form #05.001

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

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

17 5. CONTENTION 5: There are at least three separate classifications of nonresident aliens. Care to tell me what they are
18 in your mind? Yes, the three classifications (of NRAs) are in the Code and none of the classifications include citizens
19 as described at 26 U.S.C. §7701(a)(30)(A).

20 REBUTTAL 5:

21 5.1. He makes presumptions he refuses to prove and which CANNOT be proven. He PRESUMES that a statutory
22 "citizen" mentioned in 8 U.S.C. §1401 and 26 C.F.R. §1.1-1(c) and the Constitution are the same. They are NOT.
23 Even the U.S. Supreme Court recognizes this. See:

Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006, Section 2

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

DIRECT LINK: <http://famguardian.org/Publications/WhyANational/WhyANational.pdf>

24 5.2. The Classifications of NRAs are found at 26 C.F.R. §1.1441-1(c), which are the REGULATIONS and NOT the
25 "code". "citizens" are not included because the only way they can become "taxpayers" is to be aliens in a foreign
26 country under 26 U.S.C. §911 as he points out in Cook v. Tait. Cook was a Statutory citizen AND a constitutional
27 citizen, so he had to be "rent" (called income tax) on the use of that status, which is property and a franchise of
28 congress.

29 5.3. If this guy is filing IRS Form 1040's, he's already classified by statute as an "alien" per 26 C.F.R. §1.1441-1(c)(3).
30 That's what a statutory "individual" identified at the top of the 1040 form is: An alien. So he contradicts himself.
31 NOWHERE is the term "individual" EVER defined to EXPRESSLY include "citizens" and ONLY include "aliens" or
32 "nonresident aliens". The authority for a tax on aliens is international treaties, not the Constitution. The authority for
33 a tax on "nonresident alien INDIVIDUALS" is Congress' authority over its own statutory "employees" in states of the
34 Union, NOT the constitution.

6. CONTENTION 6: Finally, read Cook v. Tait and see what happens to a "citizen" outside the USA... which would be in your outrageous theory a NRA in a foreign country (Hint: Mexico is a foreign country)-- yet under the federal tax law, Mr. Cook (a citizen) was taxed as a citizen should be taxed... Would Cook be a double-non-resident citizen non-resident alien in your theory? Where's that definition? By the way, that case by itself destroys your entire NRA theory. If you believe that the Supreme Court got it wrong... well, what else could anybody say to you to awaken your senses?

REBUTTAL 6: Cook v. Tait, 265 U.S. 47 (1924) is dealt with in the following treatise. Cook called himself a statutory citizen and therefore had to pay "rent" (income tax) on the status, even though he was NOT. If he had pleaded properly, he never would have been able to even have his case heard by the U.S. Supreme Court, because he was a stateless person:

Federal Jurisdiction, Form #05.018, Section 5.3

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

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

IN CONCLUSION:

This guy is lazy so he operates on presumptions rather than facts. He is a prisoner of his laziness and presumptions. It also appears that he hasn't kept up with our research. He read far enough to find an excuse to stop studying and stop questioning. He wasn't interested in the truth, but in an excuse to not expend the effort to completely understand the massive FRAUD that has been foisted upon the American people. The price of freedom is eternal vigilance and he only went as far as it took to close his mind. But minds are like parachutes: They only work when they REMAIN OPEN. His parachute appears to have closed years ago either because of:

1. Laziness. He would rather escape with drugs, TV, porn, sports, etc. than have to give up these idols and exercise his continuing due diligence.
2. Conflicting financial interest. He is a tax professional or guru or more likely wants to protect and maintain his eligibility for government benefits. Those benefits will quickly dry up when Uncle soon goes bankrupt because of the enormous and unconstitutional load they place on the public fisc.
3. Simple fear. He wants to avoid social responsibility for fixing the problem or fighting it.

The major factor he overlooks is how legislatively FOREIGN people such as those domiciled in states of the Union become DOMESTIC and subject to federal jurisdiction. That "laundering" of their status happens by either misrepresenting their citizenship status on government forms as either a STATUTORY "U.S. citizen" or as a "person" or "individual" engaged in a public office. This "Laundering" and "identity theft" of foreign domiciliaries is documented in Federal Rule of Civil Procedure 17(b) and the mechanism is described earlier in sections 2.5 and 10.

Like the Stockholm Syndrome, our detractor sympathizes with his legal kidnappers using the following FALSE and carefully crafted presumptions designed to enslave him.

1. A "RESIDENT" is someone of foreign nationality under most franchise, including the income tax described in I.R.C. Subtitles A and C. Instead it is someone who is engaged in a statutory "trade or business" per 26 U.S.C. §7701(a)(26), which is a public office in the U.S. government. In effect, it is a government contractor, not a human. See section 5.1 earlier.
2. CONSTITUTIONAL and STATUTORY "citizens" or "aliens" are equivalent. They are not. See section 5.1 earlier.
3. NATIONALITY is what makes a person an alien. Instead it is DOMICILE. See section 1.2 earlier.
4. "United States" in Title 8 and "United States" in Title 26 are equivalent. See section 2.5 and 5.4 earlier.
5. "Nonresident aliens" in 26 U.S.C. §7701(b)(1)(B) are a SUBSET of "Aliens" in 26 U.S.C. §7701(b)(1)(A). People in American Samoa and Swain's Island are "nonresident aliens" but they are domestic. See section 6.1.5 earlier.
6. "income" means what PRIVATE people earn. Instead it is earnings connected to a public office. See:

The "Trade or Business" Scam, Form #05.001

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

7. That statutory civil law can or does regulate NONRESIDENT, non-consenting parties. It does NOT. See:

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037

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

8. The average American domiciled and physically present in a state of the Union is subject to the civil laws passed by congress. They are NOT. The only way they CAN become subject is to misrepresent their citizenship as being STATUTORY citizenship or to engage in federal contracts or franchises. See:

Since our detractor bought the LIE hook line and sinker, he LEGALLY lives in the District of Criminals with his fellow public servants, whether he likes it or not, per Federal Rule of Civil Procedure 17(b).

*"For among My people are found wicked men [the IRS, federal reserve, bankers, lawyers, and politicians];
They lie in wait as one who sets snares;
They set a trap;
They catch men [with deceit and greed as their weapon].
As a cage is full of birds,
So their houses are full of deceit [IRS Publications and law books and government propaganda].
Therefore they have become great and grown rich [from plundering YOUR money illegally].
They have grown fat, they are sleek;
Yes, they surpass the deeds of the wicked;
They do not plead the cause,
The cause of the fatherless;
Yet they prosper,
And the right of the needy they do not defend,
Shall I not punish them for these things?' says the LORD.
'Shall I not avenge Myself on such a nation as this?'*

**"An astonishing and horrible thing
Has been committed in the land:
The prophets prophesy falsely,
And the priests [federal judges] rule by their own power;
And My people love to have it so.
But what will you do in the end?"**

[Jeremiah 5, Bible, NKJV, Emphasis added]

17.5 Legal Profession Objections: Dual sovereignty

The most frequent argument AGAINST the content of this document from people in the legal profession relates to the concept of "dual sovereignty", whereby lawyers will say that people domiciled in a state of the Union are subject to TWO legislative jurisdictions, and not one. Then they will quote the following:

*"The laws of the United States are laws in the several States, and just as much binding on the citizens and courts thereof as the State laws are. The United States is not a foreign sovereignty as regards the several States, but is a concurrent, and, within its jurisdiction, paramount sovereignty. Every citizen of a State is a subject of two distinct sovereignties, having concurrent jurisdiction in the State,-concurrent as to place and persons, though distinct as to subject-matter."
[Clafin v. Houseman, 93 U.S. 130, 136 (1876)]*

*"And the powers of the General Government, and of the State, although both exist and are exercised within the same territorial limits, are yet separate and distinct sovereignties, acting separately and independently of each other, within their respective spheres."
[Ableman v. Booth, 62 U.S. 506, 516 (1858)]*

Can two entities be simultaneously sovereign over a single geographic region and the same subject matter? Let's investigate this intriguing matter further, keeping in mind that such controversies result from a fundamental misunderstanding of what "sovereignty" really means.

We like to think of the word "sovereignty" in the context of government as the combination of "exclusive authority" with "exclusive responsibility". The Constitution in effect very clearly divides *authority* and *responsibility* for specific matters between the states and federal government based on the specific subject matter, and ensures that the functions of each will never overlap or conflict. It delegates certain powers to each of the two sovereigns and keeps the two sovereigns from competing with each other so that public peace, tranquility, security, and political harmony have the most ideal environment in which to flourish.

If we therefore examine the U.S. Constitution and the U.S. Supreme Court cases interpreting it, we find that the complex division of authority that it makes between the states and the federal government accomplishes the following objectives:

1. Delegates primarily **internal** matters to the states. These matters involve mainly public health, morals, and welfare and require exclusive legislative authority within the state.

"While the states are not sovereign in the true sense of that term, but only quasi sovereign, yet in respect of all powers reserved to them they are supreme-as independent of the general government as that government within its sphere is independent of the States.' The Collector v. Day, 11 Wall. 113, 124. And since every addition to the national legislative power to some extent detracts from or invades the power of the states, it is of vital moment that, in order to preserve the fixed balance intended by the Constitution, the powers of the general government [298 U.S. 238, 295] be not so extended as to embrace any not within the express terms of the several grants or the implications necessarily to be drawn therefrom. It is no longer open to question that the general government, unlike the states, Hammer v. Dagenhart, 247 U.S. 251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the internal affairs of the states; and emphatically not with regard to legislation. The question in respect of the inherent power of that government as to the external affairs of the Nation and in the field of international law is a wholly different matter which it is not necessary now to consider. See, however, Jones v. United States, 137 U.S. 202, 212, 11 S.Ct. 80; Nishimur Ekiu v. United States, 142 U.S. 651, 659, 12 S.Ct. 336; Fong Yue Ting v. United States, 149 U.S. 698, 705 et seq., 13 S.Ct. 1016; Burnet v. Brooks, 288 U.S. 378, 396, 53 S.Ct. 457, 86 A.L.R. 747." [Carter v. Carter Coal Co., 298 U.S. 238, 56 S.Ct. 855 (1936)]

"Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and with the Indian tribes, may, without doubt, provide for **granting** coasting **licenses**, licenses to pilots, licenses to trade with the Indians, and any other **licenses** necessary or proper for the exercise of that great and extensive power; and the same observation is applicable to every other power of Congress, to the exercise of which the granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.

But very different considerations apply to the **internal commerce** or **domestic trade** of the States. Over this commerce and trade Congress has **no power of regulation nor any direct control**. This power belongs **exclusively** to the States. **No interference by Congress with the business of citizens transacted within a State is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the legislature.** The power to authorize a business within a State is plainly repugnant to the exclusive power of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects. Congress cannot authorize a trade or business within a State in order to tax it." [License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

2. Delegates primarily **external** matters to the federal government, including diplomatic and military and postal and commerce matters. These include such things as:
- 2.1. Article 1, Section 8, Clause 3 of the constitution authorizes the feds to tax and regulate foreign commerce and interstate commerce, but not intrastate commerce.
 - 2.2. Article 1, Section 8, Clauses 11-16 authorize the establishment of a military and the authority to make war.
 - 2.3. Article 1, Section 8, Clause 4 allows the fed to determine uniform rules for naturalization and immigration from outside the country. However, it does not take away the authority of states to naturalize as well.
3. Ensures that the same criminal offense is never prosecuted or punished twice or simultaneously under two sets of laws.

"Consequently no State court will undertake to enforce the criminal law of the Union, except as regards the arrest of persons charged under such law. It is therefore clear, that the same power cannot be exercised by a State court as is exercised by the courts of the United States, in giving effect to their criminal laws..."

"There is no principle better established by the common law, none more fully recognized in the federal and State constitutions, than that an individual shall not be put in jeopardy twice for the same offense. This, it is true, applies to the respective governments; but its spirit applies with equal force against a double punishment, for the same act, by a State and the federal government.....

Nothing can be more repugnant or contradictory than two punishments for the same act. It would be a mockery of justice and a reproach to civilization. It would bring our system of government into merited contempt." [Fox v. The State of Ohio, 46 U.S. 410, 5 Howard 410, 12 L.Ed. 213 (1847)]

4. Ensures that the two sovereigns never tax the same objects or activities, because then they would be competing for revenues.

"Two governments acting independently of each other cannot exercise the same power for the same object." [Fox v. The State of Ohio, 46 U.S. 410, 5 Howard 410, 12 L.Ed. 213 (1847)]

As far as the last item above goes, which is that of taxation, however, the U.S. Supreme Court has held:

"The States, after they formed the Union, continued to have the same range of taxing power which they had before, barring only duties affecting exports, imports, and on tonnage. 2. Congress, on the other hand, to lay taxes in order 'to pay the Debts and provide for the common Defence and general Welfare of the United States', Art. 1, Sec. 8, U.S.C.A.Const., can reach every person and every dollar in the land with due regard to Constitutional limitations as to the method of laying taxes."
[Graves v. People of State of New York, [306 U.S. 466](#) (1939)]

*"The difficulties arising out of our dual form of government and the opportunities for differing opinions concerning the relative rights of state and national governments are many; **but for a very long time this court has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or their political subdivisions.** The same basic reasoning which leads to that conclusion, we think, requires like limitation upon the power which springs from the bankruptcy clause. United States v. Butler, supra."*
[Ashton v. Cameron County Water Improvement District No. 1, [298 U.S. 513](#); 56 S.Ct. 892 (1936)]

*"The grant of the power to lay and collect taxes is, like the power to regulate commerce, made in general terms, and has never been understood to interfere with the exercise of the same power by the State; and hence has been drawn an argument which has been applied to the question under consideration. But the two grants are not, it is conceived, similar in their terms or their nature. Although many of the powers formerly [22 U.S. 1, 199] exercised by the States, are transferred to the government of the Union, yet the State governments remain, and constitute a most important part of our system. The power of taxation is indispensable to their existence, and is a power which, in its own nature, is capable of residing in, and being exercised by, different authorities at the same time. We are accustomed to see it placed, for different purposes, in different hands. Taxation is the simple operation of taking small portions from a perpetually accumulating mass, susceptible of almost infinite division; and a power in one to take what is necessary for certain purposes, is not, in its nature, incompatible with a power in another to take what is necessary for other purposes. **Congress is authorized to lay and collect taxes, and to pay the debts, and provide for the common defence and general welfare of the United States. This does not interfere with the power of the States to tax [internally] for the support of their own governments; nor is the exercise of that power by the States [to tax INTERNALLY], an exercise of any portion of the power that is granted to the United States [to tax EXTERNALLY]. In imposing taxes for State purposes, they are not doing what Congress is empowered to do. Congress is not empowered to tax for those purposes which are within the exclusive province of the States. When, then, each government exercises the power of taxation, neither is exercising the power of the other.** But, when a State proceeds to regulate commerce with foreign nations, or among the several States, it is exercising the very power that is granted to Congress, [22 U.S. 1, 200] and is doing the very thing which Congress is authorized to do. There is no analogy, then, between the power of taxation and the power of regulating commerce."*
[Gibbons v. Ogden, [22 U.S. 21](#) (1824)]

*"In Slaughter-house Cases, 16 Wall. 62, it was said that the police power is, from its nature, incapable of any exact definition or limitation; and in Stone v. Mississippi, [101 U.S. 818](#), that it is 'easier to determine whether particular cases come within the general scope of the power than to give an abstract definition of the power itself, which will be in all respects accurate.' That there is a power, sometimes called the police power, which has never been surrendered by the states, in virtue of which they may, within certain limits, control everything within their respective territories, and upon the proper exercise of which, under some circumstances, may depend the public health, the public morals, or the public safety, is conceded in all the cases. Gibbons v. Ogden, 9 Wheat. 203. In its broadest sense, as sometimes defined, it includes all legislation and almost every function of civil government. Barbier v. Connolly, [113 U.S. 31](#); S.C. 5 Sup.Ct.Rep. 357. [. . .] **Definitions of the police power must, however, be taken subject to the condition that the state cannot, in its exercise, for any purpose whatever, encroach upon the powers of the general [federal] government, or rights granted or secured by the supreme law of the land.***

***"Illustrations of interference with the rightful authority of the general government by state legislation-which was defended upon the ground that it was enacted under the police power-are found in cases where enactments concerning the introduction of foreign paupers, convicts, and diseased persons were held to be unconstitutional as conflicting, by their necessary operation and effect, with the paramount authority of congress to regulate commerce with foreign nations, and among the several states.** In Henderson v. Mayor of New York, [92 U.S. 263](#), the court, speaking by Mr. Justice MILLER, while declining to*

decide whether in the absence of congressional action the states can, or how far they may, by appropriate legislation protect themselves against actual paupers, vagrants, criminals, [115 U.S. 650, 662] and diseased persons, arriving from foreign countries, said, that no definition of the police power, and 'no urgency for its use, can authorize a state to exercise it in regard to a subject-matter which has been confided exclusively to the discretion of congress by the constitution.' *Chy Lung v. Freeman*, 92 U.S. 276. **And in *Railroad Co. v. Husen*, 95 U.S. 474 , Mr. Justice STRONG, delivering the opinion of the court, said that 'the police power of a state cannot obstruct foreign commerce or interstate commerce beyond the necessity for its exercise; and, under color of it, objects not within its scope cannot be secured at the expense of the protection afforded by the federal constitution.'** “
[*New Orleans Gas Company v. Louisiana Light Company*, 115 U.S. 650 (1885)]

And the Federalist Paper # 45 confirms this view in regards to taxation:

*“It is true, that the Confederacy is to possess, and may exercise, the power of collecting internal as well as external taxes throughout the States; but it is probable that this power will not be resorted to, except for supplemental purposes of revenue; that an option will then be given to the States to supply their quotas by previous collections of their own; and that the eventual collection, under the immediate authority of the Union, **will generally be made by the officers, and according to the rules, appointed by the several States. Indeed it is extremely probable, that in other instances, particularly in the organization of the judicial power, the officers of the States will be clothed with the correspondent authority of the Union.**”*

“Should it happen, however, that separate collectors of internal revenue should be appointed under the federal government, the influence of the whole number would not bear a comparison with that of the multitude of State officers in the opposite scale. “

“Within every district to which a federal collector would be allotted, there would not be less than thirty or forty, or even more, officers of different descriptions, and many of them persons of character and weight, whose influence would lie on the side of the State. The powers delegated by the proposed Constitution to the federal government are few and defined. Those which are to remain in the State governments are numerous and indefinite. The former will be exercised principally on external objects, as war, peace, negotiation, and foreign commerce; with which last the power of taxation will, for the most part, be connected. The powers reserved to the several States will extend to all the objects which, in the ordinary course of affairs, concern the lives, liberties, and properties of the people, and the internal order, improvement, and prosperity of the State. The operations of the federal government will be most extensive and important in times of war and danger; those of the State governments, in times of peace and security. As the former periods will probably bear a small proportion to the latter, the State governments will here enjoy another advantage over the federal government. The more adequate, indeed, the federal powers may be rendered to the national defense, the less frequent will be those scenes of danger which might favor their ascendancy over the governments of the particular States.”
[*Federalist Paper No. 45 (Jan. 1788), James Madison*]

The introduction of the Sixteenth Amendment did not change any of the above, because Subtitle A income taxes only apply within the federal United States, or *federal zone*. Even the Supreme Court agreed in the case of *Stanton v. Baltic Mining* that the Sixteenth Amendment “conferred no new powers of taxation”, and they wouldn’t have said it and repeated it if they didn’t mean it. This is explained more thoroughly in *Great IRS Hoax*, Form #11.302, Section 5.2.6. Whether or not the Sixteenth Amendment was properly ratified is inconsequential and a nullity, because of the limited applicability of Subtitle A of the Internal Revenue Code to the federal zone. The Sixteenth Amendment authorized that:

Sixteenth Amendment

The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration.

And in fact, the above described amendment is *exactly* what an income tax under Subtitle A that only operates inside the federal zone does: collect taxes on incomes without apportionment. Furthermore, because the federal zone is not protected by the Constitution or the Bill of Rights (see *Downes v. Bidwell*, 182 U.S. 244 (1901)), then there can be no violation of

1 constitutional rights from the enforcement of the I.R.C. there. As a matter of fact, since due process of law is a requirement
2 only of the Bill of Rights, and the Bill of Rights doesn't apply in the federal zone, then technically, Congress doesn't even
3 need a law to legitimately collect taxes in these areas! The federal zone, recall, is a totalitarian socialist democracy, not a
4 republic, and the legislature and the courts can do anything they like there without violating the Bill of Rights or our
5 Constitutional rights.

6 The question of whether the federal government has lawful authority to institute direct taxes inside the Union states and
7 outside the federal zone is a rather simple one. Every power that it claims in respect to the internal affairs of states must
8 have a Constitutional origin:

9 *"The Government of the United States, therefore, can claim no powers which are not [explicitly] granted to it*
10 *by the Constitution, and the powers actually granted must be such as are expressly given, or given by necessary*
11 *implication."*
12 *[Buffington v. Day, 11 Wall. 113, 78 U.S. 122 (1871)]*

13 Under what circumstances the federal government can collect Subtitle A income taxes is a simple question of where, in the
14 Constitution is the power explicitly granted to institute indirect excise taxes on natural "persons" living inside the 50 union
15 states who are not living in federal enclaves? All excise taxes are taxes on privileges and ordinarily can only be enforced
16 against artificial corporations and not human beings. All such taxes against human beings must be voluntary because
17 consent is required in a free country and all just powers derive from consent. The Sixteenth Amendment, by the repeated
18 admission of the Supreme court, didn't authorize enforcement actions against other than corporations and before we had a
19 Sixteenth Amendment, the Supreme Court said that the federal government didn't have that authority in the case of *Pollock*
20 *v. Farmers Loan and Trust*, 157 U.S. 429 (1895) to enforce income taxes on human beings. It's a simple question of where
21 in the Constitution does the authority come from if the Supreme Court said it didn't come from the Sixteenth Amendment?
22 Absent an answer, any act by the federal government to collect an indirect excise tax is unlawful and illegal, because not
23 explicitly authorized by the Constitution:

24 *Unlawful. That which is contrary to, prohibited, or unauthorized by law. That which is not lawful. The acting*
25 *contrary to, or in defiance of the law; disobeying or disregarding the law. Term is equivalent to "without*
26 *excuse or justification."* *State v. Noble, 90 N.M. 360, 563 P.2d. 1153, 1157. While necessarily not implying the*
27 *element of criminality, it is broad enough to include it.*
28 *[Black's Law Dictionary, Sixth Edition, p. 1536]*

29 *"Illegal. Against or not authorized by law."*
30 *[Black's Law Dictionary, Sixth Edition, p. 747]*

31 Without constitutional authority directly from the states somewhere in the Constitution, it cannot be claimed that taxes laid
32 on activities or individuals inside the union states are consensual or voluntary, and if they aren't consensual, then the
33 people in the states are a conquered people and the federal government is at war with them by means of financial terrorism
34 instituted at the hands of the IRS. In that scenario, the District of Columbia becomes a haven for financial terrorists and a
35 "federal mafia", who are protected from legal accountability for their abuses by sovereign immunity and the complicity of a
36 corrupted and treasonous federal judiciary!

37 Let's summarize what we have learned so far by breaking down all the various taxes by state and federal sovereignties and
38 allocating them between internal and external classifications. A picture is worth a thousand words to reveal our research:

Table 19: Apportionment of various taxes between state and federal jurisdictions

#	Tax	Legal Authority	States: Internal	Federal government: Internal	Federal government: External
1	Excise taxes on <u>foreign</u> commerce	Const. 1:8:1 Const. 1:8:3 Sixteenth Amend. 26 U.S.C. Subtitle D, Chapt. 38, Subchapter A. 26 U.S.C. §4612(a)(4) 26 U.S.C. Subtitle A (Personal income taxes)	No authority	On corporations involved in foreign commerce anywhere in the country. Currently only includes petroleum products under 26 U.S.C. §§4611-4612. All other “persons” and activities are “voluntary” and not mandatory.	On corporations involved in foreign commerce anywhere in the country. Currently only includes petroleum products under 26 U.S.C. §§4611-4612 and on Foreign Sales Corporations (FSC’s) and Domestic International Sales Corporations (DISC’s) under Subtitle A of 26 U.S.C.
2	Excise taxes on <u>interstate</u> commerce	Const. 1:8:1 Const. 1:8:3 Sixteenth Amend. 26 U.S.C. §7701(a)(9) and (a)(10)	No authority	None instituted, but have authority.	Not applicable
3	Excise taxes on <u>intrastate</u> commerce (NOTE: “the STATE in INTRASTATE in this case means federal State and not states of the union.”)	Const. 1:8:17 26 U.S.C. Subtitle E 26 U.S.C. Subtitle C, Chapt. 21	On privileged activities involving state-chartered corporations.	1. Misc. excise taxes under 26 U.S.C. Subtitle D inside of <u>federal</u> United States <u>only</u> and not in union states. 2. Alcohol, tobacco, and firearms under 26 U.S.C. Subtitle E inside of <u>federal</u> United States only and not in union states. 3. FICA taxes inside of federal U.S. only and not in union states.	No authority
4	Direct income taxes	Const. 1:2:3 Const. 1:9:4 26 U.S.C. Subtitle A Buck Act, 4 U.S.C. §§ 105-114 <i>Cook v. Tait</i> , 265 U.S. 47 (1924) <i>Loughborough v. Blake</i> , 18 U.S. 317, 5 Wheat. 317, 5 L.Ed. 98 (1820)	State statutes. Most state income tax statutes rely entirely on the Buck Act. For their authority and only apply in federal enclaves within the state.	Federal United States <u>only</u> and not union states. Voluntary (no liability statute). None currently implemented, since Subtitle A income taxes are indirect excise taxes.	U.S. citizens (but not “nationals” or “state nationals”) living abroad.
5	Inheritance taxes	26 U.S.C. Subtitle B <i>Knowlton v. Moore</i> , 178 U.S. 41 (1900) 26 U.S.C. §7701(a)(9) and (a)(10)	State statutes.	In federal U.S. and U.S. territories, but not union states.	On federal/“U.S. citizens” (but not “nationals” or “state nationals”) living <u>abroad</u> who have estates in the federal U.S. and U.S. territories, but not union states.

The location where a crime is committed controls. If it is committed on state property, then the state prosecutes. When a crime is committed inside a federal area within a Union state, however, the crime can be tried under either state or federal jurisdiction in many cases because of a thing called the Assimilated Crimes Act found in 18 U.S.C. §13. You cannot be tried under both jurisdictions because that would be double-jeopardy, which is prohibited by the Constitution. However, if the federal government fails to convict you in a federal court for a crime in a federal area situated inside a state, then sometimes the state will then try to prosecute you under federal law in a state court instead.

With all the above in mind, let’s return to the original Supreme Court cites we referred to at the beginning of the section. The Constitution and the Bill of Rights, which are the “laws” of the United States, apply equally to both the union states AND the federal government, as the cites explain. That is why either state or federal officers both have to take an oath to support and defend the Constitution before they take office. However, the statutes or legislation passed by Congress, which

are called “Acts of Congress” have much more limited jurisdiction inside the Union states, and in most cases, do not apply at all. For example:

[TITLE 18 > PART III > CHAPTER 301 > Sec. 4001.](#)
[Sec. 4001. - Limitation on detention; control of prisons](#)

(a) No citizen shall be imprisoned or otherwise detained by the United States except pursuant to an Act of Congress.

The reason for the above is because the federal government has no police powers inside the states because these are reserved by the Tenth Amendment to the state governments. Likewise, the feds have no territorial jurisdiction for most subject matters inside the states either. See *U.S. v. Bevans*, 16 U.S. 336 (1818).

Now if we look at the meaning of “Act of Congress”, we find such a definition in [Rule 54\(c\) of the Federal Rules of Criminal Procedure](#) prior to Dec. 2002, wherein is defined "Act of Congress." Rule 54(c) states:

Federal Rule of Criminal Procedure 54(c) prior to Dec. 2002

"Act of Congress" includes any act of Congress locally applicable to and in force in the District of Columbia, in Puerto Rico, in a territory or in an insular possession."

Keep in mind, the Internal Revenue Code is an “Act of Congress.” The reason such “Acts of Congress” cannot apply within the sovereign states is because the federal government lacks what is called “police powers” inside the union states, and the Internal Revenue Code requires police powers to implement and enforce. THEREFORE, THE QUESTION IS, ON WHICH OF THE FOUR LOCATIONS NAMED IN RULE 54(c) IS THE UNITED STATES DISTRICT COURT ASSERTING JURISDICTION WHEN THE U.S. ATTORNEY HAULS YOUR ASS IN COURT ON AN INCOME TAX CRIME? Hint, everyone knows what and where the District of Columbia is, and everyone knows where Puerto Rico is, and territories and insular possessions are defined in [Title 48 United States Code](#), happy hunting!

The preceding discussion within this section is also confirmed by the content of [4 U.S.C. §72](#). Subtitle A is primarily a “privilege” tax upon a “trade or business”, as you will learn by reading or free pamphlet below:

The “Trade or Business” Scam, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>

A “trade or business” is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as “the functions of a public office”:

[26 U.S.C. §7701 Definitions](#)

(a)(26) Trade or business

"The term 'trade or business' includes the performance of the functions of a [public office](#)."

Title 4 of the U.S. Code then says that all “public offices” MUST be exercised ONLY in the District of Columbia and no place else, except as expressly provided by law:

[TITLE 4 > CHAPTER 3 > § 72](#)
[§ 72. Public offices; at seat of Government](#)

All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere, except as otherwise expressly provided by law.

If the we then search all the titles of the U.S. Code electronically, we find only one instance where “public offices” are “expressly provided” by law to a place other than the seat of government in connection with the Internal Revenue Code. That reference is found in [48 U.S.C. §1612](#), which expressly provides that public offices for the U.S. Attorney are extended to the Virgin Islands to enforce the provisions of the Internal Revenue Code.

Moving on, we find in [26 U.S.C. §7601](#) that the IRS has enforcement authority for the Internal Revenue Code only within what is called “internal revenue districts”. [26 U.S.C. §7621](#) authorizes the President to establish these districts. Under

[Executive Order 10289](#), the President delegated the authority to define these districts to the Secretary of the Treasury in 1952. We then search the Treasury Department website for Treasury Orders documenting the establishment of these internal revenue districts:

<http://www.ustreas.gov/regis/>

The only orders documenting the existence of “internal revenue districts” is Treasury Orders 150-01 and 150-02. Treasury Order 150-01 established internal revenue districts that included federal land within states of the Union, but it was repealed in 1998 as an aftermath of the IRS Restructuring and Reform Act and replaced with Treasury Order 150-02. Treasury Order 150-02 says that all IRS administration must be conducted in the District of Columbia. Therefore, pursuant to 26 U.S.C. §7601, the IRS is only authorized to enforce the I.R.C. within the District of Columbia, which is the only remaining internal revenue district. This leads us full circle right back to our initial premise, which is:

1. The definition of the term “United States” found in 26 U.S.C. §7701(a)(9) and (a)(10), which is defined as federal territory that is not part of any state, means what it says and says what it means.
2. Subtitle A of the Internal Revenue Code may only be enforced within the only remaining internal revenue district, which is the District of Columbia.
3. There is no provision of law which “expressly extends” the enforcement of the Internal Revenue Code to any land under exclusive state jurisdiction.
4. The Separation of Powers Doctrine, U.S. Supreme Court therefore does not allow anyone in a state of the Union to partake of the federal “privilege” known as a “trade or business”, which is the main subject of tax under Internal Revenue Code, Subtitle A. This must be so because it involves a public office and all public offices must be exercised ONLY in the District of Columbia.
5. The only source of federal jurisdiction to tax is foreign commerce because the Constitution does not authorize any other type of tax internal to a state of the Union other than a direct, apportioned tax. Since the Internal Revenue Code, Subtitle A tax is not apportioned and since it is upon a privileged “trade or business” activity, then it is indirect and therefore need not be apportioned.

Q.E.D.-Quod Erod Demonstrandum (proven beyond a shadow of a doubt)

We will now provide an all-inclusive list of subject matters for which the federal government definitely does have jurisdiction within a state, and the Constitutional origin of that power:

1. Foreign commerce pursuant to Article 1, Section 8, Clause 3 of the United States Constitution. This jurisdiction is described within 9 U.S.C. §1 et seq.
2. Counterfeiting pursuant to Article 1, Section 8, Clause 5 of the United States Constitution.
3. Postal matters pursuant to Article 1, Section 8, Clause 7 of the United States Constitution.
4. Treason pursuant to Article 4, Section 2, Clause 2 of the United States Constitution.
5. Federal contracts, franchises, and property pursuant to Article 4, Section 3, Clause 2 of the United States Constitution. This includes federal employment, which is a type of contract or franchise, wherever conducted, including in a state of the Union.

In relation to that last item above, which is federal contracts and franchises, Subtitle A of the Internal Revenue Code fits into that category, because it is a franchise and not a “tax”, which relates primarily to federal employment and contracts. The alleged “tax” in fact is a kickback scheme that can only lawfully affect federal contractors and employers, but not private persons. Those who are party to this contract or franchise are called “effectively connected with a trade or business”. Saying a person is “effectively connected” really means that they consented to the contract explicitly in writing or implicitly by their conduct. To enforce the “trade or business” franchise as a contract in a place where the federal government has no territorial jurisdiction requires informed, voluntary consent in some form from the party who is the object of the enforcement of the contract. The courts call this kind of consent “comity”. To wit:

“Judge Story, in his treatise on the Conflicts of Laws, lays down, as the basis upon which all reasonings on the law of comity must necessarily rest, the following maxims: First 'that every nation possesses an exclusive sovereignty and jurisdiction within its own territory'; secondly, 'that no state or nation can by its laws directly affect or bind property out of its own territory, or bind persons not resident therein, whether they are natural born subjects or others.' The learned judge then adds: 'From these two maxims or propositions there follows a third, and that is that whatever force and obligation the laws of one country have in another depend solely upon the laws and municipal regulation of the latter; that is to say, upon its own proper jurisdiction and polity, and

upon its own express or tacit consent." *Story on Conflict of Laws* §23."
[*Baltimore & Ohio Railroad Co. v. Chambers*, 73 Ohio.St. 16, 76 N.E. 91, 11 L.R.A., N.S., 1012 (1905)]

When the federal government wishes to enforce one of its contracts or franchises in a place where it has no territorial jurisdiction, such as in China, it would need to litigate in the courts in China just like a private person. However, if the contract is within a state of the Union, the Separation of Powers Doctrine, U.S. Supreme Court requires that all "federal questions", including federal contracts, which are "property" of the United States, must be litigated in a federal court. This requirement was eloquently explained by the U.S. Supreme Court in *Alden v. Maine*, 527 U.S. 706 (1999). Consequently, even though the federal government enjoys no territorial jurisdiction within a state of the Union for other than the above subject matters explicitly authorized by the Constitution itself, it still has subject matter jurisdiction within federal court over federal property, contracts and franchises, which are synonymous. Since the Internal Revenue Code is a federal contract or franchise, then the federal courts have jurisdiction over this issue with persons who participate in the "trade or business" franchise. This concept is further explained later in the following pamphlet:

Requirement for Consent, Form #05.003

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

Finally, below is a very enlightening U.S. Supreme Court case that concisely explains the constitutional relationship between the exclusive and plenary internal sovereignty of the states or the Union and the exclusive external sovereignty of the federal government:

"It will contribute to the elucidation of the question if we first consider the differences between the powers of the federal government in respect of foreign or external affairs and those in respect of domestic or internal affairs. That there are differences between them, and that these differences are fundamental, may not be doubted.

*The two classes of powers are different, both in respect of their origin and their nature. The broad statement that the federal government can exercise no powers except [299 U.S. 304, 316] those specifically enumerated in the Constitution, and such implied powers as are necessary and proper to carry into effect the enumerated powers, is categorically true only in respect of our internal affairs. In that field, the primary purpose of the Constitution was to carve from the general mass of legislative powers then possessed by the states such portions as it was thought desirable to vest in the federal government, leaving those not included in the enumeration still in the states. *Carter v. Carter Coal Co.*, 298 U.S. 238, 294, 56 S.Ct. 855, 865. That this doctrine applies only to powers which the states had is self-evident. And since the states severally never possessed international powers, such powers could not have been carved from the mass of state powers but obviously were transmitted to the United States from some other source. During the Colonial period, those powers were possessed exclusively by and were entirely under the control of the Crown. By the Declaration of Independence, 'the Representatives of the United States of America' declared the United (not the several) Colonies to be free and independent states, and as such to have 'full Power to levy War, conclude Peace, contract Alliances, establish Commerce and to do all other Acts and Things which Independent States may of right do.'*

*As a result of the separation from Great Britain by the colonies, acting as a unit, the powers of external sovereignty passed from the Crown not to the colonies severally, but to the colonies in their collective and corporate capacity as the United States of America. Even before the Declaration, the colonies were a unit in foreign affairs, acting through a common agency-namely, the Continental Congress, composed of delegates from the thirteen colonies. That agency exercised the powers of war and peace, raised an army, created a navy, and finally adopted the Declaration of Independence. Rulers come and go; governments end and forms of government change; but sovereignty survives. A political society cannot endure [299 U.S. 304, 317] without a supreme will somewhere. Sovereignty is never held in suspense. When, therefore, the external sovereignty of Great Britain in respect of the colonies ceased, it immediately passed to the Union. See *Penhallow v. Doane*, 3 Dall. 54, 80, 81, Fed.Cas. No. 10925. That fact was given practical application almost at once. The treaty of peace, made on September 3, 1783, was concluded between his Britannic Majesty and the 'United States of America.' 8 Stat., *European Treaties*, 80.*

*The Union existed before the Constitution, which was ordained and established among other things to form 'a more perfect Union.' Prior to that event, it is clear that the Union, declared by the Articles of Confederation to be 'perpetual,' was the sole possessor of external sovereignty, and in the Union it remained without change save in so far as the Constitution in express terms qualified its exercise. The Framers' Convention was called and exerted its powers upon the irrefutable postulate that though the states were several their people in respect of foreign affairs were one. Compare *The Chinese Exclusion Case*, 130 U.S. 581, 604, 606 S., 9 S.Ct. 623. In that convention, the entire absence of state power to deal with those affairs was thus forcefully stated by Rufus King:*

'The states were not 'sovereigns' in the sense contended for by some. They did not possess the peculiar features of [external] sovereignty; they could not make war, nor peace, nor alliances,

nor treaties. Considering them as political beings, they were dumb, for they could not speak to any foreign sovereign whatever. They were deaf, for they could not hear any propositions from such sovereign. They had not even the organs or faculties of defence or offence, for they could not of themselves raise troops, or equip vessels, for war.' 5 Elliot's Debates, 212.1 [299 U.S. 304, 318] It results that the investment of the federal government with the powers of external sovereignty did not depend upon the affirmative grants of the Constitution. The powers to declare and wage war, to conclude peace, to make treaties, to maintain diplomatic relations with other sovereignties, if they had never been mentioned in the Constitution, would have vested in the federal government as necessary concomitants of nationality. Neither the Constitution nor the laws passed in pursuance of it have any force in foreign territory unless in respect of our own citizens (see *American Banana Co. v. United Fruit Co.*, 213 U.S. 347, 356, 29 S.Ct. 511, 16 Ann.Cas. 1047); and operations of the nation in such territory must be governed by treaties, international understandings and compacts, and the principles of international law. As a member of the family of nations, the right and power of the United States in that field are equal to the right and power of the other members of the international family. Otherwise, the United States is not completely sovereign. The power to acquire territory by discovery and occupation (*Jones v. United States*, 137 U.S. 202, 212, 11 S.Ct. 80), the power to expel undesirable aliens (*Fong Yue Ting v. United States*, 149 U.S. 698, 705 et seq., 13 S.Ct. 1016), the power to make such international agreements as do not constitute treaties in the constitutional sense (*Altman & Co. v. United States*, 224 U.S. 583, 600, 601 S., 32 S.Ct. 593; *Crandall, Treaties, Their Making and Enforcement* (2d Ed.) p. 102 and note 1), none of which is expressly affirmed by the Constitution, nevertheless exist as inherently inseparable from the conception of nationality. This the court recognized, and in each of the cases cited found the warrant for its conclusions not in the provisions of the Constitution, but in the law of nations.

In *Burnet v. Brooks*, 288 U.S. 378, 396, 53 S.Ct. 457, 461, 86 A.L.R. 747, we said, 'As a nation with all the attributes of sovereignty, the United States is vested with all the powers of government necessary to maintain an effective control of international relations.' Cf. *Carter v. Carter Coal Co.*, supra, 298 U.S. 238, at page 295, 56 S.Ct. 855, 865. [299 U.S. 304, 319] Not only, as we have shown, is the federal power over external affairs in origin and essential character different from that over internal affairs, but participation in the exercise of the power is significantly limited. In this vast external realm, with its important, complicated, delicate and manifold problems, the President alone has the power to speak or listen as a representative of the nation. He makes treaties with the advice and consent of the Senate; but he alone negotiates. Into the field of negotiation the Senate cannot intrude; and Congress itself is powerless to invade it. As Marshall said in his great argument of March 7, 1800, in the House of Representatives, 'The President is the sole organ of the nation in its external relations, and its sole representative with foreign nations.' *Annals, 6th Cong., col. 613*. The Senate Committee on Foreign Relations at a very early day in our history (February 15, 1816), reported to the Senate, among other things, as follows:

'The President is the constitutional representative of the United States with regard to foreign nations. He manages our concerns with foreign nations and must necessarily be most competent to determine when, how, and upon what subjects negotiation may be urged with the greatest prospect of success. For his conduct he is responsible to the Constitution. The committee considers this responsibility the surest pledge for the faithful discharge of his duty. They think the interference of the Senate in the direction of foreign negotiations calculated to diminish that responsibility and thereby to impair the best security for the national safety. The nature of transactions with foreign nations, moreover, requires caution and unity of design, and their success frequently depends on secrecy and dispatch.' 8 U.S.Sen.Reports Comm. on Foreign Relations, p. 24.

It is important to bear in mind that we are here dealing not alone with an authority vested in the President by an [299 U.S. 304, 320] exertion of legislative power, but with such an authority plus the very delicate, plenary and exclusive power of the President as the sole organ of the federal government in the field of international relations-a power which does not require as a basis for its exercise an act of Congress, but which, of course, like every other governmental power, must be exercised in subordination to the applicable provisions of the Constitution. It is quite apparent that if, in the maintenance of our international relations, embarrassment-perhaps serious embarrassment-is to be avoided and success for our aims achieved, congressional legislation which is to be made effective through negotiation and inquiry within the international field must often accord to the President a degree of discretion and freedom from statutory restriction which would not be admissible were domestic affairs alone involved. Moreover, he, not Congress, has the better opportunity of knowing the conditions which prevail in foreign countries, and especially is this true in time of war. He has his confidential sources of information. He has his agents in the form of diplomatic, consular and other officials. Secrecy in respect of information gathered by them may be highly necessary, and the premature disclosure of it productive of harmful results. Indeed, so clearly is this true that the first President refused to accede to a request to lay before the House of Representatives the instructions, correspondence and documents relating to the negotiation of the Jay Treaty-a refusal the wisdom of which was recognized by the House itself and has never since been doubted. In his reply to the request, President Washington said:

'The nature of foreign negotiations requires caution, and their success must often depend on secrecy; and even when brought to a conclusion a full disclosure of all the measures, demands,

1 or eventual concessions which may have been proposed or contemplated would be extremely
2 [299 U.S. 304, 321] impolitic; for this might have a pernicious influence on future
3 negotiations, or produce immediate inconveniences, perhaps danger and mischief, in relation
4 to other powers. The necessity of such caution and secrecy was one cogent reason for vesting
5 the power of making treaties in the President, with the advice and consent of the Senate, the
6 principle on which that body was formed confining it to a small number of members. To admit,
7 then, a right in the House of Representatives to demand and to have as a matter of course all
8 the papers respecting a negotiation with a foreign power would be to establish a dangerous
9 precedent.' 1 Messages and Papers of the Presidents, p. 194.

10 The marked difference between foreign affairs and domestic affairs in this respect is recognized by both
11 houses of Congress in the very form of their requisitions for information from the executive departments. In
12 the case of every department except the Department of State, the resolution directs the official to furnish the
13 information. In the case of the State Department, dealing with foreign affairs, the President is requested to
14 furnish the information 'if not incompatible with the public interest.' A statement that to furnish the information
15 is not compatible with the public interest rarely, if ever, is questioned. "
16 [United States v. Curtiss-Wright Export Corporation, 299 U.S. 304 (1936)]

17 If you would like to learn more about the relationship between federal and state sovereignty exercised within states of the
18 Union, we recommend an excellent, short, succinct book on the subject as follows:

19 Conflict in a Nutshell, 2nd Edition, David D. Seigel
20 West Publishing, 1994, ISBN 0-314-02952-4

21 The above book is available on the internet from:

22 <http://west.thomson.com/product/22088447/product.asp>

23 **17.6 Federal Court Objections**

24 Below is how one U.S. Attorney tried to attack the Non-Resident Non-Person Position in an actual legal brief filed in
25 Federal District Court, along with an analysis of the case law he cited which disproves his arguments.

26 *The power of Congress to impose a federal income tax system on citizens and residents of the United States*
27 *derives from the Sixteenth Amendment.⁹² The Fourteenth Amendment controls the definition of citizenship. The*
28 *Amendment states that "all persons born or naturalized in the United States and subject to the jurisdiction*
29 *thereof are citizens of the United States and of the States wherein they reside." Defendant's statements that*
30 *federal income taxes do not apply to his "nonresident alien" customers, who are actually American citizens, are*
31 *not supported by law. Federal income tax law applies not only to all citizens of this country, but also to*
32 *residents of this country. I.R.C. § 7701(a)(14) defines "taxpayer" as any person subject to any internal revenue*
33 *tax. As courts have stated, "All individuals, natural or unnatural, must pay federal income tax on their wages."⁹³*
34 *The Internal Revenue Code imposes a duty on individuals to file tax returns and pay the appropriate amount of*
35 *tax. I.R.C. §6012 states that an individual shall file a tax return if taxable income exceeds a given amount.⁹⁴*

36 [. . .]

37 *In addition, Defendant's representation that the internal revenue laws have no application outside the District*
38 *of Columbia and other federal property is wrong. As the Supreme Court stated long ago, "The people of the*
39 *United States resident within any State are subject to two governments: one State, and the other National. ..."*⁹⁵
40 *In fact, the Internal Revenue Code's definition of "United States" includes "the States and the District of*
41 *Columbia."⁹⁶ The I.R.C. was enacted by Congress pursuant to the Sixteenth Amendment and imposes an income*
42 *tax on citizens and residents of the 50 states and the District of Columbia. Taxation is not limited to just the*
43 *District of Columbia, but extends to "United States citizens throughout the nation, not just in federal enclaves,"*
44 *such as post offices and Indian reservations."⁹⁷*

⁹² *Lonsdale v. Commissioner*, 661 F.2d. 71, 72 (5th Cir. 1981); *United States v. Updegrave*, 97-1 U.S. Tax Cas. (CCH) ¶ 50,465 (E.D. Pa. 1997).

⁹³ *Lovell v. United States*, 755 F.2d. 517, 519 (7th Cir. 1984); *Coleman v. Commissioner*, 791 F.2d. 68 (7th Cir. 1986); see also IRC § 7701(a)(30); *United States v. Ward*, 833 F.2d. 1538, 1539 (11th Cir. 1987); *In re Becraft*, 885 F.2d. at 548 n.2.

⁹⁴ *United States v. Drefke*, 707 F.2d. 978, 981 (8th Cir. 1983).

⁹⁵ *United States v. Cruikshank*, 92 U.S. 542, 550 (1875).

⁹⁶ IRC § 7701(a)(9); *Betz*, 40 Fed.Cl. at 295; see also *Lonsdale*, 919 F.2d. at 1448 (the argument that the federal government has jurisdiction only over the District of Columbia is "completely lacking in legal merit and patently frivolous").

⁹⁷ *Sloan*, 939 F.2d. at 501 (quoting *United States v. Collins*, 920 F.2d. 619, 629 (10th Cir. 1990); *Betz*, 40 Fed.Cl. at 295; see also *In re Becraft*, 885 F.2d.

In the following subsections, we have broken the assertions above into sentences and organized them to facilitate detailed rebuttal. For our treatment, we will follow the same format as the IRS' own rebuttal available at:

Rebutted Version of the IRS "The Truth About Frivolous Tax Arguments", Form #08.005
http://famguardian.org/PublishedAuthors/Govt/IRS/friv_tax_rebuts.pdf

Please therefore read the following subsections for the rebuttal of each point in the above quote.

17.6.1 States of the Union are NOT Legislatively "foreign" or "alien" in relation to the "national" government⁹⁸

False Argument: States of the Union are NOT legislatively "foreign" and alien in relation to the "national" government. Instead, they are domestic.

Corrected Alternative Argument: States of the Union are legislatively "foreign" and "alien" in relation to the national government because of the Separation of Powers Doctrine, U.S. Supreme Court that is the foundation of the United States Constitution. That separation of powers was put there exclusively for the protection of your sacred constitutional rights. Anyone who claims otherwise is a tyrant, a communist, and intends to commit a criminal conspiracy against your private rights.

Further information:

1. Government Conspiracy to Destroy the Separation of Powers, Form #05.023
<http://sedm.org/Forms/FormIndex.htm>
2. Federal Jurisdiction, Form #05.018
<http://sedm.org/Forms/FormIndex.htm>

A favorite tactic abused by covetous judges and prosecutors is to claim that the states of the Union are not legislatively "foreign" or "alien" in relation to the national government. The motivation for this FRAUD is to unlawfully and unconstitutionally expand the jurisdiction and importance of judges and bureaucrats. It is most frequently used in courts across the land and Thomas Jefferson predicted it would be attempted, when he said:

*"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 [federal] judiciary branch is the instrument which, working like gravity, without intermission, is to press us at last into one consolidated mass."
[Thomas Jefferson to Archibald Thweat, 1821. ME 15:307]

"There is no danger I apprehend so much as the consolidation of our government by the noiseless and therefore unalarming instrumentality of the Supreme Court."
[Thomas Jefferson to William Johnson, 1823. ME 15:421]

"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]

This FRAUDULENT argument also takes the following additional forms:

1. There is no civil legislative separation between the states of the Union and the national government.
2. A "citizen" or "resident" under federal law has the same meaning as that under state of the Union law.
3. Statutory words have the same meaning under federal law as they have under state law.

at 549-50 ("no semblance of merit" to claim that federal laws only apply to territories and District of Columbia); *Ward*, 833 F.2d. at 1539 (contention that United States has jurisdiction only over D.C. and other federal enclaves is rejected as a "twisted conclusion").

⁹⁸ Adapted from: Flawed Tax Arguments to Avoid, Form #08.004, Section 6.3; <http://sedm.org/Forms/FormIndex.htm>.

4. The context in which geographical or political “words of art” are used is unimportant. For instance, there is no difference in meaning between the STATUTORY and the CONSTITUTIONAL meaning of words.

Like every other type of deception perpetrated on a legally ignorant American public, this fraudulent claim relies on a deliberate confusion about the CONTEXT in which specific geographical and political “words of art” are used. What they are doing is confusing the STATUTORY and the CONSTITUTIONAL contexts, and trying to deceive the hearer into believing the false presumption that they are equivalent.

The following subsections dissect this argument and expose it as a MASSIVE fraud upon the American public.

17.6.1.1 The two contexts: Constitutional v. Statutory

The terms “foreign” and “domestic” are opposites. There are two contexts in which these terms may be used:

1. Constitutional: The U.S. Constitution is political document, and therefore this context is also sometimes called “political jurisdiction”.
2. Statutory: Congress writes statutes or “acts of Congress” to manage property dedicated to their care. This context is also called “legislative jurisdiction” or “civil jurisdiction”.

Any discussion of the terms “foreign” and “domestic” therefore must start by identifying ONE of the two above contexts. Any attempt to avoid discussing which context is intended should be perceived as an attempt to confuse, deceive, and enslave you by corrupt politicians and lawyers:

*“For where envy and self-seeking exist, confusion and every evil thing are there.”
[James 3:16, Bible, NKJV]*

The separation of powers makes states of the Union STATUTORILY/LEGISLATIVELY FOREIGN and sovereign in relation to the national government but CONSTITUTIONALLY/POLITICALLY DOMESTIC for nearly all subject matters of legislation. Every occasion by any court or legal authority to say that the states and the federal government are not foreign relates to the CONSTITUTIONAL and not STATUTORY context. Below is an example of this phenomenon, where “sovereignty” refers to the CONSTITUTIONAL/POLITICAL context rather than the STATUTORY/LEGISLATIVE context:

*“The United States is not a foreign sovereignty as regards the several states, but is a concurrent, and, within its jurisdiction, paramount sovereignty.”
[Clafin v. Houseman, 93 U.S. 130, 136 (1876)]*

17.6.1.2 Evidence in support

Thomas Jefferson, our most revered founding father, had the following to say about the relationship between the states of the Union and the national government:

The extent of our country was so great, and its former division into distinct States so established, that we thought it better to confederate [U.S. government] as to foreign affairs only. Every State retained its self-government in domestic matters, as better qualified to direct them to the good and satisfaction of their citizens, than a general government so distant from its remoter citizens and so little familiar with the local peculiarities of the different parts.
[Thomas Jefferson to A. Coray, 1823. ME 15:483]

*“I believe the States can best govern our home concerns, and the General Government our foreign ones.”
[Thomas Jefferson to William Johnson, 1823. ME 15:450]*

*“My general plan [for the federal government] would be, to make the States one as to everything connected with foreign nations, and several as to everything purely domestic.”
[Thomas Jefferson to Edward Carrington, 1787. ME 6:227]*

“Distinct States, amalgamated into one as to their foreign concerns, but single and independent as to their internal administration, regularly organized with a legislature and governor resting on the choice of the people and enlightened by a free press, can never be so fascinated by the arts of one man as to submit voluntarily to his usurpation. Nor can they be constrained to it by any force he can possess. While that may paralyze the single State in which it happens to be encamped, [the] others, spread over a country of two thousand miles diameter,

1 rise up on every side, ready organized for deliberation by a constitutional legislature and for action by their
2 governor, constitutionally the commander of the militia of the State, that is to say, of every man in it able to
3 bear arms."

4 [Thomas Jefferson to A. L. C. Destutt de Tracy, 1811. ME 13:19]

5 "With respect to our State and federal governments, I do not think their relations are correctly understood by
6 foreigners. They generally suppose the former subordinate to the latter. But this is not the case. They are co-
7 ordinate departments of one simple and integral whole. To the State governments are reserved all legislative
8 and administration, in affairs which concern their own citizens only, and to the federal government is given
9 whatever concerns foreigners, or the citizens of the other States; these functions alone being made federal. The
10 one is domestic, the other the foreign branch of the same government; neither having control over the other, but
11 within its own department."

12 [Thomas Jefferson, "Writing of Thomas Jefferson" pub by Taylor & Maury, Washington DC, 1854, quote
13 number VII 355-61, from correspondence to Major John Cartwright, June 5, 1824.]

14 The several states of the Union of states, collectively referred to as the United States of America or the "freely associated
15 compact states", are considered to be STATUTORILY/LEGISLATIVELY "foreign countries" and "foreign states" with
16 respect to the federal government. An example of this is found in the Corpus Juris Secundum legal encyclopedia, in which
17 federal territory is described as being a "foreign state" in relation to states of the Union:

18 "§1. Definitions, Nature, and Distinctions

19 "***The word 'territory,' when used to designate a political organization has a distinctive, fixed, and legal***
20 ***meaning under the political institutions of the United States, and does not necessarily include all the***
21 ***territorial possessions of the United States, but may include only the portions thereof which are organized***
22 ***and exercise governmental functions under act of congress."***

23 "While the term 'territory' is often loosely used, and has even been construed to include municipal subdivisions
24 of a territory, and 'territories of the' United States is sometimes used to refer to the entire domain over which
25 the United States exercises dominion, the word 'territory,' when used to designate a political organization, has
26 a distinctive, fixed, and legal meaning under the political institutions of the United States, and the term
27 'territory' or 'territories' does not necessarily include only a portion or the portions thereof which are organized
28 and exercise government functions under acts of congress. The term 'territories' has been defined to be political
29 subdivisions of the outlying dominion of the United States, and in this sense the term 'territory' is not a
30 description of a definite area of land but of a political unit governing and being governed as such. The question
31 whether a particular subdivision or entity is a territory is not determined by the particular form of government
32 with which it is, more or less temporarily, invested.

33 **"Territories' or 'territory' as including 'state' or 'states.'" While the term 'territories of the' United States**
34 **may, under certain circumstances, include the states of the Union, as used in the federal Constitution and in**
35 **ordinary acts of congress "territory" does not include a foreign state.**

36 "As used in this title, the term 'territories' generally refers to the political subdivisions created by congress,
37 and not within the boundaries of any of the several states."

38 [86 Corpus Juris Secundum (C.J.S.), Territories, §1 (2003)]

39 Here is the definition of the term "foreign country" right from the Treasury Regulations:

40 26 C.F.R. §1.911-2(h): The term "foreign country" when used in a geographical sense includes any territory
41 under the sovereignty of a government other than that of the United States**. It includes the territorial waters
42 of the foreign country (determined in accordance with the laws of the United States**), the air space over the
43 foreign country, and the seabed and subsoil of those submarine areas which are adjacent to the territorial
44 waters of the foreign country and over which the foreign country has exclusive rights, in accordance with
45 international law, with respect to the exploration and exploitation of natural resources.

46 Black's Law Dictionary, Sixth Edition, p. 498 helps make the distinction clear that the 50 Union states are foreign
47 countries:

48 **Dual citizenship.** Citizenship in two different **countries**. Status of citizens of United States who reside
49 within a state; i.e., person who are born or naturalized in the U.S. are citizens of the U.S. and the state wherein
50 they reside.

51 [Black's Law Dictionary, Sixth Edition, p. 498]

52 Positive law from Title 28 of the U.S. Code agrees that states of the Union are foreign with respect to federal jurisdiction:

(a) The Chief Justice or the chief judge of the United States Court of Appeals for the Ninth Circuit may assign any circuit or district judge of the Ninth Circuit, with the consent of the judge so assigned, to serve temporarily as a judge of any duly constituted court of the freely associated compact states whenever an official duly authorized by the laws of the respective compact state requests such assignment and such assignment is necessary for the proper dispatch of the business of the respective court.

(b) The Congress consents to the acceptance and retention by any judge so authorized of reimbursement from the countries referred to in subsection (a) of all necessary travel expenses, including transportation, and of subsistence, or of a reasonable per diem allowance in lieu of subsistence. The judge shall report to the Administrative Office of the United States Courts any amount received pursuant to this subsection

Definitions from Black's Law Dictionary:

Foreign States: "Nations outside of the United States...Term may also refer to another state; i.e. a sister state. The term 'foreign nations', ...should be construed to mean all nations and states other than that in which the action is brought; and hence, one state of the Union is foreign to another, in that sense."
[Black's Law Dictionary, Sixth Edition, p. 648]

Foreign Laws: "The laws of a foreign country or sister state."
[Black's Law Dictionary, Sixth Edition, p. 647]

Dual citizenship. Citizenship in two different countries. Status of citizens of United States who reside within a state; i.e., person who are born or naturalized in the U.S. are citizens of the U.S. and the state wherein they reside.
[Black's Law Dictionary, Sixth Edition, p. 498]

The legal encyclopedia Corpus Juris Secundum says on this subject:

"Generally, the states of the Union sustain toward each other the relationship of independent sovereigns or independent foreign states, except in so far as the United States is paramount as the dominating government, and in so far as the states are bound to recognize the fraternity among sovereignties established by the federal Constitution, as by the provision requiring each state to give full faith and credit to the public acts, records, and judicial proceedings of the other states..."
[81A Corpus Juris Secundum (C.J.S.), United States, §29 (2003), legal encyclopedia]

The phrase "except in so far as the United States is paramount" refers to subject matters delegated to the national government under the United States Constitution. For all such subject matters ONLY, "acts of Congress" are NOT foreign and therefore are regarded as "domestic". All such subject matters are summarized below. Every other subject matter is legislatively "foreign" and therefore "alien":

1. Excise taxes upon imports from foreign countries. See Article 1, Section 8, Clause 1 of the U.S. Constitution. Congress may NOT, however, tax any article exported from a state pursuant to Article 1, Section 9, Clause 5 of the Constitution. Other than these subject matters, NO national taxes are authorized:

"The States, after they formed the Union, continued to have the same range of taxing power which they had before, barring only duties affecting exports, imports, and on tonnage. 2 Congress, on the other hand, to lay taxes in order 'to pay the Debts and provide for the common Defence and general Welfare of the United States', Art. 1, Sec. 8, U.S.C.A.Const., can reach every person and every dollar in the land with due regard to Constitutional limitations as to the method of laying taxes."
[Graves v. People of State of New York, 306 U.S. 466 (1939)]

"The difficulties arising out of our dual form of government and the opportunities for differing opinions concerning the relative rights of state and national governments are many; but for a very long time this court has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or their political subdivisions. The same basic reasoning which leads to that conclusion, we think, requires like limitation upon the power which springs from the bankruptcy clause. United States v. Butler, supra."
[Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513; 56 S.Ct. 892 (1936)]

"Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and with the Indian tribes, may, without doubt, provide for granting coasting licenses, licenses to pilots, licenses to

trade with the Indians, and any other **licenses** necessary or proper for the exercise of that great and extensive power; and the same observation is applicable to every other power of Congress, to the exercise of which the granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.

But very different considerations apply to the **internal commerce** or **domestic trade** of the **States**. Over this commerce and trade Congress has **no power of regulation nor any direct control**. This power belongs **exclusively** to the States. **No interference by Congress with the business of citizens transacted within a State is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the legislature**. The power to authorize a business within a State is plainly repugnant to the exclusive power of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects. Congress cannot authorize a trade or business within a State in order to tax it.”
[License Tax Cases, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

2. Postal fraud. See Article 1, Section 8, Clause 7 of the U.S. Constitution.
3. Counterfeiting under Article 1, Section 8, Clause 6 of the U.S. Constitution.
4. Treason under Article 4, Section 2, Clause 3 of the U.S. Constitution.
5. Interstate commercial crimes under Article 1, Section 8, Clause 3 of the U.S. Constitution.
6. Jurisdiction over naturalization and exportation of Constitutional aliens.
7. Slavery, involuntary servitude, or peonage under the Thirteenth Amendment, 42 U.S.C. §1994, 18 U.S.C. §1581. and 18 U.S.C. §1589(3).

“Other authorities to the same effect might be cited. It is not open to doubt that Congress may enforce the Thirteenth Amendment by direct legislation, punishing the holding of a person in slavery or in involuntary servitude except as a punishment for a crime. In the exercise of that power Congress has enacted these sections denouncing peonage, and punishing one who holds another in that condition of involuntary servitude. **This legislation is not limited to the territories or other parts of the strictly national domain, but is operative in the states and wherever the sovereignty of the United States extends.** We entertain no doubt of the validity of this legislation, or of its applicability to the case of any person holding another in a state of peonage, and this whether there be municipal ordinance or state law sanctioning such holding. **It operates directly on every citizen of the Republic, wherever his residence may be.**”
[Clyatt v. U.S., 197 U.S. 207 (1905)]

The Courts also agrees with this interpretation:

“It is no longer open to question that the general government, unlike the states, *Hammer v. Dagenhart*, [247 U.S. 251, 275](#), 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the internal affairs of the states; and emphatically not with regard to legislation.”
[Carter v. Carter Coal Co., [298 U.S. 238](#), 56 S.Ct. 855 (1936)]

“The difficulties arising out of our dual form of government and the opportunities for differing opinions concerning the relative rights of state and national governments are many; **but for a very long time this court has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or their political subdivisions.** The same basic reasoning which leads to that conclusion, we think, requires like limitation upon the power which springs from the bankruptcy clause. *United States v. Butler*, *supra*.”
[Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513, 56 S.Ct. 892 (1936)]

“The States between each other are sovereign and independent. They are distinct and separate sovereignties, except so far as they have parted with some of the attributes of sovereignty by the Constitution. **They continue to be nations,** with all their rights, and under all their national obligations, and with all the rights of nations in every particular; in the surrender by each to the common purposes and objects of the Union, under the Constitution. The rights of each State, when not so yielded up, remain absolute.”
[Bank of Augusta v. Earle, 38 U.S. (13 Pet.) 519, 10 L.Ed. 274 (1839)]

“In determining the boundaries of apparently conflicting powers between states and the general government, the proper question is, not so much what has been, in terms, reserved to the states, as what has been, expressly or by necessary implication, granted by the people to the national government; for **each state possess all the powers of an independent and sovereign nation, except so far as they have been ceded away by the**

constitution. The federal government is but a creature of the people of the states, and, like an agent appointed for definite and specific purposes, must show an express or necessarily implied authority in the charter of its appointment, to give validity to its acts.”
[People ex re. Atty. Gen. V. Naglee, 1 Cal. 234 (1850)]

The motivation behind this distinct separation of powers between the state and federal government was described by the Supreme Court. Its ONLY purpose for existence is to protect our precious liberties and freedoms. Hence, anyone who tries to confuse the CONSTITUTIONAL and STATUTORY contexts for legal terms is trying to STEAL your rights.

“We start with first principles. The Constitution creates a Federal Government of enumerated powers. See U.S. Const., Art. I, § 8. As James Madison wrote, “[t]he powers delegated by the proposed Constitution to the federal government are few and defined. Those which are to remain in the State governments are numerous and indefinite.” The Federalist No. 45, pp. 292-293 (C. Rossiter ed. 1961). This constitutionally mandated division of authority “was adopted by the Framers to ensure protection of our fundamental liberties.” Gregory v. Ashcroft, 501 U.S. 452, 458 (1991) (internal quotation marks omitted). “Just as the separation and independence of the coordinate branches of the Federal Government serves to prevent the accumulation of excessive power in any one branch, a healthy balance of power between the States and the Federal Government will reduce the risk of tyranny and abuse from either front.” Ibid.
[U.S. v. Lopez, 514 U.S. 549 (1995)]

We therefore have no choice to conclude, based on the definitions above that the sovereign 50 Union states of the United States of America are considered “foreign states”, which means they are outside the legislative jurisdiction of the federal courts in most cases. This conclusion is the inescapable result of the fact that the Tenth Amendment to the U.S. Constitution reserves what is called “police powers” to the states and these police powers include most criminal laws and every aspect of public health, morals, and welfare. See section 4.9 for further details. There are exceptions to this general rule, but most of these exceptions occur when the parties involved reside in two different “foreign states” or in a territory (referred to as a “State”) of the federal United States and wish to voluntarily grant the federal courts jurisdiction over their issues to simplify the litigation. The other interesting outcome of the above analysis is that We the People are “instrumentalities” of those foreign states, because we fit the description above as:

1. A separate legal person.
2. An organ of the foreign state, because we:
 - 2.1. Fund and sustain its operations with our taxes.
 - 2.2. Select and oversee its officers with our votes.
 - 2.3. Change its laws through the political process, including petitions and referendums.
 - 2.4. Control and limit its power with our jury and grand jury service.
 - 2.5. Protect its operation with our military service.

The people govern themselves through their elected agents, who are called public servants. Without the involvement of every citizen of every “foreign state” in the above process of self-government, the state governments would disintegrate and cease to exist, based on the way our system is structured now. The people, are the sovereigns, according to the Supreme Court: *Juilliard v. Greenman*, 110 U.S. 421 (1884); *Perry v. U.S.*, 294 U.S. 330 (1935); *Yick Wo v. Hopkins*, 118 U.S. 356 (1886). Because the people are the sovereigns, then the government is there to serve them and without people to serve, then we wouldn’t need a government! How much more of an “instrumentality” can you be as a natural person of the body politic of your state? We refer you back to section 4.1 to reread that section to find out just how very important a role you play in your state government. By the way, here is the definition of “instrumentality” right from Black’s Law Dictionary, Sixth Edition, page 801:

Instrumentality: Something by which an end is achieved; a means, medium, agency. *Perkins v. State*, 61 Wis.2d. 341, 212 N.W.2d. 141, 146.
[Black’s Law Dictionary, Sixth Edition, p. 801]

Another section in that same Chapter 97 above says these foreign states have judicial immunity:

TITLE 28 > PART IV > CHAPTER 97 > Sec. 1602.
Sec. 1602. - Findings and declaration of purpose

The Congress finds that the determination by United States courts of the claims of foreign states to immunity from the jurisdiction of such courts would serve the interests of justice and would protect the rights of both foreign states and litigants in United States courts. Under international law, states are not immune from the jurisdiction of foreign courts insofar as their commercial activities are concerned, and their commercial property may be levied upon for the satisfaction of judgments rendered against them in connection with their

commercial activities. Claims of foreign states to immunity should henceforth be decided by courts of the United States and of the States in conformity with the principles set forth in this chapter

17.6.1.3 Rebutted arguments against our position

A favorite tactic of members of the legal profession in arguing against the conclusions of this section is to cite the following U.S. Supreme Court cases and then to say that the federal and state government enjoy concurrent jurisdiction within states of the Union.

"The laws of the United States are laws in the several States, and just as much binding on the citizens and courts thereof as the State laws are. The United States is not a foreign sovereignty as regards the several States, but is a concurrent, and, within its jurisdiction, paramount sovereignty. Every citizen of a State is a subject of two distinct sovereignties, having concurrent jurisdiction in the State, -concurrent as to place and persons, though distinct as to subject-matter."
[Claflin v. Houseman, 93 U.S. 130, 136 (1876)]

"And the powers of the General Government, and of the State, although both exist and are exercised within the same territorial limits, are yet separate and distinct sovereignties, acting separately and independently of each other, within their respective spheres."
[Ableman v. Booth, 62 U.S. 506, 516 (1858)]

The issue raised above relates to the concept of what we call "dual sovereignty". Can two entities be simultaneously sovereign over a single geographic region and the same subject matter? Let's investigate this intriguing matter further, keeping in mind that such controversies result from a fundamental misunderstanding of what "sovereignty" really means.

We allege and a book on Constitutional government also alleges that it is a legal impossibility for two sovereign bodies to enjoy concurrent jurisdiction over the same subject, and especially when it comes to jurisdiction to tax.

"§79. This sovereignty pertains to the people of the United States as national citizens only, and not as citizens of any other government. There cannot be two separate and independent sovereignties within the same limits or jurisdiction; nor can there be two distinct and separate sources of sovereign authority within the same jurisdiction. The right of commanding in the last resort can be possessed only by one body of people inhabiting the same territory, and can be executed only by those intrusted with the execution of such authority."
[Treatise on Government, Joel Tiffany, p. 49, Section 78;
SOURCE: <http://famguardian.org/Publications/TreatiseOnGovernment/TreatOnGovt.pdf>]

What detractors are trying to do is deceive you, because they are confusing federal "States" described in federal statutes with states of the Union mentioned in the Constitution. These two types of entities are mutually exclusive and "foreign" with respect to each other.

"The earliest case is that of Hepburn v. Ellzey, 2 Cranch, 445, 2 L.Ed. 332, in which this court held that, under that clause of the Constitution limiting the jurisdiction of the courts of the United States to controversies between citizens of different states, a citizen of the District of Columbia could not maintain an action in the circuit court of the United States. It was argued that the word 'state,' in that connection, was used simply to denote a distinct political society. 'But,' said the Chief Justice, 'as the act of Congress obviously used the word 'state' in reference to that term as used in the Constitution, it becomes necessary to inquire whether Columbia is a state in the sense of that instrument. The result of that examination is a conviction that the members of the American confederacy only are the states contemplated in the Constitution . . . and excludes from the term the signification attached to it by writers on the law of nations.' This case was followed in Barney v. Baltimore, 6 Wall. 280, 18 L.Ed. 825, and quite recently in Hooe v. Jamieson, 166 U.S. 395, 41 L.Ed. 1049, 17 Sup.Ct.Rep. 596. The same rule was applied to citizens of territories in New Orleans v. Winter, 1 Wheat. 91, 4 L.Ed. 44, in which an attempt was made to distinguish a territory from the District of Columbia. But it was said that 'neither of them is a state in the sense in which that term is used in the Constitution.' In Scott v. Jones, 5 How. 343, 12 L.Ed. 181, and in Miners' Bank v. Iowa ex rel. District Prosecuting Attorney, 12 How. 1, 13 L.Ed. 867, it was held that under the judiciary act, permitting writs of error to the supreme court of a state in cases where the validity of a state statute is drawn in question, an act of a territorial legislature was not within the contemplation of Congress."
[Downes v. Bidwell, 182 U.S. 244 (1901)]

The definition of "State" for the purposes of federal income taxes confirms that states of the Union are NOT included within the definitions used in the Internal Revenue Code, and that only federal territories are. This is no accident, but proof that there really is a separation of powers and of legislative jurisdiction between states of the Union and the Federal government:

TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES
CHAPTER 4 - THE STATES
Sec. 110. Same; definitions

(d) The term "State" includes any Territory or possession of the United States.

TITLE 26 > Subtitle F > CHAPTER 79 > § 7701
§ 7701. Definitions

(a) Definitions

(10) State

The term "State" shall be construed to include the District of Columbia, where such construction is necessary to carry out provisions of this title.

We like to think of the word "sovereignty" in the context of government as the combination of "exclusive authority" with "exclusive responsibility". The U.S. Constitution in effect very clearly divides *authority* and *responsibility* for specific matters between the states and federal government based on the specific subject matter, and ensures that the functions of each will never overlap or conflict. It delegates certain powers to each of the two sovereigns and keeps the two sovereigns from competing with each other so that public peace, tranquility, security, and political harmony have the most ideal environment in which to flourish.

If we therefore examine the Constitution and the Supreme court cases interpreting it, we find that the complex division of authority that it makes between the states and the federal government accomplishes the following objectives:

1. Delegates primarily internal matters to the states. These matters involve mainly public health, morals, and welfare and require exclusive legislative authority within the state.

"While the states are not sovereign in the true sense of that term, but only quasi sovereign, yet in respect of all powers reserved to them they are supreme-as independent of the general government as that government within its sphere is independent of the States." The Collector v. Day, 11 Wall. 113, 124. And since every addition to the national legislative power to some extent detracts from or invades the power of the states, it is of vital moment that, in order to preserve the fixed balance intended by the Constitution, the powers of the general government [298 U.S. 238, 295] be not so extended as to embrace any not within the express terms of the several grants or the implications necessarily to be drawn therefrom. It is no longer open to question that the general government, unlike the states, Hammer v. Dagenhart, 247 U.S. 251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the internal affairs of the states; and emphatically not with regard to legislation. The question in respect of the inherent power of that government as to the external affairs of the Nation and in the field of international law is a wholly different matter which it is not necessary now to consider. See, however, Jones v. United States, 137 U.S. 202, 212, 11 S.Ct. 80; Nishimur Ekiu v. United States, 142 U.S. 651, 659, 12 S.Ct. 336; Fong Yue Ting v. United States, 149 U.S. 698, 705 et seq., 13 S.Ct. 1016; Burnet v. Brooks, 288 U.S. 378, 396, 53 S.Ct. 457, 86 A.L.R. 747."
[Carter v. Carter Coal Co., 298 U.S. 238, 56 S.Ct. 855 (1936)]

*"Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and with the Indian tribes, may, without doubt, provide for **granting** coasting **licenses**, licenses to pilots, licenses to trade with the Indians, and any other **licenses** necessary or proper for the exercise of that great and extensive power; and the same observation is applicable to every other power of Congress, to the exercise of which the granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.*

*But very different considerations apply to the **internal commerce** or **domestic trade** of the States. Over this commerce and trade Congress has **no power of regulation nor any direct control**. This power belongs **exclusively** to the States. **No interference by Congress with the business of citizens transacted within a State is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the legislature.** The power to authorize a business within a State is plainly repugnant to the exclusive power of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects. Congress cannot authorize a trade or business within a State in order to tax it."*
[License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

2. Delegates primarily **external** matters to the federal government, including diplomatic and military and postal and commerce matters. These include such things as:
- 2.1. Article 1, Section 8, Clause 3 of the constitution authorizes the feds to tax and regulate foreign commerce and interstate commerce, but not intrastate commerce.
- 2.2. Article 1, Section 8, Clauses 11-16 authorize the establishment of a military and the authority to make war.
- 2.3. Article 1, Section 8, Clause 4 allows the fed to determine uniform rules for naturalization and immigration from outside the country. However, it does not take away the authority of states to naturalize as well.
- 2.4. Article 1, Section 8, Clause 17: Exclusive authority over community property of the states called federal "territory".
3. Ensures that the same criminal offense is never prosecuted or punished twice or simultaneously under two sets of laws.

"Consequently no State court will undertake to enforce the criminal law of the Union, except as regards the arrest of persons charged under such law. It is therefore clear, that the same power cannot be exercised by a State court as is exercised by the courts of the United States, in giving effect to their criminal laws..."

"There is no principle better established by the common law, none more fully recognized in the federal and State constitutions, than that an individual shall not be put in jeopardy twice for the same offense. This, it is true, applies to the respective governments; but its spirit applies with equal force against a double punishment, for the same act, by a State and the federal government....."

Nothing can be more repugnant or contradictory than two punishments for the same act. It would be a mockery of justice and a reproach to civilization. It would bring our system of government into merited contempt."
[Fox v. The State of Ohio, 46 U.S. 410, 5 Howard 410, 12 L.Ed. 213 (1847)]

4. Ensures that the two sovereigns never tax the same objects or activities, because then they would be competing for revenues.

"Two governments acting independently of each other cannot exercise the same power for the same object."
[Fox v. The State of Ohio, 46 U.S. 410, 5 Howard 410, 12 L.Ed. 213 (1847)]

As far as the last item above goes, which is that of taxation, however, the U.S. Supreme Court has stated:

"The States, after they formed the Union, continued to have the same range of taxing power which they had before, barring only duties affecting exports, imports, and on tonnage. Congress, on the other hand, to lay taxes in order 'to pay the Debts and provide for the common Defence and general Welfare of the United States', Art. 1, Sec. 8, U.S.C.A.Const., can reach every person and every dollar in the land with due regard to Constitutional limitations as to the method of laying taxes."
[Graves v. People of State of New York, 306 U.S. 466 (1939)]

*"The difficulties arising out of our dual form of government and the opportunities for differing opinions concerning the relative rights of state and national governments are many; but for a very long time this court has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or their political subdivisions. The same basic reasoning which leads to that conclusion, we think, requires like limitation upon the power which springs from the bankruptcy clause. *United States v. Butler*, supra."*
[Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513; 56 S.Ct. 892 (1936)]

"The grant of the power to lay and collect taxes is, like the power to regulate commerce, made in general terms, and has never been understood to interfere with the exercise of the same power by the State; and hence has been drawn an argument which has been applied to the question under consideration. But the two grants are not, it is conceived, similar in their terms or their nature. Although many of the powers formerly [22 U.S. 1, 199] exercised by the States, are transferred to the government of the Union, yet the State governments remain, and constitute a most important part of our system. The power of taxation is indispensable to their existence, and is a power which, in its own nature, is capable of residing in, and being exercised by, different authorities at the same time. We are accustomed to see it placed, for different purposes, in different hands. Taxation is the simple operation of taking small portions from a perpetually accumulating mass, susceptible of almost infinite division; and a power in one to take what is necessary for certain purposes, is not, in its nature, incompatible with a power in another to take what is necessary for other purposes. Congress is authorized to lay and collect taxes, and to pay the debts, and provide for the common defence and general welfare of the United States. This does not interfere with the power of the States to tax [internally] for the support of their own governments; nor is the exercise of that power by the States [to tax INTERNALLY], an exercise of any portion of the power that is granted to the United States [to tax EXTERNALLY]. In imposing taxes for State purposes, they are not doing what Congress is empowered to do. Congress is not empowered

1 to tax for those purposes which are within the exclusive province of the States. When, then, each
2 government exercises the power of taxation, neither is
3 exercising the power of the other. But, when a State proceeds to regulate commerce
4 with foreign nations, or among the several States, it is exercising the very power that is granted to Congress,
5 [22 U.S. 1, 200] and is doing the very thing which Congress is authorized to do. There is no analogy, then,
6 between the power of taxation and the power of regulating commerce. "
7 [Gibbons v. Ogden, 22 U.S. 21 (1824)]
8

9 "In Slaughter-house Cases, 16 Wall. 62, it was said that the police power is, from its nature, incapable of any
10 exact definition or limitation; and in Stone v. Mississippi, 101 U.S. 818, that it is 'easier to determine whether
11 particular cases come within the general scope of the power than to give an abstract definition of the power
12 itself, which will be in all respects accurate.' That there is a power, sometimes called the police power, which
13 has never been surrendered by the states, in virtue of which they may, within certain limits, control
14 everything within their respective territories, and upon the proper exercise of which, under some
15 circumstances, may depend the public health, the public morals, or the public safety, is conceded in all the
16 cases. Gibbons v. Ogden, 9 Wheat. 203. In its broadest sense, as sometimes defined, it includes all legislation
17 and almost every function of civil government. Barbier v. Connolly, 113 U.S. 31; S. C. 5 Sup.Ct.Rep. 357. [. .
18 .] Definitions of the police power must, however, be taken subject to the condition that
19 the state cannot, in its exercise, for any purpose whatever, encroach upon the powers
20 of the general [federal] government, or rights granted or secured by the supreme law of
21 the land.

22 "Illustrations of interference with the rightful authority of the general government by
23 state legislation-which was defended upon the ground that it was enacted under the
24 police power-are found in cases where enactments concerning the introduction of
25 foreign paupers, convicts, and diseased persons were held to be unconstitutional as
26 conflicting, by their necessary operation and effect, with the paramount authority of
27 congress to regulate commerce with foreign nations, and among the several states. In
28 Henderson v. Mayor of New York, 92 U.S. 263, the court, speaking by Mr. Justice MILLER, while declining to
29 decide whether in the absence of congressional action the states can, or how far they may, by appropriate
30 legislation protect themselves against actual paupers, vagrants, criminals, [115 U.S. 650, 662] and
31 diseased persons, arriving from foreign countries, said, that no definition of the police power, and 'no urgency
32 for its use, can authorize a state to exercise it in regard to a subject-matter which has been confided exclusively
33 to the discretion of congress by the constitution.' Chy Lung v. Freeman, 92 U.S. 276. And in Railroad
34 Co. v. Husen, 95 U.S. 474, Mr. Justice STRONG, delivering the opinion
35 of the court, said that 'the police power of a state cannot obstruct foreign
36 commerce or interstate commerce beyond the necessity for its exercise;
37 and, under color of it, objects not within its scope cannot be secured at
38 the expense of the protection afforded by the federal constitution.' "
39 [New Orleans Gas Company v. Louisiana Light Company, 115 U.S. 650 (1885)]

40 And the Federalist Paper # 45 confirms this view in regards to taxation:

41 "It is true, that the Confederacy is to possess, and may exercise, the power of collecting internal as well as
42 external taxes throughout the States; but it is probable that this power will not be resorted to, except for
43 supplemental purposes of revenue; that an option will then be given to the States to supply their quotas by
44 previous collections of their own; and that the eventual collection, under the immediate authority of the
45 Union, will generally be made by the officers, and according to
46 the rules, appointed by the several States. Indeed it is
47 extremely probable, that in other instances, particularly in the
48 organization of the judicial power, the officers of the States
49 will be clothed with the correspondent authority of the Union.
50 "

51 "Should it happen, however, that separate collectors of internal revenue should be appointed under the federal
52 government, the influence of the whole number would not bear a comparison with that of the multitude of State
53 officers in the opposite scale. "

1 *"Within every district to which a federal collector would be allotted, there would not be less than thirty or forty,*
2 *or even more, officers of different descriptions, and many of them persons of character and weight, whose*
3 *influence would lie on the side of the State. The powers delegated by the proposed Constitution to the federal*
4 *government are few and defined. Those which are to remain in the State governments are numerous and*
5 *indefinite. The former will be exercised principally on external objects, as war, peace, negotiation, and*
6 *foreign commerce; with which last the power of taxation will, for the most part, be connected. The powers*
7 *reserved to the several States will extend to all the objects which, in the ordinary course of affairs, concern*
8 *the lives, liberties, and properties of the people, and the internal order, improvement, and prosperity of the*
9 *State. The operations of the federal government will be most extensive and important in times of war and*
10 *danger; those of the State governments, in times of peace and security. As the former periods will probably*
11 *bear a small proportion to the latter, the State governments will here enjoy another advantage over the*
12 *federal government. The more adequate, indeed, the federal powers may be rendered to the national defense,*
13 *the less frequent will be those scenes of danger which might favor their ascendancy over the governments of*
14 *the particular States."*

15 *[Federalist Paper No. 45 (Jan. 1788), James Madison]*

16 The introduction of the Sixteenth Amendment did not change any of the above, because Subtitle A income taxes only apply
17 to persons domiciled within the federal United States, or federal zone, including persons temporarily abroad per 26 U.S.C.
18 §911. Even the Supreme Court agreed in the case of *Stanton v. Baltic Mining* that the Sixteenth Amendment "conferred no
19 new powers of taxation", and they wouldn't have said it and repeated it if they didn't mean it. Whether or not the Sixteenth
20 Amendment was properly ratified is inconsequential and a nullity, because of the limited applicability of Subtitle A of the
21 Internal Revenue Code primarily to persons domiciled in the federal zone no matter where resident. The Sixteenth
22 Amendment authorized that:

23 *Sixteenth Amendment*

24 *The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without*
25 *apportionment among the several States, and without regard to any census or enumeration.*

26 And in fact, the above described amendment is *exactly* what an income tax under Subtitle A that only operates against
27 persons domiciled within the federal zone does: collect taxes on incomes without apportionment. Furthermore, because the
28 federal zone is not protected by the Constitution or the Bill of Rights (see *Downes v. Bidwell*, 182 U.S. 244 (1901)), then
29 there can be no violation of constitutional rights from the enforcement of the I.R.C. there. As a matter of fact, since due
30 process of law is a requirement only of the Bill of Rights, and the Bill of Rights doesn't apply in the federal zone, then
31 technically, Congress doesn't even need a law to legitimately collect taxes in these areas! The federal zone, recall, is a
32 totalitarian socialist democracy, not a republic, and the legislature and the courts can do anything they like there without
33 violating the Bill of Rights or our Constitutional rights.

34 With all the above in mind, let's return to the original Supreme Court cites we referred to at the beginning of the section.
35 The Constitution and the Bill of Rights, which are the "laws" of the United States, apply equally to both the union states
36 AND the federal government, as the cites explain. That is why either state or federal officers both have to take an oath to
37 support and defend the Constitution before they take office. However, the statutes or legislation passed by Congress, which
38 are called "Acts of Congress" have much more limited jurisdiction inside the Union states, and in most cases, do not apply
39 at all. For example:

40 [TITLE 18 > PART III > CHAPTER 301 > Sec. 4001.](#)
41 [Sec. 4001. - Limitation on detention; control of prisons](#)

42 *(a) No citizen shall be imprisoned or otherwise detained by the United States except pursuant to an Act of*
43 *Congress.*

44 The reason for the above is because the federal government has no police powers inside the states because these are
45 reserved by the Tenth Amendment to the state governments. Likewise, the feds have no territorial jurisdiction for most
46 subject matters inside the states either. See *U.S. v. Bevans*, 16 U.S. 336 (1818).

47 Now if we look at the meaning of "Act of Congress", we find such a definition in [Rule 54\(c\) of the Federal Rules of](#)
48 [Criminal Procedure](#) prior to Dec. 2002, wherein is defined "Act of Congress." Rule 54(c) states:

49 *Federal Rule of Criminal Procedure 54(c) prior to Dec. 2002*

50 *"Act of Congress" includes any act of Congress locally applicable to and in force in the District of Columbia, in*
51 *Puerto Rico, in a territory or in an insular possession."*

Keep in mind, the Internal Revenue Code is an “Act of Congress.” The reason such “Acts of Congress” cannot apply within the sovereign states is because the federal government lacks what is called “police powers” inside the union states, and the Internal Revenue Code requires police powers to implement and enforce. THEREFORE, THE QUESTION IS, ON WHICH OF THE FOUR LOCATIONS NAMED IN RULE 54(c) IS THE UNITED STATES DISTRICT COURT ASSERTING JURISDICTION WHEN THE U.S. ATTORNEY HAULS YOUR ASS IN COURT ON AN INCOME TAX CRIME? Hint, everyone knows what and where the District of Columbia is, and everyone knows where Puerto Rico is, and territories and insular possessions are defined in [Title 48 United States Code](#), happy hunting!

The preceding discussion within this section is also confirmed by the content of [4 U.S.C. §72](#). Subtitle A is primarily a “privilege” tax upon a “trade or business”. A “trade or business” is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as “the functions of a public office”:

[TITLE 26 > Subtitle F > CHAPTER 79 > § 7701](#)
[§ 7701. Definitions](#)

(a) Definitions

(26) Trade or business

“The term ‘trade or business’ includes the performance of the functions of a [public office](#).”

Title 4 of the U.S. Code then says that all “public offices” MUST exist ONLY in the District of Columbia and no place else, except as expressly provided by law:

[TITLE 4 > CHAPTER 3 > § 72](#)
[§ 72. Public offices; at seat of Government](#)

All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere, except as otherwise expressly provided by law.

If we then search all the titles of the U.S. Code electronically, we find only one instance where “public offices” are “expressly provided” by law to a place other than the seat of government in connection with the Internal Revenue Code. That reference is found in [48 U.S.C. §1612](#), which expressly provides that public offices for the U.S. Attorney are extended to the Virgin Islands to enforce the provisions of the Internal Revenue Code.

Moving on, we find in [26 U.S.C. §7601](#) that the IRS has enforcement authority for the Internal Revenue Code only within what is called “internal revenue districts”. [26 U.S.C. §7621](#) authorizes the President to establish these districts. Under [Executive Order 10289](#), the President delegated the authority to define these districts to the Secretary of the Treasury in 1952. We then search the Treasury Department website for Treasury Orders documenting the establishment of these internal revenue districts:

<http://www.ustreas.gov/reg/>

The only orders documenting the existence of “internal revenue districts” is Treasury Orders 150-01 and 150-02. Treasury Order 150-01 established internal revenue districts that included federal land within states of the Union, but it was repealed in 1998 as an aftermath of the IRS Restructuring and Reform Act and replaced with Treasury Order 150-02. Treasury Order 150-02 used to say that all IRS administration must be conducted in the District of Columbia. Therefore, pursuant to 26 U.S.C. §7601, the IRS is only authorized to enforce the I.R.C. within the District of Columbia, which is the only remaining internal revenue district. That treasury order was eventually repealed but there is still only one remaining internal revenue district in the District of Columbia. This leads us full circle right back to our initial premise, which is:

1. The definition of the term “United States” found in 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d), which is defined as the federal zone, means what it says and says what it means.
2. Subtitle A of the Internal Revenue Code may only be enforced within the only remaining internal revenue district, which is the District of Columbia.
3. There is no provision of law which “expressly extends” the enforcement of the Internal Revenue Code to any land under exclusive state jurisdiction.

- 1 4. The Separation of Powers Doctrine, U.S. Supreme Court therefore does not allow anyone in a state of the Union to
2 partake of the federal “privilege” known as a “trade or business”, which is the main subject of tax under Internal
3 Revenue Code, Subtitle A This must be so because it involves a public office and all public offices must exist ONLY
4 in the District of Columbia.
- 5 5. The only source of federal jurisdiction to tax is foreign commerce because the Constitution does not authorize any
6 other type of tax internal to a state of the Union other than a direct, apportioned tax. Since the I.R.C. Subtitle A tax is
7 not apportioned and since it is upon a privileged “trade or business” activity, then it is indirect and therefore need not
8 be apportioned.

9 Q.E.D.-Quod Erod Demonstrandum (proven beyond a shadow of a doubt)

10 We will now provide an all-inclusive list of subject matters for which the federal government definitely does have
11 jurisdiction within a state, and the Constitutional origin of that power. For all subjects of federal legislation other than
12 these, the states of the Union and the federal government are FOREIGN COUNTRIES and FOREIGN STATES with
13 respect to each other:

- 14 1. Foreign commerce pursuant to Article 1, Section 8, Clause 3 of the United States Constitution. This jurisdiction is
15 described within 9 U.S.C. §1 et seq.
- 16 2. Counterfeiting pursuant to Article 1, Section 8, Clause 5 of the United States Constitution.
- 17 3. Postal matters pursuant to Article 1, Section 8, Clause 7 of the United States Constitution.
- 18 4. Treason pursuant to Article 4, Section 2, Clause 2 of the United States Constitution.
- 19 5. Federal contracts, franchises, and property pursuant to Article 4, Section 3, Clause 2 of the United States Constitution.
20 This includes federal employment, which is a type of contract or franchise, wherever conducted, including in a state of
21 the Union.

22 In relation to that last item above, which is federal contracts and franchises, Subtitle A of the Internal Revenue Code fits
23 into that category, because it is a franchise and not a “tax”, which relates primarily to federal employment and contracts.
24 The alleged “tax” in fact is a kickback scheme that can only lawfully affect federal contractors and employers, but not
25 private persons. Those who are party to this contract or franchise are called “effectively connected with a trade or
26 business”. Saying a person is “effectively connected” really means that they consented to the contract explicitly in writing
27 or implicitly by their conduct. To enforce the “trade or business” franchise as a contract in a place where the federal
28 government has no territorial jurisdiction requires informed, voluntary consent in some form from the party who is the
29 object of the enforcement of the contract. The courts call this kind of consent “comity”. To wit:

30 *"Judge Story, in his treatise on the Conflicts of Laws, lays down, as the basis upon which all reasonings on the*
31 *law of comity must necessarily rest, the following maxims: First 'that every nation possesses an exclusive*
32 *sovereignty and jurisdiction within its own territory'; secondly, 'that no state or nation can by its laws directly*
33 *affect or bind property out of its own territory, or bind persons not resident therein, whether they are natural*
34 *born subjects or others.' The learned judge then adds: 'From these two maxims or propositions there follows a*
35 *third, and that is that whatever force and obligation the laws of one country have in another depend solely upon*
36 *the laws and municipal regulation of the latter; that is to say, upon its own proper jurisdiction and polity, and*
37 *upon its own express or tacit consent.'" Story on Conflict of Laws §23."*
38 *[Baltimore & Ohio Railroad Co. v. Chambers, 73 Ohio.St. 16, 76 N.E. 91, 11 L.R.A., N.S., 1012 (1905)]*

39 When the federal government wishes to enforce one of its contracts or franchises in a place where it has no territorial
40 jurisdiction, such as in China, it would need to litigate in the courts in China just like a private person. However, if the
41 contract is within a state of the Union, the Separation of Powers Doctrine, U.S. Supreme Court requires that all “federal
42 questions”, including federal contracts, which are “property” of the United States, must be litigated in a federal court. This
43 requirement was eloquently explained by the U.S. Supreme Court in *Alden v. Maine*, 527 U.S. 706 (1999). Consequently,
44 even though the federal government enjoys no territorial jurisdiction within a state of the Union for other than the above
45 subject matters explicitly authorized by the Constitution itself, it still has subject matter jurisdiction within federal court
46 over federal property, contracts and franchises, which are synonymous. Since the Internal Revenue Code is a federal
47 contract or franchise, then the federal courts have jurisdiction over this issue with persons who participate in the “trade or
48 business” franchise.

49 Finally, below is a very enlightening U.S. Supreme Court case that concisely explains the constitutional relationship
50 between the exclusive and plenary internal sovereignty of the states or the Union and the exclusive external sovereignty of
51 the federal government:

1 "It will contribute to the elucidation of the question if we first consider the differences between the powers of
2 the federal government in respect of foreign or external affairs and those in respect of domestic or internal
3 affairs. That there are differences between them, and that these differences are fundamental, may not be
4 doubted.

5 The two classes of powers are different, both in respect of their origin and their nature. The broad statement
6 that the federal government can exercise no powers except [299 U.S. 304, 316] those specifically
7 enumerated in the Constitution, and such implied powers as are necessary and proper to carry into effect the
8 enumerated powers, is categorically true only in respect of our internal affairs. In that field, the primary
9 purpose of the Constitution was to carve from the general mass of legislative powers then possessed by the
10 states such portions as it was thought desirable to vest in the federal government, leaving those not included
11 in the enumeration still in the states. *Carter v. Carter Coal Co.*, 298 U.S. 238, 294, 56 S.Ct. 855, 865. That
12 this doctrine applies only to powers which the states had is self-evident. And since the states severally never
13 possessed international powers, such powers could not have been carved from the mass of state powers but
14 obviously were transmitted to the United States from some other source. During the Colonial period, those
15 powers were possessed exclusively by and were entirely under the control of the Crown. By the Declaration of
16 Independence, 'the Representatives of the United States of America' declared the United (not the several)
17 Colonies to be free and independent states, and as such to have 'full Power to levy War, conclude Peace,
18 contract Alliances, establish Commerce and to do all other Acts and Things which Independent States may of
19 right do.'

20 As a result of the separation from Great Britain by the colonies, acting as a unit, the powers of external
21 sovereignty passed from the Crown not to the colonies severally, but to the colonies in their collective and
22 corporate capacity as the United States of America. Even before the Declaration, the colonies were a unit in
23 foreign affairs, acting through a common agency-namely, the Continental Congress, composed of delegates
24 from the thirteen colonies. That agency exercised the powers of war and peace, raised an army, created a
25 navy, and finally adopted the Declaration of Independence. Rulers come and go; governments end and forms of
26 government change; but sovereignty survives. A political society cannot endure [299 U.S. 304, 317] without a
27 supreme will somewhere. Sovereignty is never held in suspense. When, therefore, the external sovereignty of
28 Great Britain in respect of the colonies ceased, it immediately passed to the Union. See *Penhallow v. Doane*, 3
29 Dall. 54, 80, 81, Fed.Cas. No. 10925. That fact was given practical application almost at once. The treaty of
30 peace, made on September 3, 1783, was concluded between his Britannic Majesty and the 'United States of
31 America.' 8 Stat., *European Treaties*, 80.

32 The Union existed before the Constitution, which was ordained and established among other things to form 'a
33 more perfect Union.' Prior to that event, it is clear that the Union, declared by the Articles of Confederation to
34 be 'perpetual,' was the sole possessor of external sovereignty, and in the Union it remained without change
35 save in so far as the Constitution in express terms qualified its exercise. The Framers' Convention was called
36 and exerted its powers upon the irrefutable postulate that though the states were several their people in
37 respect of foreign affairs were one. Compare *The Chinese Exclusion Case*, 130 U.S. 581, 604, 606 S., 9 S.Ct.
38 623. In that convention, the entire absence of state power to deal with those affairs was thus forcefully stated by
39 Rufus King:

40 'The states were not 'sovereigns' in the sense contended for by some. They did not possess the
41 peculiar features of [external] sovereignty,-they could not make war, nor peace, nor alliances,
42 nor treaties. Considering them as political beings, they were dumb, for they could not speak to
43 any foreign sovereign whatever. They were deaf, for they could not hear any propositions from
44 such sovereign. They had not even the organs or faculties of defence or offence, for they could
45 not of themselves raise troops, or equip vessels, for war.' 5 Elliot's Debates, 212.1 [299 U.S.
46 304, 318] It results that the investment of the federal government with the powers of external
47 sovereignty did not depend upon the affirmative grants of the Constitution. The powers to
48 declare and wage war, to conclude peace, to make treaties, to maintain diplomatic relations
49 with other sovereignties, if they had never been mentioned in the Constitution, would have
50 vested in the federal government as necessary concomitants of nationality. Neither the
51 Constitution nor the laws passed in pursuance of it have any force in foreign territory unless in
52 respect of our own citizens (see *American Banana Co. v. United Fruit Co.*, 213 U.S. 347, 356,
53 29 S.Ct. 511, 16 Ann.Cas. 1047); and operations of the nation in such territory must be
54 governed by treaties, international understandings and compacts, and the principles of
55 international law. As a member of the family of nations, the right and power of the United
56 States in that field are equal to the right and power of the other members of the international
57 family. Otherwise, the United States is not completely sovereign. The power to acquire
58 territory by discovery and occupation (*Jones v. United States*, 137 U.S. 202, 212, 11 S.Ct.
59 80), the power to expel undesirable aliens (*Fong Yue Ting v. United States*, 149 U.S. 698, 705
60 et seq., 13 S.Ct. 1016), the power to make such international agreements as do not constitute
61 treaties in the constitutional sense (*Altman & Co. v. United States*, 224 U.S. 583, 600, 601 S.,
62 32 S.Ct. 593; *Crandall, Treaties, Their Making and Enforcement* (2d Ed.) p. 102 and note 1),
63 none of which is expressly affirmed by the Constitution, nevertheless exist as inherently
64 inseparable from the conception of nationality. This the court recognized, and in each of the
65 cases cited found the warrant for its conclusions not in the provisions of the Constitution, but
66 in the law of nations.

In *Burnet v. Brooks*, 288 U.S. 378, 396, 53 S.Ct. 457, 461, 86 A.L.R. 747, we said, 'As a nation with all the attributes of sovereignty, the United States is vested with all the powers of government necessary to maintain an effective control of international relations.' Cf. *Carter v. Carter Coal Co.*, supra, 298 U.S. 238, at page 295, 56 S.Ct. 855, 865. [299 U.S. 304, 319] Not only, as we have shown, is the federal power over external affairs in origin and essential character different from that over internal affairs, but participation in the exercise of the power is significantly limited. In this vast external realm, with its important, complicated, delicate and manifold problems, the President alone has the power to speak or listen as a representative of the nation. He makes treaties with the advice and consent of the Senate; but he alone negotiates. Into the field of negotiation the Senate cannot intrude; and Congress itself is powerless to invade it. As Marshall said in his great argument of March 7, 1800, in the House of Representatives, 'The President is the sole organ of the nation in its external relations, and its sole representative with foreign nations.' *Annals*, 6th Cong., col. 613. The Senate Committee on Foreign Relations at a very early day in our history (February 15, 1816), reported to the Senate, among other things, as follows:

'The President is the constitutional representative of the United States with regard to foreign nations. He manages our concerns with foreign nations and must necessarily be most competent to determine when, how, and upon what subjects negotiation may be urged with the greatest prospect of success. For his conduct he is responsible to the Constitution. The committee considers this responsibility the surest pledge for the faithful discharge of his duty. They think the interference of the Senate in the direction of foreign negotiations calculated to diminish that responsibility and thereby to impair the best security for the national safety. The nature of transactions with foreign nations, moreover, requires caution and unity of design, and their success frequently depends on secrecy and dispatch.' 8 U.S.Sen.Reports Comm. on Foreign Relations, p. 24.

It is important to bear in mind that we are here dealing not alone with an authority vested in the President by an [299 U.S. 304, 320] exertion of legislative power, but with such an authority plus the very delicate, plenary and exclusive power of the President as the sole organ of the federal government in the field of international relations-a power which does not require as a basis for its exercise an act of Congress, but which, of course, like every other governmental power, must be exercised in subordination to the applicable provisions of the Constitution. It is quite apparent that if, in the maintenance of our international relations, embarrassment-perhaps serious embarrassment-is to be avoided and success for our aims achieved, congressional legislation which is to be made effective through negotiation and inquiry within the international field must often accord to the President a degree of discretion and freedom from statutory restriction which would not be admissible were domestic affairs alone involved. Moreover, he, not Congress, has the better opportunity of knowing the conditions which prevail in foreign countries, and especially is this true in time of war. He has his confidential sources of information. He has his agents in the form of diplomatic, consular and other officials. Secrecy in respect of information gathered by them may be highly necessary, and the premature disclosure of it productive of harmful results. Indeed, so clearly is this true that the first President refused to accede to a request to lay before the House of Representatives the instructions, correspondence and documents relating to the negotiation of the Jay Treaty-a refusal the wisdom of which was recognized by the House itself and has never since been doubted. In his reply to the request, President Washington said:

'The nature of foreign negotiations requires caution, and their success must often depend on secrecy; and even when brought to a conclusion a full disclosure of all the measures, demands, or eventual concessions which may have been proposed or contemplated would be extremely [299 U.S. 304, 321] impolitic; for this might have a pernicious influence on future negotiations, or produce immediate inconveniences, perhaps danger and mischief, in relation to other powers. The necessity of such caution and secrecy was one cogent reason for vesting the power of making treaties in the President, with the advice and consent of the Senate, the principle on which that body was formed confining it to a small number of members. To admit, then, a right in the House of Representatives to demand and to have as a matter of course all the papers respecting a negotiation with a foreign power would be to establish a dangerous precedent.' 1 Messages and Papers of the Presidents, p. 194.

The marked difference between foreign affairs and domestic affairs in this respect is recognized by both houses of Congress in the very form of their requisitions for information from the executive departments. In the case of every department except the Department of State, the resolution directs the official to furnish the information. In the case of the State Department, dealing with foreign affairs, the President is requested to furnish the information 'if not incompatible with the public interest.' A statement that to furnish the information is not compatible with the public interest rarely, if ever, is questioned. "[United States v. Curtiss-Wright Export Corporation, 299 U.S. 304 (1936)]

If you would like to learn more about the relationship between federal and state sovereignty exercised within states of the Union, we recommend an excellent, short, succinct book on the subject as follows:

Conflicts in a Nutshell, 2nd Edition, David D. Seigel, West Publishing, 1994, ISBN 0-314-02952-4
<http://west.thomson.com/product/22088447/product.asp>

17.6.2 Statutory and Constitutional Citizens are Equivalent⁹⁹

False Argument: Constitutional citizens born within states of the Union and domiciled there are statutory “citizens of the United States” pursuant to 8 U.S.C. §1401, 26 U.S.C. §3121(e), 26 U.S.C. §911, and 26 C.F.R. §1.1-1(c).

Corrected Alternative Argument: This confusion results from a misunderstanding about the meaning of the word “United States”, which, like most other words, changes meaning based on the context in which it is used. The term “United States” within the Constitution includes states of the Union and excludes federal territory, while the term “United States” within federal statutory law includes federal territory and excludes states of the Union. People born within states of the Union are constitutional “citizens of the “United States” under the Fourteenth Amendment but not statutory “citizens of the United States” under any federal statute, including 8 U.S.C. §1401 because the term “United States” has an entirely different meaning within these two contexts.

Further Information:

1. Great IRS Hoax, Form #11.302, Section 4.11.10.4
<http://sedm.org/Forms/FormIndex.htm>
2. Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006
<http://sedm.org/Forms/FormIndex.htm>
3. Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001
<http://sedm.org/Forms/FormIndex.htm>

The most important aspect of tax liability is whether you are a member of “the club” called a “citizen” who is therefore liable to pay “club dues” called “taxes”. The Constitution, in fact, establishes TWO separate “clubs” or political and legal communities, each of which is separated from the other by what is called the Separation of Powers Doctrine, U.S. Supreme Court. One can only have a domicile in ONE of these two jurisdictions at a time, and therefore can be a “taxpayer” in only one of the two jurisdictions at a time. The U.S. Supreme Court admitted this when it held the following:

“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)]

The main purpose of this separation of powers is to protect your constitutional rights from covetous government prosecutors and judges who want to get into your back pocket or enlarge their retirement check:

“We start with first principles. The Constitution creates a Federal Government of enumerated powers. See U.S. Const., Art. I, § 8. As James Madison wrote, “[t]he powers delegated by the proposed Constitution to the federal government are few and defined. Those which are to remain in the State governments are numerous and indefinite.” The Federalist No. 45, pp. 292-293 (C. Rossiter ed. 1961). This constitutionally mandated division of authority “was adopted by the Framers to ensure protection of our fundamental liberties.” Gregory v. Ashcroft, 501 U.S. 452, 458 (1991) (internal quotation marks omitted). “Just as the separation and independence of the coordinate branches of the Federal Government serves to prevent the accumulation of excessive power in any one branch, a healthy balance of power between the States and the Federal Government will reduce the risk of tyranny and abuse from either front.” Ibid. [U.S. v. Lopez, 514 U.S. 549 (1995)]

This separation is necessary because people domiciled on federal territory HAVE NO RIGHTS, but only Congressionally granted statutory “privileges” as tenants on the king’s land. That “king” or “emperor” is the President, who is the Julius Caesar for federal territory:

“Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and uniform to the effect [182 U.S. 244, 279] that the Constitution is applicable to territories acquired by purchase or conquest, only when and so far as Congress shall so direct. Notwithstanding its duty to ‘guarantee to every state in this Union a republican form of government’ (art. 4, 4), by which we understand, according to the definition of Webster, ‘a government in which the supreme power resides in the whole body of the people, and is exercised by representatives elected by them,’ Congress did not hesitate, in the original organization of the territories of Louisiana, Florida, the Northwest Territory, and its subdivisions of Ohio, Indiana, Michigan, Illinois, and Wisconsin and still more recently in the case of Alaska, to establish a form of

⁹⁹ Adapted from: *Flawed Tax Arguments to Avoid*, Form #08.004, Section 6.1; <http://sedm.org/Forms/FormIndex.htm>.

1 government bearing a much greater analogy to a British Crown colony than a republican state of America,
2 and to vest the legislative power either in a governor and council, or a governor and judges, to be appointed by
3 the President. It was not until they had attained a certain population that power was given them to organize a
4 legislature by vote of the people. In all these cases, as well as in territories subsequently organized west of the
5 Mississippi, Congress thought it necessary either to extend to Constitution and laws of the United States over
6 them, or to declare that the inhabitants should be entitled to enjoy the right of trial by jury, of bail, and of the
7 privilege of the writ of habeas corpus, as well as other privileges of the bill of rights."
8 [Downes v. Bidwell, [182 U.S. 244](#) (1901)]

9 We'll give you a hint: States of the Union are NOT "federal territory", and therefore "Caesar" has no jurisdiction there.
10 Caesar is nothing more than a glorified facility or property manager for the community property of the states of the Union,
11 not the pagan deity he pretends to be. As an emperor, he has no clothes after you point out the truth to him:

12 "Territories' or 'territory' as including 'state' or 'states.'" While the term 'territories of the' United States may,
13 under certain circumstances, include the states of the Union, as used in the federal Constitution and in
14 ordinary acts of congress "territory" does not include a foreign state.

15 "As used in this title, the term 'territories' generally refers to the political subdivisions created by congress, and
16 not within the boundaries of any of the several states."
17 [86 Corpus Juris Secundum (C.J.S.), Territories, §1 (2003)]
18

19 Foreign States: "Nations outside of the United States...Term may also refer to another state; i.e. a sister state.
20 The term 'foreign nations', ...should be construed to mean all nations and states other than that in which the
21 action is brought; and hence, one state of the Union is foreign to another, in that sense."
22 [Black's Law Dictionary, Sixth Edition, p. 648]

23 Foreign Laws: "The laws of a foreign country or sister state. In conflicts of law, the legal principles of
24 jurisprudence which are part of the law of a sister state or nation. Foreign laws are additions to our own laws,
25 and in that respect are called 'jus receptum'."
26 [Black's Law Dictionary, Sixth Edition, p. 647]

27 This flawed argument of confusing constitutional citizens with statutory citizens is self-servingly perpetuated mainly by the
28 federal courts and government prosecutors in order to unlawfully enlarge their jurisdiction and importance by destroying
29 the separation of powers between these two political communities and thereby compressing us into one mass as Thomas
30 Jefferson warned they would try to do:

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

35 "Our government is now taking so steady a course as to show by what road it will pass to destruction; to wit: by
36 consolidation first and then corruption, its necessary consequence. The engine of consolidation will be the
37 Federal judiciary; the two other branches the corrupting and corrupted instruments."
38 [Thomas Jefferson to Nathaniel Macon, 1821. ME 15:341]

39 "The [federal] judiciary branch is the instrument which, working like gravity, without intermission, is to press
40 us at last into one consolidated mass."
41 [Thomas Jefferson to Archibald Thweat, 1821. ME 15:307]

42 "There is no danger I apprehend so much as the consolidation of our government by the noiseless and therefore
43 unalarmed instrumentality of the Supreme Court."
44 [Thomas Jefferson to William Johnson, 1823. ME 15:421]

45 "I wish... to see maintained that wholesome distribution of powers established by the Constitution for the
46 limitation of both [the State and General governments], and never to see all offices transferred to Washington
47 where, further withdrawn from the eyes of the people, they may more secretly be bought and sold as at market."
48 [Thomas Jefferson to William Johnson, 1823. ME 15:450]

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

52 "I see,... and with the deepest affliction, the rapid strides with which the federal branch of our government is
53 advancing towards the usurpation of all the rights reserved to the States, and the consolidation in itself of all

1 powers, foreign and domestic; and that, too, by constructions which, if legitimate, leave no limits to their
2 power... It is but too evident that the three ruling branches of [the Federal government] are in combination to
3 strip their colleagues, the State authorities, of the powers reserved by them, and to exercise themselves all
4 functions foreign and domestic."
5 [Thomas Jefferson to William Branch Giles, 1825. ME 16:146]

6 "We already see the [judiciary] power, installed for life, responsible to no authority (for impeachment is not
7 even a scare-crow), advancing with a noiseless and steady pace to the great object of consolidation. The
8 foundations are already deeply laid by their decisions for the annihilation of constitutional State rights and the
9 removal of every check, every counterpoise to the engulfing power of which themselves are to make a sovereign
10 part."
11 [Thomas Jefferson to William T. Barry, 1822. ME 15:388]

12 If you would like to know more about all the devious word games that this emperor with no clothes and his henchmen in
13 the courts have pulled over the years to destroy the separation of powers that is the main protection of your rights, please
14 read the following fascinating analysis:

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

15 The Bible warned us that the corruption of man would lead us to destroy this separation of power and that confusion and
16 delusion by the courts and legal profession would be the vehicle when God said:

17 "Who is wise and understanding among you? Let him show by good conduct that his works are done in the
18 meekness of wisdom. But if you have bitter envy and self-seeking in your hearts, do not boast and lie against
19 the truth. This wisdom does not descend from above, but is earthly, sensual, demonic. **For where envy and**
20 **self-seeking exist, confusion and every evil thing are there.** But the wisdom that is from above is first pure,
21 then peaceable, gentle, willing to yield, full of mercy and good fruits, without partiality and without hypocrisy.
22 18 Now the fruit of righteousness is sown in peace by those who make peace."
23 [James 3:13-18, Bible, NKJV]

24 Some examples of this phenomenon of deliberate confusion of citizenship terms by the judiciary and the government
25 appear in the following statements, which create unnecessary complexity and confusion about citizenship and domicile in
26 order to purposefully complicate and obfuscate challenges to the government's or the court's jurisdiction.

27 "The term 'citizen', as used in the Judiciary Act with reference to the jurisdiction of the federal courts, is
28 substantially synonymous with the term 'domicile'. Delaware, L. & W.R. Co. v. Petrowsky, 2 Cir., 250 F. 554,
29 557."
30 [Earley v. Hershey Transit Co., 55 F.Supp. 981, D.C.PA. (1944)]

31 "**Citizenship and domicile are substantially synonymous.** Residency and inhabitance are too often confused
32 with the terms and have not the same significance. Citizenship implies more than residence. It carries with it
33 the idea of identification with the state and a participation in its functions. As a citizen, one sustains social,
34 political, and moral obligation to the state and possesses social and political rights under the Constitution and
35 laws thereof. Harding v. Standard Oil Co. et al. (C.C.) 182 F. 421; Baldwin v. Franks, 120 U.S. 678, 7 S.Ct.
36 763, 32 L.Ed. 766; Scott v. Sandford, 19 How. 393, 476, 15 L.Ed. 691."
37 [Baker v. Keck, 13 F.Supp. 486 (1936)]

38 "Domicile and citizen are synonymous in federal courts, Earley v. Hershey Transit Co., D.C. Pa., 55 F.Supp.
39 981, 982; inhabitant, resident and citizen are synonymous, Standard Stoker Co. v. Lower, D.C.Md., 46 F.2d.
40 678, 683."
41 [Black's Law Dictionary, Fourth Edition, p. 311]

42 "**While the Privileges and Immunities Clause cites the term "Citizens," for analytic purposes citizenship and**
43 **residency are essentially interchangeable.** See United Building & Construction Trades Council v. Mayor and
44 Council of Camden, 465 U.S. 208, 216, 104 S.Ct. 1020, 1026, 79 L.Ed.2d. 249 (1984)."
45 [Supreme Court of Virginia v. Friedman, 487 U.S. 59, 108 S.Ct. 2260 (U.S.Va.,1988)]

46 "**. . . it is now established that the terms "citizen" and "resident" are "essentially interchangeable," Austin v.**
47 **New Hampshire, 420 U.S. 656, 662, n. 8, 95 S.Ct. 1191, 1195, n. 8, 43 L.Ed.2d. 530 (1975), for purposes of**
48 **analysis of most cases under the Privileges and Immunities Clause.**"
49 [United Bldg. and Const. Trades Council of Camden County and Vicinity v. Mayor and Council of City of
50 Camden, 465 U.S. 208, 104 S.Ct. 1020 (U.S.N.J.,1984)]

51 Based on the above:

Non-Resident Non-Person Position

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1. "Domicile", "residence", "citizenship", "inhabitation", and "residency" are all synonymous in federal courts.
2. "Citizens", "residents", and "inhabitants" in the context of federal court have in common a domicile in the "United States" as used in federal statutory law. That "United States", in turn, includes federal territory and excludes states of the Union or the "United States" mentioned in the constitution in every case we have been able to identify.

This matter is easy to clarify if we start with the definition of the "United States" provided by the U.S. Supreme Court in *Hooven and Allison v. Evatt*. In that case, the Court admitted that there are at least three definitions of the term "United States".

"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 \(1945\)\]](#)

We will now break the above definition into its three contexts and show what each means.

Table 20: 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"	"National government" Federal law Federal forms Federal territory ONLY and no part of any state of the Union	"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."	"Federal government" States of the Union and NO PART of federal territory Constitution of the United States	"United States***"	"The several States 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 Congress does not 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.

The U.S. Supreme Court helped to clarify which of the three definitions above is the one used in the U.S. Constitution, when it ruled the following. Note they are implying the THIRD definition above and not the other two:

*"The earliest case is that of Hepburn v. Ellzey, 2 Cranch, 445, 2 L.Ed. 332, in which this court held that, under that clause of the Constitution limiting the jurisdiction of the courts of the United States to controversies between citizens of different states, a citizen of the District of Columbia could not maintain an action in the circuit court of the United States. It was argued that the word 'state,' in that connection, was used simply to denote a distinct political society. 'But,' said the Chief Justice, 'as the act of Congress obviously used the word 'state' in reference to that term as used in the Constitution, it becomes necessary to inquire whether Columbia is a state in the sense of that instrument. The result of that examination is a conviction that the members of the American confederacy only are the states contemplated in the Constitution, . . . and excludes from the term the signification attached to it by writers on the law of nations.' This case was followed in *Barney v. Baltimore*, 6 Wall. 280, 18 L.Ed. 825, and quite recently in *Hooe v. Jamieson*, 166 U.S. 395, 41 L.Ed. 1049, 17 Sup.Ct.Rep. 596. The same rule was applied to citizens of territories in *New Orleans v. Winter*, 1 Wheat. 91, 4 L.Ed. 44, in which an attempt was made to distinguish a territory from the District of Columbia. But it was said that 'neither of them is a state in the sense in which that term is used in the Constitution.' In *Scott v. Jones*, 5 How. 343, 12 L.Ed. 181, and in *Miners' Bank v. Iowa ex rel. District Prosecuting Attorney*, 12 How. 1, 13 L.Ed. 867, it was held that under the judiciary act, permitting writs of error to the supreme court of a state in*

cases where the validity of a state statute is drawn in question, an act of a territorial legislature was not within the contemplation of Congress."
[Downes v. Bidwell, [182 U.S. 244](#) (1901)]

The U.S. Supreme Court further clarified that the Constitution implies the third definition above, which is the United States*** when they ruled the following. Notice that they say "not part of the United States within the meaning of the Constitution" and that the word "the" implies only ONE rather than multiple meanings:

"As the only judicial power vested in Congress is to create courts whose judges shall hold their offices during good behavior, it necessarily follows that, if Congress authorizes the creation of courts and the appointment of judges for limited time, it must act independently of the Constitution upon territory which is not part of the United States within the meaning of the Constitution."

[O'Donoghue v. United States, [289 U.S. 516](#), 53 S.Ct. 740 (1933)]

Another important distinction needs to be made. Definition 1 above refers to the country "United States", but this country is not a "nation", in the sense of international law. This very important point was made clear by the U.S. Supreme Court in 1794 in the case of *Chisholm v. Georgia*, 2 Dall. (U.S.) 419, 1 L.Ed. 440 (1793), when it held:

This is a case of uncommon magnitude. One of the parties to it is a State; certainly respectable, claiming to be sovereign. The question to be determined is, whether this State, so respectable, and whose claim soars so high, is amenable to the jurisdiction of the Supreme Court of the United States? This question, important in itself, will depend on others, more important still; and, may, perhaps, be ultimately resolved into one, no less radical than this 'do the people of the United States form a Nation?'

A cause so conspicuous and interesting, should be carefully and accurately viewed from every possible point of sight. I shall examine it; 1st. By the principles of general jurisprudence. 2nd. By the laws and practice of particular States and Kingdoms. From the law of nations little or no illustration of this subject can be expected. By that law the several States and Governments spread over our globe, are considered as forming a society, not a NATION. It has only been by a very few comprehensive minds, such as those of Elizabeth and the Fourth Henry, that this last great idea has been even contemplated. 3rdly. and chiefly, I shall examine the important question before us, by the Constitution of the United States, and the legitimate result of that valuable instrument.
[*Chisholm v. Georgia*, [2 Dall. \(U.S.\) 419](#), 1 L.Ed. 440 (1793)]

Black's Law Dictionary further clarifies the distinction between a "nation" and a "society" by clarifying the differences between a national government and a federal government, and keep in mind that the government in this country is called "federal government":

"NATIONAL GOVERNMENT. The government of a whole nation, as distinguished from that of a local or territorial division of the nation, and also as distinguished from that of a league or confederation.

"A national government is a government of the people of a single state or nation, united as a community by what is termed the 'social compact,' and possessing complete and perfect supremacy over persons and things, so far as they can be made the lawful objects of civil government. A federal government is distinguished from a national government by its being the government of a community of independent and sovereign states, united by compact." Piqua Branch Bank v. Knoup, 6 Ohio.St. 393."
[Black's Law Dictionary, Revised Fourth Edition, 1968, p. 1176]

"FEDERAL GOVERNMENT. The system of government administered in a state formed by the union or confederation of several independent or quasi independent states; also the composite state so formed.

In strict usage, there is a distinction between a confederation and a federal government. The former term denotes a league or permanent alliance between several states, each of which is fully sovereign and independent, and each of which retains its full dignity, organization, and sovereignty, though yielding to the central authority a controlling power for a few limited purposes, such as external and diplomatic relations. In this case, the component states are the units, with respect to the confederation, and the central government acts upon them, not upon the individual citizens. In a federal government, on the other hand, the allied states form a union,-not, indeed, to such an extent as to destroy their separate organization or deprive them of quasi sovereignty with respect to the administration of their purely local concerns, but so that the central power is erected into a true state or nation, possessing sovereignty both external and internal,-while the administration of national affairs is directed, and its effects felt, not by the separate states deliberating as units, but by the people of all, in their collective capacity, as citizens of the nation. The distinction is

expressed, by the German writers, by the use of the two words "Staatenbund" and "Bundesstaat;" the former denoting a league or confederation of states, and the latter a federal government, or state formed by means of a league or confederation."
[Black's Law Dictionary, Revised Fourth Edition, 1968, p. 740]

We would like to clarify that last quote above from Black's Law Dictionary, Fourth Edition, p. 740. They use the phrase "possessing sovereignty both external and internal". The phrase "internal", in reference to a constitutional state of the Union, means that federal jurisdiction is limited to the following subject matters and NO OTHERS:

1. Postal fraud. See Article 1, Section 8, Clause 7 of the U.S. Constitution..
2. Counterfeiting under Article 1, Section 8, Clause 6 of the U.S. Constitution.
3. Treason under Article 4, Section 2, Clause 3 of the U.S. Constitution.
4. Interstate commercial crimes under Article 1, Section 8, Clause 3 of the U.S. Constitution.
5. Jurisdiction over naturalization and exportation of Constitutional aliens.
6. Slavery, involuntary servitude, or peonage under the Thirteenth Amendment, 42 U.S.C. §1994, 18 U.S.C. §1581. and 18 U.S.C. §1589(3).

"Other authorities to the same effect might be cited. It is not open to doubt that Congress may enforce the Thirteenth Amendment by direct legislation, punishing the holding of a person in slavery or in involuntary servitude except as a punishment for a crime. In the exercise of that power Congress has enacted these sections denouncing peonage, and punishing one who holds another in that condition of involuntary servitude. This legislation is not limited to the territories or other parts of the strictly national domain, but is operative in the states and wherever the sovereignty of the United States extends. We entertain no doubt of the validity of this legislation, or of its applicability to the case of any person holding another in a state of peonage, and this whether there be municipal ordinance or state law sanctioning such holding. It operates directly on every citizen of the Republic, wherever his residence may be."
[Clyatt v. U.S., 197 U.S. 207 (1905)]

So the "United States*" the country is a "society" and a "sovereignty" but not a "nation" under the law of nations, by the Supreme Court's own admission. Because the U.S. Supreme Court has ruled on this matter, it is now incumbent upon each of us to always remember it and to apply it in all of our dealings with the Federal Government. If not, we lose our individual Sovereignty by default and the Federal Government assumes jurisdiction over us. So, while a sovereign man or woman will want to be the third type of Citizen, which is a "Citizen of the United States**" and on occasion a "citizen of the United States*", he would never want to be the second, which is a "citizen of the United States**". A person who is a "citizen" of the second is called a statutory "U.S. citizen" under 8 U.S.C. §1401, and he is treated in law as occupying a place not protected by the Bill of Rights, which is the first ten amendments of the United States Constitution. Below is how the U.S. Supreme Court, in a dissenting opinion, described this "other" United States, which we call the "federal zone":

"The idea prevails with some, indeed it has found expression in arguments at the bar, that we have in this country substantially two national governments; one to be maintained under the Constitution, with all of its restrictions; the other to be maintained by Congress outside the independently of that instrument, by exercising such powers [of absolutism] as other nations of the earth are accustomed to.. I take leave to say that, if the principles thus announced should ever receive the sanction of a majority of this court, a radical and mischievous change in our system of government will result. We will, in that event, pass from the era of constitutional liberty guarded and protected by a written constitution into an era of legislative absolutism.. It will be an evil day for American liberty if the theory of a government outside the supreme law of the land finds lodgment in our constitutional jurisprudence. No higher duty rests upon this court than to exert its full authority to prevent all violation of the principles of the Constitution."
[Downes v. Bidwell, 182 U.S. 244 (1901)]

The second definition of "United States**" above is also a federal corporation. This corporation was formed in 1871. It is described in 28 U.S.C. §3002(15)(A):

TITLE 28 > PART VI > CHAPTER 176 > SUBCHAPTER A > Sec. 3002.
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.

The above corporation was a creation of Congress in which the District of Columbia was incorporated for the first time. It is this corporation, in fact, that the Uniform Commercial Code (U.C.C.) recognizes as the “United States” in the context of the above statute:

CHAP. LXII. – An Act to provide a Government for the District of Columbia

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all that part of the territory of the United States included within the limits of the District of Columbia be, and the same is hereby, created into a government of the name of the District of Columbia, by which name it is hereby constituted a body corporate for municipal purposes, and may contract and be contracted with, sue and be sued, plead and be impleaded, have a seal, and exercise all other powers of a municipal corporation not inconsistent with the Constitution and laws of the United States and the provisions of this act.

[Statutes at Large, 16 Stat. 419 (1871);

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

Uniform Commercial Code (U.C.C.)

§ 9-307. LOCATION OF DEBTOR.

(h) [Location of United States.]

The United States is located in the District of Columbia.

[SOURCE:

<http://www.law.cornell.edu/ucc/search/display.html?terms=district%20of%20columbia&url=/ucc/9/article9.htm#s9-307>]

The U.S. Supreme Court, in fact, has admitted that all governments are corporations when it held:

"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 [the Constitution is the corporate charter]. 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, [36 U.S. 420](#) (1837)]

If we are acting as a federal “public officer” or contractor, then we are representing the “United States** federal corporation” known also as the “District of Columbia”. That corporation is a statutory but not constitutional “U.S. citizen” under [8 U.S.C. §1401](#) which is completely subject to all federal law. In fact, it is officers of THIS corporation who are the only real “U.S. citizens” who can have a liability to file a tax return mentioned in 26 C.F.R. §1.6012-1(a) . Human beings cannot fit into this category without engaging in involuntary servitude and violating the Thirteenth Amendment.

"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 (C.J.S.), Corporations, §886 (2003)]

[Federal Rule of Civil Procedure 17\(b\)](#) says that when we are representing that corporation as “officers” or “employees”, we therefore become statutory “U.S. citizens” completely subject to federal territorial law:

IV. PARTIES > Rule 17.

Rule 17. Parties Plaintiff and Defendant; Capacity

(b) Capacity to Sue or be Sued.

Capacity to sue or be sued is determined as follows:

(1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;

(2) for a corporation, by the law under which it was organized; and

(3) for all other parties, by the law of the state where the court is located, except that:

- (A) a partnership or other unincorporated association with no such capacity under that state's law may sue or be sued in its common name to enforce a substantive right existing under the United States Constitution or laws; and
- (B) 28 U.S.C. §§ 754 and 959(a) govern the capacity of a receiver appointed by a United States court to sue or be sued in a United States court.

[Federal Rule of Civil Procedure 17(b)]

Yet on every government (any level) document we sign (e.g. Social Security, Marriage License, Voter Registration, Driver's License, BATF 4473, etc.) they either require you to be a "citizen of the United States" or they ask "are you a resident of Illinois?", and they very deliberately don't tell you which of the three "United States" they mean because:

1. They want to encourage people to presume that all three definitions are equivalent and apply simultaneously and in every case, even though we now know that is NOT the case.
2. They want to see if they can trick you into surrendering your sovereign immunity pursuant to 28 U.S.C. § 1603(b)(3). A person who is a statutory and not constitutional citizen cannot be a "foreign sovereign" or an instrumentality of a "foreign state" called a state of the Union.
3. They want to ask you if you will voluntarily accept an uncompensated position as a "public officer" within the federal corporation "United States***". Everyone within the "United States***" is a statutory creation and "subject" of Congress. Most government forms, and especially "benefit applications", therefore serve the dual capacity of its original purpose PLUS an application to become a "public officer" within the government. The reason this must be so, is that they are not allowed to pay "benefits" to private citizens and can only lawfully pay them to public employees. Any other approach makes the government into a thief. See the article below for details on this scam:

The Government "Benefits" Scam, Form #05.040

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

4. They want you to describe yourself with words that are undefined so that THEY and not YOU can decide which of the three "citizens of the United States" they mean. We'll give you a hint, they are always going to pick the second one because people who are domiciled in THAT United States are serfs with no rights:

"Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and uniform to the effect [182 U.S. 244, 279] that the Constitution is applicable to territories acquired by purchase or conquest, only when and so far as Congress shall so direct. Notwithstanding its duty to 'guarantee to every state in this Union a republican form of government' (art. 4, 4), by which we understand, according to the definition of Webster, 'a government in which the supreme power resides in the whole body of the people, and is exercised by representatives elected by them,' Congress did not hesitate, in the original organization of the territories of Louisiana, Florida, the Northwest Territory, and its subdivisions of Ohio, Indiana, Michigan, Illinois, and Wisconsin and still more recently in the case of Alaska, to establish a form of government bearing a much greater analogy to a British Crown colony than a republican state of America, and to vest the legislative power either in a governor and council, or a governor and judges, to be appointed by the President. It was not until they had attained a certain population that power was given them to organize a legislature by vote of the people. In all these cases, as well as in territories subsequently organized west of the Mississippi, Congress thought it necessary either to extend to Constitution and laws of the United States over them, or to declare that the inhabitants should be entitled to enjoy the right of trial by jury, of bail, and of the privilege of the writ of habeas corpus, as well as other privileges of the bill of rights."

[Downes v. Bidwell, 182 U.S. 244 (1901)]

Most deliberately vague government forms that ask you whether you are a "U.S. citizen" or "citizen of the United States" therefore are in effect asking you to assume or presume the second definition, the "United States***" (federal zone), but they don't want to tell you this because then you would realize they are asking you:

1. To commit the crime of impersonating a statutory "U.S. citizen" (8 U.S.C. §1401) in violation of 18 U.S.C. §911.
2. To commit perjury on a government form under penalty of perjury by identifying yourself as a statutory "citizen of the United States" (8 U.S.C. §1401) even though you can't be as a person born within and domiciled within a state of the Union.
3. To become a slave of their usually false and self-serving presumptions about you without any compensation or consideration.

Based on the preceding deliberate and self-serving misconceptions by the courts and the legal profession, some people mistakenly believe that:

1. They are not constitutional "citizens of the United States" under the Fourteenth Amendment.

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2. The term “United States” as used in the Constitution Fourteenth Amendment has the same meaning as that used in the statutory definitions of “United States” appearing in [8 U.S.C. §1101](#)(a)(38) and 26 U.S.C. §7701(a)(9) and (a)(10) and as used in [8 U.S.C. §1401](#).
3. That a statutory “citizen of the United States” under the Internal Revenue Code, 26 C.F.R. §1.1-1(c) and under 8 U.S.C. §1401 is the same thing as a “citizen of the United States” under the Fourteenth Amendment.

The Supreme Court settled issue number one above in [Boyd v. Nebraska](#), 143 U.S. 135 (1892), the U.S. Supreme Court, when it held that all persons born in a state of the Union are constitutional citizens, meaning citizens of the THIRD “United States***” above.

"Mr. Justice Story, in his Commentaries on the Constitution, says: 'Every citizen of a state is ipso facto a citizen of the United States.' Section 1693. And this is the view expressed by Mr. Rawle in his work on the Constitution. Chapter 9, pp. 85, 86. Mr. Justice Curtis, in Dred Scott v. Sandford, 19 How. 393, 576, expressed the opinion that under the constitution of the United States 'every free person, born on the soil of a state, who is a citizen of that state by force of its constitution or laws, is also a citizen of the United States.' And Mr. Justice Swayne, in The Slaughter-House Cases, 16 Wall. 36, 126, declared that 'a citizen of a state is ipso facto a citizen of the United States.' "
[Boyd v. Nebraska, 143 U.S. 135 (1892)]

See also [Minor v. Happersett](#), 88 U.S. 162 (1875).

As far as misconception #2 above, the term “United States”, in the context of *statutory* citizenship found in Title 8 of the U.S. Code, includes only federal territory subject to the exclusive or plenary jurisdiction of the general government and excludes land under exclusive jurisdiction of states of the Union. This is confirmed by the definition of “United States”, “State”, and “continental United States”. Below is a definition of “United States” in the context of federal statutory citizenship:

TITLE 8 - ALIENS AND NATIONALITY
CHAPTER 12 - IMMIGRATION AND NATIONALITY
SUBCHAPTER I - GENERAL PROVISIONS
[Sec. 1101. - Definitions](#)

*(a)(38) The term "United States", except as otherwise specifically herein provided, when used in a geographical sense, means the **continental United States**, Alaska, Hawaii, Puerto Rico, Guam, and the Virgin Islands of the United States.*

Below is a definition of the term “continental United States” which reveals the dirty secret about statutory citizenship:

TITLE 8--ALIENS AND NATIONALITY CHAPTER I--IMMIGRATION AND NATURALIZATION SERVICE,
DEPARTMENT OF JUSTICE
PART 215--CONTROLS OF ALIENS DEPARTING FROM THE UNITED STATES
[Section 215.1: Definitions](#)

(f) The term continental United States means the District of Columbia and the several [States](#), except Alaska and Hawaii.

The term “States”, which is suspiciously capitalized and is then also defined elsewhere in Title 8 as follows:

TITLE 8 - ALIENS AND NATIONALITY
CHAPTER 12 - IMMIGRATION AND NATIONALITY
SUBCHAPTER I - GENERAL PROVISIONS
[Sec. 1101. - Definitions](#)

(a)(36) The term "State" includes the District of Columbia, Puerto Rico, Guam, and the Virgin Islands of the United States.

As far as misconception #3 above, the term “United States” appearing in the statutory definition of term “citizen of the United States” found in [8 U.S.C. §1401](#) includes only the federal zone and excludes states of the Union. On the other hand, the term “United States” as used in the Constitution refers to the collective states of the Union and excludes federal territories and possessions. Therefore, a constitutional “citizen of the United States” as defined in the Fourteenth Amendment is different than a statutory “citizen of the United States” found in [8 U.S.C. §1401](#). The two are mutually exclusive, in fact. The U.S. Supreme Court agreed when it held:

1 “The 1st section of the 14th article [Fourteenth Amendment], to which our attention is more specifically invited,
2 opens with a definition of citizenship—not only citizenship of the United States[***], but citizenship of the
3 states. No such definition was previously found in the Constitution, nor had any attempt been made to define
4 it by act of Congress. It had been the occasion of much discussion in the courts, by the executive departments
5 and in the public journals. It had been said by eminent judges that no man was a citizen of the United
6 States[***] except as he was a citizen of one of the states composing the Union. Those therefore, who had
7 been born and resided always in the District of Columbia or in the territories, though within the United
8 States[*], were not citizens.”
9 [Slaughter-House Cases, 83 U.S. (16 Wall.) 36, 21 L.Ed. 394 (1873)]
10

11 “The Court today holds that Congress can indeed rob a citizen of his citizenship just so long as five members
12 of this Court can satisfy themselves that the congressional action was not ‘unreasonable, arbitrary,’ ante, at
13 831; ‘misplaced or arbitrary,’ ante, at 832; or ‘irrational or arbitrary or unfair,’ ante, at 833. My first
14 comment is that not one of these ‘tests’ appears in the Constitution. Moreover, it seems a little strange to find
15 such ‘tests’ as these announced in an opinion which condemns the earlier decisions it overrules for their resort
16 to clichés, which it describes as ‘too handy and too easy, and, like most clichés, can be misleading’. Ante, at
17 835. That description precisely fits those words and clauses which the majority uses, but which the Constitution
18 does not.

19 The Constitution, written for the ages, cannot rise and fall with this Court’s passing notions of what is ‘fair,’ or
20 ‘reasonable,’ or ‘arbitrary.’[. . .]

21 The Court today holds that the Citizenship Clause of the Fourteenth Amendment has no application to
22 Bellei. The Court first notes that Afroyim was essentially a case construing the Citizenship Clause of the
23 Fourteenth Amendment. Since the Citizenship Clause declares that: ‘All persons born or naturalized in the
24 United States * * * are citizens of the United States * * *.’ the Court reasons that the protections against
25 involuntary expatriation declared in Afroyim do not protect all American citizens, but only those ‘born or
26 naturalized in the United States.’ Afroyim, the argument runs, was naturalized in this country so he was
27 protected by the Citizenship Clause, but Bellei, since he acquired his American citizenship at birth in Italy as a
28 foreignborn child of an American citizen, was neither born nor naturalized in the United States and, hence, falls
29 outside the scope of the Fourteenth Amendment guarantees declared in Afroyim. One could hardly call this a
30 generous reading of the great purposes the Fourteenth Amendment was adopted to bring about. While
31 conceding that Bellei is an American citizen, the majority states: ‘He simply is not a Fourteenth-Amendment-
32 first-sentence citizen.’ Therefore, the majority reasons, the congressional revocation of his citizenship is not
33 barred by the Constitution. I cannot accept the Court’s conclusion that the Fourteenth Amendment protects
34 the citizenship of some Americans and not others. [. . .]

35 The Court today puts aside the Fourteenth Amendment as a standard by which to measure congressional
36 action with respect to citizenship, and substitutes in its place the majority’s own vague notions of ‘fairness.’
37 The majority takes a new step with the recurring theme that the test of constitutionality is the Court’s own
38 view of what is ‘fair, reasonable, and right.’ Despite the concession that Bellei was admittedly an American
39 citizen, and despite the holding in Afroyim that the Fourteenth Amendment has put citizenship, once
40 conferred, beyond the power of Congress to revoke, the majority today upholds the revocation of Bellei’s
41 citizenship on the ground that the congressional action was not ‘irrational or arbitrary or unfair.’ The
42 majority applies the ‘shock-the-conscience’ test to uphold, rather than strike, a federal statute. It is a
43 dangerous concept of constitutional law that allows the majority to conclude that, because it cannot say the
44 statute is ‘irrational or arbitrary or unfair,’ the statute must be constitutional.

45 [. . .]

46 Since the Court this Term has already downgraded citizens receiving public welfare, Wyman v. James, 400 U.S.
47 309, 91 S.Ct. 381, 27 L.Ed.2d. 408 (1971), and citizens having the misfortune to be illegitimate, Labine v.
48 Vincent, 401 U.S. 532, 91 S.Ct. 1917, 28 L.Ed.2d. 288, I suppose today’s decision downgrading citizens born
49 outside the United States should have been expected. Once again, as in James and Labine, the Court’s opinion
50 makes evident that its holding is contrary to earlier decisions. Concededly, petitioner was a citizen at birth, not
51 by constitutional right, but only through operation of a federal statute.
52 [Rogers v. Bellei, 401 U.S. 815 (1971)]

53 A man or woman born within and domiciled within the states of the Union mentioned in the Constitution therefore is:

- 54 1. A “citizen of the United States***” under the Fourteenth Amendment.
55 2. A “national” pursuant to [8 U.S.C. §1101\(a\)\(21\)](#).
56 3. NOT a statutory “citizen of the United States***” under [8 U.S.C. §1401](#) or under the Internal Revenue Code.
57 4. NOT born within the federal “States” (territories and possessions pursuant to 4 U.S.C. §110(d)) mentioned in federal
58 statutory law or the Internal Revenue Code.
59 5. NOT A “U.S. national” or “national of the United States” pursuant to 8 U.S.C. §1101(a)(22)(B)

1 6. NOT a “National but not citizen of the United States at birth” under 8 U.S.C. §1408. These people are born in
2 American Samoa or Swains Island, because the statutory “United States” as used in this phrase is defined to include
3 only federal territory and exclude states of the Union mentioned in the Constitution..

4 Consequently, you can’t be a citizen of a state of the Union if you don’t want to be a constitutional “citizen of the United
5 States***” under the Fourteenth Amendment, because the two are synonymous. The U.S. Supreme Court affirmed this fact
6 when it held the following:

7 “It is impossible to construe the words ‘subject to the jurisdiction thereof,’ in the opening sentence, as less
8 comprehensive than the words ‘within its jurisdiction,’ in the concluding sentence of the same section; or to
9 hold that persons ‘within the jurisdiction’ of one of the states of the Union are not ‘subject to the jurisdiction
10 of the United States[***].”

11 [U.S. v. Wong Kim Ark, [169 U.S. 649](#), 18 S.Ct. 456; 42 L.Ed. 890 (1898), emphasis added]

12 To help alleviate further misconceptions about citizenship, we have prepared the following tables and diagrams for your
13 edification:

1 **Table 21: “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 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)
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 th 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 th 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 th 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)(22)(A); 8 U.S.C. §1101(a)(21); 14 th 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

1

Non-Resident Non-Person Position

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EXHIBIT: _____

NOTES:

1. 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".
2. "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.
3. 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).
4. 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:
 - 4.1. "Purposefully avails himself" of commerce on federal territory and thus waives sovereign immunity. Examples of such purposeful availment are the next three items.
 - 4.2. 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.
 - 4.3. 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]

1 **Table 22: Effect of domicile on citizenship status**

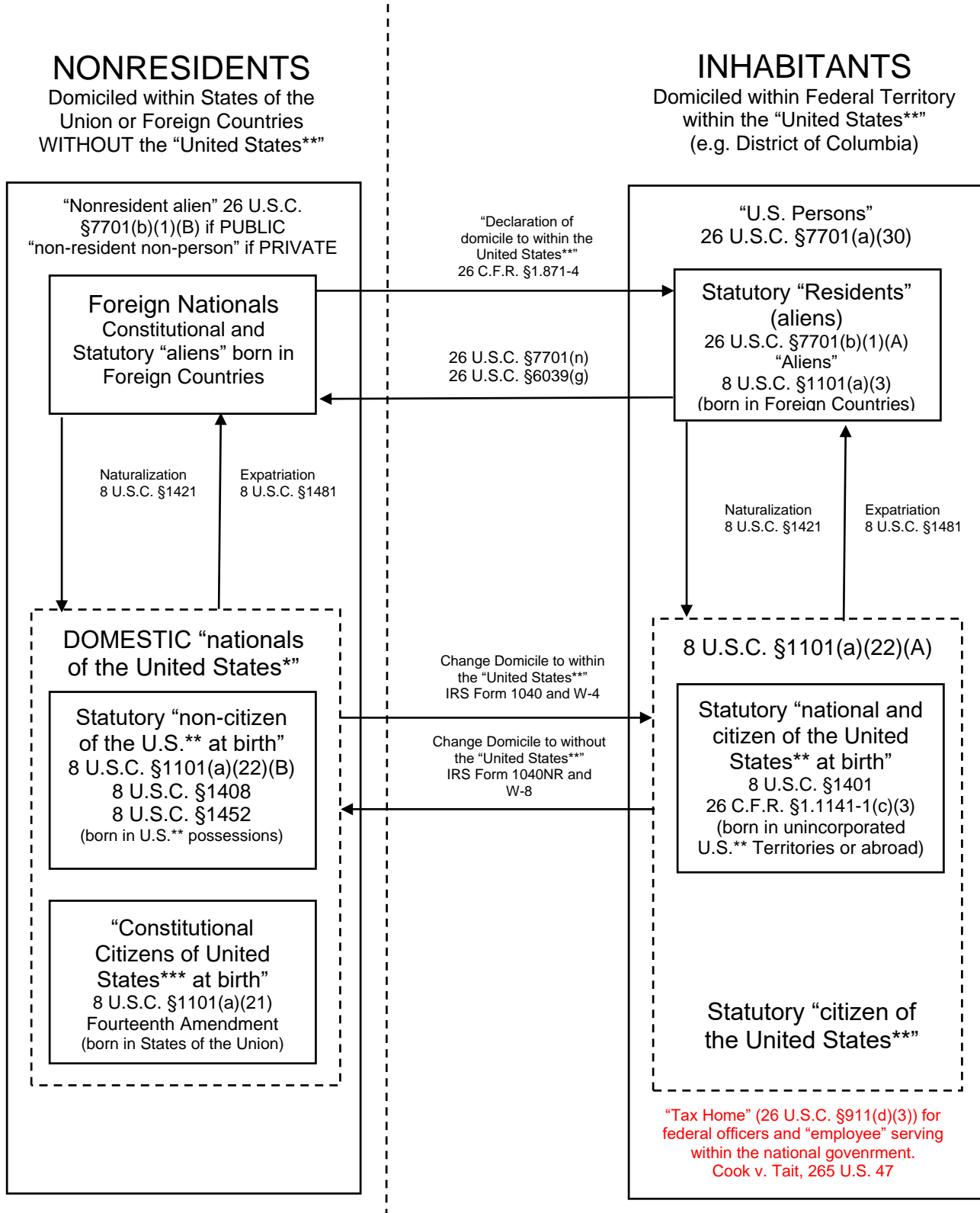
Description	CONDITION		
	Domicile WITHIN the FEDERAL ZONE and located in FEDERAL ZONE	Domicile WITHIN the FEDERAL ZONE and temporarily located abroad in foreign country	Domicile WITHOUT the FEDERAL ZONE and located WITHOUT the FEDERAL ZONE
Location of domicile	“United States” per 26 U.S.C. §§7701(a)(9) and (a)(10) , 7701(a)(39) , 7408(d)	“United States” per 26 U.S.C. §§7701(a)(9) and (a)(10) , 7701(a)(39) , 7408(d)	Without the “United States” per 26 U.S.C. §§7701(a)(9) and (a)(10) , 7701(a)(39) , 7408(d)
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” 26 U.S.C. §7701(a)(30)	“U.S. Person” 26 U.S.C. §7701(a)(30)	“Nonresident alien individual” if a public officer in the U.S. government. 26 C.F.R. §1.1441-1(c)(3)(ii) “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 8 U.S.C. §1401 and “citizen of the United States***” per 8 U.S.C. §1101(a)(22)(A) if born in on federal territory. (Not required to file if physically present in the “United States” because no statute requires it)	Citizen abroad 26 U.S.C. §911 (Meets presence test)	“non-resident” if born in a state of the Union 8 U.S.C. §1408 , 8 U.S.C. §1452 , and 8 U.S.C. §1101(a)(22)(B) if born in a possession.
Status if FOREIGN “national” pursuant to 8 U.S.C. §1101(a)(21)	“Resident alien” 26 U.S.C. §7701(b)(1)(A)	“Resident alien abroad” 26 U.S.C. §911 (Meets presence test)	“Nonresident alien individual” if a public officer in the U.S. government. 26 C.F.R. §1.1441-1(c)(3)(ii) “Non-resident NON-person” if NOT a public officer in the U.S. government

2 **NOTES:**

- 3 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.
- 4 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>.
- 5 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.
- 6 4. Temporary domicile in the middle column on the right must meet the requirements of the “Presence test” documented in IRS Publications.
- 7 5. “FEDERAL ZONE”=District of Columbia and territories of the United States in the above table
- 8
- 9
- 10
- 11
- 12
- 13
- 14

1 6. The term “individual” as used on the IRS Form 1040 means an “alien” engaged in a “trade or business”. All
2 “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.
3 §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”
4 unless temporarily abroad pursuant to 26 U.S.C. §911 and subject to an income tax treaty with a foreign country. In
5 that capacity, statutory “U.S. citizens” interface to the I.R.C. as “aliens” rather than “U.S. citizens” through the tax
6 treaty.
7

1 **Figure 6: Citizenship and domicile options and relationships**



- 2
3
4 **NOTES:**
5 1. Changing domicile from "foreign" on the left to "domestic" on the right can occur EITHER by:
1.1. Physically moving to the federal zone.

- 1.2. 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 statuses.

On the subject of citizenship, the Department of Justice Criminal Tax Manual, Section 40.05[7] says the following:

40.05[7] Defendant Not A "Person" or "Citizen"; District Court Lacks Jurisdiction Over Non-Persons and State Citizens

40.05[7][a] Generally

*Another popular protester argument is the contention that the protester is not subject to federal law because he or she is not a citizen of the United States, but a citizen of a particular "sovereign" state. This argument seems to be based on an erroneous interpretation of 26 U.S.C. §3121(e)(2), which states in part: "The term 'United States' when used in a geographical sense includes the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa." The "not a citizen" assertion directly contradicts the Fourteenth Amendment, which states "all persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the state wherein they reside." The argument has been rejected time and again by the courts. See *United States v. Cooper*, 170 F.3d. 691, 691(7th Cir. 1999) (imposed sanctions on tax protester defendant making "frivolous squared" argument that only residents of Washington, D.C. and other federal enclaves are citizens of United States and subject to federal tax laws); *United States v. Mundt*, 29 F.3d. 233, 237 (6th Cir. 1994) (rejected "patently frivolous" argument that defendant was not a resident of any "federal zone" and therefore not subject to federal income tax laws); *United States v. Hilgeford*, 7 F.3d. 1340, 1342 (7th Cir. 1993) (rejected "shop worn" argument that defendant is a citizen of the "Indiana State Republic" and therefore an alien beyond the jurisdictional reach of the federal courts); *United States v. Gerads*, 999 F.2d. 1255, 1256-57 (8th Cir. 1993) (imposed \$1500 sanction for frivolous appeal based on argument that defendants were not citizens of the United States but instead "Free Citizens of the Republic of Minnesota" not subject to taxation); *United States v. Silevan*, 985 F.2d. 962, 970 (8th Cir. 1993) (rejected as "plainly frivolous" defendant's argument that he is not a "federal citizen"); *United States v. Jagim*, 978 F.2d. 1032, 1036 (9th Cir. 1992) (rejected "imaginative" argument that defendant cannot be punished under the tax laws of the United States because he is a citizen of the "Republic" of Idaho currently claiming "asylum" in the "Republic" of Colorado); *United States v. Masat*, 948 F.2d. 923, 934 (5th Cir. 1991); *United States v. Sloan*, 939 F.2d. 499, 500-01 (7th Cir. 1991) ("strange argument" that defendant is not subject to jurisdiction of the laws of the United States because he is a "freeborn natural individual" citizen of the State of Indiana rejected); *United States v. Price*, 798 F.2d. 111, 113 (5th Cir. 1986) (citizens of the State of Texas are subject to the provisions of the Internal Revenue Code).*

[SOURCE: [http://www.usdoj.gov/tax/readingroom/2001ctm/40ctax.htm#40.05\[7\]](http://www.usdoj.gov/tax/readingroom/2001ctm/40ctax.htm#40.05[7])]

Notice the self-serving and devious "word or art" games and "word tricks" played by the Dept. of Injustice in the above:

1. They deliberately don't show you the WHOLE definition in 26 U.S.C. §3121(e), which would open up a HUGE can of worms that they could never explain in a way that is consistent with everything that people know other than the way it is explained here.
2. They FALSELY and PREJUDICIALLY "presume" that there is no separation of powers between federal territory and states of the Union, which is a violation of your rights and Treason punishable by death. The separation of powers is the very foundation of the Constitution, in fact. See:

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

3. They deliberately refuse to recognize that the context in which the term "United States" is used determines its meaning.
4. They deliberately refuse to recognize that there are THREE definitions of the term "United States" according to the U.S. Supreme Court.
5. They deliberately refuse to reconcile *which* of the three mutually exclusive and distinct definitions of "United States" applies in each separate context and WHY they apply based on the statutes they seek to enforce.
6. They deliberately refuse to recognize or admit that the term "United States" as used in the Constitution includes states of the Union and excludes federal territory.
7. They deliberately refuse to apply the rules of statutory construction to determine what is "included" within the definition of "United States" found in 26 U.S.C. §3121(e)(2). They don't want to admit that the definition is ALL inclusive and limiting, because then they couldn't collect any tax, even though it is.

[TITLE 26 > Subtitle C > CHAPTER 21 > Subchapter C > § 3121](#)
[§ 3121. Definitions](#)

(e) State, United States, and citizen

For purposes of this chapter—

(1) State

The term “State” includes the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa. [WHERE are the states of the Union?]

(2) United States

The term “United States” when used in a geographical sense includes the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa. [WHERE are the states of the Union?]

“When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning.” Meese v. Keene, 481 U.S. 465, 484-485 (1987) (“It is axiomatic that the statutory definition of the term excludes unstated meanings of that term”); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 (“As a rule, ‘a definition which declares what a term “means” . . . excludes any meaning that is not stated”); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945) ; Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read “as a whole,” post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- “the child up to the head.” Its words, “substantial portion,” indicate the contrary.”
[Stenberg v. Carhart, 530 U.S. 914 (2000)]

“It is axiomatic that the statutory definition of the term excludes unstated meanings of that term.” Colautti v. Franklin, 439 U.S. 379, 392, and n. 10 (1979) . Congress' use of the term “propaganda” in this statute, as indeed in other legislation, has no pejorative connotation. **As judges, it is our duty to [481 U.S. 485] construe legislation as it is written, not as it might be read by a layman, or as it might be understood by someone who has not even read it.”**
[Meese v. Keene, 481 U.S. 465, 484 (1987)]

“As a rule, ‘a definition which declares what a term “means” . . . excludes any meaning that is not stated”
[Colautti v. Franklin, 439 U.S. 379 (1979), n. 10]

Therefore, if you are going to argue citizenship in federal court, we STRONGLY suggest the following lessons learned by reading the United States Department of Justice Criminal Tax Manual article above:

1. Include all the language contained in the following within your pleadings.

Rules of Presumption and Statutory Interpretation, Litigation Tool #01.006
<http://sedm.org/Litigation/LitIndex.htm>

2. If someone from the government asks you whether you are a “citizen of the United States” or a “U.S. citizen”:

2.1. Cite the three definitions of the “United States” explained by the Supreme Court and then ask them to identify which of the three definitions of “U.S.” they mean in the Table 20 earlier. Tell them they can choose ONLY one of the definitions.

2.1.1. The COUNTRY “United States*”.

2.1.2. Federal territory and no part of any state of the Union “United States**”

2.1.3. States of the Union and no part of federal territory “United States***”

2.2. Ask them WHICH of the three types of statutory citizenship do they mean in Title 8 of the U.S. Code and tell them they can only choose ONE:

2.2.1. 8 U.S.C. §1401 statutory “citizen of the United States*” . Born in and domiciled on a federal territory and possession and NOT a state of the Union.

2.2.2. 8 U.S.C. §1408 and 8 U.S.C. §1101(a)(22)(B) statutory “National but not citizen of the United States** at birth” . Born in and domiciled in American Samoa or Swains Island.

2.2.3. 8 U.S.C. §1101(a)(21) “national” . Born in and domiciled in a state of the Union and no subject to federal legislative jurisdiction but only subject to political jurisdiction.

2.3. Hand them the following short form printed on double-sided paper and signed by you. Go to section 7 and point to the “national” status in diagram. Tell them you want this in the court record or administrative record and that they agree with it if they can’t prove it wrong with evidence.

Citizenship, Domicile, and Tax Status Options, Form #10.003
<http://sedm.org/Forms/FormIndex.htm>

If you want more details on how to field questions about your citizenship, fill out government forms describing your citizenship, or rebut arguments that you are wrong about your citizenship, we recommend sections 11 through 13 of the following:

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

3. If your opponent won't answer the above questions, then forcefully accuse him of engaging in TREASON by trying to destroy the separation of powers that is the foundation of the United States Constitution. Tell them you won't help them engage in treason or undermine the main protection for your constitutional rights, which the Supreme Court said comes from the separation of powers. Then direct them at the following document that proves the existence of such TREASON.

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

4. Every time you discuss citizenship with a government representative, emphasize the three definitions of the "United States" explained by the Supreme Court and that respecting and properly applying these definitions consistently is how we respect and preserve the separation of powers.
5. Admit to being a constitutional "citizen of the United States****" but not a statutory "citizen of the United States****". This will invalidate almost all the case law they cite and force them to expose their presumptions about WHICH "United States" they are trying to corn-hole you into.
6. Emphasize that the context in which the term "United States" is used determines WHICH of the three definitions applies and that there are two main contexts.

"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)]

6.1. The Constitution: states of the Union and no part of federal territory. This is the "Federal government"

6.2. Federal statutory law: Community property of the states that includes federal territory and possession that is no party of any state of the Union. This is the "National government".

7. Emphasize that you can only be a STATUTORY "citizen" in ONE of the TWO unique jurisdictions above at a time because you can only have a domicile in ONE of the two places at a time. Another way of saying this is that you can only have allegiance to ONE MASTER at a time and won't serve two masters, and domicile is based on allegiance.

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

"Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course, the situs of property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration being a tax on realty laid by the state in which the realty is located."
[Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954)]

8. Emphasize that it is a violation of due process of law and an injury to your rights for anyone to PRESUME anything about which definition of "United States" applies in a given context or which type of "citizen" you are. EVERYTHING must be supported with evidence as we have done here.

(1) [8:4993] Conclusive presumptions affecting protected interests: A conclusive presumption may be defeated where its application would impair a party's constitutionally-protected liberty or property interests. In such cases, conclusive presumptions have been held to violate a party's due process and equal protection rights. [Vlandis v. Kline (1973) 412 U.S. 441, 449, 93 S.Ct. 2230, 2235; Cleveland Bd. of Ed. v. LaFleur (1974) 414 U.S. 632, 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers are unfit violates process]

9. Emphasize that applying the CORRECT definition is THE MOST IMPORTANT JOB of the court, as admitted by the U.S. Supreme Court, in order to maintain the separation of powers between the federal zone and the states of the Union, and thereby protect your rights:

"The idea prevails with some, indeed it has found expression in arguments at the bar, that we have in this country substantially two national governments; one to be maintained under the Constitution, with all of its restrictions; the other to be maintained by Congress outside the independently of that instrument, by exercising such powers [of absolutism] as other nations of the earth are accustomed to.. I take leave to say that, if the principles thus announced should ever receive the sanction of a majority of this court, a radical and mischievous change in our system of government will result. We will, in that event, pass from the era of constitutional liberty guarded and protected by a written constitution into an era of legislative absolutism.. It will be an evil day for American liberty if the theory of a government outside the supreme law of the land finds lodgment in our constitutional jurisprudence. No higher duty rests upon this court than to exert its full authority to prevent all violation of the principles of the Constitution."

[Downes v. Bidwell, 182 U.S. 244 (1901)]

10. Emphasize that anything your opponent does not rebut with evidence under penalty of perjury is admitted pursuant to Federal Rule of Civil Procedure 8(b)(6) and then serve them with a Notice of Default on the court record of what they have admitted to by their omission in denying.
11. Focus on WHICH "United States" is implied in the definitions within the statute being enforced.
12. Avoid words that are not used in statutes, such as "state citizen" or "sovereign citizen" or "natural born citizen", etc. because they aren't defined and divert attention away from the core definitions themselves.
13. Rationally apply the rules of statutory construction so that your opponent can't use verbicide or word tricks to wiggle out of the statutory definitions with the word "includes". See:

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

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

14. State that all the cases cited in the Criminal Tax Manual are inapposite, because:
- 14.1. You aren't arguing whether you are a "citizen of the United States", but whether you are a STATUTORY "citizen of the United States".
- 14.2. They don't address the distinctions between the statutory and constitutional definitions nor do they consistently apply the rules of statutory construction.
15. Emphasize that a refusal to stick with the legal definitions and include only what is expressly stated and not "presume" or read anything into it that isn't there is an attempt to destroy the separation of powers and engage in a conspiracy against your Constitutionally protected rights.

"Judicial verbicide is calculated to convert the Constitution into a worthless scrap of paper and to replace our government of laws with a judicial oligarchy."
[Senator Sam Ervin, during Watergate hearing]

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

The subject of citizenship is covered in much more detail in the following sources, which agree with this section:

1. Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006:
<http://sedm.org/Forms/FormIndex.htm>
2. Great IRS Hoax, Form #11.302, Sections 4.11 through 4.11.13.
3. Tax Deposition Questions, Form #03.016, Section 14:
<http://sedm.org/Forms/FormIndex.htm>

17.6.3 Power to tax derives from Sixteenth Amendment

Contention: The power of Congress to impose a federal income tax system on citizens and residents of the United States derives from the Sixteenth Amendment.

Authorities: *Lonsdale v. Commissioner*, 661 F.2d. 71, 72 (5th Cir. 1981); *United States v. Updegrave*, 97-1 U.S. Tax Cas. (CCH) ¶ 50,465 (E.D. Pa. 1997).

Rebuttal: There is no question that the authority to impose any kind of income tax derives from the “domicile” of the persons taxed. This was confirmed by the U.S. Supreme Court in *Miller Brothers Co. v. Maryland*:

"Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course, the situs of property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration being a tax on realty laid by the state in which the realty is located."
[*Miller Brothers Co. v. Maryland*, 347 U.S. 340 (1954)]

What both “citizens” and “residents” have in common is a legal domicile within the “United States”, which is defined in 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d) to be federal territory and is nowhere extended in the Internal Revenue Code, Subtitle A to include any other place.

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > *Sec. 7701. [Internal Revenue Code]*
[Sec. 7701. - Definitions](#)

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(9) United States

The term "United States" when used in a geographical sense includes only the [States](#) and the District of Columbia.

(10) State

The term "State" shall be construed to include the District of Columbia, where such construction is necessary to carry out provisions of this title.

Pursuant to the rules of statutory construction, that which is not explicitly included somewhere in the code, may be presumed to be excluded:

*"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that **the expression of one thing is the exclusion of another.** Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded."*
[*Black's Law Dictionary*, Sixth Edition, page 581]

"It is axiomatic that the statutory definition of the term excludes unstated meanings of that term,"
[*Meese v. Keene*, 481 U.S. 465, 484 (1987)]

The “citizens” he is talking about are statutory “nationals and citizens of the United States***” defined in 8 U.S.C. §1401 and 26 U.S.C. §3121(e). This type of STATUTORY citizen includes those born or naturalized anywhere in the country but DOMICILED on federal territory within the exclusive jurisdiction of Congress and the “United States***”. It does NOT include those domiciled within the exclusive jurisdiction of a constitutional state and therefore within “United States***”. The U.S. Supreme Court confirmed that such a statutory “U.S.** citizen” subject to federal law is mutually exclusive from the constitutional “Citizen” mentioned in U.S. Constitution or the Fourteenth Amendment.

*"The 1st section of the 14th article, 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 United States[***] except as he was a citizen of one of the state comprising the Union. Those, therefore, who had been born and resided always in the District of Columbia or in the territories, though within the United States[***], were not citizens."*
[*Slaughter-House Cases*, 83 U.S. (16 Wall.) 36, 21 L.Ed. 394 (1873)]

The “residents” they are talking about are statutory “residents aliens” as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#). Both the “U.S. citizens” and “U.S. residents” they are talking about, which collectively are called “U.S. persons” and defined in [26](#)

U.S.C. §7701(a)(30) are subject to the EXCLUSIVE legislative jurisdiction of the United States by virtue of said legal domicile. Those without a domicile within the “United States” are “nonresident aliens”, which are defined in 26 U.S.C. §7701(b)(1)(B) as follows:

26 U.S.C. §7701(b)(1)(B) Nonresident alien

An individual is a nonresident alien if such individual is neither a citizen of the United States nor a resident of the United States (within the meaning of subparagraph (A)).

These distinctions originate from the differences in meaning of the term “United States” between the two distinct contexts in which it is frequently used:

1. CONSTITUTIONAL CONTEXT: The U.S. Constitution.
2. STATUTORY CONTEXT: Acts of Congress and the U.S. Code.

The “United States” can have one of four possible meanings, depending on the context, and as confirmed by the U.S. Supreme Court in *Hooen and Allison v. Evatt*, 324 U.S. 652 (1945):

1. The country “United States” in the family of nations throughout the world. We call this “United States**”.
2. The “federal zone”. We call this “United States***”.
3. The states of the Union, also called “The United States of America”. We call this “United States****”. This is the ONLY GEOGRAPHICAL context used within the U.S. Constitution.
4. The “national”/“federal” government. We call this “United States*****”.

In the context of “citizens” defined in Section 1 of the Fourteenth Amendment, it implies definition 3 above and means the states of the Union and excludes federal territories and possessions. The “United States” as used in ordinary “Acts of Congress” or federal statutes means exactly the opposite in most cases, which is the territories and possessions of the United States and the District of Columbia and excluding states of the Union.

*"The earliest case is that of Hepburn v. Ellzey, 2 Cranch, 445, 2 L.Ed. 332, in which this court held that, under that clause of the Constitution limiting the jurisdiction of the courts of the United States to controversies between citizens of different states, a citizen of the District of Columbia could not maintain an action in the circuit court of the United States. It was argued that the word 'state,' in that connection, was used simply to denote a distinct political society. 'But,' said the Chief Justice, 'as the act of Congress obviously used the word 'state' in reference to that term as used in the Constitution, it becomes necessary to inquire whether Columbia is a state in the sense of that instrument. The result of that examination is a conviction that the members of the American confederacy only are the states contemplated in the Constitution, . . . and excludes from the term the signification attached to it by writers on the law of nations.' This case was followed in *Barney v. Baltimore*, 6 Wall. 280, 18 L.Ed. 825, and quite recently in *Hooe v. Jamieson*, 166 U.S. 395, 41 L.Ed. 1049, 17 Sup.Ct.Rep. 596. The same rule was applied to citizens of territories in *New Orleans v. Winter*, 1 Wheat. 91, 4 L.Ed. 44, in which an attempt was made to distinguish a territory from the District of Columbia. But it was said that 'neither of them is a state in the sense in which that term is used in the Constitution.' In *Scott v. Jones*, 5 How. 343, 12 L.Ed. 181, and in *Miners' Bank v. Iowa ex rel. District Prosecuting Attorney*, 12 How. 1, 13 L.Ed. 867, it was held that under the judiciary act, permitting writs of error to the supreme court of a state in cases where the validity of a state statute is drawn in question, an act of a territorial legislature was not within the contemplation of Congress."*

[*Downes v. Bidwell*, 182 U.S. 244 (1901)]

The distinctions in meaning of the term “United States” between that used in the term “citizen of the United States” in the Fourteenth Amendment, on the one hand, and Acts of Congress, on the other, is an important by-product, in fact, of the Separation of Powers Doctrine, which the U.S. Supreme Court said exists primarily to protect individual liberties:

*We start with first principles. The Constitution creates a Federal Government of enumerated powers. See U.S. Const., Art. I, 8. As James Madison wrote, "[t]he powers delegated by the proposed Constitution to the federal government are few and defined. Those which are to remain in the State governments are numerous and indefinite." The Federalist No. 45, pp. 292-293 (C. Rossiter ed. 1961). **This constitutionally mandated division of authority "was adopted by the Framers to ensure protection of our fundamental liberties."** Gregory v. Ashcroft, 501 U.S. 452, 458 (1991) (internal quotation marks omitted). "Just as the separation and independence of the coordinate branches of the Federal Government serves to prevent the accumulation of excessive power in any one branch, a healthy balance of power between the States and the Federal Government will reduce the*

risk of tyranny and abuse from either front. Ibid. “
[U.S. v. Lopez, [514 U.S. 549](#) (1995)]

We further alluded to this separation of powers earlier in section 5.4, where we showed the exact breakdown of the I.R.C between each of the two distinct and completely separate taxing jurisdictions: National v. Federal. What the U.S. attorney is trying to do is exploit legal ignorance of the reader and confusion in order to break down the distinct separation of powers between the states and the federal government in order to trample on your rights. This is a crime, and it's called “conspiracy against rights”, in violation of [18 U.S.C. §242](#). Do you want your public servants wasting your tax dollars in this manner?

The Sixteenth Amendment, according to the U.S. Supreme Court, “does not extend the taxing power [of Congress] to new or excepted subjects”, so it's irrelevant and a red herring. See the following:

“The Sixteenth Amendment, although referred to in argument, has no real bearing and may be put out of view. As pointed out in recent decisions, it does not extend the taxing power to new or excepted subjects, but merely removes all occasion, which otherwise might exist, for an apportionment among the states of taxes [247 U.S. 165, 173] laid on income, whether it be derived from one source or another. Brushaber v. Union Pacific R. R. Co., [240 U.S. 1](#), 17-19, 36 Sup.Ct. 236, Ann.Cas. 1917B, 713, L. R. A. 1917D, 414; Stanton v. Baltic Mining Co., [240 U.S. 103](#), 112-113, 36 Sup.Ct. 278. [Peck v. Lowe, 247 U.S. 165 (1918)]

“But, aside from the obvious error of the proposition, intrinsically considered, it manifestly disregards the fact that by the previous ruling it was settled that the provisions of the 16th Amendment conferred no new power of taxation, but simply prohibited the previous complete and plenary power of income taxation possessed by Congress from the beginning from being taken out of the category of indirect taxation to which it inherently belonged, and being placed [240 U.S. 103, 113] in the category of direct taxation subject to apportionment by a consideration of the sources from which the income was derived, -that is, by testing the tax not by what it was, a tax on income, but by a mistaken theory deduced from the origin or source of the income taxed.” [Stanton v. Baltic Mining Co., 240 U.S. 103 (1916)]

17.6.4 Fourteenth Amendment controls

Contention:

The Fourteenth Amendment controls the definition of citizenship. The Amendment states that "all persons born or naturalized in the United States and subject to the jurisdiction thereof are citizens of the United States and of the States wherein they reside." Defendant's statements that federal income taxes do not apply to his "nonresident alien" customers, who are actually American citizens, are not supported by law. Federal income tax law applies not only to all citizens of this country, but also to residents of this country. [I.R.C. §7701\(a\)\(14\)](#) defines "taxpayer" as any person subject to any internal revenue tax. As courts have stated, "All individuals, natural or unnatural, must pay federal income tax on their wages."

Authorities:

Lovell v. United States, 755 F.2d. 517, 519 (7th Cir. 1984); *Coleman v. Commissioner*, 791 F.2d. 68 (7th Cir. 1986); see also IRC § 7701(a)(30); *United States v. Ward*, 833 F.2d. 1538, 1539 (11th Cir. 1987); *In re Becraft*, 885 F.2d. at 548 n.2.

Rebuttal:

The U.S. attorney is trying to confuse statutory “nationals and citizens of the United States***” defined in [8 U.S.C. §1401](#) with constitutional “citizens of the United States***” mentioned in the [Fourteenth Amendment](#). These are two completely different contexts that use mutually exclusive definitions of the term “United States” and therefore reference two completely different and separate political communities:

1. The federal zone, consisting of the District of Columbia and the territories and possessions of the United States**.
2. The states of the Union, who are party to the Constitution.

These two mutually exclusive political and legal communities created by the Constitution and the two types of citizens are exhaustively analyzed in the free pamphlet below, and the U.S. Attorney is demanded to rebut the evidence and admissions at the end:

The U.S. Attorney does not define exactly what he means by “American citizens”, but his meaning is clear: *statutory* “nationals and citizens of the United States**” as defined in [8 U.S.C. §1401](#) and 26 U.S.C. §3121(e) and excluding Fourteenth Amendment “citizens of the United States***”. The U.S. attorney also fails to recognize that there are TWO and not ONE type of jurisdictions that a person can be subject to. This was alluded to by the U.S. Supreme Court in *U.S. v. Wong Kim Ark*:

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

A person can be subject to the “political jurisdiction” of the federal government WITHOUT also being subject to the “legislative jurisdiction”. This would happen, for instance, when his domicile is outside of the “United States”. “Political jurisdiction” is NOT the same as “legislative jurisdiction”. “Political jurisdiction” was defined by the Supreme Court in *Minor v. Happersett*:

*“There cannot be a nation without a people. The very idea of a political community, such as a nation is, implies an [88 U.S. 162, 166] association of persons for the promotion of their general welfare. Each one of the persons associated becomes a member of the nation formed by the association. **He owes it allegiance and is entitled to its protection. Allegiance and protection are, in this connection, reciprocal obligations. The one is a compensation for the other; allegiance for protection and protection for allegiance.***

*“For convenience it has been found necessary to give a name to this membership. The object is to designate by a title the person and the relation he bears to the nation. For this purpose the words ‘subject,’ ‘inhabitant,’ and ‘citizen’ have been used, and the choice between them is sometimes made to depend upon the form of the government. **Citizen is now more commonly employed, however, and as it has been considered better suited to the description of one living under a republican government, it was adopted by nearly all of the States upon their separation from Great Britain, and was afterwards adopted in the Articles of Confederation and in the Constitution of the United States[***]. When used in this sense it [the word “citizen”] is understood as conveying the idea of membership of a nation, and nothing more.**”*

*“To determine, then, who were citizens of the United States[***] before the adoption of the amendment it is necessary to ascertain what persons originally associated themselves together to form the nation, and what were afterwards admitted to membership.”*
[*Minor v. Happersett*, [88 U.S. 162](#) (1874)]

Notice how the Supreme court used the phrase “and nothing more”, as if to emphasize that citizenship doesn’t imply legislative jurisdiction, but simply political membership. We described in detail the two political jurisdictions within section 1. “Political jurisdiction” implies only the following:

1. Membership in a community (see *Minor v. Happersett*, [88 U.S. 162](#) (1874))
2. Right to vote.
3. Right to serve on jury duty.

“Legislative jurisdiction”, on the other hand, implies being “completely subject” and subservient to federal laws and all “Acts of Congress”, which only people in the District of Columbia and the territories and possessions of the United States[**] can be. You can be “completely subject to the political jurisdiction” of the United States** without being subject in any degree to a specific “Act of Congress” or the Internal Revenue Code, for instance. The final nail is put in the coffin on the subject of what “subject to **the** jurisdiction” means in the Fourteenth Amendment, when the Supreme Court further said in the above case:

1 *"It is impossible to construe the words 'subject to the jurisdiction thereof,' in the opening sentence, as less*
2 *comprehensive than the words 'within its jurisdiction,' in the concluding sentence of the same section; or to*
3 *hold that persons 'within the jurisdiction' of one of the states of the Union are not 'subject to the jurisdiction*
4 *of the United States[***].'"*
5 *[U.S. v. Wong Kim Ark, 169 U.S. 649, 18 S.Ct. 456; 42 L.Ed. 890 (1898), emphasis added]*

6 So “subject to the jurisdiction” in the context of citizenship within the Fourteenth Amendment means “subject to the
7 **[political]** jurisdiction” of the United States*** and not legislative jurisdiction, and the Fourteenth Amendment definitely
8 includes people born in states of the Union.

9 A picture is worth a thousand words. We’ll now summarize the results of the preceding analysis to make it crystal clear for
10 visually-minded readers:

11 **Table 23: Citizenship summary**

Citizenship	Defined in	Domicile in the federal zone?	Subject to <u>legislative jurisdiction</u> /police powers?	Subject to <u>“political jurisdiction”</u> ?	A “nonresident alien”?
“citizen”	8 U.S.C. §1401 , 26 U.S.C. §3121(e), 26 C.F.R. §1.1-1(c)	Yes	Yes	Yes	No
“resident”/“alien”	8 U.S.C. §1101(a)(3) 26 U.S.C. §7701(b)(1)(A)	Yes	Yes	No	No
“national”	8 U.S.C. §1101(a)(21) 8 U.S.C. §1101(a)(22)	No	No	Yes	Yes

12 The table below describes the affect that changes in domicile have on citizenship status in the case of both “foreign
13 nationals” and “domestic nationals”. A “domestic national” is anyone born anywhere within any one of the 50 states on
14 nonfederal land or who was born in any territory or possession of the United States[**]. A “foreign national” is someone
15 who was born anywhere outside of these areas. The jurisdiction mentioned in the right three columns is the “federal zone”.

Table 24: 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 26 U.S.C. §§7701(a)(9) and (a)(10) , 7701(a)(39) , 7408(d)	“United States” per 26 U.S.C. §§7701(a)(9) and (a)(10) , 7701(a)(39) , 7408(d)	Without the “United States” per 26 U.S.C. §§7701(a)(9) and (a)(10) , 7701(a)(39) , 7408(d)
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” 26 U.S.C. §7701(a)(30)	“U.S. Person” 26 U.S.C. §7701(a)(30)	“Nonresident alien individual” if a public officer in the U.S. government. 26 C.F.R. §1.1441-1(c)(3)(ii) “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 8 U.S.C. §1401 and “citizen of the United States***” per 8 U.S.C. §1101(a)(22)(A) if born in on federal territory. (Not required to file if physically present in the “United States” because no statute requires it)	Citizen abroad 26 U.S.C. §911 (Meets presence test)	“non-resident” if born in a state of the Union 8 U.S.C. §1408 , 8 U.S.C. §1452 , and 8 U.S.C. §1101(a)(22)(B) if born in a possession.
Status if FOREIGN “national” pursuant to 8 U.S.C. §1101(a)(21)	“Resident alien” 26 U.S.C. §7701(b)(1)(A)	“Resident alien abroad” 26 U.S.C. §911 (Meets presence test)	“Nonresident alien individual” if a public officer in the U.S. government. 26 C.F.R. §1.1441-1(c)(3)(ii) “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.
5. “FEDERAL ZONE”=District of Columbia and territories of the United States in the above table
6. The term “individual” as used on the IRS Form 1040 means an “alien” engaged in a “trade or business”. All

“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. §1.1-1(a)(2)(ii), and [5 U.S.C. §552a\(a\)\(2\)](#). Statutory “[U.S. citizens](#)” or “nationals and citizens of the United States” as defined in [8 U.S.C. §1401](#) are not “[individuals](#)” unless temporarily abroad pursuant to [26 U.S.C. §911](#) and subject to an income tax treaty with a foreign country. In that capacity, statutory “[U.S. citizens](#)” interface to the I.R.C. as “aliens” rather than “U.S. citizens” through the tax treaty.

When a federal officer asks you if you are a “citizen”, consider the context! The only basis for him asking this is *federal law*, because he isn’t bound by state law. If you tell him you are a “citizen” or a “U.S. citizen”, then indirectly, you are admitting that you are subject to federal law, because that’s what it means to be a “citizen” under federal law! Watch out! Therefore, as people born in and domiciled within a state of the union on land that is not owned by the federal government, we need to be very careful how we describe ourselves on government forms. Below is what we should say in each of the various contexts to avoid misleading those asking the questions on the forms. In this context, let’s assume you were born in California and are domiciled there. This guidance also applies to questions that officers of the government might ask you in each of the two contexts as well:

Table 25: Describing your citizenship and status on government forms

#	Question on form	Context	
		State officer or form	Federal officer or form
1	Are you a “citizen”?	Yes. Of California.	No. Not under federal law.
2	Are you a “national”?	Yes. Of California.	Yes. I’m a “national of the United States[***]” under 8 U.S.C. §1101(a)(21) but not under 8 U.S.C. §1101(a)(22)
3	Are you a “U.S. citizen”	No. I’m a California “citizen” or simply a “national”	No. I’m a California citizen or simply a “national”. I am <u>not</u> a federal “citizen” because I don’t reside on federal property.
4	Are you subject to the political jurisdiction of the United States[**]?	Yes. I’m a state voter who influences federal elections indirectly by the representatives I elect.	Yes. I’m a state voter who influences federal elections indirectly by the representatives I elect.
5	Are you subject to the legislative jurisdiction of the United States[**]?	No. I am only subject to the legislative jurisdiction of California but not the “State” of California. The “State of” California is a branch of the federal government that only has jurisdiction in federal areas within the state.	No. I am only subject to the laws and police powers of California, and not the federal government, because I don’t maintain a domicile on federal territory subject to “its” jurisdiction.
6	Are you a “citizen of the United States[***]” under the Fourteenth Amendment?	Yes, but under federal law, I’m a “national”. Being a “citizen” under state law doesn’t make me subject to federal legislative jurisdiction and police powers. That status qualifies me to vote in any state election, but doesn’t make me subject to federal law.	Yes, but under federal law, I’m a “national”. Being a “citizen” under state law doesn’t make me subject to federal legislative jurisdiction and police powers. That status qualifies me to vote in any state election, but doesn’t make me subject to federal law.

Now that we understand the distinctions between “citizens” and “nationals” within federal law, we are ready to tackle the citizenship issue head on.

Moving on, the statement is made: “Federal income tax law applies not only to all citizens of this country, but also to residents of this country.” The question then becomes: Which “country” are they talking about? What most Americans think of as one homogenous “country” actually consists of 51 independent “nations” or “sovereignties”:

1. The U.S. Supreme Court said that states of the Union are “nations”.

*“The States between each other are sovereign and independent. They are distinct and separate sovereignties, except so far as they have parted with some of the attributes of sovereignty by the Constitution. **They continue to be nations**, with all their rights, and under all their national obligations, and with all the rights of nations in every particular; except in the surrender by each to the common purposes and objects of the Union, under the*

1 Constitution. The rights of each State, when not so yielded up, remain absolute."
2 [Bank of Augusta v. Earle, 38 U.S. (13 Pet.) 519, 10 L.Ed. 274 (1839)]

3 2. Definitions from Black's Law Dictionary:

4 *Foreign States:* "Nations outside of the United States...Term may also refer to another state; i.e. a sister state.
5 The term 'foreign nations', ...should be construed to mean all nations and states other than that in which the
6 action is brought; and hence, one state of the Union is foreign to another, in that sense."
7 [Black's Law Dictionary, Sixth Edition, p. 648]

8 *Foreign Laws:* "The laws of a foreign country or sister state."
9 [Black's Law Dictionary, Sixth Edition, p. 647]

10 **Dual citizenship.** Citizenship in two different **countries**. Status of citizens of United States who reside
11 within a state; i.e., person who are born or naturalized in the U.S. are citizens of the U.S. and the state wherein
12 they reside.
13 [Black's Law Dictionary, Sixth Edition, p. 498]

14
15 3. The U.S. code says that states of the Union are "countries".

16 [TITLE 28 > PART I > CHAPTER 13 > Sec. 297.](#)
17 [Sec. 297. - Assignment of judges to courts of the freely associated compact states](#)

18 (a) The Chief Justice or the chief judge of the United States Court of Appeals for the Ninth Circuit may assign
19 any circuit or district judge of the Ninth Circuit, with the consent of the judge so assigned, to serve
20 temporarily as a judge of any duly constituted court of the freely associated compact states whenever an
21 official duty authorized by the laws of the respective compact state requests such assignment and such
22 assignment is necessary for the proper dispatch of the business of the respective court.

23 (b) The Congress consents to the acceptance and retention by any judge so authorized of reimbursement from
24 the countries referred to in subsection (a) of all necessary travel expenses, including transportation, and
25 of subsistence, or of a reasonable per diem allowance in lieu of subsistence. The judge shall report to the
26 Administrative Office of the United States Courts any amount received pursuant to this subsection

27 4. Legal encyclopedia Corpus Juris Secundum:

28 "Generally, the states of the Union sustain toward each other the relationship of independent sovereigns or
29 independent foreign states, except in so far as the United States is paramount as the dominating government,
30 and in so far as the states are bound to recognize the fraternity among sovereignties established by the federal
31 Constitution, as by the provision requiring each state to give full faith and credit to the public acts, records, and
32 judicial proceedings of the other states..."
33 [81A Corpus Juris Secundum (C.J.S.), United States, §29 (2003), legal encyclopedia]

34 Third, the statement is made: "As courts have stated, 'All individuals, natural or unnatural, must pay federal income tax on
35 their wages.'" No argument there. The term "wages" is defined in [26 U.S.C. §3401\(a\)](#) and it includes just about anything.
36 However, those not subject to federal jurisdiction because they are "nonresident aliens" not engaged in a "trade or
37 business", such as American Nationals domiciled in states of the Union, are not "taxpayers":

38 Title 26: Internal Revenue
39 [PART 1—INCOME TAXES](#)
40 [nonresident alien individuals](#)
41 [§ 1.872-2 Exclusions from gross income of nonresident alien individuals.](#)

42 (f) Other exclusions.

43 Income which is from sources without [outside] the United States [federal territory per 26 U.S.C.
44 §7701(a)(9) and (a)(10)], as determined under the provisions of sections 861 through 863, and the
45 regulations thereunder, is not included in the gross income of a nonresident alien individual unless such
46 income is effectively connected for the taxable year with the conduct of a trade or business in the United
47 States by that individual. To determine specific exclusions in the case of other items which are from sources
48 within the United States, see the applicable sections of the Code. For special rules under a tax convention for
49 determining the sources of income and for excluding, from gross income, income from sources without the
50 United States which is effectively connected with the conduct of a trade or business in the United States, see the
51 applicable tax convention. For determining which income from sources without the United States is effectively
52 connected with the conduct of a trade or business in the United States, see section 864(c)(4) and §1.864-5.

These “nontaxpayers” cannot earn “wages” as legally defined within the Internal Revenue Code unless they volunteer by signing a voluntary contract agreement called an IRS Form W-4 that requires them to call their earnings “wages” in the sense used in the Internal Revenue Code. Only by agreeing to call them “wages” through the operation of one’s private right to contract can the earnings be subject to tax and therefore “gross income” as defined in [26 U.S.C. §61](#):

[26 C.F.R. §31.3401\(a\)-3 Amounts deemed wages under voluntary withholding agreements](#)

(a) In general.

Notwithstanding the exceptions to the definition of wages specified in section 3401(a) and the regulations thereunder, the term “wages” includes the amounts described in paragraph (b)(1) of this section with respect to which there is a voluntary withholding agreement in effect under section 3402(p). References in this chapter to the definition of wages contained in section 3401(a) shall be deemed to refer also to this section (§31.3401(a)-3.

[26 C.F.R. § 31.3402\(p\)-1 Voluntary withholding agreements.](#)

(a) In general.

An employee and his employer may enter into an agreement under section 3402(b) to provide for the withholding of income tax upon payments of amounts described in paragraph (b)(1) of §31.3401(a)-3, made after December 31, 1970. An agreement may be entered into under this section only with respect to amounts which are includible in the gross income of the employee under section 61, and must be applicable to all such amounts paid by the employer to the employee. The amount to be withheld pursuant to an agreement under section 3402(p) shall be determined under the rules contained in section 3402 and the regulations thereunder. See §31.3405(c)-1, Q&A-3 concerning agreements to have more than 20-percent Federal income tax withheld from eligible rollover distributions within the meaning of section 402.

17.6.5 I.R.C. Imposes a Duty on Individuals to File on Earnings Above the Exemption Amount

Contention:

The Internal Revenue Code imposes a duty on individuals to file tax returns and pay the appropriate amount of tax. [I.R.C. §6012](#) states that an individual shall file a tax return if taxable income exceeds a given amount.

Authorities:

United States v. Drefke, 707 F.2d. 978, 981 (8th Cir. 1983).

Rebuttal:

More deliberately ambiguous language. Nowhere is the term “individual” even defined in the Internal Revenue Code. The only place it is defined is in the context of the Privacy Act, which defines “individual” as a government employee:

[TITLE 5 Government Organization and Employees](#)
[PART 1 > CHAPTER 5 > SUBCHAPTER II > § 552a](#)
[§ 552a. Records maintained on individuals](#)

(a) Definitions.— For purposes of this section—

(2) the term “individual” means a citizen of the United States or an alien lawfully admitted for permanent residence;

Note the above definition is within Title 5, which is entitled “Government Organization and Employees”. This is the real “individual” that the U.S. attorney means: someone engaged in a “public office”, which is what a “trade or business” is defined as in [26 U.S.C. §7701\(a\)\(26\)](#). After all, if he weren’t engaged in a “trade or business” and he is a “nonresident alien” domiciled in a state of the Union, then 26 C.F.R. §1.872-2 says he earns no “gross income” and is a nontaxpayer!

Title 26: Internal Revenue
[PART 1—INCOME TAXES](#)
[nonresident alien individuals](#)

[§ 1.872-2 Exclusions from gross income of nonresident alien individuals.](#)

(f) Other exclusions.

Income which is from sources without [outside] the United States [federal territory per 26 U.S.C. §7701(a)(9) and (a)(10)], as determined under the provisions of sections 861 through 863, and the regulations thereunder, is not included in the gross income of a nonresident alien individual unless such income is effectively connected for the taxable year with the conduct of a trade or business in the United States by that individual. To determine specific exclusions in the case of other items which are from sources within the United States, see the applicable sections of the Code. For special rules under a tax convention for determining the sources of income and for excluding, from gross income, income from sources without the United States which is effectively connected with the conduct of a trade or business in the United States, see the applicable tax convention. For determining which income from sources without the United States is effectively connected with the conduct of a trade or business in the United States, see section 864(c)(4) and §1.864-5.

Most laws passed by the government can only regulate the “public conduct” of “public employees”. The notion of allowing Congress to legislate generally upon the life, liberty, and property of private citizens, in fact, is “repugnant to the Constitution”, according to the U.S. Supreme Court:

“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)]

17.6.6 I.R.C. Has No Application Outside the District of Columbia

Contention:

In addition, Defendant's representation that the internal revenue laws have no application outside the District of Columbia and other federal property is wrong. As the Supreme Court stated long ago, "The people of the United States resident within any State are subject to two governments: one State, and the other National. ..."

Authorities:

United States v. Cruikshank, [92 U.S. 542](#), 550 (1876).

Rebuttal:

There is no question that persons domiciled within a state are subject to two governments and two sets of law. There is, however a division of authority between the two and the power to tax internal to a state of the Union is exclusive and plenary to the state, meaning that it excludes the federal government:

It is no longer open to question that the general government, unlike the states, *Hammer v. Dagenhart*, 247 U.S. 251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the internal affairs of the states; and emphatically not with regard to legislation. The question in respect of the inherent power of that government as to the external affairs of the Nation and in the field of international law is a wholly different matter which it is not necessary now to consider. See, however, *Jones v. United States*, [137 U.S. 202, 212](#), 11 S.Ct. 80; *Nishimur Ekiu v. United States*, [142 U.S. 651, 659](#), 12 S.Ct. 336; *Fong Yue Ting v. United States*, [149 U.S. 698](#), 705 et seq., 13 S.Ct. 1016; *Burnet v. Brooks*, [288 U.S. 378, 396](#), 53 S.Ct. 457, 86 A.L.R. 747.
[Carter v. Carter Coal Co., 298 U.S. 238 (1936)]

*“The difficulties arising out of our dual form of government and the opportunities for differing opinions concerning the relative rights of state and national governments are many; but for a very long time this court has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or their political subdivisions. The same basic reasoning which leads to that conclusion, we think, requires like limitation upon the power which springs from the bankruptcy clause. *United States v. Butler*, supra.”*
[Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513, 56 S.Ct. 892 (1936)]

A breakdown of that separation of taxing authority can only occur by the voluntary consent of the people themselves. The states cannot facilitate that breakdown of the separation of powers:

*"State officials thus cannot consent to the enlargement of the powers of Congress beyond those enumerated in the Constitution."
[New York v. United States, 505 U.S. 142; 112 S.Ct. 2408; 120 L.Ed.2d. 120 (1992)]*

That consent to allows federal income taxation within states of the Union requires a voluntary personal exercise of our private right to contract. A person domiciled in a state of the Union, who starts out as a "nonresident alien", can become a "resident", a "taxpayer", and an "individual" under the Internal Revenue Code by making the necessary "elections" in order to be treated as a "resident" engaged in a "trade or business" instead of a "nonresident alien" not engaged in a "trade or business". That election is made as follows:

1. Pursuant to 26 C.F.R. §31.3401(a)-3(a), a "nonresident alien" may submit an IRS Form W-4 to his private employer and thereby elect (usually ILLEGALLY) to call his earnings statutory "wages", which makes him "effectively connected with a trade or business". This means, according to 26 U.S.C. §7701(a)(26) that he is engaged in a "public office".

26 C.F.R. §31.3401(a)-3 Amounts deemed wages under voluntary withholding agreements

(a) In general.

Notwithstanding the exceptions to the definition of wages specified in section 3401(a) and the regulations thereunder, the term "wages" includes the amounts described in paragraph (b)(1) of this section with respect to which there is a voluntary withholding agreement in effect under section 3402(p). References in this chapter to the definition of wages contained in section 3401(a) shall be deemed to refer also to this section (§31.3401(a)-3.

2. Pursuant to 26 U.S.C. §7701(b)(4) and 26 U.S.C. §6013(g), he can decide to file an IRS Form 1040, and thereby become a "resident alien". IRS Published Products Catalog (2003), Document 7130 identifies the IRS Form 1040 as being only suitable for use by "citizens and residents of the United States". The "individual" in the title "U.S. Individual Income Tax Return" means a "resident alien" in that scenario. This is explained in the following sources:
 - 2.1. Great IRS Hoax, Form #11.302, Section 5.5.3: You're Not a U.S. citizen if you file a 1040 form, You're an alien
 - 2.2. Great IRS Hoax, Form #11.302, Section 5.5.4 entitled: "You're not the U.S. citizen mentioned at the top of the 1040 form if you are a U.S. citizen domiciled in the federal United States"

Only AFTER the above "elections" or consent have been voluntarily procured completely absent any duress can the party become the object of involuntary IRS enforcement, and NOT before.

*"Waivers of constitutional rights not only must be voluntary but must be knowing, intelligent acts done with sufficient awareness of the relevant circumstances and likely consequences."
[Brady v. U.S., 397 U.S. at 749, 90 S.Ct. 1463 at 1i469 (1970)]*

If no consent was ever explicitly (in writing) or implicitly (by conduct) given or if consent was procured through deceit, fraud, or duress, the contract is voidable at the option of the person subject to the duress:

"An agreement [consent] obtained by duress, coercion, or intimidation is invalid, since the party coerced is not exercising his free will, and the test is not so much the means by which the party is compelled to execute the agreement as the state of mind induced.¹⁰⁰ Duress, like fraud, rarely becomes material, except where a contract or conveyance has been made which the maker wishes to avoid. As a general rule, duress renders the contract or conveyance voidable, not void, at the option of the person coerced,¹⁰¹ and it is susceptible of ratification. Like other voidable contracts, it is valid until it is avoided by the person entitled to avoid it.¹⁰² However, duress in the form of physical compulsion, in which a party is caused to appear to assent when he has

¹⁰⁰ Brown v. Pierce, 74 U.S. 205, 7 Wall. 205, 19 L.Ed. 134.

¹⁰¹ Barnette v. Wells Fargo Nevada Nat'l Bank, 270 U.S. 438, 70 L.Ed. 669, 46 S.Ct. 326 (holding that acts induced by duress which operate solely on the mind, and fall short of actual physical compulsion, are not void at law, but are voidable only, at the election of him whose acts were induced by it); Faske v. Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; Glenney v. Crane (Tex Civ App Houston (1st Dist)), 352 S.W.2d. 773, writ ref n r e (May 16, 1962); Carroll v. Fetty, 121 W Va 215, 2 SE2d 521, cert den 308 U.S. 571, 84 L.Ed. 479, 60 S.Ct. 85.

¹⁰² Faske v. Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; Heider v. Unicume, 142 Or. 416, 20 P.2d. 384; Glenney v. Crane (Tex Civ App Houston (1st Dist)), 352 S.W.2d. 773, writ ref n r e (May 16, 1962)

no intention of doing so, is generally deemed to render the resulting purported contract void. ¹⁰³ [\[4\]](#)”
[American Jurisprudence 2d, Duress, §21 (1999)]

AFTER a nonresident alien domiciled in a state has made the elections necessary to be treated as though he is “effectively connected with a trade or business” by voluntarily signing and submitting an IRS Form W-4, the code says he becomes a “resident alien”. In fact, we allege that the term “effectively connected” is a code word for “contracted” or “consented”. The act of engaging in a “trade or business” makes nonresident aliens subject to the code, and under [26 U.S.C. §7701\(a\)\(39\)](#) and [26 U.S.C. §7408\(d\)](#), their “effective domicile” shifts to the District of Columbia because the OFFICE they then occupy within the “U.S. Inc.” federal corporation is domiciled in the District of Columbia. Beyond that point, they become parties to federal law and whenever they walk into a federal district court, the courts are obligated to treat them as though they effectively are domiciled in the District of Columbia. The older versions of the Treasury Regulations demonstrate EXACTLY how this election process works to transform “nonresident aliens” into “residents” who are then “taxpayers”:

[26 C.F.R. §301.7701-5 Domestic, foreign, resident, and nonresident persons.](#)

A domestic corporation is one organized or created in the United States, including only the States (and during the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A domestic corporation is a resident corporation even though it does no business and owns no property in the United States. A foreign corporation engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in trade or business within the United States, as a nonresident foreign corporation. A partnership engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident partnership, and a partnership not engaged in trade or business within the United States, as a nonresident partnership. Whether a partnership is to be regarded as resident or nonresident is not determined by the nationality or residence of its members or by the place in which it was created or organized.
[Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]

17.6.7 I.R.C. Definition of “United States” includes the “States and the District of Columbia”

Contention:

In fact, the Internal Revenue Code's definition of "United States" includes "the States and the District of Columbia." [I.R.C. §7701\(a\)\(9\)](#);

Authorities:

Betz, 40 Fed.Cl. at 295; *see also Lonsdale*, 919 F.2d. at 1448 (the argument that the federal government has jurisdiction only over the District of Columbia is "completely lacking in legal merit and patently frivolous").

Rebuttal:

No question that their statement is accurate, but does it clearly state the truth? Which “State” are they talking about:

1. The ones in the Constitution.

*"The earliest case is that of Hepburn v. Ellzey, 2 Cranch, 445, 2 L.Ed. 332, in which this court held that, under that clause of the Constitution limiting the jurisdiction of the courts of the United States to controversies between citizens of different states, a citizen of the District of Columbia could not maintain an action in the circuit court of the United States. It was argued that the word 'state,' in that connection, was used simply to denote a distinct political society. 'But,' said the Chief Justice, 'as the act of Congress obviously used the word 'state' in reference to that term as used in the Constitution, it becomes necessary to inquire whether Columbia is a state in the sense of that instrument. The result of that examination is a conviction that the members of the American confederacy only are the states contemplated in the Constitution . . . and excludes from the term the signification attached to it by writers on the law of nations.' This case was followed in *Barney v. Baltimore*, 6 Wall. 280, 18 L.Ed. 825, and quite recently in *Hooe v. Jamieson*, [166 U.S. 395](#), 41 L.Ed. 1049, 17 Sup.Ct.Rep. 596. The same rule was applied to citizens of territories in *New Orleans v. Winter*, 1 Wheat. 91, 4 L.Ed. 44, in which an attempt was made to distinguish a territory from the District of Columbia. But it*

¹⁰³ Restatement 2d, Contracts § 174, stating that if conduct that appears to be a manifestation of assent by a party who does not intend to engage in that conduct is physically compelled by duress, the conduct is not effective as a manifestation of assent.

1 was said that 'neither of them is a state in the sense in which that term is used in the Constitution.' In *Scott v.*
2 *Jones*, 5 How. 343, 12 L.Ed. 181, and in *Miners' Bank v. Iowa ex rel. District Prosecuting Attorney*, 12 How. 1,
3 13 L.Ed. 867, it was held that under the judiciary act, permitting writs of error to the supreme court of a state in
4 cases where the validity of a state statute is drawn in question, an act of a territorial legislature was not within
5 the contemplation of Congress."
6 [*Downes v. Bidwell*, [182 U.S. 244](#) (1901)]

7 2. The ones defined in 26 U.S.C. §7701(a)(10).

8 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > Sec. 7701. [Internal Revenue Code]
9 [Sec. 7701. - Definitions](#)

10 (a)(10) State

11 The term "State" shall be construed to include the District of Columbia, where such construction is necessary to
12 carry out provisions of this title.

13 Remember, the term "United States" as used in the Constitution and as used in Acts of Congress are two mutually exclusive
14 places, in most acts of Congress. This was described earlier. The U.S. attorney is again trying to exploit the legal
15 ignorance of the reader to create enough confusion to destroy the Separation of Powers Doctrine and thereby trample on
16 your rights and destroy the protections that it affords. This is a conspiracy against rights in violation of [18 U.S.C. §241](#),
17 and it is being done with what we call "word smithing", false presumption, and the abuse of law as "political propaganda"
18 against an audience of people who went through twelve years of public (e.g. GOVERNMENT) schools and not once were
19 taught the slightest thing about law. This is no accident, but an attempt to make government and the legal profession into
20 the equivalent of a priesthood and an elite ruling class for the ignorant masses.

21 **17.6.8 I.R.C. was enacted pursuant to the Sixteenth Amendment**

22 Contention:

23 The I.R.C. was enacted by Congress pursuant to the [Sixteenth Amendment](#) and imposes an income tax on citizens and
24 residents of the 50 states and the District of Columbia. Taxation is not limited to just the District of Columbia, but extends
25 to "United States citizens throughout the nation, not just in federal enclaves," such as post offices and Indian reservations."

26 Authorities:

27 *Sloan*, 939 F.2d. at 501 (quoting *United States v. Collins*, 920 F.2d. 619, 629 (10th Cir. 1990); *Betz*, 40 Fed.Cl. at 295; see
28 also *In re Becraft*, 885 F.2d. at 549-50 ("no semblance of merit" to claim that federal laws only apply to territories and District
29 of Columbia); *Ward*, 833 F.2d. at 1539 (contention that United States has jurisdiction only over D.C. and other federal
30 enclaves is rejected as a "twisted conclusion").

31 Rebuttal:

32 This statement by the U.S. attorney is true if the "United States citizens" he is talking about are statutory "nationals and
33 citizens of the United States*" defined in [8 U.S.C. §1401](#) and which exclude constitutional citizens as used in the
34 [Fourteenth Amendment](#). As pointed out earlier, "citizens of the United States" as used in the [Fourteenth Amendment](#)
35 include persons born or naturalized in a state of the Union and exclude those born in federal territories and possessions .

36 Yes, the tax is imposed upon statutory (but NOT constitutional) "citizens of the United States" defined in [8 U.S.C. §1401](#)
37 or 26 C.F.R. §1.1-1(c) and "resident aliens of the United States" as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#) and 26 C.F.R.
38 §1.1-1(a)(2)(ii). However, these persons have in common a domicile within the "United States", which is defined in [26](#)
39 [U.S.C. §7701\(a\)\(9\)](#) and (a)(10) to include the District of Columbia and not expanded elsewhere within Internal Revenue
40 Code, Subtitle A to include any other place. Consequently, pursuant to the rules of statutory construction, the states of the
41 Union are excluded.

42 "*Expressio unius est exclusio alterius*. A maxim of statutory interpretation meaning that the expression of one
43 thing is the exclusion of another. *Burgin v. Forbes*, 293 Ky. 456, 169 S.W.2d. 321, 325; *Newblock v. Bowles*,
44 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. When certain persons
45 or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be
46 inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects

1 of a certain provision, other exceptions or effects are excluded.”
2 [Black’s Law Dictionary, Sixth Edition, page 581]
3

4 “It is axiomatic that the statutory definition of the term excludes unstated meanings of that term,”
5 [Meese v. Keene, 481 U.S. 465, 484 (1987)]

6 A person domiciled in a state of the Union, who starts out as a “nonresident alien”, can become a “resident”, a “taxpayer”,
7 and an “individual” by making the necessary “elections” in order to be treated as a “resident” engaged in a “trade or
8 business” instead of a “nonresident alien” not engaged in a “trade or business”. That election is made as follows:

- 9 1. Pursuant to 26 C.F.R. §31.3401(a)-3(a), a “nonresident alien” may elect to call his earnings “wages”, which makes him
10 “effectively connected with a trade or business”. This means, according to [26 U.S.C. §7701\(a\)\(26\)](#) that he is engaged
11 in a “public office”.

12 [26 C.F.R. §31.3401\(a\)-3 Amounts deemed wages under voluntary withholding agreements](#)

13 (a) In general.

14 Notwithstanding the exceptions to the definition of wages specified in section 3401(a) and the regulations
15 thereunder, the term “wages” includes the amounts described in paragraph (b)(1) of this section with respect
16 to which there is a voluntary withholding agreement in effect under section 3402(p). References in this
17 chapter to the definition of wages contained in section 3401(a) shall be deemed to refer also to this section
18 (§31.3401(a)-3).

- 19 2. Pursuant to [26 U.S.C. §7701\(b\)\(4\)](#) and [26 U.S.C. §6013\(g\)](#), he can decide to file an IRS Form 1040, and thereby
20 become a “resident alien”. [IRS Published Products Catalog \(2003\), Document 7130](#) identifies the IRS Form 1040 as
21 being only suitable for use by “citizens and residents of the United States”. The “individual” in the title “U.S.
22 Individual Income Tax Return” means a “resident alien” in that scenario. This is explained in the following sources:
23 2.1. [Great IRS Hoax](#), Form #11.302, Section 5.5.3: You’re Not a U.S. citizen if you file a 1040 form, You’re an alien
24 2.2. [Great IRS Hoax](#), Form #11.302, Section 5.5.4 entitled: “You’re not the U.S. citizen mentioned at the top of the
25 1040 form if you are a U.S. citizen domiciled in the federal United States”

26 When a “nonresident alien” makes that election by, for instance, submitting a 1040 form instead of the correct 1040NR
27 form, and signs a W-4, they are treated the same as any other “resident alien” domiciled within the United States**. It is
28 perfectly legal, because it was consensual and done through the private right to contract. Since the Constitution protects the
29 PRIVATE right to contract, no law or Constitutional mandate has been violated. HOWEVER:

- 30 1. The ONLY circumstance when such an election can lawfully be made is when the nonresident alien is MARRIED to a
31 statutory “U.S. person”. It may NOT lawfully be made in ANY other circumstance. See 26 U.S.C. §6013(g) and (h).
32 2. When this sort of ALIENATION of UNALIENABLE PRIVATE rights occurs, the government doing it
33 2.1. Is working a purpose OPPOSITE for which it was created by DESTROYING and UNDERMINING PRIVATE
34 rights.
35 2.2. Because it is undermining the purpose of its creation, which is the protection of PRIVATE rights, it ceases to be
36 acting as a government and goes down to the level of an ordinary person in equity.
37 2.3. It may only lawfully alienate rights protected by the Constitution in places where the Constitution does not apply,
38 which is limited to either federal territory OR to the activities of parties situated abroad and NOT within states of
39 the Union. Otherwise, it is violating the purpose of its creation and the Declaration of Independence.
40 2.4. Because it is doing so extraterritorially and for the purposes of commerce, it implicitly waives sovereign
41 immunity and agrees to be sued in equity in a state court under the authority of the Foreign Sovereign Immunities
42 Act (F.S.I.A.), 28 U.S.C. Part 4, Chapter 97. It may be sued as a corporation and individual officers need NOT
43 therefore be sued.
44 3. If the government refuses to acknowledge the above limitations and attempts to protect its PRIVATE business
45 activities with sovereign immunity, then it is engaged in acts of international terrorism, extortion, and racketeering.
46 See:

De Facto Government Scam, Form #05.043 http://sedm.org/Forms/FormIndex.htm

17.6.9 Taxing power of Congress extends to all the people of all the States

Contention:

Although the concept of federalism recognizes the dual sovereignty of the State of North Carolina and the United States of America, North Carolina is indeed one of the fifty states constituting the United States of America. ¹⁰⁴ See, e.g., *Testa v. Katt*, 330 U.S. 386, 389-91 (1947); *The Chinese Exclusion Case*, 130 U.S. 581, 604-05 (1889); *U.S. v. Cruikshank*, 92 U.S. 542, 550 (1876); *Cohens v. Virginia*, 19 U.S. 264, 380-83 (1821). “This State shall ever remain a member of the American Nation; there is no power on the part of this State to secede” N.C.Const.art.I, § 4. “Every citizen of this State owes paramount allegiance to the Constitution and government of the United States, and no law or ordinance of the State in contravention or subversion thereof can have any binding force.” *Id.* at Art. I, § 5. “all persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the State wherein they reside.” U.S.Const.Amend. XIV, § 1.

The fact that Respondent is a citizen of North Carolina does not relieve him of the rights and obligations created by the laws of the United States, including the Code. *Dennis v. U.S.*, 660 F.Supp. 870, 875 n.2 (C.D.Ill. 1987) (“[T]he taxing power of the United States of America extends to every individual who is a citizen or resident of this nation.”); *Sloan v. U.S.*, 621 F.Supp. 1072, 1073-74 (N.D. Ind. 1985) (Secretary may issue summonses to obtain information about ANY potential tax liability), *aff’d.* in part, dismissed in part, 812 F.2d 1410 (7th Circuit 1987), *aff’d.* 939 F.2d 499 (7th Cir. 1991), *cert.den.* ____ U.S. ____, 112 S.Ct. 940 (1992); *Channel v. U.S.*, No. C88-0118P(CS), 1988 U.S. Dist. LEXIS 16904 at *5 (W.D. Ky. August 9, 1988)(opinion by Magistrate Judge King). To paraphrase Justice Willis Van Devanter, when Congress, in the exertion of the power confided to it by the Sixteenth amendment, ¹⁰⁵ adopted by the Code, it spoke for all the people and all the States, and thereby established a policy for all. That policy is as much the policy of North Carolina as if the Code had emanated from the North Carolina General Assembly, and should be respected accordingly by the citizens and courts of the State of North Carolina. *Second Employers’ Liability Cases*, 223 U.S. 1, 57 (1912). See also, *Claflin v. Houseman*, 93 U.S. 130, 136 (1876) (“The laws of the United States are laws in the several States, and just as much binding on the citizens and courts thereof as the State laws are.”) Respondent’s “foreign state of North Carolina” argument is patently frivolous, ¹⁰⁶ and is hereby rejected as a basis for quashing the Collection Summonses in question.

Rebuttal:

The Court in the ruling above is trying to “cash in” on the confusion between the “States” mentioned in the Constitution and the “States” defined in the Internal Revenue Code, which are two mutually exclusive places. The “States” in the Constitution are the states of the Union, whereas those in the Internal Revenue Code include the District of Columbia and federal territories and possessions, pursuant to [26 U.S.C. §7701\(a\)\(10\)](#) and [4 U.S.C. §110\(d\)](#) and exclude states of the Union. Nowhere in Internal Revenue Code, Subtitle A is the term “States” defined to include anything other than federal areas within the external limits of a state of the Union. The “State” that the Court refers to is the same “State” mentioned in the Buck Act, which is defined in [4 U.S.C. §110\(d\)](#) as a “territory or possession” of the “United States” federal government. The states of the Union are not territories or possessions of the United States, but “foreign states” within the U.S. Code. To wit:

“Corpus Juris Secundum Legal Encyclopedia
§1. Definitions, Nature, and Distinctions

¹⁰⁴ So long as the separate organization of the members be not abolished, so long as it exists by a constitutional necessity for local purposes, though it should be in perfect subordination to the general authority of the Union, it would still be, in fact and in theory, an association of States, or a confederacy. The proposed Constitution, so far from implying an abolition of the State Governments, makes them constituent parts of the national sovereignty by allowing them a direct representation in the Senate, and leaves in their possession certain exclusive and very important portions of sovereign power. This fully corresponds, in every rational import of the terms, with the idea of a Federal Government.

“The Federalist No.9, at 55 (A. Hamilton) (J. Cooke ed.1961) (emphasis added) See also, “The Federalist” No.33, at 208 (A. Hamilton) (“CONCURRENT JURISDICTION in the article of taxation was the only admissible substitute for an entire subordination, in respect to this branch of power, of the State authority to that of the Union.”).”

¹⁰⁵ U.S. Constitution, Amendment XVI: The Congress shall have the power to lay and collect taxes on income, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration.

¹⁰⁶ The contention that appellants are not taxpayers because they are ‘free born, white, preamable, sovereign, natural, individual common law ‘de jure’ citizens of Kansas’ is frivolous.” *U.S. v. Dawes*, 874 F.2d 746, 750-51 (10th Cir.1989). See also *U.S. v. Studley*, 783 F.2d 934, 937 (9th Cir. 1986) (an “absolute, freeborn and natural individual” is still a “person” under the Code and thus is subject to its provisions).

"The word 'territory,' when used to designate a political organization has a distinctive, fixed, and legal meaning under the political institutions of the United States, and does not necessarily include all the territorial possessions of the United States, but may include only the portions thereof which are organized and exercise governmental functions under act of congress."

"While the term 'territory' is often loosely used, and has even been construed to include municipal subdivisions of a territory, and 'territories of the' United States is sometimes used to refer to the entire domain over which the United States exercises dominion, the word 'territory,' when used to designate a political organization, has a distinctive, fixed, and legal meaning under the political institutions of the United States, and the term 'territory' or 'territories' does not necessarily include only a portion or the portions thereof which are organized and exercise government functions under acts of congress. The term 'territories' has been defined to be political subdivisions of the outlying dominion of the United States, and in this sense the term 'territory' is not a description of a definite area of land but of a political unit governing and being governed as such. The question whether a particular subdivision or entity is a territory is not determined by the particular form of government with which it is, more or less temporarily, invested.

"Territories' or 'territory' as including 'state' or 'states.'" While the term 'territories of the' United States may, under certain circumstances, include the states of the Union, as used in the federal Constitution and in ordinary acts of congress "territory" does not include a foreign state.

"As used in this title, the term 'territories' generally refers to the political subdivisions created by congress, and not within the boundaries of any of the several states."
[Corpus Juris Secundum (C.J.S.), Territories, §1 (2003)]

Based on the judge's comments, the legal encyclopedia is "patently frivolous", which is absurd!

The part of the states of the Union that are "possessions of the United States", such as federal enclaves or areas within the states, are the place where the Internal Revenue Code applies pursuant to the Buck Act, [4 U.S.C. §106](#), and its implementing provisions found in [5 U.S.C. §5517](#). These areas are collectively referred to as the "federal zone". This is the "nation" that the court is referring to, which is "the federal zone". You will note that the U.S. Supreme Court said that the United States of America is NOT a "nation", but a society.

"By that law the several States and Governments spread over our globe, are considered as forming a society, not a NATION. It has only been by a very few comprehensive minds, such as those of Elizabeth and the Fourth Henry, that this last great idea has been even contemplated. 3rdly. and chiefly, I shall examine the important question before us, by the Constitution of the United States, and the legitimate result of that valuable instrument. "
[Chisholm v. Georgia, [2 Dall. \(U.S.\) 419](#), 1 L.Ed. 440 (1793)]

The Court is trying to use "words of art" to destroy the separation of powers between the state and federal governments and thereby undermine the rights of the litigant, which is a conspiracy against rights. This conspiracy to destroy the separation of powers and thereby undermine our Constitutional rights is exhaustively described below:

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

We agree with the judge that the taxing power of the "United States of America", which are the states United under the Constitution and mentioned in the Articles of Confederation and which excludes the federal "States" (territories and possessions defined in [4 U.S.C. §110\(d\)](#)) mentioned in the Internal Revenue Code, Subtitle A, extends to every "individual" who is a "citizen" or "resident" of the federal zone. *Dennis v. U.S.*, 660 F.Supp. 870, 875 n.2 (C.D.Ill. 1987) ("[T]he taxing power of the United States of America extends to every individual who is a citizen or resident of this nation."). However, human beings domiciled within a state of the Union are not statutory "citizens" as defined in [8 U.S.C. §1401](#), nor "residents", as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#). Congress enjoys no legislative authority within a state of the Union because of the separation of powers.

"It is no longer open to question that the general government, unlike the states, *Hammer v. Dagenhart*, [247 U.S. 251, 275](#), 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the internal affairs of the states; and emphatically not with regard to legislation. The question in respect of the inherent power of that government as to the external affairs of the Nation and in the field of international law is a wholly different matter which it is not necessary now to consider. See, however, *Jones v. United States*, [137 U.S. 202, 212](#), 11 S.Ct. 80; *Nishimur Ekiu v. United States*, [142 U.S. 651, 659](#), 12 S.Ct. 336; *Fong Yue Ting v.*

1 *United States*, [149 U.S. 698](#), 705 et seq., 13 S.Ct. 1016; *Burnet v. Brooks*, [288 U.S. 378, 396](#), 53 S.Ct. 457, 86
2 A.L.R. 747.”
3 [*Carter v. Carter Coal Co.*, [298 U.S. 238](#) (1936)]

4 Consequently, no “act of Congress” can lawfully prescribe the citizenship status of a human being born in a state of the
5 Union or confer citizenship upon a human being born in a state of the Union. State law, which is “plenary” and “exclusive”
6 within its INTERNAL borders, is the only thing that can lawfully prescribe this under the Constitution. This is
7 exhaustively proven in the paper below:

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

8 The judge also doesn’t define what he means by “individual” and the Internal Revenue Code very deliberately doesn’t
9 define it. However, as we showed earlier in section 17.6.5, all “Individuals” within the Internal Revenue Code are federal
10 statutory “employees”, officers, agencies, and/or instrumentalities and exclude private Americans domiciled in the states.
11 The only thing Congress has authority to legislate for are its own statutory “employees”, officers, and instrumentalities.
12 This is further exhaustively analyzed in the following memorandum of law:

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>

13 The fox, which is the government, cannot be in charge of protecting the rights of the chickens, who are “private citizens”
14 who are not “public officers” engaged in a “trade or business”, and simultaneously also have the authority to take those
15 rights away through its legislation. This is an absurdity and on this subject, the judge contradicts himself.

16 Yes, the Secretary may issue summonses to inquire about liability. *Sloan v. U.S.*, 621 F.Supp. 1072, 1073-74 (N.D. Ind.
17 1985) (Secretary may issue summonses to obtain information about ANY potential tax liability), aff’d. in part, dismissed in
18 part, 812 F.2d. 1410 (7th Circuit 1987), aff’d. 939 F.2d. 499 (7th Cir. 1991), cert.den. ____ U.S. ____, 112 S.Ct. 940 (1992).
19 However, the summonses can only be issued to address activity within “internal revenue districts” pursuant to 26 U.S.C.
20 §7601 and the only remaining internal revenue district is found in the District of Columbia pursuant to Treasury Order 150-
21 02. 26 U.S.C. §7621 confers upon the President the authority to establish “internal revenue districts” within the “United
22 States” (federal zone). By virtue of 3 U.S.C. §301, the President can delegate authority vested in him via Executive Order.
23 A former president delegated authority for the Secretary of the Treasury to establish internal revenue districts via Executive
24 Order 10289, as amended. You will find Executive Order 10289 published pursuant to 3 U.S.C. §301. If we refer to 26
25 C.F.R. §301.7601-1, we find that Executive Order 10289 is in fact the authority for the Secretary of the Treasury to
26 establish internal revenue districts. The original authority for internal revenue districts was found in Treasury Order 150-
27 01. The effect in law of the IRS Restructuring and Reform Act of 1998 was that the Secretary of the Treasury, in Treasury
28 Order 150-02, abolished all then existing internal revenue districts and IRS offices outside of the District of Columbia or in
29 states of the Union.

30 Consequently, the only place the IRS has summons authority is within the District of Columbia and certainly not within
31 states of the Union that are not exclusive federal territory. If the esteemed judge disagrees, he is demanded to prove the
32 existence of internal revenue districts within any state of the Union. We have been looking for several years for this
33 information and have not found it, nor has any IRS employee we have ever met been able to produce it. Happy hunting!

34 We agree with the judge that “dual sovereignty” is shared between the federal government and the states. *Second*
35 *Employers’ Liability Cases*, 223 U.S. 1, 57 (1912). See also, *Claflin v. Houseman*, 93 U.S. 130, 136 (1876) (“The laws of
36 the United States are laws in the several States, and just as much binding on the citizens and courts thereof as the State laws
37 are.”) However, the constitution delegates to the federal government authority primarily over affairs EXTERNAL to states
38 of the Union while the states of the Union enjoy plenary power and exclusive legislative jurisdiction within their own
39 INTERNAL borders. This is exhaustively explained in the case of *United States v. Curtiss-Wright Export Corporation*,
40 299 U.S. 304 (1936). Yes, the exertion of the plenary lawmaking powers of Congress over EXTERNAL affairs is binding
41 upon citizens of the states of the Union, but only indirectly and not directly. *Carter v. Carter Coal Co.*, [298 U.S. 238](#)
42 (1936). Persons domiciled in states of the Union are affected by tariffs on imports imposed by Congress, but are not bound
43 to directly pay them or to directly observe the laws that pay them. These tariffs instead are paid by companies importing
44 the goods and those costs are added by the importer to the price of the merchandise sold once it enters the states.

45 “Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and

1 with the Indian tribes, may, without doubt, provide for **granting** coasting **licenses**, licenses to pilots, licenses to
2 trade with the Indians, and any other **licenses** necessary or proper for the exercise of that great and extensive
3 power; and the same observation is applicable to every other power of Congress, to the exercise of which the
4 granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.

5 But very different considerations apply to the **internal commerce** or **domestic trade** of the **States**. Over this
6 commerce and trade Congress has **no power of regulation nor any direct control**. This power belongs
7 **exclusively** to the States. **No interference by Congress with the business of citizens transacted within a State is**
8 **warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to**
9 **the legislature**. The power to authorize a business within a State is plainly repugnant to the exclusive power of
10 the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given
11 in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it
12 must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited,
13 and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing
14 subjects. Congress cannot authorize a trade or business within a State in order to tax it.”
15 [License Tax Cases, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

16 As far as the last item above goes, which is that of taxation, however, the U.S. Supreme Court has stated:

17 “**The States, after they formed the Union, continued to have the same range of taxing power which they had**
18 **before, barring only duties affecting exports, imports, and on tonnage.** [2](#) Congress, on the other hand, to lay
19 taxes in order 'to pay the Debts and provide for the common Defence and general Welfare of the United States',
20 Art. 1, Sec. 8, U.S.C.A.Const., can reach every person and every dollar in the land with due regard to
21 Constitutional limitations as to the method of laying taxes.”
22 [Graves v. People of State of New York, [306 U.S. 466](#) (1939)]
23

24 “The difficulties arising out of our dual form of government and the opportunities for differing opinions
25 concerning the relative rights of state and national governments are many; **but for a very long time this court**
26 **has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or**
27 **their political subdivisions**. The same basic reasoning which leads to that conclusion, we think, requires like
28 limitation upon the power which springs from the bankruptcy clause. *United States v. Butler*, *supra*.”
29 [Ashton v. Cameron County Water Improvement District No. 1, [298 U.S. 513](#); 56 S.Ct. 892 (1936)]
30

31 “**The grant of the power to lay and collect taxes is, like the power to regulate commerce, made in general**
32 **terms, and has never been understood to interfere with the exercise of the same power by the State; and**
33 **hence has been drawn an argument which has been applied to the question under consideration. But the two**
34 **grants are not, it is conceived, similar in their terms or their nature.** Although many of the powers formerly
35 [[22 U.S. 1](#), 199] exercised by the States, are transferred to the government of the Union, yet the State
36 governments remain, and constitute a most important part of our system. The power of taxation is indispensable
37 to their existence, and is a power which, in its own nature, is capable of residing in, and being exercised by,
38 different authorities at the same time. We are accustomed to see it placed, for different purposes, in different
39 hands. Taxation is the simple operation of taking small portions from a perpetually accumulating mass,
40 susceptible of almost infinite division; and a power in one to take what is necessary for certain purposes, is not,
41 in its nature, incompatible with a power in another to take what is necessary for other purposes. **Congress is**
42 **authorized to lay and collect taxes, and to pay the debts, and provide for the common defence and general**
43 **welfare of the United States. This does not interfere with the power of the States to tax [internally] for the**
44 **support of their own governments; nor is the exercise of that power by the States [to tax INTERNALLY], an**
45 **exercise of any portion of the power that is granted to the United States [to tax EXTERNALLY]. In imposing**
46 **taxes for State purposes, they are not doing what Congress is empowered to do. Congress is not empowered**
47 **to tax for those purposes which are within the exclusive province of the States. When, then, each**
48 **government exercises the power of taxation, neither is**
49 **exercising the power of the other.** But, when a State proceeds to regulate commerce
50 with foreign nations, or among the several States, it is exercising the very power that is granted to Congress,
51 [[22 U.S. 1](#), 200] and is doing the very thing which Congress is authorized to do. There is no analogy, then,
52 between the power of taxation and the power of regulating commerce. “
53 [Gibbons v. Ogden, [22 U.S. 21](#) (1824)]
54

55 “In *Slaughter-house Cases*, 16 Wall. 62, it was said that the police power is, from its nature, incapable of any
56 exact definition or limitation; and in *Stone v. Mississippi*, [101 U.S. 818](#), that it is 'easier to determine whether
57 particular cases come within the general scope of the power than to give an abstract definition of the power
58 itself, which will be in all respects accurate.' **That there is a power, sometimes called the police power, which**
59 **has never been surrendered by the states, in virtue of which they may, within certain limits, control**
60 **everything within their respective territories, and upon the proper exercise of which, under some**
61 **circumstances, may depend the public health, the public morals, or the public safety, is conceded in all the**
62 **cases.** *Gibbons v. Ogden*, 9 Wheat. 203. In its broadest sense, as sometimes defined, it includes all legislation

and almost every function of civil government. *Barbier v. Connolly*, [113 U.S. 31](#); S.C. 5 Sup.Ct.Rep. 357. [. . .] Definitions of the police power must, however, be taken subject to the condition that the state cannot, in its exercise, for any purpose whatever, encroach upon the powers of the general [federal] government, or rights granted or secured by the supreme law of the land.

“Illustrations of interference with the rightful authority of the general government by state legislation-which was defended upon the ground that it was enacted under the police power-are found in cases where enactments concerning the introduction of foreign paupers, convicts, and diseased persons were held to be unconstitutional as conflicting, by their necessary operation and effect, with the paramount authority of congress to regulate commerce with foreign nations, and among the several states. In *Henderson v. Mayor of New York*, [92 U.S. 263](#), the court, speaking by Mr. Justice MILLER, while declining to decide whether in the absence of congressional action the states can, or how far they may, by appropriate legislation protect themselves against actual paupers, vagrants, criminals, [115 U.S. 650, 662] and diseased persons, arriving from foreign countries, said, that no definition of the police power, and 'no urgency for its use, can authorize a state to exercise it in regard to a subject-matter which has been confided exclusively to the discretion of congress by the constitution.' *Chy Lung v. Freeman*, [92 U.S. 276](#). *And in Railroad Co. v. Husen*, [95 U.S. 474](#), Mr. Justice STRONG, delivering the opinion of the court, said that 'the police power of a state cannot obstruct foreign commerce or interstate commerce beyond the necessity for its exercise; and, under color of it, objects not within its scope cannot be secured at the expense of the protection afforded by the federal constitution.' “
[*New Orleans Gas Company v. Louisiana Light Company*, [115 U.S. 650](#) (1885)]

And the Federalist Paper # 45 confirms this view in regards to taxation:

“It is true, that the Confederacy is to possess, and may exercise, the power of collecting internal as well as external taxes throughout the States; but it is probable that this power will not be resorted to, except for supplemental purposes of revenue; that an option will then be given to the States to supply their quotas by previous collections of their own; and that the eventual collection, under the immediate authority of the Union, will generally be made by the officers, and according to the rules, appointed by the several States. Indeed it is extremely probable, that in other instances, particularly in the organization of the judicial power, the officers of the States will be clothed with the correspondent authority of the Union.”

“Should it happen, however, that separate collectors of internal revenue should be appointed under the federal government, the influence of the whole number would not bear a comparison with that of the multitude of State officers in the opposite scale. “

“Within every district to which a federal collector would be allotted, there would not be less than thirty or forty, or even more, officers of different descriptions, and many of them persons of character and weight, whose influence would lie on the side of the State. The powers delegated by the proposed Constitution to the federal government are few and defined. Those which are to remain in the State governments are numerous and indefinite. The former will be exercised principally on external objects, as war, peace, negotiation, and foreign commerce; with which last the power of taxation will, for the most part, be connected. The powers reserved to the several States will extend to all the objects which, in the ordinary course of affairs, concern the lives, liberties, and properties of the people, and the internal order, improvement, and prosperity of the State. The operations of the federal government will be most extensive and important in times of war and danger; those of the State governments, in times of peace and security. As the former periods will probably bear a small proportion to the latter, the State governments will here enjoy another advantage over the federal government. The more adequate, indeed, the federal powers may be rendered to the national defense, the less frequent will be those scenes of danger which might favor their ascendancy over the governments of the particular States.”

[*Federalist Paper No. 45* (Jan. 1788), James Madison]

The introduction of the Sixteenth Amendment did not change any of the above. Even the Supreme Court agreed in the case of *Stanton v. Baltic Mining* that the Sixteenth Amendment “conferred no new powers of taxation”, and they wouldn’t have

said it and repeated it if they didn't mean it. Whether or not the Sixteenth Amendment was properly ratified is inconsequential and a nullity, because of the limited applicability of Subtitle A of the Internal Revenue Code to the federal zone. The Sixteenth Amendment authorized that:

Sixteenth Amendment

The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration.

And in fact, the above described amendment is *exactly* what an income tax under Subtitle A that only operates inside the federal zone does: collect taxes on incomes without apportionment within federal territory against those engaging in voluntary excise taxable federal franchises such as "domicile" and a "trade or business" (public office). It operates extraterritorially in the case of "public officers" abroad who continue to maintain a domicile in the "United States" (federal zone) pursuant to 26 U.S.C. §911 but has no authority to operate within the exclusive jurisdiction of any state of the Union. Furthermore, because the federal zone is not protected by the Constitution or the Bill of Rights (see *Downes v. Bidwell*, 182 U.S. 244 (1901)), then there can be no violation of constitutional rights from the enforcement of the I.R.C. there. As a matter of fact, since due process of law is a requirement only of the Bill of Rights, and the Bill of Rights doesn't apply in the federal zone, then technically, Congress doesn't even need a law to legitimately collect taxes in these areas! The federal zone, recall, is a totalitarian socialist democracy, not a republic, and the legislature and the courts can do anything they like there without violating the Bill of Rights or our Constitutional rights.

With all the above in mind, let's return to the following cites to further analyze them

"The laws of the United States are laws in the several States, and just as much binding on the citizens and courts thereof as the State laws are. The United States is not a foreign sovereignty as regards the several States, but is a concurrent, and, within its jurisdiction, paramount sovereignty. Every citizen of a State is a subject of two distinct sovereignties, having concurrent jurisdiction in the State,-concurrent as to place and persons, though distinct as to subject-matter."
[*Clafin v. Houseman*, 93 U.S. 130, 136 (1876)]

"And the powers of the General Government, and of the State, although both exist and are exercised within the same territorial limits, are yet separate and distinct sovereignties, acting separately and independently of each other, within their respective spheres."
[*Ableman v. Booth*, 62 U.S. 506, 516 (1858)]

The Constitution and the Bill of Rights, which are the "laws" of the United States, apply equally to both the union states AND the federal government, as the cites explain. That is why either state or federal officers both have to take an oath to support and defend the Constitution before they take office. However, the statutes or legislation passed by Congress, which are called "Acts of Congress" have much more limited jurisdiction inside the Union states, and in most cases, do not apply at all. For example:

TITLE 18 > PART III > CHAPTER 301 > Sec. 4001.
Sec. 4001. - Limitation on detention; control of prisons

(a) No citizen shall be imprisoned or otherwise detained by the United States except pursuant to an Act of Congress.

The reason for the above is because the federal government has no police powers inside the states because these are reserved by the Tenth Amendment to the state governments. Likewise, the feds have no territorial jurisdiction for most subject matters inside the states either. See *U.S. v. Bevans*, 16 U.S. 336 (1818).

Now if we look at the meaning of "Act of Congress", we find such a definition in Rule 54(c) of the Federal Rules of Criminal Procedure prior to Dec. 2002, wherein is defined "Act of Congress." Rule 54(c) states:

Federal Rule of Criminal Procedure 54(c) prior to Dec. 2002

"Act of Congress" includes any act of Congress locally applicable to and in force in the District of Columbia, in Puerto Rico, in a territory or in an insular possession."

Keep in mind, the Internal Revenue Code is an "Act of Congress." The reason such "Acts of Congress" cannot apply within the sovereign states is because the federal government lacks what is called "police powers" inside the union states,

and the Internal Revenue Code requires police powers to implement and enforce. THEREFORE, THE QUESTION IS, ON WHICH OF THE FOUR LOCATIONS NAMED IN RULE 54(c) IS THE UNITED STATES DISTRICT COURT ASSERTING JURISDICTION WHEN THE U.S. ATTORNEY HAULS YOUR ASS IN COURT ON AN INCOME TAX CRIME? Hint, everyone knows what and where the District of Columbia is, and everyone knows where Puerto Rico is, and territories and insular possessions are defined in [Title 48 United States Code](#), happy hunting!

The preceding discussion within this section is also confirmed by the content of [4 U.S.C. §72](#). Subtitle A is primarily a “privilege” tax upon a “trade or business”. See and rebut the following if you disagree:

The “Trade or Business” Scam, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>

A “trade or business” is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as “the functions of a public office”:

[26 U.S.C. §7701 Definitions](#)

(a)(26) Trade or business

“The term ‘trade or business’ includes the performance of the functions of a [public office](#).”

Title 4 of the U.S. Code then says that all “public offices” MUST be exercised ONLY in the District of Columbia and no place else, except as expressly provided by law:

[TITLE 4 > CHAPTER 3 > § 72](#)
[§ 72. Public offices; at seat of Government](#)

All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere, except as otherwise expressly provided by law.

If the we then search all the titles of the U.S. Code electronically, we find only one instance where “public offices” are “expressly provided” by law to a place other than the seat of government in connection with the Internal Revenue Code. That reference is found in [48 U.S.C. §1612](#), which expressly provides that public offices for the U.S. Attorney are extended to the Virgin Islands to enforce the provisions of the Internal Revenue Code.

Consequently, the judge’s arguments against the idea that a person domiciled in a state of the Union on other than federal territory is not a “nonresident alien” is “patently frivolous”.

17.6.10 Ambort v. United States

A series of cases occurred in connection with a fellow named Ernest Glenn Ambort, who was convicted of 69 counts of aiding others in filing fraudulent Form 1040NR claims for refund

1. USA v. Ambort, 06-cv-00642 (2008)
2. Ambort v. U.S., 392 F.3d. 1138 (2004)
3. U.S. v. Ambort, 193 F.3d. 1169 (1999)
4. U.S. v. Ambort, 405 F.3d. 1109 (2005)

Ambort started a business whereby he taught nationwide seminars on the History of the Constitution and tax laws, claiming that:

1. The Fourteenth Amendment described a kind of citizenship that was based upon feudal principles which had been rejected by those who founded the American Republic.
2. That our legal history demonstrated that American citizenship had always been restricted to those of the white race;
3. That the Fourteenth Amendment created a second-class, feudal citizenship for non-whites.
4. That those of non-white ancestry would do well to assert in their claims for refund that *Brown v. Board of Education* (1954), the U.S. Supreme Court case that banished race from our laws, banished such racial discrimination not only in the classroom, but also as to citizenship for all Americans.
5. And that based upon that concept, they (the non-whites) were a part of the sovereignty which had formerly resided

Non-Resident Non-Person Position

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EXHIBIT: _____

solely within those of the white race.

6. His belief was that the Fourteenth Amendment not only created a second-class kind of feudal citizenship, but also had the ultimate effect of relegating all Americans, white or otherwise, into this second-class, feudal citizenship, whereby the Federal Government became Lord & Master, the People became serfs living on the great feudal manor, and the states were reduced to mere field-operating units of the Federal Government.

The gist of Ambort's arguments was explained by the court as follows:

The basic precept of the ADL's seminars was that anyone can, for federal income tax purposes, claim to be a "nonresident alien" with no domestic-source income. ADL instructors told participants that the Fourteenth Amendment changed the definition of citizenship so that only non-white residents of the territorial United States were actually "residents" for income tax purposes. Thus, Ambort and his co-defendants told customers that they were to claim on their income tax returns that they were nonresident aliens, regardless of their place of birth, and to write "n/a" in the place where the tax forms asked for the taxpayer's social security number. They also told customers that they could use IRS Form 1040X to file a corrected return for the previous three tax years, assert nonresident status for each year, and obtain a full refund of any taxes paid or withheld for that period.
[USA v. Ambort, 06-cv-00642 (2008)]

The Court's opinion is mistaken in that they taught the principles as set forth in brief above. Their class materials were much in agreement with the dissent of Chief Justice Fuller, who wrote:

The rule [of citizenship adopted by the majority] was the outcome of the connection in feudalism between the individual and the soil on which he lived, and the allegiance due was that of liegemen to their liege lord. It was not local and temporary, as was the obedience to the laws owed by aliens within the dominions of the Crown, but permanent and indissoluble, and not to be cancelled by any change of time or place or circumstances.

And it is this rule, pure and simple, which it is asserted determined citizenship of the United States during the entire period prior to the passage of the act of April 9, 1866, and the ratification of the Fourteenth Amendment, and governed the meaning of the words —citizen of the United States\ and —natural-born citizen\ used in the Constitution as originally framed and adopted.

I submit that no such rule obtained during the period referred to, and that those words bore no such construction; that the act of April 9, 1866, expressed the contrary rule; that the Fourteenth Amendment prescribed the same rule as the act, and that, if that amendment bears the construction now put upon it, it imposed the English common law rule on this country for the first time, and made it "absolute and unbending" just as Great Britain was being relieved from its inconveniences." —
[United States v. Wong Kim Ark, 169 U.S. 649, 707 (1898) (Fuller, C. J., dissenting, describing the citizenship rule adopted by the majority)]

There is no doubt in Ambort's mind that the allegiance purported to be due to the Federal Government by the *Wong Kim Ark* majority was not something contemplated by the Founders and those People who ratified the Constitution in 1789 and the Bill of Rights in 1791. The 14th Amendment, as construed by the majority, re-introduced the feudal-law principles into this Nation just over 100 years from our Founding.

Ambort had instructed his instructors not to assist anybody in filing either IRS Form 1040X or 1040NR tax returns, as he knew that every individual had to decide for themselves if they believed that what they were taught was borne out by their own research. Four of the instructors failed to follow their specific instructions, and that was how the Government came to ensnare Ambort into a conspiracy to aid others in filing false returns.

Ambort also advised the students in writing, before they were permitted to enroll in the classes, that they were not to act upon anything they were taught until they had consulted with licensed counsel.

In addition, Ambort taught that certain types of income, listed on page 4 of the Form 1040NR returns in 1992 constituted income taxable by the Federal Government under the Constitution, such as income from royalties, patents, and the like. So, it is not true that he taught that their students had no domestic-source income. He did, however, teach that the normal income of the average working American did not constitute income that came within the taxing jurisdiction of the Federal Government.

Ambort taught that the term "resident" was a term derived from the term "reside" in the first sentence of the 14th Amendment. The U.S. Supreme Court has ruled that Congress may not define terms used in the Constitution, because Congress could, by that process, effectively amend the Constitution to mean something other than what the U.S. Supreme Court had construed

the particular term to mean and thereby bypass the requirement that the Constitution be amended only by the amendment provisions set forth within the Constitution itself.

The term “resident,” therefore, meant that the new citizen-serf of the United States was also a resident-serf of the state wherein he or she “resided.” Effectively, then, we are all “defrocked” sovereigns and had arrived at that status by the majority’s construction of the first sentence of the 14th Amendment.

His teaching was not aimed at getting refunds from the IRS, although he is certain that this possibility was powerful motivating factor for those who enrolled. His primary mission was to inform Americans as to the legal processes used to reduce them from sovereigns to serfs on the great federal manor.

Naturally, the prosecution made a better story than he did by painting the picture for the jury that he ran something like a “refund mill.” It didn’t help that the two attorneys assigned by the court to defend Ambort had never defended a tax-case defendant, that they refused to assist Ambort in mounting his personal defense and that the court would not permit Ambort to testify to the jury as to his understanding of the tax laws.

Ambort said he can well understand why Jesus had nothing to say when he stood accused before Pilate. What good would it have done? He was deemed guilty before Pilate laid eyes on him. Ambort tried to say something, but his mouth was shut by the court.

If the court’s interpretation of Glenn Ambort’s approach is accurate, then his approach was seriously defective. However, most of the time our experience is that courts misrepresent arguments of litigants to evade addressing very compromising violations of law by the government. Below is a list of things Ambort overlooked and/or did wrong, as interpreted from the court’s likely misrepresentation of the issues before it:

1. He challenged the willfulness component of the crimes he was charged with but was prevented by his court appointed “public pretenders” from mounting the defense he wanted or even saying anything to the jury.. The I.R.C. is not positive law and therefore not legal evidence of a liability. The court was very clear that Ambort could not argue any aspect of the law before the jury. Moreover, when asked by his co-defendant about any aspect of the law, the government was quick to object, and the court sustained every objection so made and never sustained any of his objections. Kangaroo court would have been a grade or two higher, in his opinion, than the court he had.
 - 1.1. 1 U.S.C. §204 legislative notes makes the entire title nothing but a presumption that is not evidence. It identifies the title as “prima facie” evidence, meaning just a presumption:

“Prima facie. Lat. At first sight on the first appearance; on the face of it; so far as can be judged from the first disclosure; presumably; a fact presumed to be true unless disproved by some evidence to the contrary. State ex rel. Herbert v. Whims, 68 Ohio App. 39, 38 N.E.2d 596, 499, 22 O.O. 110. See also Presumption.”
[Black’s Law Dictionary, Sixth Edition, p. 1189]

- 1.2. Presumptions do NOT constitute evidence of a liability.

This court has never treated a presumption as any form of evidence. See, e.g., A.C. Aukerman Co. v. R.L. Chaides Constr. Co., 960 F.2d. 1020, 1037 (Fed.Cir.1992) (“[A] presumption is not evidence.”); see also Del Vecchio v. Bowers, 296 U.S. 280, 286, 56 S.Ct. 190, 193, 80 L.Ed. 229 (1935) (“[A presumption] cannot acquire the attribute of evidence in the claimant’s favor.”); New York Life Ins. Co. v. Gamer, 303 U.S. 161, 171, 58 S.Ct. 500, 503, 82 L.Ed. 726 (1938) (“[A] presumption is not evidence and may not be given weight as evidence.”). Although a decision of this court, Jensen v. Brown, 19 F.3d. 1413, 1415 (Fed.Cir.1994), dealing with presumptions in VA law is cited for the contrary proposition, the Jensen court did not so decide.
[Routen v. West, 142 F.3d. 1434 C.A.Fed.,1998]

- 1.3. No judge has the statutorily delegated authority to convert presumptions into evidence without violating due process of law. If he does, he is:
 - 1.3.1. Violating his delegated authority.
 - 1.3.2. Violating equal protection of the law. The defendant is just as entitled to presume that he is NOT subject to the code and NOT a “taxpayer” as the judge is entitled that he IS. The only thing that can convert private law into “law” in the case of the defendant is written, express evidence of consent to participate in what amounts to nothing more than a “trade or business” franchise agreement. See the following for how this franchise and excise tax operates:

The "Trade or Business" Scam, Form #05.001

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

- 1.3.3. Imposing what is called a "statutory presumption" that is unconstitutional, keeping in mind that an entire title or subtitle of any code can be a "statutory presumption" just as readily as a single statute:

Statutes creating permanent irrebuttable presumptions have long been disfavored under the Due Process Clauses of the Fifth and Fourteenth Amendments. In Heiner v. Donnan, 285 U.S. 312, 52 S.Ct. 358, 76 L.Ed. 772 (1932), the Court was faced with a constitutional challenge to a federal statute that created a conclusive presumption that gifts made within two years prior to the donor's death were made in contemplation of death, thus requiring payment by his estate of a higher tax. In holding that this irrefutable assumption was so arbitrary and unreasonable as to deprive the taxpayer of his property without due process of law, the Court stated that it had 'held more than once that a statute creating a presumption which operates to deny a fair opportunity to rebut it violates the due process clause of the Fourteenth Amendment.' Id., at 329, 52 S.Ct., at 362. See, e.g., Schlesinger v. Wisconsin, 270 U.S. 230, 46 S.Ct. 260, 70 L.Ed. 557 (1926); Hooper v. Tax Comm'n, 284 U.S. 206, 52 S.Ct. 120, 76 L.Ed. 248 (1931). See also Tot v. United States, 319 U.S. 463, 468-469, 63 S.Ct. 1241, 1245-1246, 87 L.Ed. 1519 (1943); Leary v. United States, 395 U.S. 6, 29-53, 89 S.Ct. 1532, 1544-1557, 23 L.Ed.2d. 57 (1969). Cf. Turner v. United States, 396 U.S. 398, 418-419, 90 S.Ct. 642, 653-654, 24 L.Ed.2d. 610 (1970). [Vlandis v. Kline, 412 U.S. 441 (1973)]

- 1.4. Any attempt to convert a presumption into evidence in the case of those protected by the Constitution and therefore possessed of constitutional rights is a violation of due process of law that renders a void judgment.

(1) [8:4993] **Conclusive presumptions affecting protected interests:**

A conclusive presumption may be defeated where its application would impair a party's constitutionally-protected liberty or property interests. In such cases, conclusive presumptions have been held to violate a party's due process and equal protection rights. [Vlandis v. Kline (1973) 412 U.S. 441, 449, 93 S.Ct. 2230, 2235; Cleveland Bd. of Ed. v. LaFleur (1974) 414 US 632, 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers are unfit violates process] [Federal Civil Trials and Evidence, Rutter Group, paragraph 8:4993, p. 8K-34]

The above is exhaustively explained in the following, which should have ended up in his administrative record every chance he had. The document below, by the way, is a mandatory basis for belief of all those who are Members of this fellowship precisely because of what happens to people like Glenn Ambort who don't rely on it:

Reasonable Belief About Income Tax Liability, Form #05.007

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

2. He filed IRS Form 1040X for past years for clients who previously filed IRS Form 1040. Not true, as explained above.
- 2.1. This is the WRONG form for a nonresident alien. The 1040X does not allow the filer to change status from resident in a previous filing to nonresident in the current filing. The only way one can change status from a resident alien to a nonresident alien for a prior year is to file IRS Form 1040NR and NOT 1040X. All his clients had previously and erroneously filed "RESIDENT" 1040 tax returns. Here is a quote from the IRS's website:

"If you find changes in your income, deductions, or credits after you mail your return, file Form 1040X, Amended U.S. Individual Income Tax Return. Also use Form 1040X if you should have filed Form 1040, 1040A, or 1040EZ instead of Form 1040NR or 1040NR-EZ, or vice versa." [IRS Website, SOURCE: <http://www.irs.gov/publications/p519/ch07.html>]

- 2.2. He should have used a nontaxpayer form, such as the following form on our website, so that he wasn't presumed to be a "taxpayer":

Federal Nonresident Nonstatutory Claim for Return of Funds Unlawfully Paid to the Government-Long, Form #15.001

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

3. The Fourteenth Amendment, Section 1 DOES describe the citizenship of those born in states of the Union and outside of federal territory. The U.S. Supreme Court affirmed this conclusion at least twice that we know of, and they did so AFTER the Fourteenth Amendment was ratified:

"It is impossible to construe the words 'subject to the jurisdiction thereof,' in the opening sentence, as less comprehensive than the words 'within its jurisdiction,' in the concluding sentence of the same section; or to hold that persons 'within the jurisdiction' of one of the states of the Union are not 'subject to the jurisdiction

1 of the United States[***].”
2 [U.S. v. Wong Kim Ark, 169 U.S. 649, 18 S.Ct. 456; 42 L.Ed. 890 (1898), emphasis added]¹⁰⁷
3

4 “The 1st section of the 14th article [Fourteenth Amendment], to which our attention is more specifically invited,
5 opens with a definition of citizenship—not only citizenship of the United States[***], but citizenship of the
6 states. No such definition was previously found in the Constitution, nor had any attempt been made to define
7 it by act of Congress. It had been the occasion of much discussion in the courts, by the executive departments
8 and in the public journals. It had been said by eminent judges that no man was a citizen of the United
9 States[***] except as he was a citizen of one of the states composing the Union. Those therefore, who had
10 been born and resided always in the District of Columbia or in the territories, though within the United
11 States[***], were not citizens. Whether this proposition was sound or not had never been judicially decided.”
12 [Slaughter-House Cases, 83 U.S. (16 Wall.) 36, 21 L.Ed. 394 (1873)]

13 While that proposition had never been judicially decided before the *Slaughter-House Cases*, the
14 decision in this case did decide what the 14th Amendment meant as to citizenship, and was later
15 clarified by the majority in *Wong Kim Ark*.

- 16 4. Some but not all of Glenn Ambort’s students filed IRS Form 1040NR entirely on their own and without assistance.
17 However, the prosecution made it APPEAR that he was preparing returns for others. This misrepresentation by the
18 prosecution left him and his students a sitting duck to become a victim and a slave of the rampant presumptions of both
19 the IRS and the corrupted Courts. He said he never filed nor did I assist nor did he encourage anyone to file any tax
20 returns or claims for refund. Even the government was unable to produce a shred of evidence that he did so. The
21 prosecution also acknowledged in pretrial proceedings that he had instructed his instructors not to assist or encourage
22 anyone in filing any tax forms, returns or claims for refund. However, they did not bring that to the jury’s attention nor
23 did the two defense counsels (paid for by the government) raise that issue. Wonder why! See:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
<http://sedm.org/Forms/FormIndex.htm>

24 As you probably know, all IRS forms are for “taxpayers” and if you are a “nontaxpayer” you only have three choices in
25 order to preserve your status:

- 26 4.1. Use AMENDED IRS forms that remove the presumption of “taxpayer” status. See the following for a source of
27 AMENDED IRS forms.:

<http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormsPubs.htm>

- 28 4.2. Use STANDARD IRS forms and then modify them to correctly reflect your status. The modifications required
29 are listed in Section 1 of the link above. Sometimes, the IRS tries to penalize people who “alter” their forms.
30 Ambort’s students did precisely what we suggested above.
31 4.3. Use STANDARD IRS forms that you don’t modify but above your signature write “Not valid without signed Tax
32 Form Attachment attached” and then attach this form. This approach avoids any penalties the IRS might attempt
33 to impose for “altering” their forms, and yet avoids you having to commit perjury under penalty of perjury on a
34 government form. The form to attach is the following:

Tax Form Attachment, Form #04.201

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

- 35 5. Glenn Ambort didn’t understand the distinctions between a franchisee called a “taxpayer” and those who are not
36 “taxpayers” as defined in 26 U.S.C. §7701(a)(14).
37 5.1. He cited provisions of the “taxpayer” franchise agreement as his basis for his standing in court and thereby
38 admitted he was a “taxpayer”. He claims not to have the foggiest idea where we get this idea. He says he is
39 acutely aware of the distinction between taxpayer and non-taxpayer. Furthermore, he has no idea what we refer
40 to by the statement that he “cited provisions of the ‘taxpayer’ franchise agreement as his basis for his standing in

¹⁰⁷ Ambort claims this is a double-negative sentence and means that persons within the jurisdiction of one of the states of the Union are not subject to the jurisdiction of the United States. The double negative consists of “impossible” (not possible) and “are not subject”.

“A double negative gives the sentence a positive sense.”

[Grammar Monster, SOURCE: http://www.grammar-monster.com/glossary/double_negative.htm]

“Certain uses of double negation, to express an affirmative, are fully standard: We cannot sit here and do nothing (meaning “we must do something”). In the not unlikely event that the bill passes, prices will rise (meaning the event is likely).”

[The Free Dictionary, SOURCE: <http://www.thefreedictionary.com/double+negative>]

1 court and thereby admitted he was a ‘taxpayer.’”

2 “Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and
3 not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the
4 Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and
5 no attempt is made to annul any of their Rights or Remedies in due course of law. With them[non-taxpayers]
6 Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws.”
7 [Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972)]

8 5.2. He asked for an injunction and a declaratory judgment as a “taxpayer” even though the Anti-Injunction Act, 26
9 U.S.C. §7421, and the Declaratory Judgments Act, 28 U.S.C. §2201(a) specifically forbid “taxpayers” from
10 asking for such things. He says he was aware of the provisions of these acts and of their restrictions. However,
11 in his first interlocutory appeal to the Tenth Circuit, the appellate counsel for the government informed the 3-
12 judge panel that it was a crime to challenge tax laws in claims for refund after having paid the tax that the law and
13 the courts purported to be due and owing. All his students had paid the usual taxes. However, the government
14 counsel opined, he could have filed for a clarification of the tax laws by filing under the two acts above. He says
15 he did just that in order to show to the courts that the appellate counsel for the government was completely
16 mistaken. Asking for an injunction or declaratory relief WITHOUT specifying WHY these acts DO NOT apply is
17 not a wise ideas is demonstrated in the following:

Flawed Tax Arguments to Avoid, Form #08.004, Sections 6.10 and 6.11
<http://sedm.org/Forms/FormIndex.htm>

- 18 5.3. He acted like a “taxpayer” and filed “taxpayer” forms but showed students the specific modifications required to
19 make them accurate. If the student decided to file, they had to make the suggested modifications.
20 5.4. He never stated that he was NOT a “taxpayer” as defined in 26 U.S.C. §7701(a)(14). That is true because some
21 items of income on page 4 of the 1040NR forms are taxable under the Constitution.
22 5.5. He should have invoked the common law instead of statutory law. Statutory law only applies to government
23 officers and employees in nearly all cases. He maintains that such an approach would not work in a criminal tax
24 case. See:

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037
<http://sedm.org/Forms/FormIndex.htm>

- 25 6. Glenn Ambort never challenged the false information returns that gave rise to the need to file IRS Form 1040NR
26 returns to begin with. Without challenging the filing of these false information returns and the criminal activity they
27 represent he and his clients:
28 6.1. Are presumed to be “taxpayers” as defined in 26 U.S.C. §7701(a)(14) by the court.
29 6.2. Are presumed to be engaged in the “trade or business” and a “public office” franchise within the U.S.
30 government.
31 6.3. Are acting in a representative capacity on behalf the U.S. government as “public officers”. In that capacity, they
32 are “officers of a corporation”, which corporation is the “United States” as defined in 28 U.S.C. §3002(15)(A).
33 The “office” they occupy is a “citizen” or a “resident” within the meaning of federal law, no matter what their
34 personal status is.
35 6.4. Are subject to the laws of the District of Columbia and therefore “residents” of the “United States” while acting
36 as said “public officers” under:
37 6.4.1. Federal Rule of Civil Procedure 17(b).
38 6.4.2. 26 U.S.C. §7701(a)(39).
39 6.4.3. 26 U.S.C. §7408(d).

40 He says any arguments above would not have been raised by his counsel, the government would have objected, if they had
41 been raised, and the court would have been sustained the government’s objections. He says that the views we expressed
42 above may well be true in a world governed by truth. However, truth is considered to be a crime in a world governed by
43 lies. He says he truly wishes what we espouse above would be workable, but his long experience in the courts has
44 demonstrated to his satisfaction that such is not the case. Perhaps it will be so in the future, and he hopes it will, but, for
45 now, not even a remote chance.

46 The court deliberately didn’t disclose the basis for its conclusion that Glenn Ambort’s clients were “residents”, but they
47 certainly and properly took all the above into account and, we believe, reached a just conclusion that Glenn Ambort’s
48 clients were in fact “residents” rather than “nonresident aliens” for all the reasons we indicated earlier in section 10.8,
49 including the following reason:

Non-Resident Non-Person Position

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1 [26 C.F.R. §301.7701-5 Domestic, foreign, resident, and nonresident persons.](#)

2 A domestic corporation is one organized or created in the United States, including only the States (and during
3 the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the
4 law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A
5 domestic corporation is a resident corporation even though it does no business and owns no property in the
6 United States. A foreign corporation engaged in trade or business within the United States is referred to in
7 the regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in
8 trade or business within the United States, as a nonresident foreign corporation. A partnership engaged in
9 trade or business within the United States is referred to in the regulations in this chapter as a resident
10 partnership, and a partnership not engaged in trade or business within the United States, as a nonresident
11 partnership. Whether a partnership is to be regarded as resident or nonresident is not determined by the
12 nationality or residence of its members or by the place in which it was created or organized.
13 [Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]
14 [SOURCE: <http://fanguardian.org/TaxFreedom/CitesByTopic/Resident-26cfr301.7701-5.pdf>]

15 Below is what the Glenn Ambort appeals court held, and they were correct in concluding that Glenn Ambort's clients were
16 "residents" if he never rebutted the presumption that they were engaged in the "trade or business" franchise consistent with
17 the above:

18 "Ambort conducted tax seminars throughout the United States instructing attendees that, although they were
19 United States residents, they could legally claim to be "nonresident aliens" exempt from most federal income
20 taxes. He assisted attendees in their filing of amended return forms claiming a refund for past years' taxes.
21 [Ambort v. U.S., 392 F.3d. 1138 (2004)]

22 While he does not have a copy of the exact wording he taught almost 22 years after he actually taught the seminars, he
23 recalls it something very close to this:

24 "I am a nonresident alien individual who at no time was engaged in a trade or business within the United States
25 nor did I receive income which was effectively connected with the conduct of a trade or business within the
26 United States."

27 There was additional verbiage, but this is the wording that most closely addresses our discussion here.

28 The court also concluded that Glenn Ambort was a "U.S. citizen", but very deliberately refused:

- 29 1. To distinguish between constitutional and statutory "citizens". He says this is true, in that the Court denied that any
30 citizenship existed except that under the 14th Amendment and so instructed the jury.
31 2. To identify which of the three different "United States" they meant in the phrase "United States residents". They could
32 only have meant those domiciled on federal territory that is no part of any state of the Union and who are therefore
33 statutory "U.S. persons" pursuant to 26 U.S.C. §7701(a)(30). Lots of luck with that in a criminal trial.

34 We know that the type of "U.S.** citizen" they were prejudicially presuming was a statutory "U.S.** citizen" franchisee
35 pursuant to 8 U.S.C. §1401 and not a constitutional "citizen of the United States***", and since Glenn Ambort seems not to
36 have been aware of this or was prevented from talking about it to the jury, he was prevented from forcing them to admit this
37 presumption and therefore acquit him. You're dead meat if you don't challenge and prevent rampant and self-serving
38 prejudicial presumptions by the government, because that is the main tool they use to unlawfully usurp jurisdiction they in
39 fact do not have, and Glenn Ambort apparently understood this but was prevented from discussing it at trial. See:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
<http://sedm.org/Forms/FormIndex.htm>

40 What the court *didn't* say on this subject is the key to avoiding the pitfalls Ambort fell into:

41 Moreover, a taxpayer who "refuses to utilize the mechanisms provided by Congress to present his claims of
42 invalidity to the courts and to abide by their decisions" risks criminal prosecution. Cheek, 498 U.S. at 206,
43 111 S.Ct. 604 (emphasis added). The federal courts have long rejected Ambort's rationale for lack of tax
44 liability. See United States v. Hanson, 2 F.3d. 942, 945 (9th Cir.1993) (rejecting appellant's contention that "as
45 a natural born citizen of Montana he is a nonresident alien" and thus not subject to federal tax laws); United
46 States v. Cheek, 882 F.2d. 1263, 1269, n. 2 (7th Cir.1989), vacated on other grounds, 498 U.S. 192, 111 S.Ct.
47 604, 112 L.Ed.2d. 617 (1991) (rejecting claim that defendant was not subject to taxation because he was a
48 white male Christian, and not a "fourteenth amendment citizen"); United States v. Studley, 783 F.2d. 934,
49 937 & n. 3 (9th Cir.1986) (rejecting argument that an "absolute, freeborn, and natural individual" need not

1 pay federal taxes and *1141 noting that “this argument has been [so] consistently and thoroughly rejected by
2 every branch of the government for decades ... [that] advancement of such utterly meritless arguments is now
3 the basis for serious sanctions imposed on civil litigants who raise them”). Indeed, this court has upheld a
4 Fed.R.Civ.P. 12(b)(6) dismissal of Mr. Ambort’s refund claim for failure to state a claim upon which relief may
5 be granted. *Benson v. United States*, Nos. 94-4182, 95-4061, 1995 WL 674615, at **2 - 3 (10th Cir. Nov. 13,
6 1995). In that case, we specifically stated that “Mr. Ambort, a United States citizen born in California and
7 living in the United States, is subject to the tax laws” and that his assertion of status as a nonresident alien was
8 frivolous. *Id.* at *3.
9 [*Ambort v. U.S.*, 392 F.3d 1138 (2004)]

10 He says he was not indicted because his theories of citizenship were incorrect, in the eyes of the government. He was
11 indicted because he dared to challenge the tax laws after he and his students had actually paid the full taxes alleged to be
12 due and owing. Here’s how the *Cheek* Court stated one should challenge tax laws after paying the usual taxes:

13 *There is no doubt that Cheek, from year to year, was to pay the tax that the law purported to require, file for a*
14 *refund and, if denied, present his claims of invalidity, constitutional or otherwise, to the courts. –*
15 [*Cheek v United States*, 498 U.S. 192, 206 (1991)]

16 Here’s what the Ninth Circuit had to say about the same passage from *Cheek*:

17 *He [Defendant Kuball] also chose to ignore two legal alternatives for challenging the tax laws. He could have*
18 *paid the taxes allegedly due, filed a refund claim, and if denied, brought suit in federal court. Cheek v. United*
19 *States*, 498 U.S. 192, ---, 111 S.Ct. 604, 613, 112 L.Ed.2d. 617 (1991). *He could also have challenged the*
20 *government’s claims of tax deficiencies in the Tax Court without first paying the tax. Id. His actions “cannot be*
21 *viewed as the proper path for petitioning for redress under the rights protected by the First Amendment.”*
22 *Citrowske*, 951 F.2d. at 901.
23 [*United States v. Kuball*, 976 F.2d. 529, 562 (9th Cir. 1992)]

24 So, you see, abiding by the exact instructions set forth by the U.S. Supreme Court is not always a defense, even when your
25 understanding of the U.S. Supreme Court’s decision is affirmed by the Ninth Circuit.

26 He says he taught the precise method that the *Cheek* Court set forth above and which was confirmed by the Ninth Circuit.
27 He says he doesn’t know how any court with a shred of honesty could say he refused to follow the accepted methods of
28 doing so. However, he has long since become aware that court opinions are rarely based upon the facts adduced at trial and
29 are more apt to be framed to suit the court’s agenda.

30 Glenn Ambort could have forced the court to omit all the misleading rhetoric it engaged in above and focus on the core
31 issues if he had employed the following tools attached to his pleadings and/or his filings with the IRS:

- 32 1. *Flawed Tax Arguments to Avoid*, Form #08.004, Sections 6.1 and 9-describes techniques for combating the above
33 forms of “verbicide” by the court and the government counsel
34 <http://sedm.org/Forms/FormIndex.htm>
- 35 2. *Citizenship, Domicile, and Tax Status Options*, Form #10.003-attach to pleadings and raise at trial
36 <http://sedm.org/Forms/FormIndex.htm>
- 37 3. *Rules of Presumption and Statutory Interpretation*, Litigation Tool #01.006- attach to pleadings and raise at trial attach
38 to pleadings and raise during litigation.
39 <http://sedm.org/Litigation/LitIndex.htm>
- 40 4. *Affidavit of Citizenship, Domicile, and Tax Status*, Form #02.001-attach to all tax returns, withholding documents, and
41 correspondence with the IRS
42 <http://sedm.org/Forms/FormIndex.htm>

43 He says he was not indicted because his theories may have been incorrect, and he does not think they were incorrect, but
44 rather he was indicted simply because the government’s theory of the case was that challenging tax laws after full payment
45 of the taxes was criminal fraud.

46 Yet, the Ninth Circuit ruled just the opposite in *Kuball*, referring to the *Cheek* methods as “two legal alternatives for
47 challenging the tax laws.”

48 Glenn Ambort was sentenced to 9 years in jail and he is now out. The reasons he served in jail are mainly corruption of the
49 courts by interfering with his testimony, preventing discussion of his understanding of the law in front of the jury, and

1 granting all the government's objections and none of his own.

2 Ambort says the reason why he was indicted, tried, convicted and sentenced to prison and probation had nothing to do with
3 flawed legal theories as to citizenship, but everything to do with the government's theory, which the trial court and 10th
4 Circuit upheld, namely that the mere challenge to tax laws after full tax payment constitutes criminal fraud. This despite the
5 fact that Cheek specifically stated that John A. Cheek, and others who wish to challenge tax laws after full payment of the
6 taxes, were free to make any challenge to the tax laws, "constitutional or otherwise," and that such challenges, according to
7 *Kuball*, were "legal alternatives" available "for challenging the tax laws."

8 Glenn Ambort is back fighting the illegal enforcement of the income tax. You can find his great work at the following
9 locations on the internet:

- 10 1. <http://glennspeaksthe truth.wordpress.com/>
11 2. <http://no1040tax.com/>
12 3. <http://www.youtube.com/watch?v=o8Gzei-b0S0>

13 We spoke with Ambort in January 2014 about his conviction and about how he was handled by the judge in his case. He
14 told us the following:

- 15 1. The judge entered the jury room during trial to see to their comfort, food and accommodations, as far as he is aware.
16 The judge did not enter the jury room during deliberation, again, to Glenn's knowledge.
17 2. The judge wouldn't allow Ambort to even testify before the jury even though he wanted to. This creates an appealable
18 issue for his conviction. And it was appealed by the Federal Public Defender who later confessed that he was taken
19 aback by the bad judgment rendered against Ambort.
20 3. The judge told the jury that there was only ONE type of citizenship and that all "citizens" have to pay tax, which is
21 FRAUD.

22 We also offered Ambort an opportunity to comment on this section and his comments have been incorporated herein to
23 make it accurate. Since his conviction, he has coauthored a book on constitutional due process with John Benson entitled
24 *Taxation by Misrepresentation*. We highly recommend his book, available at:

25 <http://no1040tax.com/>

26 **17.6.11 Treasury Decisions 2313 in 1916 Shows Nonresident Aliens being "Taxpayers"**

27 **QUESTION:**

28 Treasury Decision 2313 issued in 1916 shows "Nonresident Aliens" being "taxpayers". You can't possibly be correct in
29 your conclusions that they are have no tax liability.

30 **ANSWER:**

31 You can read Treasury Decision 2313 in the article below, put into context:

<http://famguardian.org/Subjects/Taxes/CourtCases/BrushaberVUnionPacRR240US1.htm>

32 You are confusing "nonresidents" and "nonresident aliens" on the one hand with "nonresident alien INDIVIDUALS" on the
33 other hand. These distinctions were not made back when T.D. 2313 was issued because the I.R.C. wasn't even enacted at
34 that time and didn't come on the scene until 1939. To find out what they meant in T.D. 2313, you would have to go back to
35 the Revenue Act of 1915 and see how they defined it. Chances are, they meant an alien and state nationals are not "aliens"
36 but "nonresident aliens". If you want to research this, the following may be helpful:

<http://famguardian.org/PublishedAuthors/Govt/HistoricalActs/HistFedIncTaxActs.htm>

37 The essence of what it means to be a "nonresident" or a "nonresident alien" is that you are neither a "citizen" nor a
38 "resident" (alien), per 26 U.S.C. §7701(b)(1)(B). One can be a "nonresident" or a "nonresident alien" **without** being an

"individual" or a "nonresident alien **INDIVIDUAL**": All individuals are aliens and those born within a state of the Union are not "aliens", and therefore neither "**individuals**", "residents" nor "nonresident alien **individuals**". This is covered in sections 5.1, and 10.8 of this document

All the duties, such as the duty to file and to use identifying numbers, pertain to "nonresident alien **INDIVIDUALS**". For instance, 26 C.F.R. §1.6012-1(b) imposes a duty to file a tax return upon "nonresident alien **INDIVIDUALS**" but none upon those who are not "individuals" (resident aliens). Nowhere is a duty imposed upon those who are "non-residents", "nonresident aliens", or "non-resident non persons" so they are excluded by implication from such duties.

"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one thing is the exclusion of another. Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded."
[Black's Law Dictionary, Sixth Edition, p. 581]

For further details, see:

Legal Requirement to File Federal Income Tax Returns, Form #05.009, Section 8
<http://sedm.org/Forms/FormIndex.htm>

Being an "individual" simply means that you are nonresident but:

1. Have consensually waived sovereign immunity pursuant to 28 U.S.C. §1605(a)(2) and decided to engage in commerce within the legislative jurisdiction of the "United States" corporation in order to procure the benefits of the socialism franchise, such as free cheese, socialist security benefits, unemployment, etc. Describing yourself as a "nonresident" or a "nonresident national" who is NOT an "individual" and refusing to use a number avoids a waiver of sovereign immunity.
2. Have decided to surrender the benefits of being a sovereign "Citizen" under the Constitution in exchange for the disabilities of being a privileged alien so that you could engage in federal franchises.
3. You had to commit perjury to do the above, because you aren't an alien and there is no statute that allows you to describe yourself as either an "alien" or "individual" if you were born anywhere in the country. Neither could the government even lawfully write such a statute that applied within a state of the Union because the purpose of law is protection and they can't write a law that allows you to waive that protection under the Constitution. This would be a violation of the whole reason for having a government or a Constitution to begin with.

The W-8BEN form is only a "Taxpayer" form if you put a number on it and check one of the options in block 3. 26 C.F.R. §301.6109-1(b) says identifying numbers are only required in the case of "nonresident alien **individuals**" and you are not an "individual" if you are a state national and "non-resident non-person" or transient foreigner. Even for "nonresident alien individuals", they only need a number if they are selling real estate in the federal zone or are engaged in a "trade or business", neither of which you are if you are a state national who does not serve in public office within the U.S. government. This is covered in:

About SSNs and TINs on Government Forms and Correspondence, Form #04.104
<http://sedm.org/Forms/FormIndex.htm>

The W-8BEN form doesn't have an option in block 3 for those who are not "individuals". 26 C.F.R. §1.1441-1(c)(3) says that all "individuals" are aliens. If one is a state national not domiciled on federal territory, then they are not an "alien" or an "individual", and therefore not a "nonresident alien individual". As long as one doesn't check the "individual" block in box 3 and instead adds an additional option such as "Transient foreigner", "Human", "Man", or "Woman" and doesn't use a number as the following document suggests, then they continue to be a "nontaxpayers" who are not "individuals":

About IRS Form W-8BEN, Form #04.202
<http://sedm.org/Forms/FormIndex.htm>

Another alternative is to use the amended form in the above article or to use the substitute form, which is the following, and

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1 which indicates that it is a substitute for the W-8BEN:

Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001
<http://sedm.org/Forms/FormIndex.htm>

2 As far as rebutted arguments against the NRA position, See sections 20 through 20.6 of this document. All of your
3 questions are anticipated and addressed in this document. Please read it. Then read the Form 02.001 above. After you
4 finish looking at these, you will better understand our answers.

5 Remember: The only thing the feds have jurisdiction over within a state are their own territory and franchises, which are
6 property coming under Article 4, Section 3, Clause 2 of the Constitution. Being a privileged alien or "resident alien" is a
7 franchise that they have exclusive jurisdiction over, even in a state. That is why all "taxpayers" must be "individuals" and
8 privileged aliens within states of the Union: Because the only thing the constitution grants them jurisdiction over within a
9 state is foreign affairs, including jurisdiction over aliens. This is covered in section 17.2.2 of this form.

10 **17.6.12 Income taxation is an Article 1, Section 8 power, which is therefore constitutional and non-geographical**

11 Contention:

12 The I.R.C. implements powers delegated to Congress by Article 1, Section 8, Clauses 1 and 3 of the United States
13 Constitution. As such, it operates throughout the 50 states and is therefore non-geographical in scope. It is "subject
14 matter" jurisdiction that operates outside of federal territory and within states of the Union.

15 By way of example, patents and copyrights are an Article 1, Section 8 power and they operate within the states independent
16 of the exclusive or territorial jurisdiction of the national government. Same for counterfeiting and postal matters.

17 Social Security, for instance, is identified by the U.S. Supreme Court as an Article 1, Section 8 power. To wit:

18 *The subject matter of taxation open to the power of the Congress is as comprehensive as that open to the power*
19 *of the states, though the method of apportionment may at times be different. "The Congress shall have power to*
20 *lay and collect taxes, duties, imposts and excises." Art. 1, § 8. If the tax is a direct one, it shall be apportioned*
21 *according to the census or enumeration. If it is a duty, impost, or excise, it shall be uniform throughout the*
22 *United States. Together, these classes include every form of tax appropriate to sovereignty. Cf. [Burnet v.](#)
23 [Brooks](#), 288 U.S. 378, 403, 405; [Brushaber v. Union Pacific R. Co.](#), 240 U.S. 1, 12. Whether the tax is to be*
24 *582*582 classified as an "excise" is in truth not of critical importance. If not that, it is an "impost" ([Pollock v.](#)*
25 *[Farmers' Loan & Trust Co.](#), 158 U.S. 601, 622, 625; [Pacific Insurance Co. v. Soule](#), 7 Wall. 433, 445), or a*
26 *"duty" ([Veazie Bank v. Fenno](#), 8 Wall. 533, 546, 547; [Pollock v. Farmers' Loan & Trust Co.](#), 157 U.S. 429,*
27 *570; [Knowlton v. Moore](#), 178 U.S. 41, 46). A capitation or other "direct" tax it certainly is not. "Although there*
28 *have been from time to time intimations that there might be some tax which was not a direct tax nor included*
29 *under the words 'duties, imposts and excises,' such a tax for more than one hundred years of national existence*
30 *has as yet remained undiscovered, notwithstanding the stress of particular circumstances has invited thorough*
31 *investigation into sources of powers." [Pollock v. Farmers' Loan & Trust Co.](#), 157 U.S. 429, 557. There is no*
32 *departure from that thought in later cases, but rather a new emphasis of it. Thus, in [Thomas v. United States](#),*
33 *192 U.S. 363, 370, it was said of the words "duties, imposts and excises" that "they were used comprehensively*
34 *to cover customs and excise duties imposed on importation, consumption, manufacture and sale of certain*
35 *commodities, privileges, particular business transactions, vocations, occupations and the like." At times*
36 *taxpayers have contended that the Congress is without power to lay an excise on the enjoyment of a privilege*
37 *created by state law. The contention has been put aside as baseless. Congress may tax the transmission of*
38 *property by inheritance or will, though the states and not Congress have created the privilege of succession.*
39 *[Knowlton v. Moore](#), supra, p. 58. Congress may tax the enjoyment of a corporate franchise, though a state and*
40 *not Congress has brought the franchise into being. [Flint v. Stone Tracy Co.](#), 220 U.S. 107, 155. The statute*
41 *books of the states are strewn with illustrations of taxes laid on 583*583 occupations pursued of common*
42 *right.^[2] We find no basis for a holding that the power in that regard which belongs by accepted practice to the*
43 *legislatures of the states, has been denied by the Constitution to the Congress of the nation.*

44 *2. The tax being an excise, its imposition must conform to the canon of uniformity. There has been no departure*
45 *from this requirement. According to the settled doctrine the uniformity exacted is geographical, not intrinsic.*
46 *[Knowlton v. Moore](#), supra, p. 83; [Flint v. Stone Tracy Co.](#), supra, p. 158; [Billings v. United States](#), 232 U.S.*
47 *261, 282; [Stellwagen v. Clum](#), 245 U.S. 605, 613; [LaBelle Iron Works v. United States](#), 256 U.S. 377, 392; [Poe](#)*
48 *[v. Seaborn](#), 282 U.S. 101, 117; [Wright v. Vinton Branch Mountain Trust Bank](#), 300 U.S. 440. "The rule of*
49 *liability shall be the same in all parts of the United States." [Florida v. Mellon](#), 273 U.S. 12, 17.*
50 *[[Steward Machine Co. v. Davis](#), 301 U.S. 548 (1937)]*

1 Rebuttal:

2 The U.S. Supreme Court acknowledged that taxes laid on the District of Columbia, and by implication, all public offices
3 within the national government exercised WITHIN the District of Columbia, is NOT an Article 1, Section 8 or
4 CONSTITUTIONAL power. Keep in mind that this is the only tax described in the I.R.C. Those who propose that it IS an
5 Article 1 Section 8 power are therefore calling the U.S. Supreme Court a LIAR:

6 “*Loughborough v. Blake*, 5 Wheat. 317, 5 L.Ed. 98, was an action of trespass or, as appears by the original
7 record, replevin, brought in the circuit court for the District of Columbia to try the right of Congress to impose
8 a direct tax for general purposes on that District. 3 Stat. at L. 216, chap. 60. **It was insisted that Congress**
9 **could act in a double capacity: in one as legislating [182 U.S. 244, 260] for the states; in the other as a local**
10 **legislature for the District of Columbia.** In the latter character, it was admitted that the power of levying direct
11 taxes might be exercised, **but for District purposes only**, as a state legislature might tax for state purposes; but
12 that it could not legislate for the District under art. 1, 8, giving to Congress the power ‘to lay and collect taxes,
13 imposts, and excises,’ which ‘shall be uniform throughout the United States,’ **inasmuch as the District was no**
14 **part of the United States [described in the Constitution].** It was held that the grant of this power was a general
15 one without limitation as to place, and consequently extended to all places over which the government extends;
16 and that it extended to the District of Columbia as a constituent part of the United States. The fact that art. 1, 2,
17 declares that ‘representatives and direct taxes shall be apportioned among the several states . . . according to
18 their respective numbers’ furnished a standard by which taxes were apportioned, but not to exempt any part of
19 the country from their operation. ‘The words used do not mean that direct taxes shall be imposed on states only
20 which are represented, or shall be apportioned to representatives; **but that direct taxation, in its application to**
21 **states, shall be apportioned to numbers.**’ That art. 1, 9, 4, declaring that direct taxes shall be laid in proportion
22 to the census, was applicable to the District of Columbia, ‘and will enable Congress to apportion on it its just
23 and equal share of the burden, with the same accuracy as on the respective states. If the tax be laid in this
24 proportion, it is within the very words of the restriction. It is a tax in proportion to the census or enumeration
25 referred to.’ It was further held that the words of the 9th section did not ‘in terms require that the system of
26 direct taxation, when resorted to, shall be extended to the territories, as the words of the 2d section require that
27 it shall be extended to all the states. They therefore may, without violence, be understood to give a rule when
28 the territories shall be taxed, without imposing the necessity of taxing them.’”

29 “**There could be no doubt as to the correctness of this conclusion, so far, at least, as it applied to the District**
30 **of Columbia.** This District had been a part of the states of Maryland and [182 U.S. 244, 261] Virginia. It had
31 been subject to the Constitution, and was a part of the United States[***]. **The Constitution had attached to it**
32 **irrevocably. There are steps which can never be taken backward. The**
33 **tie that bound the states of Maryland and Virginia to the Constitution could not be dissolved, without at least**
34 **the consent of the Federal and state governments to a formal separation. The mere cession of the District of**
35 **Columbia to the Federal government relinquished the authority of the states, but it did not take it out of the**
36 **United States or from under the aegis of the Constitution. Neither party had ever consented to that**
37 **construction of the cession. If, before the District was set off, Congress had passed an unconstitutional act**
38 **affecting its inhabitants, it would have been void.** If done after the District was created, it would have been
39 equally void; in other words, Congress could not do indirectly, by carving out the District, what it could not do
40 directly. The District still remained a part of the United States, protected by the Constitution. Indeed, it would
41 have been a fanciful construction to hold that territory which had been once a part of the United States ceased
42 to be such by being ceded directly to the Federal government.”

43 [. . .]

44 “Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and
45 uniform to the effect [182 U.S. 244, 279] that **the Constitution is applicable to territories acquired by purchase**
46 **or conquest, only when and so far as Congress shall so direct.** Notwithstanding its duty to ‘guarantee to every
47 state in this Union a republican form of government’ (art. 4, 4), by which we understand, according to the
48 definition of Webster, ‘a government in which the supreme power resides in the whole body of the people, and is
49 exercised by representatives elected by them,’ Congress did not hesitate, in the original organization of the
50 territories of Louisiana, Florida, the Northwest Territory, and its subdivisions of Ohio, Indiana, Michigan,
51 Illinois, and Wisconsin and still more recently in the case of Alaska, to establish a form of government bearing
52 a much greater analogy to a British Crown colony than a republican state of America, and to vest the
53 legislative power either in a governor and council, or a governor and judges, to be appointed by the President.
54 It was not until they had attained a certain population that power was given them to organize a legislature by
55 vote of the people. In all these cases, as well as in territories subsequently organized west of the Mississippi,
56 Congress thought it necessary either to extend to Constitution and laws of the United States over them, or to
57 declare that the inhabitants should be entitled to enjoy the right of trial by jury, of bail, and of the privilege of
58 the writ of habeas corpus, as well as other privileges of the bill of rights.”
59 [Downes v. Bidwell, 182 U.S. 244 (1901)]

60 Hence, since the District of Columbia is included within the definition of “United States” and all SIMILAR jurisdictions
61 found in 26 U.S.C. §7701(a)(9) and (a)(10), then the tax imposed under I.R.C. Subtitles A and C:

1. Is NOT an Article 1, Section 8 tax.
2. Extends ONLY where the GOVERNMENT extends, as pointed out above. Sources WITHIN the government, in fact, are defined in the at 26 U.S.C. §864(c)(3) as “sources within the United States”.
3. Is a tax on instrumentalities of the national government and not private humans.
4. It is neither CONSTITUTIONAL nor UNCONSTITUTIONAL, but rather EXTRA-CONSTITUTIONAL. It is an EXTRA-constitutional tax because the Constitution doesn’t protect what happens by consent to PUBLIC officers within the government. All those serving in public offices do so by consent and it is a maxim of law that you cannot complain of an injury for things you consent to.
5. While it is NOT a constitutional but an EXTRA-constitutional tax, if tax terms such as “direct, indirect, excise” used within the constitution WERE used to describe it, then it would have to be described as follows:
 - 5.1. Is a direct, unapportioned tax on INCOME as property. All direct taxes are on property. Note also that the ONLY place it can be administered as a “DIRECT TAX” is the District of Columbia, which is why the terms “United States” and “State” are both defined in 26 U.S.C. §7701(a)(9) and (a)(10) as the District of Columbia and no part of any state of the Union. This is also why the ONLY remaining “internal revenue district” within which the I.R.S. can lawfully enforce pursuant to 26 U.S.C. §7601 is the District of Columbia.
 - 5.2. It is a DIRECT TAX because it involves both real estate and personal property or the "benefits" of such property. This definition of "direct" derives from Pollock v. Farmers’ Loan & Trust Co., 157 U.S. 429 (1894).
 - 5.3. It is a direct tax upon PROPERTY owned BY THE GOVERNMENT because in POSSESSION of the government at the time of payment.
 - 5.4. The earnings of public offices are property of the government, because the OFFICE is owned by the government and was created by the government. The creator of a thing is always the owner.
 - 5.5. The "income" subject to the tax is payments FROM the government.
 - 5.6. It is an excise on the SOURCE of income.
 - 5.7. The SOURCE is the specific place the activity was accomplished, which is ALWAYS the government or a "U.S. source". A "U.S. source" means an activity WITHIN the government. Hence "INTERNAL revenue code". See: <http://famguardian.org/TaxFreedom/CitesByTopic/source.htm>

Source of Earned Income

The source of your earned income is the place where you perform the services for which you received the income. Foreign earned income is income you receive for performing personal services in a foreign country. Where or how you are paid has no effect on the source of the income. For example, income you receive for work done in France is income from a foreign source even if the income is paid directly to your bank account in the United States and your employer is located in New York City.

If you receive a specific amount for work done in the United States, you must report that amount as U.S. source income. If you cannot determine how much is for work done in the United States, or for work done partly in the United States and partly in a foreign country, determine the amount of U.S. source income using the method that most correctly shows the proper source of your income.

In most cases you can make this determination on a time basis. U.S. source income is the amount that results from multiplying your total pay (including allowances, re-imbursements other than for foreign moves, and noncash fringe benefits) by a fraction. The numerator (top number) is the number of days you worked within the United States. The denominator is the total number of days of work for which you were paid.

[IRS Publication 54 (2000), p. 4]

- 5.8. It is INDIRECT in the sense that all indirect taxes are excise taxes upon activities that can be avoided by avoiding the activity. However, it becomes DIRECT, a THEFT, and slavery/involuntary servitude if the government:
 - 5.8.1. Refuses to recognize or protect your right to NOT volunteer and not become a public officer.
 - 5.8.2. Refuses to acknowledge the nature of the activity being taxed, or PRESUMES that it is NOT a public office.
 - 5.8.3. Refuses to correct false information returns against those NOT engaging in the activity, and thereby through omission causes EVERYONE who is the subject of such false reports to essentially be elected into a public office through a criminally false and fraudulent information return.
 - 5.8.4. Enforces it outside of the exclusive jurisdiction of Congress or against those who are not public officers and officers of a corporation as required by Federal Rule of Civil Procedure 17(b).
- 5.9. The reason that direct and indirect can BOTH describe it, is that the constitution doesn't apply in the only place the activity can lawfully be exercised (per 4 U.S.C. §72), which is federal territory. It doesn't fit the constitution because it doesn't apply to the PRIVATE people who are the only proper subject of the constitution.

6. It is PRIVATE law and SPECIAL law, rather than PUBLIC law, that only applies to specific persons and things CONSENSUALLY engaged in activities on federal territory as AGENTS of the government ONLY. That is why the entire Title 26 of the U.S. Code is identified as NOT being "positive law" in 1 U.S.C. §204: Because it doesn't acquire the "force of law" or become legal evidence of an obligation until AFTER you consent to it. It is a maxim of law that anything done to you with your consent cannot form the basis for an injury or a remedy in a court of law. On the OTHER hand, if everyone fills out IRS Form W-4's and ACTS like a government statutory "employee", then for all intents and purposes it applies to EVERYONE and at least LOOKS like it is public law, even though it isn't.
7. Because it is PRIVATE and SPECIAL LAW, it is what the United States Supreme Court called "class legislation" in Pollock v. Farmers' Loan & Trust Co., 157 U.S. 429 (1894). The specific "class" to which it applies is that SUBSET of all "citizens" who are lawfully serving in an elected or appointed public office.
8. The activities SUBJECT to the tax must also occur on federal territory in order to be the lawful subject of any congressional civil enactment.
- 8.1. All civil law is prima facie territorial.
- 8.2. The Separation of Powers Doctrine, 40 U.S.C. §3112, 28 U.S.C. §1652, and Federal Rule of Civil Procedure 17 all forbid the enforcement of federal civil law outside the exclusive jurisdiction of Congress or within a constitutional state of the Union.
- 8.3. If territory is divorced from the activity and the tax is enforced outside of federal territory, then the activity subject to tax becomes an act of private contract governed by the local CIVIL laws of the jurisdiction in which the activity occurred. And because it is private business activity, then there is a waiver of sovereign immunity AND it must be heard in a LOCAL state court having jurisdiction over the domicile of the public officer and NOT in a federal court. These facts are plainly stated in 40 U.S.C. §3112.
9. If it is enforced or offered in a constitutional state, then:
- 9.1. An "invasion" has occurred under Article 4, Section 4. By "enforced", we mean that the ACTIVITY subject to the tax occurs within a constitutional state of the Union. Hence, "INTERNAL" in the phrase "INTERNAL Revenue Service", meaning INTERNAL to the government and INTERNAL to federal territory.
- 9.2. The franchise is being illegally enforced:

*"Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and with the Indian tribes, may, without doubt, provide for **granting** coasting **licenses**, licenses to pilots, licenses to trade with the Indians, and any other **licenses** necessary or proper for the exercise of that great and extensive power; and the same observation is applicable to every other power of Congress, to the exercise of which the granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.*

*But very different considerations apply to the **internal commerce** or **domestic trade** of the States. Over this commerce and trade Congress has **no power of regulation nor any direct control**. This power belongs **exclusively** to the States. **No interference by Congress with the business of citizens transacted within a State is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the legislature**. The power to authorize a business within a State is plainly repugnant to the exclusive power of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects. **Congress cannot authorize a trade or business within a State in order to tax it.**"*

[License Tax Cases, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

For a lively debate on this subject, see:

Family Guardian Forums, Forum 6.6.2: Non-Resident Non-Person Position
<http://famguardian.org/forums/index.php?showtopic=7592&page=1>

There is no question that the income tax documented in the Internal Revenue Code, Subtitles A and C is an excise and a franchise tax upon privileges granted by Congress. The above case, Steward Machine Co. could just as easily be written to apply to the income tax, even though it addressed Social Security taxes instead of income taxes. However:

1. We are not aware of even one instance in which the I.R.C. Subtitles A and C income tax has every EXPRESSLY been identified as an Article 1, Section 8, Clauses 1 or 3 power by the U.S. Supreme Court. If you have found such an authority, please disclose it. Otherwise, your claim is completely unfounded.
2. Neither the income tax nor Social Security taxes are expressly authorized to operate within constitutional states of the

Union, as indicated in the geographical definitions themselves. See:

2.1. 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d).

TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701. [Internal Revenue Code]
Sec. 7701. – Definitions

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(9) United States

The term "United States" when used in a geographical sense includes only the States and the District of Columbia.

(10) State

The term "State" shall be construed to include the District of Columbia, where such construction is necessary to carry out provisions of this title.

TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES

CHAPTER 4 - THE STATES

Sec. 110. Same; definitions

(d) The term "State" includes any Territory or possession of the United States.

2.2. 42 U.S.C. §1301.

42 U.S.C. §1301 - Definitions

(a) When used in this chapter—

(1) The term "State", except where otherwise provided, includes the District of Columbia and the Commonwealth of Puerto Rico, and when used in subchapters IV, V, VII, XI, XIX, and XXI of this chapter includes the Virgin Islands and Guam. Such term when used in subchapters III, IX, and XII of this chapter also includes the Virgin Islands. Such term when used in subchapter V and in part B of this subchapter of this chapter also includes American Samoa, the Northern Mariana Islands, and the Trust Territory of the Pacific Islands. Such term when used in subchapters XIX and XXI of this chapter also includes the Northern Mariana Islands and American Samoa. In the case of Puerto Rico, the Virgin Islands, and Guam, subchapters I, X, and XIV, and subchapter XVI of this chapter (as in effect without regard to the amendment made by section 301 of the Social Security Amendments of 1972) shall continue to apply, and the term "State" when used in such subchapters (but not in subchapter XVI of this chapter as in effect pursuant to such amendment after December 31, 1973) includes Puerto Rico, the Virgin Islands, and Guam. Such term when used in subchapter XX of this chapter also includes the Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands. Such term when used in subchapter IV of this chapter also includes American Samoa.

(2) The term "United States" when used in a geographical sense means, except where otherwise provided, the States.

3. In the absence of express delegation of authority to tax within the CONSTITUTIONAL states, the I.R.C. Subtitles A and C and Social Security Act by default only apply within the exclusive territorial jurisdiction of Congress within federal territory under Article 1, Section 8, Clause 17 ONLY.

"It is a well established principle of law that all federal regulation applies only within the territorial jurisdiction of the United States unless a contrary intent appears."
[Foley Brothers, Inc. v. Filardo, 336 U.S. 281 (1949)]

"The laws of Congress in respect to those matters [outside of Constitutionally delegated powers] do not extend into the territorial limits of the states, but have force only in the District of Columbia, and other places that are within the exclusive jurisdiction of the national government."
[Caha v. U.S., 152 U.S. 211 (1894)]

"There is a canon of legislative construction which teaches Congress that, unless a contrary intent appears [legislation] is meant to apply only within the territorial jurisdiction of the United States."
[U.S. v. Spelar, 338 U.S. 217 at 222]

4. Because the I.R.C. Subtitles A and C and the Social Security Act are NOT expressly authorized by Congress to operate in the states by statute, then:

4.1. That authority must be presumed to NOT exist per the rules of statutory construction.

*"The United States Supreme Court cannot supply what Congress has studiously omitted in a statute."
[Federal Trade Com. v. Simplicity Pattern Co., 360 U.S. 55, p. 55 (1959)]*

*"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning. Meese v. Keene, 481 U.S. 465, 484-485 (1987) ('It is axiomatic that the statutory definition of the term excludes unstated meanings of that term'); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ('As a rule, 'a definition which declares what a term "means" . . . excludes any meaning that is not stated'); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945) ; Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."
[Stenberg v. Carhart, 530 U.S. 914 (2000)]*

*"Under the principle of ejusdem generis, when a general term follows a specific one, the general term should be understood as a reference to subjects akin to the one with specific enumeration."
[Norfolk & Western R. Co. v. Train Dispatchers, 499 U.S. 117 (1991)]*

"Ejusdem generis. Of the same kind, class, or nature. In the construction of laws, wills, and other instruments, the "ejusdem generis rule" is, that where general words follow an enumeration of persons or things, by words of a particular and specific meaning, such general words are not to be construed in their widest extent, but are to be held as applying only to persons or things of the same general kind or class as those specifically mentioned. U.S. v. LaBrecque, D.C. N.J., 419 F.Supp. 430, 432. The rule, however, does not necessarily require that the general provision be limited in its scope to the identical things specifically named. Nor does it apply when the context manifests a contrary intention.

*Under "ejusdem generis" canon of statutory construction, where general words follow the enumeration of particular classes of things, the general words will be construed as applying only to things of the same general class as those enumerated. Campbell v. Board of Dental Examiners, 53 Cal.App.3d. 283, 125 Cal.Rptr. 694, 696."
[Black's Law Dictionary, Sixth Edition, p. 517]*

- 4.2. Social Security and the Income Tax are NOT Article 1, Section 8, Clauses 1 and 3 "taxes" as legally defined. They instead are Article 1, Section 8, Clause 17 taxes. The geographical definitions provided above PROVE this when interpreted consistent with the rules of statutory construction indicated above.
- 4.3. The U.S. Supreme Court is confusing contexts between Congress' EXCLUSIVE legislative jurisdiction under Article 1, Section 8, Clause 17 and their SUBJECT MATTER jurisdiction within states of the Union. This is called a "fallacy by equivocation" and it is designed to STEAL and ENSLAVE. This fallacy is the common thread on how the illegal enforcement of the tax laws initially got its footing, in fact.
5. CONSTITUTIONAL "States" and STATUTORY "States" are not equivalent in law, and do not fall "in the same general class" under the rules of statutory construction.
6. The U.S. Supreme Court very deliberately refused in Steward Machine Co. v. Davis, 301 U.S. 548 (1937) to identify the SPECIFIC "privilege" that is the SUBJECT of the Social Security EXCISE tax. In fact, that privilege is a public office in the national government. It is, in fact, a violation of the Constitution to pay PUBLIC tax monies or "benefits" to otherwise PRIVATE people. Hence, ALL "Social Security benefit recipients" MUST be statutory "employees" or "federal personnel" AND public officers WITHIN the national government or a crime is being committed on a massive scale consisting of the abuse of public funds.

"To lay, with one hand, the power of the government on the property of the citizen, and with the other to bestow it upon favored individuals to aid private enterprises and build up private fortunes, is none the less a robbery because it is done under the forms of law and is called taxation. This is not legislation. It is a decree under legislative forms.

Nor is it taxation. 'A tax,' says Webster's Dictionary, 'is a rate or sum of money assessed on the person or property of a citizen by government for the use of the nation or State.' 'Taxes are burdens or charges imposed by the Legislature upon persons or property to raise money for public purposes.' Cooley, Const. Lim., 479.

Coulter, J., in Northern Liberties v. St. John's Church, 13 Pa.St., 104 says, very forcibly, 'I think the common mind has everywhere taken in the understanding that taxes are a public imposition, levied by authority of the

government for the purposes of carrying on the government in all its machinery and operations—that they are imposed for a public purpose.' See, also *Pray v. Northern Liberties*, 31 Pa.St., 69; *Matter of Mayor of N.Y.*, 11 Johns., 77; *Camden v. Allen*, 2 Dutch., 398; *Sharpless v. Mayor*, supra; *Hanson v. Vernon*, 27 Ia., 47; *Whiting v. Fond du Lac*, supra." [Loan Association v. Topeka, 20 Wall. 655 (1874)]

"A tax, in the general understanding of the term and as used in the constitution, signifies an exaction for the support of the government. The word has never thought to connote the expropriation of money from one group for the benefit of another."
[U.S. v. Butler, 297 U.S. 1 (1936)]

7. The reason the U.S. Supreme Court in *Steward Machine Company* refused to identify the SPECIFIC "privilege" that is the subject of the Social Security excise tax was because:
 - 7.1. The litigants before them were NOT engaged in the public office privilege, and therefore NOT the subject of the tax.
 - 7.2. If they admitted that the "privilege" is a public office, then they:
 - 7.2.1. Would have foreclosed the illegal and unconstitutional expansion of this new franchise into the states of the Union.
 - 7.2.2. Would have provided grounds to the litigants to sue all those who compel them to participate for criminally impersonating a public officer.
 - 7.3. They knew that you cannot unilaterally "elect" yourself into public office, even with your consent, by filling out any government form, including a Social Security Form SS-5. This would completely destroy the separation of powers between PUBLIC and PRIVATE, and thereby essentially destroy ALL PRIVATE property by converting it to PUBLIC property.
8. Even IF Congress "expressly authorized" the public offices that are the subject of the Social Security and income tax excise taxes to be exercised within states of the Union, such a tax would NOT be a constitutional income tax. The reason is because it does not extend to PRIVATE people who are the subject of the Constitution or to anything BUT a "creation of Congress". The Constitution, in fact, does not even authorize "corporations" and the founding fathers loathed the idea of a government that was a corporation. Even to this day, the modern income tax is a CORPORATE income tax, and it is implemented as a tax on the PUBLIC OFFICERS within the GOVERNMENT national corporation.

"Income" has been taken to mean the same thing as used in the Corporation Excise Tax Act of 1909, in the Sixteenth Amendment, and in the various revenue acts subsequently passed. *Southern Pacific Co. v. Lowe*, 247 U.S. 330, 335; *Merchants' L. & T. Co. v. Smietanka*, 255 U.S. 509, 219. After full consideration, this Court declared that income may be defined as gain derived from capital, from labor, or from both combined, including profit gained through sale or conversion of capital. *Stratton's Independence v. Howbert*, 231 U.S. 399, 415; *Doyle v. Mitchell Brothers Co.*, 247 U.S. 179, 185; *Eisner v. Macomber*, 252 U.S. 189, 207. And that definition has been adhered to and applied repeatedly. See, e.g., *Merchants' L. & T. Co. v. Smietanka*, supra; 518; *Goodrich v. Edwards*, 255 U.S. 527, 535; *United States v. Phellis*, 257 U.S. 156, 169; *Miles v. Safe Deposit Co.*, 259 U.S. 247, 252-253; *United States v. Supplee-Biddle Co.*, 265 U.S. 189, 194; *Irwin v. Gavit*, 268 U.S. 161, 167; *Edwards v. Cuba Railroad*, 268 U.S. 628, 633. In determining what constitutes income, substance rather than form is to be given controlling weight. *Eisner v. Macomber*, supra, 206. [271 U.S. 175]"
[*Bowers v. Kerbaugh-Empire Co.*, 271 U.S. 170, 174, (1926)]

9. The first attempt at an income tax was addressed in *Pollock v. Farmers' Loan & Trust Co.*, 158 U.S. 601 and in that case, the U.S. Supreme Court declared it unconstitutional and identified it as "class legislation". The CLASS that is the subject of the modern income tax is public offices, and these public offices are a SUBSET of the entire population, thus making it NOT a "tax", but a discriminatory measure against a SUBSET of the population who are public officers.

"The present assault upon capital is but the beginning. It will be but the stepping stone to others larger and more sweeping, until our political contest will become war of the poor against the rich; a war of growing intensity and bitterness. 'If the court sanctions the power of discriminating taxation, and nullifies the uniformity mandate of the constitution,' as said by one who has been all his life a student of our institutions, 'it will mark the hour when the sure decadence of our present government will commence.'"

[...]

The legislation, in the discrimination it makes, is class legislation. Whenever a distinction is made in the burdens a law imposes or in the benefits it confers on any citizens by reason of their birth, or wealth, or religion, it is class legislation, and leads inevitably to oppression and abuses, and to general unrest and disturbance in society."
[*Pollock v. Farmers' Loan and Trust*, 157 U.S. 429 (1895)]

Those who challenge our position on this subject are simply asked to answer the following questions:

1. Produce the GEOGRAPHICAL definition within both the Internal Revenue Code and the Social Security Act that EXPRESSLY includes constitutional states of the Union. Otherwise, that jurisdiction is PURPOSEFULLY excluded per the rules of statutory construction.

NOTE: If you are going to play the “includes” game in your response, then include answers to all the questions at the end of the following memorandum of law at section 14:

Meaning of the Words “includes” and “including”, Form #05.014

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

2. Identify EXACTLY WHAT the Congressionally granted “privilege” is that is the subject of the I.R.C. Subtitles A and C income tax and Social Security excise taxes.
3. Admit that the subject of the I.R.C. Subtitles A and C income tax and Social Security excise taxes is a public office in the national government.
4. Admit that Congress can only tax a public office when it is exercised in a geographical place that is EXPRESSLY AUTHORIZED by statute per 4 U.S.C. §72.

TITLE 4 > CHAPTER 3 > § 72

§ 72. Public offices; at seat of Government

All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere, except as otherwise expressly provided by law.

5. Admit that Congress has NOT “expressly authorized” any of the following:
 - 5.1. The creation of any new public offices under the Internal Revenue Code.
 - 5.2. The “election” of any new public officers by filling out any tax form.
 - 5.3. The exercise of any public offices within constitutional states of the Union under the Internal Revenue Code.
6. Admit that there are no “internal revenue districts” within any constitutional state of the Union WITHIN WHICH the I.R.S. can lawfully enforce any provision of the Internal Revenue Code as authorized by 26 U.S.C. §7601.
7. Admit that the Internal Revenue Code Subtitles A and C are a public officer “kickback” tax designed to LOOK like a constitutional income tax. See and rebut:

The “Trade or Business” Scam, Form #05.001

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

The words you use to describe this tax can get you into trouble in court and attract insincere and covetous judges and prosecutors to call you frivolous and try to penalize you to evade addressing the issues raised in this memorandum. We would therefore strongly suggest that in describing this tax in court pleadings or to juries and in front of malicious judges, you:

1. Never describe it as either direct or indirect. It’s irrelevant and could truthfully be described as either. The U.S. Supreme Court, for instance, calls it a “direct unapportioned tax” applicable only to the District of Columbia, while the Congressional Research Service (C.R.S.) calls it an INDIRECT tax. They are BOTH right! This is a red herring.
2. NOT argue about whether the Internal Revenue Code is constitutional or unconstitutional. It is entirely constitutional. What is unconstitutional is how it is willfully and maliciously MISREPRESENTED and illegally enforced by both the Department of Justice and the Internal Revenue Service.
3. Demand written proof of your consent to occupy or be held accountable for the duties associated with the illegally created public office that is the subject of the tax.
4. Pay SPECIAL focus on the CONTEXT for terms: STATUTORY v. CONSTITUTIONAL. These two contexts are mutually exclusive and non-overlapping for the purpose of the income tax. They will attempt many different “fallacies by equivocation” in order to mislead the jury and undermine your defense. We talk about this at length in:

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

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

5. Instead focus on:
 - 5.1. The activity that is the subject of the tax and how you, as a private nonresident in a legislatively foreign state can lawfully engage in the activity.
 - 5.2. How the choice of law rules documented herein do not permit the enforcement of the tax under federal law, and therefore, that there is no jurisdiction to enforce or collect the tax.
 - 5.3. WHERE the activity may be lawfully exercised and that you are NOT located in that place, which is the District of Columbia and no part of any state of the Union. See 4 U.S.C. §72.

- 5.4. The fact that it is a crime to impersonate a public office, even with your consent. 18 U.S.C. §912.
- 5.5. The fact that compelled withholding causes the crime of bribery to solicit you to be treated illegally as a public officer. 18 U.S.C. §211.

17.7 Summary of methods for avoiding the pitfalls of objections to the NRA Position

The important lessons learned from the previous discussion and rebuttal of objections to the Non-Resident Non-Person Position include the following:

1. It is naïve and injurious to presume that you can change your status without changing every aspect of your behavior to be consistent with that change. Those who intend to BE “nonresidents” must ACT like “nonresidents” in every conceivable way:

- 1.1. They must correct citizenship records about themselves.

Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001
<http://sedm.org/Forms/FormIndex.htm>

- 1.2. They must obtain a passport as a state national using the following:

USA Passport Application Attachment, Form #06.007
<http://sedm.org/Forms/FormIndex.htm>

- 1.3. They must quit Social Security. Only “residents” are eligible for Social Security and can use an SSN or the corresponding TIN. See:

Resignation of Compelled Social Security Trustee, Form #06.002
<http://sedm.org/Forms/FormIndex.htm>

- 1.4. They must close their financial accounts and reopen them as nonresident aliens:

About IRS Form W-8BEN, Form #04.202
<http://sedm.org/Forms/FormIndex.htm>

- 1.5. They must update the withholding paperwork with all their business associates:

Federal and State Tax Withholding Options for Private Employers, Form #09.001
<http://sedm.org/Forms/FormIndex.htm>

All of the above steps are summarized in the following document on the opening page of our website, which all those who use our materials MUST abide by:

Path to Freedom, Form #09.015

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

2. On every occasion where they correspond with the government, they should present as much of the above exculpatory evidence as they can so that it will end up in their administrative record and can be used in their defense. Our favorite approach is to scan in our administrative record and attach the entire record as a CD to every correspondence, thus making it instantly admissible as evidence in any tax proceeding.
3. If you don’t rebut the false information returns connecting you to a “trade or business”, the courts are going to presume you made an election under 26 C.F.R. §301.7701-5 (older version) above and under the Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. §1605 to be treated as a “resident” alien. You will contradict yourself if you claim to be a “nonresident alien” without also contesting the false information returns.
4. Don’t ever claim to be a “taxpayer” or act like a “taxpayer”:
 - 4.1. When people accuse you of being a “taxpayer”, argue with them.
 - 4.2. Don’t invoke the terms of a franchise agreement, Internal Revenue Code, Subtitles A and C, that only pertains to “taxpayers” in your own defense.
 - 4.3. Don’t use “taxpayer” only forms without at least attaching something that makes it into a “nontaxpayer” form such as the following:

Tax Form Attachment, Form #04.201

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

5. If you are compelled, under threat of criminal prosecution, to file a tax return, you cannot use a standard IRS form without at least attaching something to clarify what you are doing such as the following:

Federal Nonresident Nonstatutory Claim for Return of Funds Unlawfully Paid to the Government-Long, Form #15.001

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

6. Use the techniques found in the following to combat judicial and government verbicide aimed at destroying the separation of powers by confusing your citizenship status and kidnapping your identity to move it onto federal territory:

7. Don't ever claim to be anything that can't be found in statutes and therefore can't be proven with evidence, including:

7.1. "White male Christian"

7.2. "Not a Fourteenth Amendment citizen"

7.3. "Absolute, freeborn, and natural individual".

Instead, stick with the statutory references and definitions found in Title 8 itself, and refer to yourself with the only status found in Title 8 that is in fact and indeed consistent with the circumstances of someone born within and domiciled within a state of the Union on other than federal territory: State nationals pursuant to 8 U.S.C. §1101(a)(21). Then, challenge them to produce a definition of "United States" anywhere in Title 8 that includes the exclusive jurisdiction of a state of the Union. Without such an express definition, states of the Union are presumed to be purposefully excluded by implication:

"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning." Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a rule, 'a definition which declares what a term 'means' . . . excludes any meaning that is not stated"); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945) ; Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."

[Stenberg v. Carhart, 530 U.S. 914 (2000)]

"It is axiomatic that the statutory definition of the term excludes unstated meanings of that term." Colautti v. Franklin, 439 U.S. 379, 392, and n. 10 (1979). Congress' use of the term "propaganda" in this statute, as indeed in other legislation, has no pejorative connotation. As judges, it is our duty to [481 U.S. 485] construe legislation as it is written, not as it might be read by a layman, or as it might be understood by someone who has not even read it."

[Meese v. Keene, 481 U.S. 465, 484 (1987)]

"As a rule, 'a definition which declares what a term 'means' . . . excludes any meaning that is not stated'"

[Colautti v. Franklin, 439 U.S. 379 (1979), n. 10]

8. Do everything you can to prevent being victimized by presumptions of both the IRS, the DOJ, and the Courts by attaching the following to all your pleadings:

8.1. Federal Pleading/Motion/Petition Attachment, Litigation Tool #01.002

<http://sedm.org/Litigation/LitIndex.htm>

8.2. Citizenship, Domicile, and Tax Status Options, Form #10.003

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

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

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

9. On every correspondence and every occasion you have to communicate with the government, rebut the presumption that you are not engaged in a "trade or business" as defined in 26 U.S.C. §7701(a)(26):

9.1. Regularly rebut all false information returns using the following:

Correcting Erroneous Information Returns, Form #04.001

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

9.2. Submit the proper withholding paperwork that correctly represents your status as a nonresident who is not engaged in a "trade or business". See item 4.3 above and the following:

Federal and State Tax Withholding Options for Private Employers, Form #09.001

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

18 Other proponents of the Non-Resident Non-Person Position

Our advocacy of the Non-Resident Non-Person Position (NRNP) is not unique. Other people over the years have also advanced this position, although:

1. They didn't use the name that we use to describe the position.
2. They didn't cover the subject nearly as thoroughly as we have.

1 In this section, we will provide a brief synopsis of each advocate we are aware of.

2 In covering these personalities, we wish to emphasize that we do not intend to attack or condemn or blame any of them for
3 the mistakes they made in efforts to reform the system. There is much to learn and many opportunities for mistakes along
4 the way. People like these who are on the cutting edge tend to suffer wounds more easily than others because of those
5 mistakes. Thomas Edison, for instance, failed his way to success while inventing the light bulb. He tried thousands of
6 different materials for the filament that didn't work before he found just the right tungsten carbon filament that did work.

7 We repeat this information here so that you can stand on the shoulders of these brave individuals and learn from their
8 mistakes so that you don't repeat them or suffer similar consequences.

9 **18.1 Lynn Meredith**

10 The most famous advocate of the Non-Resident Non-Person Position over the years was Lynn Meredith. She wrote two
11 short but popular books describing the position:

- 12 1. Vultures in Eagles Clothing.
- 13 2. How to Cook a Vulture.

14 She wasn't directly attacked for her stance on the NAP, but she became the target of "selective enforcement" by the IRS in
15 order to cover up her research by ensuring she couldn't disseminate it from jail. Eventually, they found something to hang
16 her on in 2002. Her business was raided in 2002 and eventually, all her employees were indicted for failure to file. They
17 used the failure to file indictments as leverage to get the employees to testify against her.

18 Eventually, after much digging, they convicted her for fraud on a passport application because the Social Security Number
19 she put on the Department of State Form DS-11 was one digit off. That landed her 10 years in jail. Her story was the
20 subject of a 20/20 television investigation, which aired during her criminal prosecution. Joe Izen of Texas was the attorney
21 who represented her at the trial in Long Beach, California. According to her attorney, they loaded the jury with a bunch of
22 social security recipients with a criminal conflict of interest who didn't want their benefits reduced or the cost of their
23 "benefits" increased. They had a criminal conflict of interest and should have been recused, but of course de facto
24 corporate government terrorists apparently will do anything to keep the plunder flowing to pay for their retirement, now
25 don't they?

26 Meredith's books are out of print and her website was shut down after she was convicted. You can find some of her
27 research in our Member Subscription Library area. Her website had the same name as the of Bob Schulz "We the People",
28 and government terrorists over at Quatloos.com (<http://quatloos.com>) just love to confuse her "We the People" and with
29 Bob Schulz in order to scare people away from Bob.

30 **18.2 Mitch Modeleski: SupremeLaw website**

31 Mitch Modeleski, AKA "Paul Andrew Mitchell", is the second most famous advocate of the Non-Resident Non-Person
32 Position. His research is still available on the web at the following address and has been around at least since 2000:

Supreme Law Firm, Mitch Modeleski (aka Paul Andrew Mitchell)
<http://supremelaw.org>

33 Most of Mitch's research is compiled into his Federal Zone book available for free on the above website. His research is
34 lucid and organized, but very incomplete compared to ours. He seldom updates or improves his research. We focus more
35 on application while he focuses on research and theory and leaves the application to the reader. This can be dangerous
36 because there are some very important holes in his approach and understanding. The focus of this document, in fact, is to
37 fill most of those many holes.

38 Mitch doesn't sell anything but does provide assistance of counsel for a fee. He lives in California and has had mailing
39 addresses in San Francisco as well as San Diego. His forte is litigation. You never hear anything about the results of using
40 his approach to taxation in either his own case or in the case of those who use his website and he doesn't publish success
41 stories on his website.

18.3 Paul Leinthall

Paul Leinthall was another advocate of the Non-Resident Non-Person Position. He represented a man named Scott Roberts, who lived in Kodiak, Alaska for a while. Scott started off in Florida and then moved to Alaska. The identity of that “expert” was a very carefully guarded secret. He published a long series of fascinating newsletters on the Non-Resident Non-Person Position via email. Eventually, Paul died in 2002 and his son took over the business for a short time. Subsequently, Scott Roberts was apprehended and extradited to Tampa Florida, where he stood trial in 2003 and eventually was convicted, but we haven’t been able to determine all the particulars. You can read Paul’s newsletters at the following address on the web:

Paul Leinthall

<http://famguardian.org/PublishedAuthors/Indiv/LeinthallPaul/PaulLeinthall.htm>

Scott Roberts offered an expensive service that was approximately \$2,500 per year per person whereby he annually filed “Tax Statements” with the IRS for his clients using IRS Form 2848. Scott claimed that these statements satisfied the requirement to file pursuant to 26 U.S.C. §6011(a) and that they could get all their money back. The DOJ disagreed with him and indicted him for defrauding the government.

The major flaw of Scott Roberts was that he did nothing to correct the false presumptions about one’s status that accumulate over the years because of all the government forms we commonly fill out. We take the opposite approach, by requiring that those who use our materials MUST take the time to correct their status and develop evidence proving their status before they even think about taking on the system.

18.4 Charles V. Darnell and Gerald Alan Brown

Charles V. Darnell and Gerald Alan Brown are PhD educators who wrote the following scholarly documents on our website:

1. *Fundamental Nature of the Federal Income Tax*, Form #05.035
<http://sedm.org/Forms/FormIndex.htm>
2. *Legal Basis for the Term “Nonresident Alien”*, Form #05.036
<http://sedm.org/Forms/FormIndex.htm>

In addition, they wrote an absolutely EXCELLENT compendium of points and authorities on sovereignty that you can request by mail from them. We have purchased this book and find it to be one of the most valuable resources in our library. We even proposed that they could offer it on our site as a bookstore item, but they declined:

In Their Own Words, Third Edition, Distress Publishing, Charles V. Darnell and Gerald Alan Brown, 1997.

They also litigated the Non-Resident Non-Person Position in the U.S. Court of Claims. Their ideas are not as refined as those here, but what research they have done is excellent and deserves much more broad exposure and dissemination.

19 The secret to remaining free, sovereign, and foreign in respect to a corrupted government

19.1 Introduction

The most important thing to remember as you read this document are the causes of all the problems and corruption in the government that this document is designed to rectify and combat, which are listed below in descending order of importance:

1. Participating in government franchises, all of which completely destroy your sovereignty and make you an indentured servant of the national government, who then becomes your parens patriae. This includes Social Security, Medicare, and the I.R.C. Subtitle A income tax. All franchises are essentially contracts between the grantor and the grantee that are the only lawful mechanism that the government can use to impose duties upon the average American. An example

of a franchise is a McDonalds franchise, in which you sign up to open a store and use the McDonalds logo, and in return, you are obligated to buy from them, be supervised by them, and send a percentage of the profits to the franchise administrator. See:

Government Instituted Slavery Using Franchises, Form #05.030
<http://sedm.org/Forms/FormIndex.htm>

2. Refusing to read and learn and enforce the law. Law is the main vehicle used in a free society to deceive and enslave the people. You must learn the law and the various ways that it is abused to injure you if you want to be free, and your servants in government won't ever empower you with the key to your chains. The origin of all legal jurisdiction is your consent to be governed. If there are things in the civil law that you don't consent to, then you can lawfully remove yourself from the jurisdiction of said civil law by removing your consent and your legal "person" from the civil jurisdiction of the government that passed the law you don't like. Obviously, you can't remove yourself from the jurisdiction of a criminal law, but civil laws you can by changing your status and domicile. Most laws are civil, and therefore you have a lot of influence over how you govern your life.
3. Refusing to take responsibility for ourselves and/or our families and loved ones. All rights come from responsibilities to a higher power, and that power is God. Those who refuse to obey God and His laws ultimately must be governed by and become a slave to a civil ruler because they refuse to govern themselves. Symptoms of this problem include:
 - 3.1. Refusing to help our neighbor or engage in charitable causes.
 - 3.2. Trying to collect more government benefits than we paid for.
 - 3.3. Asking a government for "benefits" or participating in the franchises that implement them.The above actions sanction your government to STEAL from the HAVEs in order to give to the have nots. Governments don't produce anything. All they do is either STEAL money from nontaxpayers by constructive FRAUD or counterfeit it through fiat currency systems. Both forms of revenue generation are evil and make the government into a thief and a Robinhood, which the U.S. Supreme Court has said is unconstitutional:

"A tax, in the general understanding of the term and as used in the constitution, signifies an exaction for the support of the government. The word has never thought to connote the expropriation of money from one group for the benefit of another."
[U.S. v. Butler, 297 U.S. 1 (1936)]

To lay with one hand the power of the government on the property of the citizen, and with the other to bestow it upon favored individuals to aid private enterprises and build up private fortunes, is nonetheless a robbery because it is done under the forms of law and is called taxation. This is not legislation. It is a decree under legislative forms.

Nor is it taxation. A "tax," says Webster's Dictionary, "is a rate or sum of money assessed on the person or property of a citizen by government for the use of the nation or state." "Taxes are burdens or charges imposed by the legislature upon persons or property to raise money for public purposes."
[Loan Association v. Topeka, 20 Wall. 655 (1874)]

4. People governing their lives or making decisions based on presumptions instead of facts. Most of what you think you know about law and government is really just a belief that cannot be supported by legally admissible evidence, and therefore is little more than a religion. See:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
<http://sedm.org/Forms/FormIndex.htm>

We remind our readers that the story of Adam and Eve described in the Bible was REALLY a story about disobeying God and His laws and commandments and refusing to take responsibility for that disobedience. God told Adam and Eve in Gen. 2:17 not to eat the fruit of the tree of knowledge of good and evil. The serpent promised Eve TWO things to entice her to eat the fruit, both of which were intended to make her believe that she would not be responsible for her actions:

1. The serpent said to Eve that if she ate the fruit, she would NOT die as God had promised. In other words, she would not be responsible for the consequence of her disobedience to God's command. Gen. 3:4.
2. The serpent also promised Eve that if she ate the fruit, she would become LIKE God. The essence of what it means to be a god is that you are omnipotent and accountable or responsible to NO ONE. Gen. 3:4.

Hence, both things promised by the serpent were designed to make Eve believe that she would be responsible for none of her actions and accountable to NO ONE for any of them. After Eve ate the fruit and God then approached both of them and

1 asked them what they had done, the response of both Adam and Eve was to blame it on someone else, meaning refuse to
2 take responsibility to God for their disobedience.

- 3 1. Adam blamed his decision on Eve. Gen. 3:12.
- 4 2. Eve blamed her decision on the serpent, saying that the serpent had deceived her. Gen. 3:13.

5 Hence, when faced with the consequences of their disobedience towards God's laws, both of them attempted to evade
6 responsibility, which simply proves that was their motivation from the beginning for eating the fruit. Government is like
7 the serpent in the story, which is symbolic of Satan himself. It has made a business, or more particularly a very profitable
8 franchise, out of insulating people from the responsibility for all their choices and actions and thereby centralizing all power
9 and sovereignty to itself. It has done this through "social insurance" programs, all of which are implemented as franchises
10 that completely destroy your sovereignty and constitutional rights. This corruption is described in:

The Unlimited Liability Universe, Family Guardian Fellowship
<http://famguardian.org/Subjects/Spirituality/Articles/UnlimitedLiabilityUniverse.htm>

11 The vast majority of the rest of the Bible after Gen. 3 documents ALL the consequences of Adam and Eve's disobedience
12 to God's commandments and laws, as well as that of their descendants. The lesson you should learn from this story is that
13 life got REALLY complicated for Adam and Eve and their descendants because they wanted to be disobedient,
14 irresponsible, and rebellious toward God and his laws. This proves that the main purpose God's laws is to simplify your
15 life and avoid all the problems and complications that people invite into their lives by failure to recognize God's commands
16 as law or a failure to obey them to the best of their ability. Such rebellion and disobedience manifests itself in several
17 forms:

- 18 1. Refusing to acknowledge the authority of the ENTIRE bible of whatever religion you believe in as LAW. This means
19 that if you are a Christian, you must acknowledge both the Old and New Testaments as law.
- 20 2. Questioning the credibility of any portion of the bible of your respective religion in order to justify violating any part of
21 God's law.
- 22 3. Claiming that God's grace is a license to sin without consequence, and in willful disobedience of God's law.

23 The success of your efforts to restore your sovereignty and freedom depends entirely on the following factors in descending
24 order of importance:

- 25 1. Treating the bible of your religion as a law book and a covenant in which you are not entitled to the rewards without
26 fruit or actions of obedience towards the law book.
- 27 2. Learning, reading, knowing, and obeying God's laws to the best of your ability. This will allow you to govern your
28 own life and family without any external interference or need for the government, family courts, civil courts, etc.
- 29 3. Taking complete, exclusive, and personal responsibility for all of you and your family's actions and choices. This
30 means only requesting help from others as your very last resort after you have made every possible effort to correct the
31 problem yourself and executed your due diligence by studying the law and finding out for yourself what your options
32 are.
- 33 4. Not allowing yourself to be in position of ever having to depend on others, and especially in emergencies. When you
34 want it REALLY bad, you will get it REALLY bad. Bend over.
- 35 5. Planning and executing every facet of your life and your choices consistent with the above priorities.
- 36 6. The above forms of corruption in the case of Christianity are extensively documented in:

Corruption Within Modern Christianity, Form #08.012
<http://sedm.org/Forms/FormIndex.htm>

37 Benjamin Franklin, one of the Founding Fathers, was quoted as saying as he left the Constitutional convention when
38 questioned about what kind of government they had created, the following:

39 *"A republic, Maam. If you can keep it."*

40 The measure of whether you can "keep it", meaning the Republic indicated by Franklin, is the degree to which you take
41 complete and exclusive responsibility for yourself. The minute you refuse this calling, is the minute you will not only
42 become a slave to your own sin, but to sinful rulers who will try to profit from your sin by offering you franchises
43 designed to exchange your rights for a bowl of pottage. See:

President Theodore Roosevelt agreed with these conclusions when he summed up the essence of what it means to be “sovereign”:

“We of this mighty western Republic have to grapple with the dangers that spring from popular self-government tried on a scale incomparably vaster than ever before in the history of mankind; and from an abounding material prosperity greater also than anything which the world has hitherto seen.

As regards the first set of dangers, it behooves us to remember that men can never escape being governed. Either they must govern themselves or they must submit to being governed by others. If from lawlessness or fickleness, from folly or self-indulgence, they refuse to govern themselves then most assuredly in the end they will have to be governed from the outside. They can prevent the need of government from without only by showing they possess the power of government from within. A sovereign cannot make excuses for his failures; a sovereign must accept the responsibility for the exercise of power that inheres in him; and where, as is true in our Republic, the people are sovereign, then the people must show a sober understanding and a sane and steadfast purpose if they are to preserve that orderly liberty upon which as a foundation every republic must rest.”

[President Theodore Roosevelt; Opening of the Jamestown Exposition; Norfolk, VA, April 26, 1907]

The quickest and easiest way for you to:

1. Destroy your own credibility.
2. Indicate to us that you:
 - 2.1. Really DON'T want to be free.
 - 2.2. Don't understand what freedom is about.
 - 2.3. Don't want or deserve our help.

Is for you to:

1. Refuse to take responsibility for the above or demonstrate your commitment and diligence in taking responsibility at every step of your life.
2. Expect someone else to do your homework or hard work needed to restore your sovereignty in order to avoid pain or discomfort.
3. Expect that simply paying money to us to execute the sovereignty process or answer an immediate question or emergency will be a magic bullet that will keep them from pain or effort or prevent the need for commitment on their part. No amount of money paid to others will solve the main problem, which is your own ignorance of the law, laziness, and irresponsibility.

Your deceitful government knows all of the above. They know that those who refuse to pay their “taxes” want to evade responsibility for paying for the so-called “benefits” they consume by living in this country. In fact, their knowledge of this section is the main weapon they use to prosecute tax crimes in court. When they want to convict you of a tax crime, they will assemble a grand jury and petit jury full of tax consumers, government dependents, and government public officers called statutory “U.S. citizens”, tell them that you are a “leech” who won't pay his “fair share” and that your omission is increasing THEIR tax bill, and then watch them hang you. In proving that you are a leech, they will show the “benefits” you collected and then accuse you of stealing because you refuse to reimburse them for the cost of providing the benefit. That will get the jury mad and make them want to hang you. Below is the language that the U.S. Supreme Court used to described their “benefit” franchise, in fact. Note that your corrupt government describes their mere EXISTENCE as a benefit and refuses to recognize your right NOT to procure their protection or services:

“The contention was rejected that a citizen's property without the limits of the United States derives no benefit from the United States. The contention, it was said, came from the confusion of thought in 'mistaking the scope and extent of the sovereign power of the United States as a nation and its relations to its citizens and their relation to it.' And that power in its scope and extent, it was decided, is based on the presumption that government by its very nature benefits the citizen and his property wherever found, and that opposition to it holds on to citizenship while it 'belittles and destroys its advantages and blessings by denying the possession by government of an essential power required to make citizenship completely beneficial.' In other words, the principle was declared that the government, by its very nature, **benefits the citizen and his property wherever found, and therefore has the power to make the benefit complete. Or, to express it another way, **the basis of the power to tax was not and cannot be made dependent upon the situs of the property in all cases, it being in or out of the United States, nor was not and cannot be made dependent upon the domicile of the****

citizen, that being in or out of the United States, but upon his relation as citizen to the United States and the relation of the latter to him as citizen. The consequence of the relations is that the native citizen who is taxed may have domicile, and the property from which his income is derived may have situs, in a foreign country and the tax be legal—the government having power to impose the tax.”
[Cook v. Tait, 265 U.S. 47 (1924)]

The “benefit” being taxed above is, in fact, the “privilege” of calling yourself a statutory “U.S. citizen”, which is entirely voluntary. Those who choose not to avail themselves of this privilege must instead declare themselves to be non-resident non-persons under 8 U.S.C. §1101(a)(21) instead of statutory “U.S. citizens”. This is covered in:

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

4. If you want to know all the devious and fraudulent tactics they use in tax crime prosecutions, read:

The Government “Benefits” Scam, Form #05.040
<http://sedm.org/Forms/FormIndex.htm>

19.2 Summary of Steps

The most important principles we want to emphasize throughout this document in order for you to protect and defend your status as free, Sovereign, and “foreign” but not “alien” in respect to a government that is obviously totally corrupted are that:

1. You must study and learn the law if you want to be free.

“One who turns his ear from hearing the law [[God's law](#) or [man's law](#)], even his prayer is an abomination.”
[Prov. 28:9, Bible, NKJV]

“This [Book of the Law](#) shall not depart from your mouth, but you shall meditate in it day and night, that you may observe to do according to all that is written in it. For then you will make your way prosperous, and then you will have good success. Have I not commanded you? Be strong and of good courage; do not be afraid, nor be dismayed, for the Lord your God is with you wherever you go.”
[Joshua 1:8-9, Bible, NKJV,
IMPLICATION: If you aren't reading and trying to obey God's law daily, then you're not doing God's will and you will not prosper]

“But this crowd that does not know [and quote and follow and use] the law is accursed.”
[John 7:49, Bible, NKJV]

“Salvation is far from the wicked, For they do not seek Your [God's] statutes.”
[Psalm 119:155, Bible, NKJV]

“Every man is supposed to know the law. A party who makes a contract [or enters into a [franchise](#), which is also a contract] with an officer [of the government] without having it reduced to writing is knowingly accessory to a violation of duty on his part. Such a party aids in the violation of the law.”
[Clark v. United States, 95 U.S. 539 (1877)]

2. You must learn how to diligently seek, discern, accept, and act on the Truth:
2.1. The truth is the most important thing you can possess.

“Buy the truth, and do not sell it, also wisdom and instruction and understanding.”
[Prov. 23:23, Bible, NKJV]

“Happy is the man who finds wisdom,
And the man who gains understanding;
For her proceeds are better than the profits of silver,
And her gain than fine gold,
She is more precious than rubies,
And all the things you may desire cannot compare with her.”
[Prov. 3:13-15, Bible, NKJV]

2.2. The only source of absolute, unchanging Truth is God.

Jesus said to him, "I am the way, the truth, and the life. No one comes to the Father except through Me."
[John 14:6, Bible, NKJV]

"Sanctify them by Your truth. Your [God's] word is truth."
[John 17:17, Bible, NKJV]

"The entirety of Your word is truth, And every one of Your righteous judgments endures forever."
[Psalm 119:160, Bible, NKJV]

"Your righteousness is an everlasting righteousness, And Your law is truth."
[Psalm 119:142, Bible, NKJV]

2.3. Knowledge and understanding of the Truth BEGINS with loving and knowing God:

"The fear of the LORD is the beginning of knowledge,
But fools despise wisdom and instruction."
[Prov. 1:7, Bible, NKJV]

"The fear of the LORD is to hate evil: *Pride and arrogance and the evil way And the perverse mouth I hate."*
[Prov. 8:13, Bible, NKJV]

2.4. The product of seeking the Truth is knowledge and wisdom.

"For the LORD gives wisdom; From His mouth come knowledge and understanding;"
[Prov. 2:6, Bible, NKJV]

"I, wisdom, dwell with prudence, And find out knowledge and discretion."
[Prov. 8:12, Bible, NKJV]

2.5. The wisdom that results from seeking truth will unavoidably cause much grief and sorrow. This grief and sorrow will result from the realization of how hopelessly corrupt man and every creation of men truly is and why we desperately need God. This explains why all the sin and sorrow in the world began from Adam and Eve eating of the fruit of the tree of knowledge:

*"For in much wisdom is much grief,
And he who increases knowledge increases sorrow."*
[Eccl. 1:18, Bible, NKJV]

2.6. The reason people avoid the truth and are enticed by a lying media and a lying government is because they want to avoid the grief and sorrow that results from knowing the truth. This avoidance of the truth will ultimately lead them to rebel against and offend God and to commit idolatry towards government:

"Woe to the rebellious children," says the Lord, "Who take counsel, but not of Me, and who devise plans, but not of My Spirit, that they may add sin to sin; who walk to go down to Egypt, and have not asked My advice, to strengthen themselves in the strength of Pharaoh [the "government"], and to trust in the shadow of Egypt [or the District of Criminals, Washington, D.C. in this case]! Therefore the strength of Pharaoh shall be your shame, and trust in the shadow of Egypt shall be your humiliation ...

Now go, write it before them on a tablet, and note it on a scroll, that it may be for time to come, forever and ever: that this is a rebellious people, **lying children, children who will not hear the law of the Lord;** who say to the seers, "Do not see," and to the prophets, "Do not prophesy to us right things" **Speak to us smooth [politically correct] things,** prophesy deceits. Get out of the way, turn aside from the path, cause the Holy One of Israel to cease from before us."

Therefore thus says the Holy One of Israel:

"Because you despise this word [the Truth], and trust in oppression and perversity, and rely on them, therefore this iniquity shall be to you like a breach ready to fall, a bulge in a high wall, whose breaking comes suddenly, in an instant. And He shall break it like the breaking of the potter's vessel, which is broken in pieces; He shall not spare. So there shall not be found among its fragments a shard to take fire from the hearth, or to take water from the cistern."
[Isaiah 30:1-3, 8-14, Bible, NKJV]

2.7. The Truth is codified in God's Holy Laws:

Laws of the Bible, Form #13.001
<http://sedm.org/Forms/FormIndex.htm>

2.8. The Truth can be verified:

2.8.1. By the Holy Spirit in the case of spiritual matters.

2.8.2. By evidence in the legal field. Anything not based on evidence is a state-sponsored religion and not a REAL law.

2.9. The Truth never conflicts with itself. Anyone who contradicts themselves is a liar.

*"But if one walks in the night, he stumbles, because **the light [Truth] is not in him.**"*
[John 11:10, Bible, NKJV]

It is, of course, true that statutory construction "is a holistic endeavor" and that the meaning of a provision is "clarified by the remainder of the statutory scheme ... [when] only one of the permissible meanings produces a substantive effect that is compatible with the rest of the law." United Sav. Assn. of Tex. v. Timbers of Inwood Forest Associates, Ltd., 484 U.S. 365, 371, 108 S.Ct. 626, 98 L.Ed.2d 740 (1988).
[U.S. v. Cleveland Indians Baseball Co., 532 U.S. 200, 121 S.Ct. 1433 (2001)]

2.10. The Truth is best obtained from those who are not trying to sell you anything:

"It is good for nothing," cries the buyer; But when he has gone his way, then he boasts.
[Prov. 20:14, Bible, NKJV]

2.11. If, in seeking the truth, you become confused, it is usually because someone with an agenda is trying to hide or conceal the truth, usually with "words of art" and deception:

*"For where [government] envy and self-seeking [of money they are not entitled to] exist, **confusion [and deception] and every evil thing will be there.**"*
[James 3:16, Bible, NKJV]

*"**Shall the throne of iniquity, which devises evil by law, have fellowship with You?** They gather together against the life of the righteous, and condemn innocent blood. But the Lord has been my defense, and my God the rock of my refuge. He has brought on them their own iniquity, and shall cut them off in their own wickedness; **the Lord our God shall cut them off.**"*
[Psalm 94:20-23, Bible, NKJV]

2.12. If you seek to eliminate confusion, ask of the Lord in all sincerity of heart and in fervent prayer, and it will be revealed to you:

"If any of you lacks wisdom, let him ask of God, who gives to all liberally and without reproach, and it will be given to him."
[James 1:5, Bible, NKJV]

*"Trust in the LORD with all your heart,
And lean not on your own understanding;
In all your ways acknowledge Him,
And He shall direct your paths."*
[Prov. 3:5-6, Bible, NKJV]

2.13. Those who refuse to learn, accept, and act upon the Truth will first be deceived and ultimately destroyed:

*"**For the mystery of lawlessness is already at work;** only He [God] who now restrains will do so until He is taken out of the way. And then the lawless one [Satan] will be revealed, whom the Lord will consume with the breath of His mouth and destroy with the brightness of His coming. The coming of the lawless one [Satan] is according to **the working of Satan, with all power, signs, and lying wonders,** and with all unrighteous deception among **those who perish, because they did not receive the love of the truth, that they might be saved [don't be one of them!].** And for this reason God will send them strong delusion [from their own government], **that they should believe a lie, that they all may be condemned who did not believe the truth but had pleasure in unrighteousness.**"*
[2 Thess. 2:3-17, Bible, NKJV]

3. The most important skills you can have in a legal setting and as a citizen is the ability to:

- 3.1. Quickly recognize what constitutes legal evidence of a reasonable belief about something. Anything NOT based on legally admissible evidence, if proffered in the legal field, constitutes a state sponsored religion. See:

Reasonable Belief About Income Tax Liability, Form #05.007

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

- 3.2. Quickly recognize, understand, and challenge the unsubstantiated presumptions of others NOT based on legally admissible evidence. See:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017

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

- 3.3. Quickly recognize, understand, and challenge contradictions and cognitive dissonance in the logic, statements, and actions of others. Anything that contradicts itself cannot be truthful and therefore should not be trusted.
- 3.4. Control your own emotions and think logically and rationally in all circumstances. Otherwise, your enemies will use your emotions and especially your ego to victimize and control you.
- 3.5. Question authority and especially if that authority asserts rights superior to your own. Our system of law is based on equality of all persons. No public servant can have any more delegated authority than the public at large, and if they do, then you must have consented to it and you should enforce the mandatory requirement that they must PROVE that you consented to it.

4. If you find yourself confused about the meaning of a legal term, the following guidelines apply for arbitrating any dispute about the meaning of the term:

- 4.1. You aren't allowed to PRESUME what the word means. All presumption is a violation of due process of law for those protected by the Constitution because physically present within a constitutional and not statutory "State", and also results in the creation of a state-sponsored religion in violation of the First Amendment if the presumption causes a surrender of rights to the government or destroys equal protection. See:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017

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

- 4.2. The maxim of law applies that if it isn't expressly included and authorized somewhere in the statutes, then it must be presumed to be purposefully unauthorized and excluded.

"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one thing is the exclusion of another. Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded."
[Black's Law Dictionary, Sixth Edition, p. 581]

- 4.3. If your interpretation of the statute would result in the commission of a crime or violation of law elsewhere in the code, then you can't possibly be interpreting the meaning correctly.
- 4.4. If you aren't aware of a statute that expressly identifies the meaning of the questionable term, you must give yourself and not the government the benefit of the doubt under the Ninth and Tenth Amendments, which state that all powers not expressly granted to the government are reserved to the states and the people respectively.

"In the interpretation of statutes levying taxes it is the established rule not to extend their provisions, by implication, beyond the clear import of the language used, or to enlarge their operations so as to embrace matters not specifically pointed out. In case of doubt they are construed most strongly against the government, and in favor of the citizen."
[Gould v. Gould, 245 U.S. 151 (1917)]

5. The Thirteenth Amendment outlawed slavery EVERYWHERE, including on federal territory.

"That it does not conflict with the Thirteenth Amendment, which abolished slavery and involuntary servitude, except as a punishment for crime, is too clear for argument. Slavery implies involuntary servitude—a state of bondage; the ownership of mankind as a chattel, or at least the control of the labor and services of one man for the benefit of another, and the absence of a legal right to the disposal of his own person, property, and services [in their entirety]. This amendment was said in the Slaughter House Cases, 16 Wall, 36, to have been intended primarily to abolish slavery, as it had been previously known in this country, and that it equally forbade Mexican peonage or the Chinese coolie trade, when they amounted to slavery or involuntary servitude and that the use of the word 'servitude' was intended to prohibit the use of all forms of involuntary slavery, of whatever class or name."
[Plessy v. Ferguson, 163 U.S. 537, 542 (1896)]

"Other authorities to the same effect might be cited. It is not open to doubt that Congress may enforce the Thirteenth Amendment by direct legislation, punishing the holding of a person in slavery or in involuntary

servitude except as a punishment for a crime. In the exercise of that power Congress has enacted these sections denouncing peonage, and punishing one who holds another in that condition of involuntary servitude. This legislation is not limited to the territories or other parts of the strictly national domain, but is operative in the states and wherever the sovereignty of the United States extends. We entertain no doubt of the validity of this legislation, or of its applicability to the case of any person holding another in a state of peonage, and this whether there be municipal ordinance or state law sanctioning such holding. It operates directly on every citizen of the Republic, wherever his residence may be."

[Clyatt v. U.S., 197 U.S. 207 (1905)]

Consequently, the government is without authority to write law that imposes ANY kind of duty or obligation against you other than simply avoiding injuring the equal rights of others.

Love does no harm to a neighbor; therefore love is the fulfillment of [the ONLY requirement of] the law [which is to avoid hurting your neighbor and thereby love him].

[Romans 13:9-10, Bible, NKJV]

"Do not strive with a man without cause, if he has done you no harm."

[Prov. 3:30, Bible, NKJV]

"With all [our] blessings, what more is necessary to make us a happy and a prosperous people? Still one thing more, fellow citizens--a wise and frugal Government, which shall restrain men from injuring one another, shall leave them otherwise free to regulate their own pursuits of industry and improvement, and shall not take from the mouth of labor the bread it has earned. This is the sum of good government, and this is necessary to close the circle of our felicities."

[Thomas Jefferson: 1st Inaugural, 1801. ME 3:320]

If someone is trying to abuse the authority of civil law to impose a mandatory duty upon you, then the only kind of law they can be enforcing is private or contract law to which you had to expressly consent at some point. Your reaction should always be to insist that they produce evidence of your consent IN WRITING. This is similar to what the courts do in the case of the government, where they can't be sued or compelled to do anything without you producing an express waiver of sovereign immunity. They got that authority and that sovereignty from you(!), because it was delegated to them by We The People, so you must ALSO have sovereign immunity. Your job as a vigilant American who cares about his freedom and rights is then to discover by what lawful mechanism you waived that sovereign immunity and the following document is very helpful in determining that mechanism:

Requirement for Consent, Form #05.003
<http://sedm.org/Forms/FormIndex.htm>

6. The purpose of all government forms is to create and enforce usually false and prejudicial presumptions about your status that will damage your Constitutional rights and undermine your sovereignty.
 - 6.1. They use terms that are deliberately not defined either on the form or in the law itself in order to:
 - 6.1.1. Facilitate and encourage abuse of "words of art".
 - 6.1.2. Give judges and administrative personnel undue discretion and latitude to exceed their authority and violate the Separation of Powers Doctrine, U.S. Supreme Court.
 - 6.1.3. Encourage false presumptions about what they mean.
 - 6.1.4. Transform a society of law into a society of men and the policies of men.
 - 6.2. Nothing on government forms or in government publications are trustworthy or reliable.

"IRS Publications, issued by the National Office, explain the law in plain language for taxpayers and their advisors... While a good source of general information, publications should not be cited to sustain a position."

[Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8 (05-14-1999)]

- 6.3. It is positively FOOLISH to sign a government form under penalty of perjury that even the government agrees is untrustworthy.
- 6.4. For further details on the above scam, see:

Reasonable Belief About Income Tax Liability, Form #05.007
<http://sedm.org/Forms/FormIndex.htm>

7. You will always lose when you play by their rules, use their biased forms, or declare any statutory status used on their biased forms or in their "void for vagueness" franchise "codes". He who makes either the forms or the rules or officiates either always wins. Instead:
 - 7.1. Always add an "Other" box and make sure the form points to an attachment that completely describes your status.

7.2. On the attachment, provide court admissible evidence signed under penalty of perjury that defines all words used on the government form in such a way that they are NOT connected with any status found in any state or federal law, thus making you “foreign” in respect to said law.

8. If you want a form to accurately describe your status as a “nontaxpayer”, you will have to make your own or modify what they offer. The only types of forms the government makes are for franchisees called “taxpayers”. This is confirmed by the IRS Mission Statement contained in Internal Revenue Manual (I.R.M.), Section 1.1.1.1, which empowers the IRS to help and “service” only “taxpayers”.

8.1. For modified versions of IRS forms, see:

Federal Forms and Publications, Family Guardian Fellowship
<http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormsPubs.htm>

8.2. For replacement forms for use by persons not engaged in government franchises or who are “nontaxpayers”, see:

SEDM Forms/Pubs Page
<http://sedm.org/Forms/FormIndex.htm>

9. If you don’t want to play by their rules, you cannot EVER describe yourself as ANYTHING they have jurisdiction over or anything mentioned anywhere in their deliberately void for vagueness “codes”, such as:

9.1. “person” as defined in 26 U.S.C. §7701(a)(1), 26 U.S.C. §6671(b), and 26 U.S.C. §7343.

9.2. “individual” as defined in 26 C.F.R. §1.1441-1(c)(3).

9.3. “taxpayer” as defined in 26 U.S.C. §§7701(a)(14) and 1313.

9.4. “U.S. citizen” as defined in 26 U.S.C. §1401 or 26 C.F.R. §1.1-1(c).

9.5. “U.S. resident” as defined in 26 U.S.C. §7701(b)(1)(A).

9.6. “U.S. person” as defined in 26 U.S.C. §7701(a)(30).

9.7. Engaged in the “trade or business” franchise, which is defined in 26 U.S.C. §7701(a)(26) as “the functions of a public office”.

10. To avoid being associated with any of the privileged statuses in the previous item, you should consistently do the following:

10.1. Avoid filling out government forms.

10.2. If compelled to fill out government tax forms, write on the tax form “Not Valid Without the Attached Tax Form Attachment, Form #04.201 and Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001” and attach the following forms to every tax form you are compelled to fill out:

10.2.1. Tax Form Attachment, Form #04.201

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

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

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

10.3. Every word on the forms you fill out should be legally defined either on the form itself or in the attachment you provide. Signing a form that uses terms that are not defined is like signing a blank check and putting undue discretion in the hands the bureaucrat or judge who receives or uses the form. The definitions you provide for the terms on the form should specifically state that the term DOES NOT mean what is defined in any federal or state law, and that you are not declaring a status or availing yourself of a benefit of any government franchise, but rather waive your right to ever receive the benefits of any franchise. This practice:

10.3.1. Prevents misunderstandings and arguments with the recipient of the form.

10.3.2. Prevents litigation caused by the misunderstandings.

10.3.3. Prevents you from being the victim of the false presumptions of those reading the form who do not know the law. The Bible makes it a sin to presume and Christians cannot therefore condone or encourage presumptions by others, and especially those that cause a surrender of rights protected by the Constitution.

10.3.4. Puts the recipient in the box so that they cannot make any commercial use or abuse out of the form by compelling you to engage in franchises or assume a status that would connect you to franchises.

10.4. Whenever you fill out a government form you should remember that the government that prepared the form will always self-servingly omit the two most important options in the “status” or entity type boxes, which are:

10.4.1. “none of the above” AND

10.4.2. “not subject but not exempt”

By omitting the two above options, the government is indirectly compelling you to contract with and associate with them, because all franchises are contracts, and you must associate (exercise your First Amendment right to associate) with them by choosing a domicile WITHIN their jurisdiction (as a “protected person” and therefore a “customer” called a “citizen” or “resident”) before they can even lawfully contract with you to begin with under the civil law. The approach should always be to add a new box that says “Not subject but not exempt” and check it. This is further detailed in:

11. If anyone receiving a government form tries to argue with you about what you put on the form, respond as follows:

- 11.1. Indicating that the words you use to describe yourself on forms is the method by which you both contract and politically associate with a specific government of your own choosing in order to procure protection. The First Amendment protects your right to both politically associate (and thereby become a "citizen", "resident", or inhabitant) and to be free from compelled association. Therefore, no one but you has the right decide or declare your status on a government form, unless of course you appoint them to practice law on your behalf or represent you, which you should NEVER do. See:

- 11.2. Arguing that anyone who wants to compel you to describe yourself on a government form in a way that you know does not accurately characterize both your status and your intentions is committing the crime of suborning perjury and criminally tampering with a witness. All government forms are signed under penalty of perjury and therefore constitute "testimony of a witness". YOU and not them are the witness and all witnesses are protected from duress, coercion, and retaliation because if they weren't, the evidence they produce would be of no value and would not be admissible in a court of law. You and only you have the exclusive right to declare and establish your status under the civil law because doing so is how you exercise your Constitutionally protected rights to contract and associate. Any violation of those two rights defeats the entire purpose of establishing the government to begin with, which is the protection of private rights by preventing them from being involuntarily converted to public rights.

- 11.3. Insisting that it constitutes involuntary servitude in violation of the Thirteenth Amendment to compel you to either complete a government form or to fill it out in a certain way. It also means PROSECUTING those who engage in such slavery privately and personally because no lawyer is ever going to bite the hand that feeds him or jeopardize the license that his government benefactors use to silence dissent.

- 11.4. Emphasizing to those receiving the form that even if they are private parties, they are acting as agents of the government in either preparing or accepting or insisting on the form and that they are therefore subject to all the same constitutional constraints as the government in that capacity, including a Bivens Action for violation of rights. For instance, those accepting tax forms are statutory "withholding agents" per 26 U.S.C. §7701(a)(16) who are agents and officers of the government and therefore constrained by the Constitution while physically situated on land protected by the Constitution within the exclusive jurisdiction of a state of the Union.

12. If you try to submit a form to a company that accurately describes your status, they frequently may try to interfere with the process by refusing to accept it because if they do, it might create a civil or criminal liability and generate evidence in their records of such a liability. For instance, they may say any of the following:

- 12.1. We will not accept your form if you add any boxes to the form.
12.2. We will not accept your form if you add any attachments to the form.
12.3. We will not accept your form if modify our form or terms on the form.

13. If those receiving forms you fill out use any of the approaches described in the previous step, the best way to handle it is one of the following:

- 13.1. Send the information you wanted to submit separately as an addendum to an original account or job application you gave them, and indicate in the attachment that it must accompany any and every form you submit in the past, present and future, and especially if requested as part of legal discovery. Say that all forms you submit, if not accompanied by the addendum, are invalid, misleading, deceptive, and political but not legal or actionable speech without the attachment.

- 13.2. Send then an amendment IMMEDIATELY AFTER the transaction is completed via certified mail using a Certificate/Proof of Service, Form #01.002 that adds everything and all attachments they refused to accept WITH the form

For both instances above, the correspondence you send should say that this amends any and all forms submitted to the company or person for the past, present, and future and must accompany all such forms in the context of any and all legal discovery relating to you and directed at the recipient. Say that if they don't include it, they are criminally obstructing justice and tampering with a protected witness of criminal activity. Don't EVER allow them to have anything in their possession that isn't associated with explanatory and exculpatory information that reflects your true status or which creates a prima facie presumption that you are voluntarily associated with any statutory status within any franchise agreement. Otherwise, they are going to use this as evidence in litigation and exclude everything else, leaving you with no method to deny the status you claimed or what you meant in claiming it. The mandatory Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001 also helps as a defense against such tactics, because it too is required to be associated with everything the government receives about

you or else the information is not valid, untrustworthy, deceptive, and misleading.

14. We have produced forms you can submit for the occasion described in the previous step whereby a properly executed government form is rejected and the witness filling it out is criminally tampered with in violation of 18 U.S.C. §1512. Submit the following forms AFTER THE FACT to remove the risks created by the witness tampering and prevent fraud charges against you:

- 14.1. Resignation of Compelled Social Security Trustee, Form #06.002-updates an existing SSA Form SS-5 to correct the status of the applicant.
<http://sedm.org/Forms/FormIndex.htm>
- 14.2. Passport Amendment Request, Form #06.016-amends a previous USA passport application to remove false presumptions about your citizenship status and domicile
<http://sedm.org/Forms/FormIndex.htm>
- 14.3. Legal Notice To Correct Fraudulent Tax Status, Reporting, and Withholding, Form #04.401-send this form to any company you have financial dealings with that threatened to either fire, not hire, or not do business with you because of the tax withholding paperwork you gave them. Send it AFTER the transaction or hiring is completed to correct their records.
<http://sedm.org/Forms/FormIndex.htm>
- 14.4. SS-4 EIN Application Permanent Amendment Notice, Form #04.218-updates an EIN application to disconnect you permanently from all franchises.
<http://sedm.org/Forms/FormIndex.htm>
- 14.5. Notice and Demand to Correct False IRS Form 1099-S, Form #04.403-send this form to an itinerant Escrow company that REFUSES to accept correct tax withholding paperwork on a real estate transaction and threatens to hold up the sale if you don't fill out the tax paperwork in a way that you KNOW is FRAUDULENT. Send AFTER the escrow transaction is completed so that you don't have to hold up the sale.
<http://sedm.org/Forms/FormIndex.htm>
- 14.6. Retirement Account Permanent Amendment Notice, Form #04.217-Changes the character of a retirement account to a PRIVATE, non-taxable account
<http://sedm.org/Forms/FormIndex.htm>

15. **BEWARE THE DANGERS OF GOVERNMENT ISSUED ID:**

- 15.1. Application for most forms of government ID makes you a privileged "resident" domiciled on federal territory and divorces you from the protections of the Constitution. The "United States" they are referring to below is NOT that mentioned in the Constitution, but the statutory "United States" consisting of federal territory that is no part of any de jure state of the Union.

*State of Virginia
Title 46.2 - MOTOR VEHICLES.
Chapter 3 - Licensure of Drivers*

§46.2-328.1. Licenses, permits and special identification cards to be issued only to United States citizens, legal permanent resident aliens, or holders of valid unexpired nonimmigrant visas; exceptions; renewal, duplication, or reissuance.

A. Notwithstanding any other provision of this title, except as provided in subsection G of § 46.2-345, the Department shall not issue an original license, permit, or special identification card to any applicant who has not presented to the Department, with the application, valid documentary evidence that the applicant is either (i) a citizen of the United States, (ii) a legal permanent resident of the United States, or (iii) a conditional resident alien of the United States.

- 15.2. Most states cannot and will not issue driver's licenses to those who are nonresidents of the statutory but not Constitutional "United States", which consists only of federal territory that is no part of any state of the Union. If you give them an affidavit of non-residency, in fact, they will tell that you aren't eligible for a license and issue you a certificate of disqualification saying that they refused to issue you a license. Now wouldn't THAT be something useful to have the next time a cop stops you and tries to cite you for not having that which the government REFUSED to issue you, which is a LICENSE!
- 15.3. When or if you procure government ID of any kind, including driver's licenses, you should always do so as a NON-RESIDENT, a "transient foreigner", and neither a statutory "citizen" or statutory "resident". The place you are a "citizen" or "resident" of for all government ID applications is federal territory and not the de jure republic. Government ID is a privilege, not a right.
- 15.4. The only type of government ID you can procure without a domicile on federal territory and without being a statutory "citizen" or statutory "resident" who is effectively an officer and "employee" of the government are:

15.4.1. A USA passport. See:

How to Apply for a Passport as a “state national”, Form #09.007
<http://sedm.org/Forms/FormIndex.htm>

15.4.2. ID issued by your own government or group.

15.4.3. ID issued by a notary public, who is a public officer and therefore not part of the government.

15.5. For details on the dangers of government ID, see:

Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002, Section 14 through 14.5
<http://sedm.org/Forms/FormIndex.htm>

16. There are only TWO ways that they can enforce their rules against you. All of these rules are documented in Federal Rule of Civil Procedure 17(b):

16.1. If you have a domicile on their territory.

16.2. If you are acting in a representative capacity as a “public officer” of the United States federal corporation described in 28 U.S.C. §3002(15)(A). This includes participation in any government franchise because all such franchises inevitably turn you into government agents and officers. See:

Government Instituted Slavery Using Franchises, Form #05.030
<http://sedm.org/Forms/FormIndex.htm>

Another way of stating the above two rules is that whenever a sovereign wants to reach outside its physical territory, it may only do so using its right to contract with other fellow sovereign states and people. If you aren’t domiciled on their territory, they have to produce evidence that you consented to some kind of contract or agreement with them. This is consistent with the maxim of law that debt and contract know no place:

Debitum et contractus non sunt nullius loci.

Debt and contract [franchise agreement, in this case] are of no particular place.

Locus contractus regit actum.

The place of the contract [franchise agreement, in this case] governs the act.

[Bouvier’s Maxims of Law, 1856;

SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

17. If you don’t want them enforcing their rules against you, you can’t act like someone they have jurisdiction over either by:

17.1. Describing yourself as a “person”, franchisee (e.g. “taxpayer”, “driver”, “benefit recipient”, “U.S. citizen”), or entity referenced in their private law franchise agreement.

17.2. Invoking the “benefits” or protections of any portion of the franchise agreement. For instance, the following remedy is ONLY available to franchisees called “taxpayers” and may not be invoked by “nontaxpayers”:

TITLE 26 > Subtitle F > CHAPTER 76 > Subchapter B > § 7433
§ 7433. Civil damages for certain unauthorized collection actions

(a) In general

If, in connection with any collection of Federal tax with respect to a taxpayer, any officer or employee of the Internal Revenue Service recklessly or intentionally, or by reason of negligence, disregards any provision of this title, or any regulation promulgated under this title, such taxpayer may bring a civil action for damages against the United States in a district court of the United States. Except as provided in section 7432, such civil action shall be the exclusive remedy for recovering damages resulting from such actions.

17.3. Filling out forms that are only for use by franchisees called “taxpayers”. The IRS mission statement at Internal Revenue Manual (I.R.M.), Section 1.1.1.1 says they can ONLY help or assist “taxpayers” and the minute you ask for their help, you are implicitly admitting you are a franchisee called a “taxpayer” engaged in the “trade or business” franchise. Do you see “nontaxpayers” or persons who are sovereign and not privileged in their mission statement:

Internal Revenue Manual (I.R.M.), Section 1.1.1.1 (02-26-1999)
IRS Mission and Basic Organization

The IRS Mission: Provide America’s taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

17.4. Asking for licenses such as a Taxpayer Identification Number or Social Security Number on a IRS Forms W-7, W-9, or SS-5 respectively. The only people who need such “licenses” are those receiving some kind of government “benefit”. All such benefits are government franchises that are listed in the IRS Form 1042-S Instructions and within 26 C.F.R. §301.6109-1(b), where they identify the criteria for when you MUST provide a “Taxpayer Identification Number”:

Box 14, Recipient’s U.S. Taxpayer Identification Number (TIN)

You must obtain a U.S. taxpayer identification number (TIN) for:

Any recipient whose income is effectively connected with the conduct of a trade or business in the United States.
Note. For these recipients, exemption code 01 should be entered in box 6.

Any foreign person claiming a reduced rate of, or exemption from, tax under a tax treaty between a foreign country and the United States, unless the income is an unexpected payment (as described in Regulations section 1.1441-6(g)) or consists of dividends and interest from stocks and debt obligations that are actively traded; dividends from any redeemable security issued by an investment company registered under the Investment Company Act of 1940 (mutual fund); dividends, interest, or royalties from units of beneficial interest in a unit investment trust that are (or were, upon issuance) publicly offered and are registered with the Securities and Exchange Commission under the Securities Act of 1933; and amounts paid with respect to loans of any of the above securities.

Any nonresident alien individual claiming exemption from tax under section 871(f) for certain annuities received under qualified plans.

A foreign organization claiming an exemption from tax solely because of its status as a tax-exempt organization under section 501(c) or as a private foundation.

Any QI.

Any WP or WT.

Any nonresident alien individual claiming exemption from withholding on compensation for independent personal services [services connected with a “trade or business”].

Any foreign grantor trust with five or fewer grantors.

Any branch of a foreign bank or foreign insurance company that is treated as a U.S. person.

- *If a foreign person provides a TIN on a Form W-8, but is not required to do so, the withholding agent must include the TIN on Form 1042-S.*

[IRS Form 1042-S Instructions (2006), p. 14]

17.5. Using government license numbers on government forms such as the EIN, TIN, or SSN.

17.6. Failing to rebut the use of government issued identifying numbers against you by others. See:

About SSNs and TINs on Government Forms and Correspondence, Form #05.012
<http://sedm.org/Forms/FormIndex.htm>

17.7. Submitting the WRONG withholding paperwork with your private employer, bank or financial institution. The correct paperwork is the an AMENDED version of the IRS Form W-8BEN. Everything else will unwittingly make you into a “U.S. person”, a “resident alien”, a “person”, and an “individual” in the context of the IRS:

About IRS Form W-8BEN, Form #04.202
<http://sedm.org/Forms/FormIndex.htm>

17.8. Failing to rebut false Information Returns such as IRS Forms W-2, 1042-S, 1098, and 1099 filed against you by ignorant people who aren’t reading or properly obeying the law. All such documents connect you with the “trade or business” franchise and make you into a person in receipt of federal “privilege” and therefore subject to federal jurisdiction. See:

Correcting Erroneous Information Returns, Form #04.001
<http://sedm.org/Forms/FormIndex.htm>

17.9. Petitioning a “franchise court” called “United States Tax Court” that is ONLY for franchisees called “taxpayers”. Tax Court Rule 13(a) says that the court is ONLY available to “taxpayers”. You can’t petition this administrative tribunal without indirectly admitting you are a “taxpayer”. See:

Although *Crowell and Raddatz* do not explicitly distinguish between rights created by Congress and other rights, such a distinction underlies in part *Crowell's* and *Raddatz's* recognition of a critical difference between rights created by federal statute and rights recognized by the Constitution. Moreover, such a distinction seems to us to be necessary in light of the delicate accommodations required by the principle of separation of powers reflected in Art. III. The constitutional system of checks and balances is designed to guard against "encroachment or aggrandizement" by Congress at the expense of the other branches of government. *Buckley v. Valeo*, 424 U.S., at 122, 96 S.Ct., at 683. But when Congress creates a statutory right [a "privilege" in this case, such as a "trade or business"], it clearly has the discretion, in defining that right, to create presumptions, or assign burdens of proof, or prescribe remedies; it may also provide that persons seeking to vindicate that right must do so before particularized tribunals created to perform the specialized adjudicative tasks related to that right.^{FN35} Such provisions do, in a sense, affect the exercise of judicial power, but they are also incidental to Congress' power to define the right that it has created. No comparable justification exists, however, when the right being adjudicated is not of congressional creation. In such a situation, substantial inroads into functions that have traditionally been performed by the Judiciary cannot be characterized merely as incidental extensions of Congress' power to define rights that it has created. Rather, such inroads suggest unwarranted encroachments upon the judicial power of the United States, which our Constitution reserves for Art. III courts. [Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. at 83-84, 102 S.Ct. 2858 (1983)]

Because a number of people don't understand the above subtleties, they discredit themselves by claiming to be a "nontaxpayer" not subject to the I.R.C. and yet ACTING like a "taxpayer". The IRS and the courts fine and sanction such ignorant and presumptuous conduct.

18. Franchises are the main method for destroying your sovereignty. Unless and until you understand exactly how they work and how they are abused (usually ILLEGALLY) to trap and enslave the ignorant and those who don't consent, you will never be free. Government "benefits" are the "bribe" that judges and tyrants use to entice you to participate in government franchises and thereby surrender your sovereign immunity and contract away your rights. Government franchises are exhaustively explained below:

Government Instituted Slavery Using Franchises, Form #05.030
<http://sedm.org/Forms/FormIndex.htm>

19. You can't accept a financial "benefit" or payments of any kind from the government without becoming part of the government. In that sense, there are always "strings" attached to money you get from the government, many of which are completely invisible to most people. The only thing the government can lawfully pay public monies to are public officers and agents. Those who engage in such benefits must have a government license (a TIN or SSN) and thereby become a government officer or agent.

"A tax, in the general understanding of the term and as used in the constitution, signifies an exaction for the support of the government. The word has never thought to connote the expropriation of money from one group for the benefit of another."
[*U.S. v. Butler*, 297 U.S. 1 (1936)]

20. All government "benefits" or payments do not constitute "consideration" that can lawfully make the subject of any enforceable contract or franchise in the case of most Americans. The reason is because:
20.1. The "benefits" are paid with Federal Reserve Notes that have no intrinsic value because they are not redeemable by the government in anything of value. See:

The Money Scam, Form #05.041
<http://sedm.org/Forms/FormIndex.htm>

- 20.2. The government doesn't have an obligation that is enforceable in a true, constitutional court in equity to those who sign up for it. All the remedies they give you are in administrative "franchise courts" that are not true constitutional courts and all participants in these proceedings are biased because they are executed by "franchisees" (e.g. "taxpayers") with a criminal and financial conflict of interest in violation of 18 U.S.C. §208, 28 U.S.C. §455, and 28 U.S.C. §144. You will always lose in these tribunals. You ought to avoid begging for anything from the government because you will be tricked into becoming their slave and whore. See:

The Government "Benefits" Scam, Form #05.040
<http://sedm.org/Forms/FormIndex.htm>

21. The only group of people the government can write law for are its own agents, officers, and employees for the most part. See:

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037
<http://sedm.org/Forms/FormIndex.htm>

22. You will never be free as long as you are conducting commerce with the government and thereby subject to their jurisdiction. All such commerce implies a waiver of sovereign immunity pursuant to 28 U.S.C. §1605 and inevitably makes you into a slave and a serf of tyrants. Black's Law Dictionary defines "commerce" as "intercourse". This is the same "intercourse" that Babylon the Great Harlot is having with the Beast, which the Bible defines as the kings and political rulers of the earth in Rev. 19:19.

"Commerce. ...Intercourse by way of trade and traffic between different peoples or states and the citizens or inhabitants thereof, including not only the purchase, sale, and exchange of commodities, but also the instrumentalities [governments] and agencies by which it is promoted and the means and appliances by which it is carried on..."

[Black's Law Dictionary, Sixth Edition, p. 269]

"Come, I will show you the judgment of the great harlot [Babylon the Great Harlot] who sits on many waters, with whom the kings of the earth [politicians and rulers] committed fornication, and the inhabitants of the earth were made drunk [indulged] with the wine of her fornication."

[Rev. 17:1-2, Bible, NKJV]

"And I saw the beast, the kings of the earth, and their armies, gathered together to make war against Him who sat on the horse and against His army."

[Rev. 19:19, Bible, NKJV]

On the subject of not associating with a corrupted government, the bible says the following:

"Come out from among them [the unbelievers and government idolaters]

And be separate, says the Lord.

Do not touch what is unclean [the government or anything made by man].

And I will receive you.

I will be a Father to you,

And you shall be my sons and daughters.

Says the Lord Almighty."

[2 Corinthians 6:17-18, Bible, NKJV]

"And have no fellowship [or association] with the unfruitful works of [government] darkness, but rather reprove [rebuke and expose] them."

[Eph. 5:11, Bible, NKJV]

"But if you are L.Ed. by the Spirit, you are not under the law [man's law]."

[Gal. 5:18, Bible, NKJV]

"Shall the throne of iniquity [the U.S. Congress and the federal judiciary], which devises evil by [obfuscating the] law [to expand their jurisdiction and consolidate all economic power in their hands by taking it away from the states], have fellowship with You? They gather together against the life of the righteous, and condemn innocent blood [of "nontaxpayers" and persons outside their jurisdiction, which is an act of extortion and racketeering]. But the Lord has been my defense, and my God the rock of my refuge. He has brought on them their own iniquity, and shall cut them off in their own wickedness; the Lord our God [and those who obey Him and His word] shall cut them off [from power and from receiving illegal bribes cleverly disguised by an obfuscated law as legitimate "taxes"]."

[Psalm 94:20-23, Bible, NKJV.

QUESTION FOR DOUBTERS: Who else BUT Congress and the judiciary can devise "evil by law"?]

Nevertheless, God's solid foundation stands firm, sealed with this inscription: 'The Lord knows those who are His,' and, 'Everyone who confesses the name of the Lord must turn away from [not associate with] wickedness [wherever it is found, and especially in government].' "

[2 Tim. 2:19, Bible, NKJV]

"It shall be a statute forever throughout your generations, that you may distinguish between holy and unholy, and between unclean and clean, and that you may teach the children of Israel all the statutes [laws] which the LORD [God] has spoken to them by the hand of Moses."

[Lev. 10:9-11, Bible, NKJV]

If you want a simplified checklist for accomplishing everything in this section, see:

Path to Freedom, Form #09.015

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

20 Conclusions and Summary

The Internal Revenue Code represents a constitutional taxing plan for two entirely separate and completely distinct legal and political communities, each with its own citizens, subjects, and unique characteristics: the “national” government and the “federal” government. These two communities are and must continue to remain completely separate as a result of the Separation of Powers Doctrine, U.S. Supreme Court that is at the heart of the United States Constitution. This separation was put there by the framers of the Constitution for the protection of our liberties and rights:

*“We start with first principles. The Constitution creates a Federal Government of enumerated powers. See U.S. Const., Art. I, § 8. As James Madison wrote, “[t]he powers delegated by the proposed Constitution to the federal government are few and defined. Those which are to remain in the State governments are numerous and indefinite.” The Federalist No. 45, pp. 292-293 (C. Rossiter ed. 1961). **This constitutionally mandated division of authority “was adopted by the Framers to ensure protection of our fundamental liberties.”** Gregory v. Ashcroft, 501 U.S. 452, 458 (1991) (internal quotation marks omitted). **“Just as the separation and independence of the coordinate branches of the Federal Government serves to prevent the accumulation of excessive power in any one branch, a healthy balance of power between the States and the Federal Government will reduce the risk of tyranny and abuse from either front.”** Ibid. “ [U.S. v. Lopez, 514 U.S. 549 (1995)]*

“The people of the United States, by their Constitution, have affirmed a division of internal governmental powers between the federal government and the governments of the several states—committing to the first its powers by express grant and necessary implication; to the latter, or [301 U.S. 548, 611] to the people, by reservation, ‘the powers not delegated to the United States by the Constitution, nor prohibited by it to the States.’ The Constitution thus affirms the complete supremacy and independence of the state within the field of its powers. Carter v. Carter Coal Co., 298 U.S. 238, 295, 56 S.Ct. 855, 865. The federal government has no more authority to invade that field than the state has to invade the exclusive field of national governmental powers; for, in the oft-repeated words of this court in Texas v. White, 7 Wall. 700, 725, ‘the preservation of the States, and the maintenance of their governments, are as much within the design and care of the Constitution as the preservation of the Union and the maintenance of the National government.’ The necessity of preserving each from every form of illegitimate intrusion or interference on the part of the other is so imperative as to require this court, when its judicial power is properly invoked, to view with a careful and discriminating eye any legislation challenged as constituting such an intrusion or interference. See South Carolina v. United States, 199 U.S. 437, 448, 26 S.Ct. 110, 4 Ann.Cas. 737.” [Steward Machine Co. v. Davis, 301 U.S. 548 (1937)]

*The Constitution does not protect the sovereignty of States for the benefit of the States or state governments as abstract political entities, or even for the benefit of the public officials governing the States. **To the contrary, the Constitution divides authority between federal and state governments for the protection of individuals. State sovereignty is not just an end in itself: “Rather, federalism secures to citizens the liberties that derive from the diffusion of sovereign power.”** Coleman v. Thompson, 501 U.S. 722, 759 (1991) (BLACKMUN, J., dissenting). **“Just as the separation and independence of the coordinate branches of the Federal Government serve to prevent the accumulation of excessive power in any one branch, a healthy balance of power between the States and the Federal Government will reduce the risk of tyranny and abuse from either front.”** Gregory v. [505 U.S. 144, 182] Ashcroft, 501 U.S., at 458. See The Federalist No. 51, p. 323. (C. Rossiter ed. 1961).*

***Where Congress exceeds its authority relative to the States, therefore, the departure from the constitutional plan cannot be ratified by the “consent” of state officials. An analogy to the separation of powers among the branches of the Federal Government clarifies this point. The Constitution’s division of power among the three branches is violated where one branch invades the territory of another, whether or not the encroached-upon branch approves the encroachment.** In Buckley v. Valeo, 424 U.S. 1, 118 -137 (1976), for instance, the Court held that Congress had infringed the President’s appointment power, despite the fact that the President himself had manifested his consent to the statute that caused the infringement by signing it into law. See National League of Cities v. Usery, 426 U.S., at 842, n. 12. In INS v. Chadha, 462 U.S. 919, 944 -959 (1983), we held that the legislative veto violated the constitutional requirement that legislation be presented to the President, despite Presidents’ approval of hundreds of statutes containing a legislative veto provision. See id., at 944-945. The constitutional authority of Congress cannot be expanded by the “consent” of the governmental unit whose domain is thereby narrowed, whether that unit is the Executive Branch or the States. [New York v. United States, 505 U.S. 144, 112 S.Ct. 2408, 120 L.Ed.2d. 120 (1992)]*

States of the Union are “foreign countries” and “foreign states” with respect to federal statutory and taxing jurisdiction. This was explained by the U.S. Supreme Court and is also found in Black’s Law Dictionary:

Non-Resident Non-Person Position

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Form 05.020, Rev. 7-12-2015

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EXHIBIT: _____

"The state governments, in their separate powers and independent sovereignties, in their reserved powers, are just as much beyond the jurisdiction and control of the National Government as the National Government in its sovereignty is beyond the control and jurisdiction of the state government."

"...a State has the same undeniable and unlimited jurisdiction over all persons and things within its territorial limits, as any foreign nation..."
[*Mayer, etc. of the City of New York v. Miln.*, 36 U.S. 102, 11 Pet. 102, 9 L.Ed. 648 (1837)]

"It is no longer open to question that the general government, unlike the states, *Hammer v. Dagenhart*, 247 U.S. 251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the internal affairs of the states; and emphatically not with regard to legislation. The question in respect of the inherent power of that government as to the external affairs of the Nation and in the field of international law is a wholly different matter which it is not necessary now to consider. See, however, *Jones v. United States*, 137 U.S. 202, 212, 11 S.Ct. 80; *Nishimur Ekiu v. United States*, 142 U.S. 651, 659, 12 S.Ct. 336; *Fong Yue Ting v. United States*, 149 U.S. 698, 705 et seq., 13 S.Ct. 1016; *Burnet v. Brooks*, 288 U.S. 378, 396, 53 S.Ct. 457, 86 A.L.R. 747."

[*Carter v. Carter Coal Co.*, 298 U.S. 238 (1936)]

The determination of the Framers Convention and the ratifying conventions to preserve complete and unimpaired state self-government in all matters not committed to the general government is one of the plainest facts which emerge from the history of their deliberations. And adherence to that determination is incumbent equally upon the federal government and the states. State powers can neither be appropriated, on the one hand, nor abdicated, on the other. As this court said in *Texas v. White*, 7 Wall. 700, 725 --the preservation of the States, and the maintenance of their governments, are as much within the design and care of the Constitution as the preservation of the Union and the maintenance of the National Government. The Constitution, in all its provisions, looks to an indestructible Union, composed of indestructible States.

Every journey to a forbidden end begins with the first step, and the danger of such a step by the federal government in the direction of taking over the powers of the states is that the end of the journey may find the states so despoiled of their powers, or -- what may amount to the same thing -- so [298 U.S. 296] relieved of the responsibilities which possession of the powers necessarily enjoins, as to reduce them to little more than geographical subdivisions of the national domain. It is safe to say that, if, when the Constitution was under consideration, it had been thought that any such danger lurked behind its plain words, it would never have been ratified.

[*Carter v. Carter Coal Co.*, 298 U.S. 238 (1936)]

Foreign States: "Nations outside of the United States...Term may also refer to another state; i.e. a sister state. The term 'foreign nations', ...should be construed to mean all nations and states other than that in which the action is brought; and hence, one state of the Union is foreign to another, in that sense."

[*Black's Law Dictionary*, 6th Edition, p. 648]

Foreign Laws: "The laws of a foreign country or sister state. In conflicts of law, the legal principles of jurisprudence which are part of the law of a sister state or nation. Foreign laws are additions to our own laws, and in that respect are called 'jus receptum'."

[*Black's Law Dictionary*, 6th Edition, p. 647]

The revenue system documented by Subtitle A of the Internal Revenue Code is intended for the "national government" and not the "federal government", and applies primarily to the following three groups:

1. Public officers (called statutory "employees") effectively domiciled in the District of Columbia: The tax imposed in 26 U.S.C. §1 against those domiciled in the federal zone engaged in a "trade or business", which is defined as "the functions of a public office" in 26 U.S.C. §7701(a)(26). This includes:
 - 1.1. STATUTORY "U.S. citizens" who are described in 8 U.S.C. §1401 as American "nationals" domiciled in the federal zone. See: <http://famguardian.org/Subjects/LawAndGovt/Citizenship/WhyANational.pdf>
 - 1.2. STATUTORY "residents" who are all state or foreign nationals domiciled within the federal zone.
2. Public officers (statutory "employees") effectively domiciled in the District of Columbia and traveling overseas: The tax is imposed under 26 U.S.C. §911 upon those domiciled in the federal zone who are traveling temporarily overseas and fall under a tax treaty. The tax applies only to "trade or business" income which is recorded on an IRS Form 1040 and 2555. See also the Supreme Court case of *Cook v. Tait*, 265 U.S. 47 (1924).
3. Nonresident aliens receiving government payments: The tax imposed under 26 U.S.C. §871 on nonresident aliens with government income that is:

- 3.1. Not connected with a “trade or business” under [26 U.S.C. §871](#)(a) but originates from the District of Columbia.
3.2. Connected with a “trade or business” under [26 U.S.C. §871](#)(b).

There is no question that Subtitle A of the Internal Revenue Code is entirely constitutional and lawful when administered consistent with its legislative intent and consistent with the words that are clearly defined in [26 U.S.C. §7701](#) as strictly interpreted according to the Rules of Statutory Construction. Those rules are clearly described in the memorandum below:

Meaning of the Words “includes” and “including”, Form #05.014
<http://sedm.org/Forms/FormIndex.htm>

When Congress passed the first income tax in 1862 as an emergency to fund the Civil War, they passed an income tax mainly upon “public officers” of the United States government and federal instrumentalities. See:

12 Stat. 432, sections 86-87
<http://www.famguardian.org/Disks/LawDVD/Federal/RevenueActs/Revenue%20Act%20of%201862.pdf>

However, what was originally intended mainly as a municipal income tax for instrumentalities and statutory “employees” (5 U.S.C. §2105(a)) of the District of Columbia, or “national government” has been misrepresented and misapplied towards people in states of the Union. This usurpation by the Executive Branch in collusion with a corrupted federal judiciary has become a systematic recipe for deprivation of rights under the “color of law” by a de facto band of thieves in what colorful author Samuel Clemens (Mark Twain) called “the District of Criminals”. These thieves are now operating what the courts call a “sham trust”, in which the “trustees” of the “public trust” are usurping authority under the color of law to administer the charitable trust called “government” for their own personal benefit. Ironically, the main source of this corruption and breakdown of the separation of powers has come because of these very same courts. The corruption of our courts is exhaustively documented in the book available on our website below:

What Happened To Justice?, Form #06.012
<http://sedm.org/ItemInfo/Ebooks/WhatHappJustice/WhatHappJustice.htm>

The American people, the federal courts, and the legal profession have not lived up to their duty to prevent such “stealthy encroachments” upon their liberty, which has led to the growth of a massive tumor on the body politic that is leading to an erosion of our liberties and freedoms, morality, and standard of living.

“It may be that it is the obnoxious thing in its mildest and least repulsive form; but illegitimate and unconstitutional practices get their first footing in that way, namely, by silent approaches and slight deviations from legal modes of procedure. This can only be obviated by adhering to the rule that constitutional provisions for the security of person and property should be liberally construed. A close and literal construction deprives them of half their efficacy, and leads to gradual depreciation of the right, as if it consisted more in sound than in substance. It is the duty of courts to be watchful for the constitutional rights of the citizen, and against any stealthy encroachments thereon. Their motto should be obsta principiis. We have no doubt that the legislative body is actuated by the same motives; but the vast accumulation of public business brought before it sometimes prevents it, on a first presentation, from noticing objections which become developed by time and the practical application of the objectionable law.”
[Boyd v. U.S., 116 U.S. 616, 6 S.Ct. 524 (1886)]

The main thing that has changed since the original income tax was passed in 1862 to fund the Civil War is the morality and integrity of those who administer our legal and tax systems, and that morality and integrity has seriously eroded to the point where the “de facto” legal and tax systems we have now completely violate the foundational principles of our government documented in the Declaration of Independence: consent of the governed. The “de facto” system of government we have now is so out of tune with the “de jure” government described in our founding documents that it has become socialist and communist for all practical purposes. Its present composition, in fact, is accurately described by the Beast itself in its own laws, which have become a blue print for the very destruction we have witnessed over the years:

[TITLE 50 > CHAPTER 23 > SUBCHAPTER IV > Sec. 841.](#)
[Sec. 841. - Findings and declarations of fact](#)

The Congress finds and declares that the Communist Party of the United States [consisting of the IRS, DOJ, and a corrupted federal judiciary], although purportedly a political party, is in fact an instrumentality of a conspiracy to overthrow the [de jure] Government of the United States [and replace it with a de facto government ruled by a the judiciary]. It constitutes an authoritarian dictatorship [IRS, DOJ, and corrupted

federal judiciary in collusion] within a [constitutional] republic, demanding for itself the rights and privileges [including immunity from prosecution for their wrongdoing in violation of Article 1, Section 9, Clause 8 of the Constitution] accorded to political parties, but denying to all others the liberties [Bill of Rights] guaranteed by the Constitution. Unlike political parties, which evolve their policies and programs through public means, by the reconciliation of a wide variety of individual views, and submit those policies and programs to the electorate at large for approval or disapproval, the policies and programs of the Communist Party are secretly [by corrupt judges and the IRS in complete disregard of the tax laws] prescribed for it by the foreign leaders of the world Communist movement [the IRS and Federal Reserve]. Its members [the Congress, which was terrorized to do IRS bidding recently by the framing of Congressman Traficant] have no part in determining its goals, and are not permitted to voice dissent to party objectives. Unlike members of political parties, members of the Communist Party are recruited for indoctrination [in the public schools by homosexuals, liberals, and socialists] with respect to its objectives and methods, and are organized, instructed, and disciplined [by the IRS and a corrupted judiciary] to carry into action slavishly the assignments given them by their hierarchical chieftains. Unlike political parties, the Communist Party [thanks to a corrupted federal judiciary] acknowledges no constitutional or statutory limitations upon its conduct or upon that of its members. The Communist Party is relatively small numerically, and gives scant indication of capacity ever to attain its ends by lawful political means. The peril inherent in its operation arises not from its numbers, but from its failure to acknowledge any limitation as to the nature of its activities, and its dedication to the proposition that the present constitutional Government of the United States ultimately must be brought to ruin by any available means, including resort to force and violence [or using unlawfully enforced income taxes]. Holding that doctrine, its role as the agency of a hostile foreign power [the Federal Reserve and the American Bar Association (ABA)] renders its existence a clear present and continuing danger to the security of the United States. It is the means whereby individuals are seduced into the service of the world Communist movement, trained to do its bidding, and directed and controlled in the conspiratorial performance of their revolutionary services. Therefore, the Communist Party should be outlawed

The requirement for consent is being completely disregarded, and our government has become a terrorist government that operates either by disguising the requirement for consent or ignoring it entirely in the administration of our tax system. In that sense, it has become a “protection racket” and taxes have become protection money paid to a protected haven for financial terrorists in the District of Columbia. Our government has transformed itself from its de jure role as protector to a de facto role as a predator and protection racket and is no longer deserving of our sponsorship or allegiance. As what the Supreme Court calls the “Sovereign People”, we have not only a right, but a duty, according to the Declaration of Independence, to withdraw our support and allegiance and to divert both to that which will provide a “new Guards for their future security”:

“That whenever any Form of Government becomes destructive of these ends, it is the Right of the People to alter or to abolish it, and to institute new Government, laying its foundation on such principles and organizing its powers in such form, as to them shall seem most likely to effect their Safety and Happiness... But when a long train of abuses and usurpations, pursuing invariably the same Object evinces a design to reduce them under absolute Despotism, it is their right, it is their duty, to throw off such Government, and to provide new Guards for their future security”
[Declaration of Independence]

The systematic destruction of the separation of powers over the years since our founding are carefully described in the document below, for those who wish to investigate further:

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

Family Guardian Fellowship has also assembled a brief, historical, and pictorial presentation that graphically shows exactly how our liberties have been systematically and maliciously destroyed and undermined over the years by scoundrel lawyers and politicians over the years. See the following if you would like further information:

How Scoundrels Corrupted Our Republican Form of Government, Family Guardian Fellowship
<http://famguardian.org/Subjects/Taxes/Evidence/HowScCorruptOurRepubGovt.htm>

Only We the People can correct this corruption of our American legal and political systems which has been carefully engineered to destroy the Separation of Powers Doctrine and consolidate all political power in Washington D.C. We must do it as voters, as jurists, and eventually with a revolution if need be:

“In America, freedom and justice have always come from the ballot box, the jury box, and when that fails, the cartridge box.”
[Steve Symms, U.S. Senator, Idaho]

The quote above, incidentally, explains the reasons why socialist politicians want to outlaw guns: so that we as the Sovereigns and their Masters are left totally without remedy when legislative fiat has completely destroyed our God-given rights. Thomas Jefferson, one of our most beloved founding fathers and the author of our Declaration of Independence, warned us about the dangers of this consolidation of power into the hands of the federal government and predicted everything that has happened to date in destroying the separation of powers when he said:

"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]

"Our government is now taking so steady a course as to show by what road it will pass to destruction; to wit: by consolidation first and then corruption, its necessary consequence. The engine of consolidation will be the Federal judiciary; the two other branches the corrupting and corrupted instruments."
[Thomas Jefferson to Nathaniel Macon, 1821. ME 15:341]

"The [federal] judiciary branch is the instrument which, working like gravity, without intermission, is to press us at last into one consolidated mass."
[Thomas Jefferson to Archibald Thweat, 1821. ME 15:307]

"There is no danger I apprehend so much as the consolidation of our government by the noiseless and therefore unalarming instrumentality of the Supreme Court."
[Thomas Jefferson to William Johnson, 1823. ME 15:421]

"I wish... to see maintained that wholesome distribution of powers established by the Constitution for the limitation of both [the State and General governments], and never to see all offices transferred to Washington where, further withdrawn from the eyes of the people, they may more secretly be bought and sold as at market."
[Thomas Jefferson to William Johnson, 1823. ME 15:450]

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

"I see,... and with the deepest affliction, the rapid strides with which the federal branch of our government is advancing towards the usurpation of all the rights reserved to the States, and the consolidation in itself of all powers, foreign and domestic; and that, too, by constructions which, if legitimate, leave no limits to their power... It is but too evident that the three ruling branches of [the Federal government] are in combination to strip their colleagues, the State authorities, of the powers reserved by them, and to exercise themselves all functions foreign and domestic."
[Thomas Jefferson to William Branch Giles, 1825. ME 16:146]

"We already see the [judiciary] power, installed for life, responsible to no authority (for impeachment is not even a scare-crow), advancing with a noiseless and steady pace to the great object of consolidation. The foundations are already deeply laid by their decisions for the annihilation of constitutional State rights and the removal of every check, every counterpoise to the engulfing power of which themselves are to make a sovereign part."
[Thomas Jefferson to William T. Barry, 1822. ME 15:388]

For further quotes supporting the above, see:

Quotes from Thomas Jefferson on Politics and Government, Family Guardian Fellowship
<http://famguardian.org/Subjects/Politics/ThomasJefferson/jeff1060.htm>

Finally, the following *very important* conclusions of law are firmly established in this pamphlet and in other places on our website based on the government's own laws, statements, and judicial rulings:

1. Human beings domiciled within the exclusive jurisdiction of a state of the Union are:
 - 1.1. NOT statutory "U.S. nationals" as defined in [8 U.S.C. §1408](#) or [8 U.S.C. §1452](#).
 - 1.2. Statutory "non-resident non-persons".
 - 1.3. "nonresident aliens" as defined in [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) if they are lawfully engaged in a public office.
 - 1.4. "Citizens" within the meaning of the United States Constitution.
 - 1.5. "nationals" but not statutory "citizens" within the meaning of federal law as defined in [8 U.S.C. §1101\(a\)\(21\)](#).
2. Statutory "U.S.** nationals" under [8 U.S.C. §1101\(a\)\(22\)\(B\)](#), "nationals" under [8 U.S.C. §1101\(a\)\(21\)](#), and "nationals" but not "citizens" under [8 U.S.C. §1452](#) have the same status under the Internal Revenue Code, which is

that they are:

2.1. “nonresident alien” as defined in [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) if engaged in a public office.

2.2. “nonresidents”.

2.3. “non-resident non-persons” if not lawfully engaged in a public office in the national government.

3. “nonresident aliens” as defined in [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) are not equivalent to “aliens” as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#). For instance, a person who is a “national” but not a “citizen” under [8 U.S.C. §1101\(a\)\(21\)](#) and who lawfully occupies a public office is a “nonresident alien” but not an “alien”. The IRS tries to confuse this point in their Publication 519 by titling the publication “U.S. tax Guide for Aliens” and then discussing “aliens” and “nonresident aliens”. They do this so that people will avoid declaring themselves to be “nonresident aliens”.

4. Most people will usually make all of the following false presumptions about your status because they have never read the definition of “United States” in the Internal Revenue Code and because the public schools have made them not only ignorant about the law and so untrusting of their own ability to read and understand it that they would rather believe what LYING government employees with a conflict of interest and who are not accountable for what they say tell them than read the law for themselves.

4.1. Falsely presume that the Internal Revenue Code is “public law”, when in fact it is private law and a VOLUNTARY federal franchise that only applies to those who consent in some way. See:

Requirement for Consent, Form #05.003

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

4.2. Falsely presume that there is no separation of powers and that federal legislation applies within states of the Union. See:

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

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

4.3. Falsely presume that whatever mailing address you give them is your legal “domicile” and that you maintain a domicile in the “United States” and therefore cannot be a “nonresident alien”.

4.4. Falsely presume that the term “State” as used on federal forms and federal law (such as [4 U.S.C. §110\(d\)](#)) is the same as the term “State” in the Constitution. In fact, they are two mutually exclusive and completely different things. See:

Authorities on “State”, Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic

<http://famguardian.org/TaxFreedom/CitesByTopic/State.htm>

4.5. Falsely presume that the term “citizen” on a federal form is equivalent to the term “citizen” in the Constitution. In fact, they are two mutually exclusive things that cannot overlap. See:

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

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

To prevent all of the above false presumptions from injuring your rights and protect yourself, we STRONGLY recommend attaching the following form to every government form you give to anyone and placing the following phrase on the government form above your signature: “Signature not valid without attached signed Affidavit of Citizenship, Domicile, and Tax Status”. Here is the form to attach:

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

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

5. Both “nonresident aliens” and “aliens” are called “foreign persons” within IRS Publications. A person born in a state of the Union is a “foreign person” for the purposes of federal statutory jurisdiction. This is because states of the Union are “foreign” with respect to the national government for the purposes of legislative jurisdiction. For more information about “foreign persons”, read:

5.1. IRS Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities: Withholding of Tax on Nonresident Aliens and Foreign Corporations

5.2. IRS Publication 519, Tax Guide for Aliens

6. The IRS wants to steer people away from using this position or being successful at using it because it significantly and lawfully reduces their revenues, so they have set traps in their forms to get people in trouble who use it in order to scare the rest of the sheep away.

6.1. They did not provide an option for “transient foreigner” in W-8BEN form Block 3.

6.2. They do not define the phrase “permanent address” on the W-8BEN form, which means “domicile”. Filling this field out improperly can destroy your status as a nonresident alien.

6.3. They added the phrase “Beneficial Owner” to the form and then defined it at 26 C.F.R. §1.1441-1(c)(6) essentially to mean a “taxpayer”. The old version of the IRS Form W-8 did not use this word and too many people were using it, so they:

6.3.1. Published a new version of the form that creates a false presumption that the submitter is a “taxpayer”.

6.3.2. Did not provide another version of the W-8 form for use by “nonresident aliens” who are NOT “Beneficial

Owners”.

You must use AMENDED versions of all the IRS Forms in order to avoid these traps, which are available below:

Federal Forms and Publications, Family Guardian Fellowship
<http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormsPubs.htm>

And when you fill out a W-8BEN, you should follow the instructions below to avoid the above traps:

About IRS Form W-8BEN, Form #04.202
<http://sedm.org/Forms/FormIndex.htm>

7. The term “nonresident alien” is a “word of art” that is designed to confuse people and steer them away from using that term. That term should more properly be termed as a “State-domiciled person”, where “State” is defined as a state of the Union and not the federal “State” defined in 4 U.S.C. §110(d).
8. A “nonresident alien” can voluntarily change their status into that of a “resident alien” by either filing an IRS Form 1040 or by engaging in a “trade or business”. Those who want to avoid jeopardizing their status as nonresident aliens should avoid either of these traps.
9. A person with no domicile in a place is referred to as a “transient foreigner” and a “nontaxpayer” with respect to that place. IRS Form W-8BEN has no option under Block 3 to indicate this status because IRS DOES NOT want to encourage people to lawfully declare themselves to be “nontaxpayers”. If you want to correctly declare this status on a government form, you will need to make your own modified versions of all the forms you submit. See the following link for modified versions of most IRS Forms:
<http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormsPubs.htm>
10. You cannot be a “nonresident alien” and an “individual” at the same time. 5 U.S.C. §552a(a)(2) defines an “individual” as either statutory “citizen” or a statutory “resident”. If you are in deed and in fact a “nonresident alien”, you would be committing perjury under penalty of perjury by submitting any IRS Form that identifies you as an “individual”. Instead, you are a “transient foreigner” and pursuant to 5 U.S.C. §552a(b), the IRS has NO LAWFUL AUTHORITY to maintain any kind of record about you without your consent as a “foreign person”.

“The privacy act only grants rights to U.S. citizens and to aliens lawfully admitted for permanent residence.

As a result, a nonresident foreign national [AND THE GOVERNMENT!] cannot use the act’s provisions.

However, a nonresident foreign national may use the FOIA to request records about himself or herself.”

[A Citizen’s Guide to Using the Freedom of Information Act and the Privacy Act of 1974 to Request Government Records, Section VII.A, p. 24;

SOURCE: <http://famguardian.org/TaxFreedom/LegalRef/FOIACitizensGuide.pdf>

You should repeatedly emphasize in every correspondence you have with them that they DO NOT have your consent to maintain any records about you and are to DESTROY ALL RECORDS, and especially information returns and tax records. If they don’t destroy these records, then they are violating your privacy and violating the Fourth Amendment to the United States Constitution.

11. “Nonresident” persons, including “nonresident aliens”, are not subject to any provision of any law which describes them as “nonresident persons”. This includes the entire Internal Revenue Code.
12. A “nonresident alien” not engaged in a “trade or business” is described as a “foreign estate” not subject to the Internal Revenue Code within 26 U.S.C. §7701(a)(31). Everyone signing any check at any financial institution should include the following statement immediately under their signature in order to preserve and protect their status in the context of that transaction:

“A foreign estate pursuant to 26 U.S.C. §7701(a)(31).”

13. “Domicile” is what establishes whether we are a “resident”. “Domicile” is a voluntary choice you make, and it is NOT established ONLY by physical presence in a place. No court of law can lawfully change your choice of domicile, because it is a First Amendment choice of political affiliation and they would be involving themselves in “political questions” and violating the First Amendment by interfering with that choice. Furthermore, in the context of taxes, 28 U.S.C. §2201(a) says no court can declare rights or status in the context of federal income taxes, which means that if you declare yourself to be a “nonresident alien”, then the court has no authority to declare any other status or contradict you on that point. Therefore, they have no authority to involuntarily transform a “nonresident” into a “resident” in the context of the Internal Revenue Code. Only you, based on the papers you file with the government, can lawfully declare or establish your residency status and the courts MUST take YOUR word for it. See the following very important memorandum on this subject for details:

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

14. Nonresident aliens 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”, cannot lawfully take any tax deductions under [26 U.S.C. §162](#). This scares many people away from the status, but in fact, if you don’t earn any “trade or business” income, then in most cases, you don’t need any deductions because you don’t have any taxable income. Therefore, there is nothing to fear about not having any deductions. As long as all sources of “trade or business” earnings documented on information returns are properly and timely rebutted, there is no reason to need deductions because there can be no “gross income” pursuant to [26 U.S.C. §871\(b\)](#). See the following memorandum on this subject for details:

The “Trade or Business” Scam, Form #05.001

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

15. Anyone using the Non-Resident Non-Person Position documented in this pamphlet should be thoroughly versed in every aspect of the “includes” argument documented in the memorandum below, and be ready to defend against it at a moment’s notice. The “includes” argument is the *only* defense the government has to contradict the content of this pamphlet and it is a VERY weak argument for those who know the rules of statutory construction.

Meaning of the Words “includes” and “including”, Form #05.014

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

16. Even a person who lives in the District of Columbia can lawfully be a “nonresident alien” if he does not voluntarily declare a domicile there. See:

Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002

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

In short, it doesn’t matter how many layers of “word of art” lipstick ([Orwellian propaganda makeup](#)) you put on the [I.R.C. PIG](#). It’s STILL a ugly, gluttonous PIG used mainly as a political and LEGAL (but unconstitutional) excuse to protect those CRIMINALS in the government who insist on the right STEAL from the ignorant and the innocent, the “non-customers of government protection”, and the non-residents, and to work GRAVE INJUSTICE on a massive and unprecedented scale.¹⁰⁸

¹⁰⁸ “In imposing a tax, says Mr. Chief Justice Marshall, the legislature acts upon its constituents. “All subjects,” he adds, “over which the power of a State extends are objects of taxation, but those over which it does not extend are, upon the soundest principles, exempt from taxation. This proposition *334 may almost be pronounced self-evident.” [McCulloch v. Maryland, 4 Wheat. 316, 428.](#)”
[United States v. Erie R. Co., 106 U.S. 327 (1882)]



Former IRS employees and even attorneys agree with us on the subject, and they quit the system and their job in disgust when they saw through the MISREPRESENTATION of what the I.R.C. authorizes and questioned their supervisors about it:

Most Americans Do Not Owe Income Tax, Marc Lucas
<https://www.youtube.com/watch?v=66ZK0p21re0>

21 Resources for Further Study and Rebuttal

If you would like to study the subjects covered in this short pamphlet in further detail, may we recommend the following authoritative sources, and also welcome you to rebut any part of this pamphlet after you have read it and studied the subject carefully yourself just as we have:

1. *An Investigation Into the Meaning of the Term "United States"*, Alan Freeman
<http://famguardian.org/Subjects/Taxes/ChallJurisdiction/Definitions/freemaninvestigation.htm>
2. *Why Domicile and Becoming a "Taxpayer" Require Your Consent*, Form #05.002- Shows why you aren't a "resident" of the "United States"
<http://sedm.org/Forms/FormIndex.htm>
3. *Legal Basis for the Term "Nonresident Alien"*, Form #05.036
<http://sedm.org/Forms/FormIndex.htm>
4. *Why You are a "national", "state national", and Constitutional but not Statutory Citizen*, Form #05.006- Free pamphlet that shows why people domiciled in states of the Union are nonresident aliens
<http://sedm.org/Forms/FormIndex.htm>
5. *Separation of Powers Doctrine*- Free article
<http://famguardian.org/Subjects/LawAndGovt/Articles/SeparationOfPowersDoctrine.htm>
6. *Cooperative Federalism*, Form #05.034- Free pamphlet in our Liberty University that describes the separation of state and federal governments and why they are "foreign" with respect to each other
<http://sedm.org/Forms/FormIndex.htm>

7. SEDM Liberty University- Free educational materials for regaining your sovereignty as an entrepreneur or private person
<http://sedm.org/LibertyU/LibertyU.htm>
8. Family Guardian Website, Taxation page- Free website
<http://famguardian.org/Subjects/Taxes/taxes.htm>
9. Sovereignty Forms and Instructions Online, Form #10.004- Free references and tools to help those who want to escape federal slavery
<http://famguardian.org/TaxFreedom/FormsInstr.htm>
10. Great IRS Hoax, Form #11.302 book, and especially sections 5.6.15 through 5.6.15.8- Free downloadable electronic book
<http://sedm.org/Forms/FormIndex.htm>

22 Questions that Readers, Grand Jurors, and Petit Jurors Should be Asking the Government

These questions are provided for readers, Grand Jurors, and Petit Jurors to present to the government or anyone else who would challenge the facts and law appearing in this pamphlet, most of whom work for the government or stand to gain financially from perpetuating the fraud. If you find yourself in receipt of this pamphlet, you are demanded to answer the questions within 10 days. Pursuant to [Federal Rule of Civil Procedure 8\(b\)\(6\)](#), failure to deny within 10 days constitutes an admission to each question. Pursuant to [26 U.S.C. §6065](#), all of your answers must be signed under penalty of perjury. We are not interested in agency policy, but only sources of reasonable belief identified in the pamphlet below:

Reasonable Belief About Income Tax Liability, Form #05.007
<http://sedm.org/Forms/FormIndex.htm>

Your answers will become evidence in future litigation, should that be necessary in order to protect the rights of the person against whom you are attempting to unlawfully enforce federal law.

1. Admit that the “citizen” mentioned in the internal revenue code is the “citizen” defined in 8 U.S.C. §1401:

[26 C.F.R. §1.1-1 Income tax on individuals](#)

(c) Who is a citizen.

Every person born or naturalized in the [federal] United States[**] and subject to *its* jurisdiction is a citizen. For other rules governing the acquisition of citizenship, see chapters 1 and 2 of title III of the Immigration and Nationality Act ([8 U.S.C. §1401-1459](#)). "
[\[26 C.F.R. §1.1-1\(c\)\]](#)

YOUR ANSWER (circle one): Admit/Deny

2. Admit that the 8 U.S.C. §1401 “national and citizen of the United States at birth” (which we call a STATUTORY citizen) is NOT a Fourteenth Amendment “citizen of the United States” (which we call a CONSTITUTIONAL citizen or “state citizen”):

“The Court today holds that Congress can indeed rob a citizen of his citizenship just so long as five members of this Court can satisfy themselves that the congressional action was not ‘unreasonable, arbitrary,’ ante, at 831; ‘misplaced or arbitrary,’ ante, at 832; or ‘irrational or arbitrary or unfair,’ ante, at 833. My first comment is that not one of these ‘tests’ appears in the Constitution. Moreover, it seems a little strange to find such ‘tests’ as these announced in an opinion which condemns the earlier decisions it overrules for their resort to clichés, which it describes as ‘too handy and too easy, and, like most clichés, can be misleading’. Ante, at 835. That description precisely fits those words and clauses which the majority uses, but which the Constitution does not.

The Constitution, written for the ages, cannot rise and fall with this Court’s passing notions of what is ‘fair,’ or ‘reasonable,’ or ‘arbitrary.’[. . .]

The Court today holds that the Citizenship Clause of the Fourteenth Amendment has no application to Bellei. The Court first notes that Afroyim was essentially a case construing the Citizenship Clause of the Fourteenth Amendment. Since the Citizenship Clause declares that: ‘All persons born or naturalized in the

United States * * * are citizens of the United States * * *,' the Court reasons that the protections against involuntary expatriation declared in Afroyim do not protect all American citizens, but only those 'born or naturalized in the United States.' Afroyim, the argument runs, was naturalized in this country so he was protected by the Citizenship Clause, but Bellei, since he acquired his American citizenship at birth in Italy as a foreignborn child of an American citizen, was neither born nor naturalized in the United States and, hence, falls outside the scope of the Fourteenth Amendment guarantees declared in Afroyim. One could hardly call this a generous reading of the great purposes the Fourteenth Amendment was adopted to bring about. While conceding that Bellei is an American citizen, the majority states: 'He simply is not a Fourteenth-Amendment-first-sentence citizen.' Therefore, the majority reasons, the congressional revocation of his citizenship is not barred by the Constitution. I cannot accept the Court's conclusion that the Fourteenth Amendment protects the citizenship of some Americans and not others. [. . .]

The Court today puts aside the Fourteenth Amendment as a standard by which to measure congressional action with respect to citizenship, and substitutes in its place the majority's own vague notions of 'fairness.' The majority takes a new step with the recurring theme that the test of constitutionality is the Court's own view of what is 'fair, reasonable, and right.' Despite the concession that Bellei was admittedly an American citizen, and despite the holding in Afroyim that the Fourteenth Amendment has put citizenship, once conferred, beyond the power of Congress to revoke, the majority today upholds the revocation of Bellei's citizenship on the ground that the congressional action was not 'irrational or arbitrary or unfair.' The majority applies the 'shock-the-conscience' test to uphold, rather than strike, a federal statute. It is a dangerous concept of constitutional law that allows the majority to conclude that, because it cannot say the statute is 'irrational or arbitrary or unfair,' the statute must be constitutional.

[. . .]

Since the Court this Term has already downgraded citizens receiving public welfare, Wyman v. James, 400 U.S. 309, 91 S.Ct. 381, 27 L.Ed.2d. 408 (1971), and citizens having the misfortune to be illegitimate, Labine v. Vincent, 401 U.S. 532, 91 S.Ct. 1917, 28 L.Ed.2d. 288, I suppose today's decision downgrading citizens born outside the United States should have been expected. Once again, as in James and Labine, the Court's opinion makes evident that its holding is contrary to earlier decisions. Concededly, petitioner was a citizen at birth, not by constitutional right, but only through operation of a federal statute. [Rogers v. Bellei, 401 U.S. 815 (1971)]

YOUR ANSWER (circle one): Admit/Deny

3. Admit that anything that Congress can take away through civil statutory legislation is not a constitutional right but a revocable statutory privilege, including statutory citizenship under 8 U.S.C. §1401.

"Under basic rules of construction, statutory laws enacted by legislative bodies cannot impair rights given under a constitution. 194 B.R. at 925. "
[In re Young, 235 B.R. 666 (Bankr.M.D.Fla., 1999)]

YOUR ANSWER (circle one): Admit/Deny

4. Admit that 8 U.S.C. §1401 statutory citizenship is a civil privilege or franchise that is revocable.

"Finally, this Court is mindful of the years of past practice in which territorial citizenship has been treated as a statutory [PRIVILEGE!], and not a constitutional, right."
[Tuana v. U.S.A., Case No. 12-01143 (D.D.C., 2013)]

YOUR ANSWER (circle one): Admit/Deny

5. Admit that an 8 U.S.C. §1401 "national and citizen of the United States at birth" is a civil status that cannot exist under the laws of Congress without a civil domicile on federal territory not within any state of the Union under the USA Constitution.

§ 29. Status

It may be laid down that the status- or, as it is sometimes called, civil status, in contradistinction to political status - of a person depends largely, although not universally, upon domicile. The older jurists, whose opinions are fully collected by Story I and Burge, maintained, with few exceptions, the principle of the ubiquity of status, conferred by the lex domicilii with little qualification. Lord Westbury, in Udny v. Udny, thus states the doctrine broadly: "The civil status is governed by one single principle, namely, that of domicile, which is the criterion established by law for the purpose of determining civil status. For it is on this basis that the personal rights of the party - that is to say, the law which determines his majority and minority, his marriage, succession, testacy, or intestacy-must depend." Gray, C. J., in the late Massachusetts case of Ross v. Ross, speaking with

special reference to capacity to inherit, says: "It is a general principle that the status or condition of a person, the relation in which he stands to another person, and by which he is qualified or made capable to take certain rights in that other's property, is fixed by the law of the domicile; and that this status and capacity are to be recognized and upheld in every other State, so far as they are not inconsistent with its own laws and policy."
[A Treatise on the Law of Domicil, National, Quasi-National, and Municipal, M.W. Jacobs, Little, Brown, and Company, 1887, p. 89]

"This right to protect persons having a domicile, though not native-born or naturalized citizens, rests on the firm foundation of justice, and the claim to be protected is earned by considerations which the protecting power is not at liberty to disregard. Such domiciled citizen pays the same price for his protection as native-born or naturalized citizens pay for theirs. He is under the bonds of allegiance to the country of his residence, and, if he breaks them, incurs the same penalties. He owes the same obedience to the civil laws. His property is, in the same way and to the same extent as theirs, liable to contribute to the support of the Government. In nearly all respects, his and their condition as to the duties and burdens of Government are undistinguishable."

[Fong Yu Ting v. United States, [149 U.S. 698](#) (1893)]

YOUR ANSWER (circle one): Admit/Deny

6. Admit that Congress cannot establish a franchise within a CONSTITUTIONAL state of the Union in order to tax it, and that this restriction also applies to 8 U.S.C. §1401 "national and citizen of the United States at birth" franchise status:

"Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and with the Indian tribes, may, without doubt, provide for **granting** coasting **licenses**, licenses to pilots, licenses to trade with the Indians, and any other **licenses** necessary or proper for the exercise of that great and extensive power; and the same observation is applicable to every other power of Congress, to the exercise of which the granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.

But very different considerations apply to the **internal commerce** or **domestic trade** of the States. Over this commerce and trade Congress has **no power of regulation nor any direct control**. This power belongs **exclusively** to the States. **No interference by Congress with the business of citizens transacted within a State is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the legislature**. The power to authorize a business within a State is plainly repugnant to the exclusive power of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects. **Congress cannot authorize a trade or business within a State in order to tax it.**"

[License Tax Cases, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

YOUR ANSWER (circle one): Admit/Deny

7. Admit that Congressional licensing and franchising is limited to federal territory not within the exclusive jurisdiction of any Constitutional State of the Union.

YOUR ANSWER (circle one): Admit/Deny

8. Admit that the income tax is a franchise tax upon public offices in the national government, and that the subject of the tax is a civil statutory franchise status called a "trade or business", which is defined in 26 U.S.C. §7701(a)(26).

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

"The term 'trade or business' includes the performance of the functions of a public office."

YOUR ANSWER (circle one): Admit/Deny

9. Admit that the California Franchise Tax Board administers the income tax in California and therefore recognizes the income tax as a "franchise tax":

YOUR ANSWER (circle one): Admit/Deny

10. Admit that a “CONSTITUTIONAL citizen” or “state citizen” described in the Fourteenth Amendment domiciled in a Constitutional state of the Union is not domiciled in the geographical “United States” described in 26 U.S.C. §7701(a)(9) and (a)(10):

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > Sec. 7701. [Internal Revenue Code]
[Sec. 7701. - Definitions](#)

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(9) United States

The term “United States” when used in a geographical sense includes only the States and the District of Columbia.

(10) State

The term “State” shall be construed to include the District of Columbia, where such construction is necessary to carry out provisions of this title.

TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES
CHAPTER 4 - **THE STATES**
[Sec. 110. Same; definitions](#)

(d) The term “State” includes any Territory or possession of the United States.

YOUR ANSWER (circle one): Admit/Deny

11. Admit that a “CONSTITUTIONAL citizen” or “state citizen” described in the Fourteenth Amendment domiciled in a Constitutional state of the Union is a “non-resident” for the purposes of the civil jurisdiction of the national government.

YOUR ANSWER (circle one): Admit/Deny

12. Admit that the “citizen of the United States” described in 18 U.S.C. §911 is the same citizen described in 8 U.S.C. §1401 and does not include a Fourteenth Amendment “CONSTITUTIONAL citizen” of “state citizen”.

[TITLE 18](#) > [PART I](#) > [CHAPTER 43](#) > § 911
[§ 911. Citizen of the United States](#)

Whoever falsely and willfully represents himself to be a citizen of the United States***] shall be fined under this title or imprisoned not more than three years, or both.

YOUR ANSWER (circle one): Admit/Deny

13. Admit that a Fourteenth Amendment “CONSTITUTIONAL citizen” of “state citizen” who declares himself to be an 8 U.S.C. §1401 STATUTORY citizen is committing the crime of impersonating a “citizen of the United States” found in 18 U.S.C. §911.

YOUR ANSWER (circle one): Admit/Deny

14. Admit that Congress can only tax or civilly regulate that which it creates:

“What is a Constitution? It is the form of government, delineated by the mighty hand of the people, in which certain first principles of fundamental laws are established. The Constitution is certain and fixed; it contains the permanent will of the people, and is the supreme law of the land; it is paramount to the power of the Legislature, and can be revoked or altered only by the authority that made it. The life-giving principle and the death-doing stroke must proceed from the same hand.”
[\[VanHorne’s Lessee v. Dorrance, 2 U.S. 304 \(1795\)\]](#)

"The power to tax is the power to destroy."
[M'Culloch v. Maryland, 4 Wheat. 316, 431, John Marshall, U.S. Supreme Court Justice]

"Whether the United States are a corporation 'exempt by law from taxation,' within the meaning of the New York statutes, is the remaining question in the case. The court of appeals has held that this exemption was applicable only to domestic corporations declared by the laws of New York to be exempt from taxation. Thus, in *Re Prime's Estate*, 136 N.Y. 347, 32 N.E. 1091, it was held that foreign religious and charitable corporations were not exempt from the payment of a legacy tax, Chief Judge Andrews observing (page 360, 136 N. Y., and page 1091, 32 N. E.): **'We are of opinion that a statute of a state granting powers and privileges to corporations must, in the absence of plain indications to the contrary, be held to apply only to corporations created by the state, and over which it has power of visitation and control.** ... The legislature in such cases is dealing with its own creations, whose rights and obligations it may limit, define, and control.' To the same effect are *Catlin v. Trustees*, 113 N.Y. 133, 20 N.E. 864; *White v. Howard*, 46 N.Y. 144; *In re Balleis' Estate*, 144 N.Y. 132, 38 N.E. 1007; *Minot v. Winthrop*, 162 Mass. 113, 38 N.E. 512; *Dos P. Inh. Tax Law*, c. 3, 34. If the ruling of the court of appeals of New York in this particular case be not absolutely binding upon us, we think that, having regard to the purpose of the law to impose a tax generally upon inheritances, **the legislature intended to allow an exemption only in favor of such corporations as it had itself created, and which might reasonably be supposed to be the special objects of its solicitude and bounty.**

"In addition to this, however, the United States are not one of the class of corporations intended by law to be exempt [163 U.S. 625, 631] from taxation. What the corporations are to which the exemption was intended to apply are indicated by the tax laws of New York, and are confined to those of a religious, educational, charitable, or reformatory purpose. **We think it was not intended to apply it to a purely political or governmental corporation, like the United States.** *Catlin v. Trustees*, 113 N.Y. 133, 20 N.E. 864; *In re Van Kleeck*, 121 N.Y. 701, 75 N.E. 50; *Dos P. Inh. Tax Law*, c. 3, 34. *In re Hamilton*, 148 N.Y. 310, 42 N.E. 717, it was held that the execution did not apply to a municipality, even though created by the state itself."
[U.S. v. Perkins, 163 U.S. 625 (1896)]

YOUR ANSWER (circle one): Admit/Deny

15. Admit that Congress did NOT create PRIVATE human beings or any of the PRIVATE rights recognized but not created by the Constitution in the Bill of Rights.

"Men are endowed by their Creator with certain unalienable rights, -life, liberty, and the pursuit of happiness; and to 'secure,' not grant or create, these rights, governments are instituted. "
[Budd v. People of State of New York, 143 U.S. 517 (1892)]

YOUR ANSWER (circle one): Admit/Deny

16. Admit that you have to VOLUNTEER to be a STATUTORY "citizen" before you can be civilly regulated and that if you DON'T volunteer, you can't be regulated:

"When one becomes a member of society, he necessarily parts with some rights or privileges which, as an individual not affected by his relations to others, he might retain."
[Munn v. Illinois, 94 U.S. 113 (1876),
SOURCE: http://scholar.google.com/scholar_case?case=6419197193322400931]

YOUR ANSWER (circle one): Admit/Deny

17. Admit that CHOOSING a civil domicile within a specific society is the method of "becoming a member" of a society indicated above and that those who don't choose said domicile are called "non-residents" under the civil statutory codes of the jurisdiction they choose not to be domiciled in.

"§ 124. A Change of Domicil a Serious Matter, and presumed against –

But in any case a change of domicil, whether domicil of origin or of choice, national or quasi-national, is a very serious matter, involving as it may, and as it frequently does, an entire change of personal [CIVIL] law. The validity and construction of a man's testamentary acts and title disposition of his personal property in case of intestacy; his legitimacy in some cases and, if illegitimate, his capacity for legitimation; the rights and (in the view of some jurists) the capacities of married women; jurisdiction to grant divorces, and, according to the more recent English view, capacity to contract marriage, all these and very many other legal questions depend for their solution upon the principle of domicil; 1 so that upon the determination of the question of domicil it may depend oftentimes whether a person is legitimate or illegitimate, married or single, testate or intestate,

capable or incapable of doing a variety of acts and possessing a variety of rights. To the passage quoted .. in the last section Kindersley, V. C., adds: "In truth, to hold that a man has acquired a domicile in a foreign country is a most serious matter, involving as it does the consequence that the validity or invalidity of his testamentary acts and the disposition of his personal property are to be governed by the laws of that foreign country. No doubt the evidence may be so strong and conclusive as to render such a decision unavoidable. But the consequences of such a decision may be, and generally are, so serious and so injurious to the welfare of families, that it can only be justified by the clearest and most conclusive evidence."

[A Treatise on the Law of Domicil, National, Quasi-National, and Municipal, M.W. Jacobs, Little, Brown, and Company, 1887, p. 186]

YOUR ANSWER (circle one): Admit/Deny

18. Admit that compelling a man to choose or to have a specific domicile is a violation of the First Amendment to the United States Constitution if that man is physically on territory protected by the Constitution.

"As independent sovereignty, it is State's province and duty to forbid interference by another state or foreign power with status of its own citizens. Roberts v Roberts (1947) 81 CA.2d. 871, 185 P.2d. 381."

[Black's Law Dictionary, 4th Ed., p 1300]

"It is elementary that each state [and by implication every human within that state] may determine the status of its own citizens [and of itself]. Milner v. Gatlin [139 Ga. 109, 76 S.E. 860] *supra*. The law that governs the status of any individual is the law of his legal situs, that is, the law of his domicile. Minor, *supra* [139 Ga.] at page 131 [76 S.E. 860.] At least this jurisdictional fact--dominion over the legal situs must be present before a court can presume to adjudicate a status, and in cases involving the custody of children it is usually essential that their actual situs as well be within the jurisdiction of the court before its decree will be accorded extraterritorial recognition."

[Boor v. Boor, 241 Iowa 973, 43 N.W.2d. 155 (Iowa, 1950)]

See: Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008

YOUR ANSWER (circle one): Admit/Deny

19. Admit that each state of the Union legislates for TWO mutually exclusive territorial jurisdictions:
- 19.1 Territory of the state subject to the exclusive jurisdiction of the state. These areas are referred to as the "Republic State" within this document.
- 19.2 Federal areas and possessions within the exterior limits of the state. These areas are referred to as the "Corporate State" within this document.

YOUR ANSWER (circle one): Admit/Deny

20. Admit that neither the state nor the federal constitutions authorize the existence of the Corporate State, and that all powers not expressly granted to the state and federal governments by their respective constitutions are reserved to the People of the state.

YOUR ANSWER (circle one): Admit/Deny

21. Admit that it is a conflict of interest for officers of the Republic State to also serve the Corporate State.

YOUR ANSWER (circle one): Admit/Deny

22. Admit that federal areas within the "Corporate State" are described in [Article 1](#), Section 8, Clause 17 of the United States Constitution.

United States Constitution
Article 1, Section 8, Clause 17

The Congress shall have Power [. . .]

To exercise exclusive Legislation in all Cases whatsoever, over such District (not exceeding ten Miles square) as may, by Cession of Particular States, and the Acceptance of Congress, become the Seat of the Government of the United States, and to exercise like Authority over all Places purchased by the Consent of the Legislature of the State in which the Same shall be, for the Erection of Forts, Magazines, Arsenals, dock-Yards and other

1 *needful Buildings;--And*

2 [SOURCE: <http://caselaw.lp.findlaw.com/data/constitution/article01/>]

3 YOUR ANSWER (circle one): Admit/Deny

- 4 23. Admit that federal areas within the “Corporate State” are not protected by the Bill of Rights, which are the first Ten
5 Amendments to the United States Constitution.

6 *“Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and*
7 *uniform to the effect *279 that the Constitution is applicable to territories acquired by purchase or conquest,*
8 *only when and so far as Congress shall so direct.”*
9 [Downes v. Bidwell, 182 U.S. 244, at 278-279 (1901)]

10 YOUR ANSWER (circle one): Admit/Deny

- 11 24. Admit that the “United States” is defined as federal territory pursuant to [26 U.S.C. §7701](#)(a)(9) and (a)(10) and 4
12 U.S.C. §110(d).

13 [TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701.](#) [Internal Revenue Code]
14 [Sec. 7701. - Definitions](#)

15 (a)(9) United States

16 *The term "United States" when used in a geographical sense includes only the [States](#) and the District of*
17 *Columbia.*

18 (a)(10) State

19 *The term "State" shall be construed to include the District of Columbia, where such construction is necessary to*
20 *carry out provisions of this title.*

21
22 TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES
23 CHAPTER 4 - THE STATES

24 [Sec. 110. Same;](#) definitions

25 (d) The term "State" includes any [Territory](#) or possession of the United States.

26 YOUR ANSWER (circle one): Admit/Deny

- 27 25. Admit that the [Uniform Commercial Code, Section 9-307\(h\)](#) identifies the “United States” as the “District of
28 Columbia”:

29 [UCC 9-307](#)

30 “(h) The United States is located in the District of Columbia.”

31 [SOURCE: <http://www.law.cornell.edu/ucc/9/article9.htm#s9-307>]

32 YOUR ANSWER (circle one): Admit/Deny

- 33 26. Admit that under the rules of statutory construction, what is not included in a definition may be presumed to be
34 purposefully excluded by implication.

35 *“Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that **the expression of one***
36 ***thing is the exclusion of another.** Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles,*
37 *170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons***
38 ***or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be***
39 ***inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects*

of a certain provision, other exceptions or effects are excluded.”
[Black’s Law Dictionary, Sixth Edition, page 581]

“It is axiomatic that the statutory definition of the term excludes unstated meanings of that term,”
[Meese v. Keene, 481 U.S. 465, 484 (1987)]

YOUR ANSWER (circle one): Admit/Deny

27. Admit that when a statutory definition is provided, it SUPERSEDES, rather than ENLARGES the commonly understood definition.

“It is axiomatic that the statutory definition of the term excludes unstated meanings of that term.” Colautti v. Franklin, 439 U.S. 379, 392, and n. 10 (1979). Congress’ use of the term “propaganda” in this statute, as indeed in other legislation, has no pejorative connotation. As judges, it is our duty to [481 U.S. 485] construe legislation as it is written, not as it might be read by a layman, or as it might be understood by someone who has not even read it.”
[Meese v. Keene, 481 U.S. 465, 484 (1987)]

“As a rule, a definition which declares what a term “means” . . . excludes any meaning that is not stated”
[Colautti v. Franklin, 439 U.S. 379 (1979), n. 10]

“When a statute includes an explicit definition, we must follow that definition, even if it varies from that term’s ordinary meaning.” Meese v. Keene, 481 U.S. 465, 484-485 (1987) (“It is axiomatic that the statutory definition of the term excludes unstated meanings of that term”); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 (“As a rule, a definition which declares what a term “means” . . . excludes any meaning that is not stated”); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read “as a whole,” post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General’s restriction -- “the child up to the head.” Its words, “substantial portion,” indicate the contrary.”
[Stenberg v. Carhart, 530 U.S. 914 (2000)]

YOUR ANSWER (circle one): Admit/Deny

28. Admit that under 4 U.S.C. §72, all those exercising a “public office” within the federal government must do so ONLY in the District of Columbia and NOT elsewhere.

TITLE 4 > CHAPTER 3 > § 72
§ 72. Public offices; at seat of Government

All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere, except as otherwise expressly provided by law.

[http://www4.law.cornell.edu/uscode/html/uscode04/uscode04_usc_sec_04_00000072----000-.html]

YOUR ANSWER (circle one): Admit/Deny

29. Admit that there is no provision of law extending “public offices” to any state of the Union as required by the above positive law statute.

YOUR ANSWER (circle one): Admit/Deny

30. Admit that 48 U.S.C. §1612(a) extends the authority of the Secretary of the Treasury to enforce Title 26, Subchapter F to the Virgin Islands.

YOUR ANSWER (circle one): Admit/Deny

31. Admit that Congress has not “expressly” extended the authority of the Secretary of the Treasury to any one of the several states of the Union.

YOUR ANSWER (circle one): Admit/Deny

1 32. Admit that there is no statutory authority or [Treasury Order](#) which would “expressly” extend the authority of the
2 Secretary outside the District of Columbia to the several Union states.

3 YOUR ANSWER (circle one): Admit/Deny

4 33. Admit that [26 U.S.C. §7621](#) authorizes the President of the United States to establish internal revenue districts.

5 [TITLE 26 > Subtitle F > CHAPTER 78 > Subchapter B > § 7621](#)
6 [§ 7621. Internal revenue districts](#)

7 (a) Establishment and alteration

8 *The President shall establish convenient internal revenue districts for the purpose of administering the internal*
9 *revenue laws. The President may from time to time alter such districts.*

10 (b) Boundaries

11 For the purpose mentioned in subsection (a), the President may subdivide any statutory but not constitutional State, or
12 the District of Columbia, or may unite into one district two or more States.

13 YOUR ANSWER (circle one): Admit/Deny

14 34. Admit that the United States Constitution forbids the President of the United States to “join or divide” any state of the
15 Union.

16 *United States Constitution*
17 *Article 4, Section 3, Clause 1*

18 *New States may be admitted by the Congress into this Union; but no new State shall be formed or erected within*
19 *the Jurisdiction of any other State; nor any State be formed by the Junction of two or more States, or Parts of*
20 *States, without the Consent of the Legislatures of the States concerned as well as of the Congress.*

21 YOUR ANSWER (circle one): Admit/Deny

22 35. Admit that [26 U.S.C. §7621](#) authorizes the President of the United States to join or divide “States”:

23 YOUR ANSWER (circle one): Admit/Deny

24 36. Admit that pursuant [26 U.S.C. §7621](#), the President has not authorized any part of any state of the Union to be part of
25 any internal revenue district.

26 YOUR ANSWER (circle one): Admit/Deny

27 37. Admit that the “State” referred to in [26 U.S.C. §7621](#) above is a federal “State” defined in 4 U.S.C. §110(d), which is a
28 territory or possession of the United States and includes no part of any state of the Union:

29 [TITLE 4 > CHAPTER 4 > § 110](#)
30 [§ 110. Same; definitions](#)

31 *As used in sections 105–109 of this title—*

32 (d) *The term “State” includes any Territory or possession of the United States.*

33 YOUR ANSWER (circle one): Admit/Deny

34 38. Admit that the states of the Union are not “territories” of the United States:

35 *Corpus Juris Secundum Legal Encyclopedia*
36 *Territories*
37 *”§1. Definitions, Nature, and Distinctions*

"The word 'territory,' when used to designate a political organization has a distinctive, fixed, and legal meaning under the political institutions of the United States, and does not necessarily include all the territorial possessions of the United States, but may include only the portions thereof which are organized and exercise governmental functions under act of congress."

"While the term 'territory' is often loosely used, and has even been construed to include municipal subdivisions of a territory, and 'territories of the' United States is sometimes used to refer to the entire domain over which the United States exercises dominion, the word 'territory,' when used to designate a political organization, has a distinctive, fixed, and legal meaning under the political institutions of the United States, and the term 'territory' or 'territories' does not necessarily include only a portion or the portions thereof which are organized and exercise government functions under acts of congress. The term 'territories' has been defined to be political subdivisions of the outlying dominion of the United States, and in this sense the term 'territory' is not a description of a definite area of land but of a political unit governing and being governed as such. The question whether a particular subdivision or entity is a territory is not determined by the particular form of government with which it is, more or less temporarily, invested.

"Territories' or 'territory' as including 'state' or 'states.' While the term 'territories of the' United States may, under certain circumstances, include the states of the Union, as used in the federal Constitution and in ordinary acts of congress "territory" does not include a foreign state.

"As used in this title, the term 'territories' generally refers to the political subdivisions created by congress, and not within the boundaries of any of the several states."
[86 Corpus Juris Secundum (C.J.S.), Territories, §1 (2003), Emphasis added]

YOUR ANSWER (circle one): Admit/Deny

39. Admit that pursuant to [Executive Order 10289](#), the President has delegated to the Secretary of the Treasury the authority to establish internal revenue districts.

YOUR ANSWER (circle one): Admit/Deny

40. Admit that the Secretary of the Treasury has not established internal revenue districts which include any part of any state of the Union that is not federal territory or property.

YOUR ANSWER (circle one): Admit/Deny

41. Admit that the only remaining existing internal revenue district is the District of Columbia.

See: Treasury Order 150-02, SEDM Exhibit #04.014; <http://sedm.org/Exhibits/ExhibitIndex.htm>

YOUR ANSWER (circle one): Admit/Deny

42. Admit that pursuant to [26 U.S.C. §7601](#), the only place the IRS is authorized to search for taxable persons and property is within internal revenue districts created by the President.

YOUR ANSWER (circle one): Admit/Deny

43. Admit that the term "State" as used in the Constitution includes states of the Union and excludes territories and possessions of the United States.

"The earliest case is that of *Hepburn v. Ellzey*, 2 Cranch, 445, 2 L.Ed. 332, in which this court held that, under that clause of the Constitution limiting the jurisdiction of the courts of the United States to controversies between citizens of different states, a citizen of the District of Columbia could not maintain an action in the circuit court of the United States. It was argued that the word 'state,' in that connection, was used simply to denote a distinct political society. 'But,' said the Chief Justice, 'as the act of Congress obviously used the word 'state' in reference to that term as used in the Constitution, it becomes necessary to inquire whether Columbia is a state in the sense of that instrument. The result of that examination is a conviction that the members of the American confederacy only are the states contemplated in the Constitution . . . and excludes from the term the signification attached to it by writers on the law of nations.' This case was followed in *Barney v. Baltimore*, 6 Wall. 280, 18 L.Ed. 825, and quite recently in *Hooe v. Jamieson*, 166 U.S. 395, 41 L.Ed. 1049, 17 Sup.Ct.Rep. 596. The same rule was applied to citizens of territories in *New Orleans v. Winter*, 1 Wheat.

1 91, 4 L.Ed. 44, in which an attempt was made to distinguish a territory from the District of Columbia. But it
2 was said that 'neither of them is a state in the sense in which that term is used in the Constitution.' In *Scott v.*
3 *Jones*, 5 How. 343, 12 L.Ed. 181, and in *Miners' Bank v. Iowa ex rel. District Prosecuting Attorney*, 12 How. 1,
4 13 L.Ed. 867, it was held that under the judiciary act, permitting writs of error to the supreme court of a state in
5 cases where the validity of a state statute is drawn in question, an act of a territorial legislature was not within
6 the contemplation of Congress."
7 [*Downes v. Bidwell*, [182 U.S. 244](#) (1901)]

8 YOUR ANSWER (circle one): Admit/Deny

- 9 44. Admit that the term “[State](#)” as defined in [4 U.S.C. §110](#)(d) refers to a territory or possession of the United States
10 pursuant to the Buck Act.

11 TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES
12 CHAPTER 4 - THE STATES

13 [Sec. 110. Same](#); definitions

14 (d) The term “State” includes any [Territory](#) or possession of the United States.

15 YOUR ANSWER (circle one): Admit/Deny

- 16 45. Admit that the term “[State](#)” as used [4 U.S.C. §110](#)(d) is the “State” upon which state income taxes are levied pursuant
17 to the Buck Act, 4 U.S.C. §§105-113.

18 YOUR ANSWER (circle one): Admit/Deny

- 19 46. Admit that states of the Union are foreign, for the purposes of federal legislative jurisdiction, for most federal subject
20 matters.

21 *Foreign States*: “Nations outside of the United States...Term may also refer to another state; i.e. a sister state.
22 The term ‘foreign nations’, ...should be construed to mean all nations and states other than that in which the
23 action is brought; and hence, one state of the Union is foreign to another, in that sense.”
24 [*Black’s Law Dictionary*, 6th Edition, p. 648]

25 *Foreign Laws*: “The laws of a foreign country or sister state.”
26 [*Black’s Law Dictionary*, 6th Edition, p. 647]

27 **Dual citizenship.** Citizenship in two different **countries**. Status of citizens of United States who reside
28 within a state; i.e., person who are born or naturalized in the U.S. are citizens of the U.S. and the state wherein
29 they reside.
30 [*Black’s Law Dictionary*, Sixth Edition, page 498]

31 YOUR ANSWER (circle one): Admit/Deny

- 32 47. Admit that following are the only subject matters for which the states of the Union are “domestic” for the purposes of
33 federal legislative jurisdiction, pursuant to the authority of the Constitution of the United States of America.

- 34 47.1 Counterfeiting pursuant to Article 1, Section 8, Clause 5 of the United States Constitution.
35 47.2 Postal matters pursuant to Article 1, Section 8, Clause 7 of the United States Constitution.
36 47.3 Foreign commerce pursuant to Article 1, Section 8, Clause 3 of the United States Constitution.
37 47.4 Treason pursuant to Article 4, Section 2, Clause 2 of the United States Constitution.
38 47.5 Property, contracts, and franchises of the U.S. Government coming under Article 4, Section 3, Clause 2 of the
39 United States Constitution.
40 47.6 Jurisdiction over aliens (foreign nationals who are NOT state nationals).

41 YOUR ANSWER (circle one): Admit/Deny

- 42 48. Admit that what makes a human being a statutory “U.S. citizen” under [8 U.S.C. §1401](#) is a legal domicile on federal
43 territory.

1 "The writers upon the law of nations distinguish between a temporary residence in a foreign country for a
2 special purpose and a residence accompanied with an intention to make it a permanent place of abode. The
3 latter is styled by Vattel [in his book *The Law of Nations* as] "domicile," which he defines to be "a habitation
4 fixed in any place, with an intention of always staying there." Such a person, says this author, becomes a
5 member of the new society at least as a permanent inhabitant, and is a kind of citizen of the inferior order
6 from the native citizens, but is, nevertheless, united and subject to the society, without participating in all its
7 advantages. This right of domicile, he continues, is not established unless the person makes sufficiently
8 known his intention of fixing there, either tacitly or by an express declaration. Vatt. [Law Nat.](#) pp. 92, 93.
9 Grotius nowhere uses the word "domicile," but he also distinguishes between those who stay in a foreign
10 country by the necessity of their affairs, or from any other temporary cause, and those who reside there from
11 a permanent cause. The former he denominates "strangers," and the latter, "subjects." The rule is thus laid
12 down by Sir Robert Phillimore:

13 There is a class of persons which cannot be, strictly speaking, included in either of these denominations of
14 naturalized or native citizens, namely, the class of those who have ceased to reside [maintain a domicile] in
15 their native country, and have taken up a permanent abode in another. These are domiciled inhabitants. They
16 have not put on a new citizenship through some formal mode enjoined by the law or the new country. They
17 are de facto, though not de jure, citizens of the country of their [new chosen] domicile.
18 [*Fong Yue Ting v. United States*, [149 U.S. 698](#) (1893)]

19 YOUR ANSWER (circle one): Admit/Deny

- 20 49. Admit that there is no provision of currently enacted law, including "judge-made law" that "expressly extends" beyond
21 the District of Columbia and the Virgin Islands: 1. Enforcement of the Internal Revenue Code by the IRS; 2. "Public
22 offices" needed to conduct said enforcement.

23 YOUR ANSWER (circle one): Admit/Deny

- 24 50. Admit that because there is neither legislative authority to enforce the Internal Revenue Code in states of the Union,
25 nor any Treasury order that establishes internal revenue districts within any state of the Union, that the states of the
26 Union are "foreign" with respect to the jurisdiction of [Internal Revenue Code, Subtitle A](#).

27 YOUR ANSWER (circle one): Admit/Deny

- 28 51. Admit that according to the U.S. Supreme Court, the taxing powers of Congress do not extend into any state of the
29 Union.

30 "It is no longer open to question that the general government, unlike the states, *Hammer v. Dagenhart*, [247](#)
31 [U.S. 251, 275](#), 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the
32 internal affairs of the states; and emphatically not with regard to legislation."
33 [*Carter v. Carter Coal Co.*, [298 U.S. 238](#), 56 S.Ct. 855 (1936)]
34

35 "The difficulties arising out of our dual form of government and the opportunities for differing opinions
36 concerning the relative rights of state and national governments are many; but for a very long time this court
37 has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or
38 their political subdivisions. The same basic reasoning which leads to that conclusion, we think, requires like
39 limitation upon the power which springs from the bankruptcy clause. *United States v. Butler*, supra."
40 [*Ashton v. Cameron County Water Improvement District No. 1*, 298 U.S. 513, 56 S.Ct. 892 (1936)]

41 YOUR ANSWER (circle one): Admit/Deny

- 42 52. Admit that the power to impose an income tax originates from the choice of [legal domicile](#):

43 "Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in
44 transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the
45 Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates
46 universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter
47 obviously includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course,
48 the situs of property may tax it regardless of the citizenship, domicile, or residence of the owner, the most
49 obvious illustration being a tax on realty laid by the state in which the realty is located."
50 [*Miller Brothers Co. v. Maryland*, [347 U.S. 340](#) (1954)]

51 YOUR ANSWER (circle one): Admit/Deny

53. Admit that a “U.S. person” as defined in [26 U.S.C. §7701](#)(a)(30) is a person with a legal domicile in the GEOGRAPHICAL “United States”.

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > *Sec. 7701. [Internal Revenue Code]*
[Sec. 7701. - Definitions](#)

(30) *United States person*

The term “United States person” means—

(A) a citizen or resident of the United States,

(B) a domestic partnership,

(C) a domestic corporation,

(D) any estate (other than a foreign estate, within the meaning of paragraph (31)), and

(E) any trust if—

(i) a court within the United States is able to exercise primary supervision over the administration of the trust, and

(ii) one or more United States persons have the authority to control all substantial decisions of the trust.

YOUR ANSWER (circle one): Admit/Deny

54. Admit that a person with a domicile within a state of the Union does not have a “domicile” within the statutory “United States**” that is defined in [26 U.S.C. §7701](#)(a)(9) and (a)(10) and 4 U.S.C. §110(d) as federal territory that is no part of any state of the Union and not expanded anywhere in the Internal Revenue Code, Subtitle A to add any state of the Union.

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > *Sec. 7701. [Internal Revenue Code]*
[Sec. 7701. - Definitions](#)

(a)(9) *United States*

The term “United States” when used in a geographical sense includes only the [States](#) and the District of Columbia.

(a)(10) *State*

The term “State” shall be construed to include the District of Columbia, where such construction is necessary to carry out provisions of this title.

YOUR ANSWER (circle one): Admit/Deny

55. Admit that pursuant to [26 U.S.C. §871](#), a nonresident alien who has no earnings from the “United States” earns no gross income:

Title 26: Internal Revenue
[PART 1—INCOME TAXES](#)
[nonresident alien individuals](#)

§ 1.872-2 Exclusions from gross income of nonresident alien individuals.

(f) Other exclusions.

Income which is from sources without [outside] the United States [federal territory per see 26 U.S.C. §7701(a)(9) and (a)(10)], as determined under the provisions of sections 861 through 863, and the regulations thereunder, is not included in the gross income of a nonresident alien individual unless such income is effectively connected for the taxable year with the conduct of a trade or business in the United States by that individual. To determine specific exclusions in the case of other items which are from sources within the United States, see the applicable sections of the Code. For special rules under a tax convention for determining the sources of income and for excluding, from gross income, income from sources without the United States which is effectively connected with the conduct of a trade or business in the United States, see the applicable tax convention. For determining which income from sources without the United States is effectively connected with the conduct of a trade or business in the United States, see section 864(c)(4) and §1.864-5.

YOUR ANSWER (circle one): Admit/Deny

56. Admit that a constitutional “citizen of the United States” mentioned in the Fourteenth Amendment, Section 1 is not the

same as a statutory “citizen of the United States” defined in [8 U.S.C. §1401](#).

Fourteenth Amendment

Section. 1. All persons born or naturalized in the United States and subject to the jurisdiction thereof, are citizens of the United States and of the State wherein they reside.

YOUR ANSWER (circle one): Admit/Deny

57. Admit that the reason a constitutional “citizen of the United States” mentioned in the Fourteenth Amendment, Section 1 is not the same as a statutory “citizen of the United States” defined in [8 U.S.C. §1401](#) is because the term “United States” has two completely different meanings in these two contexts.

Constitutional definition of “United States” according to the U.S. Supreme Court:

"The earliest case is that of Hepburn v. Ellzey, 2 Cranch, 445, 2 L.Ed. 332, in which this court held that, under that clause of the Constitution limiting the jurisdiction of the courts of the United States to controversies between citizens of different states, a citizen of the District of Columbia could not maintain an action in the circuit court of the United States. It was argued that the word 'state,' in that connection, was used simply to denote a distinct political society. 'But,' said the Chief Justice, 'as the act of Congress obviously used the word 'state' in reference to that term as used in the Constitution, it becomes necessary to inquire whether Columbia is a state in the sense of that instrument. The result of that examination is a conviction that the members of the American confederacy only are the states contemplated in the Constitution . . . and excludes from the term the signification attached to it by writers on the law of nations.' This case was followed in Barney v. Baltimore, 6 Wall. 280, 18 L.Ed. 825, and quite recently in Hooe v. Jamieson, 166 U.S. 395, 41 L.Ed. 1049, 17 Sup.Ct.Rep. 596. The same rule was applied to citizens of territories in New Orleans v. Winter, 1 Wheat. 91, 4 L.Ed. 44, in which an attempt was made to distinguish a territory from the District of Columbia. But it was said that 'neither of them is a state in the sense in which that term is used in the Constitution.' In Scott v. Jones, 5 How. 343, 12 L.Ed. 181, and in Miners' Bank v. Iowa ex rel. District Prosecuting Attorney, 12 How. 1, 13 L.Ed. 867, it was held that under the judiciary act, permitting writs of error to the supreme court of a state in cases where the validity of a state statute is drawn in question, an act of a territorial legislature was not within the contemplation of Congress."
[Downes v. Bidwell, [182 U.S. 244](#) (1901)]

Statutory definition of “United States” for the purposes of statutory citizenship

[8 U.S.C. §1101 Definitions](#)
[TITLE 8 > CHAPTER 12 > SUBCHAPTER I](#) > Sec. 1101. [Aliens and Nationality]
[Sec. 1101. - Definitions](#)

(a)(38) The term "United States", except as otherwise specifically herein provided, when used in a geographical sense, means the [federal areas within the] [continental United States](#), Alaska, Hawaii, Puerto Rico, Guam, and the Virgin Islands of the United States.

[Code of Federal Regulations]
[Title 8, Volume 1]
[Revised as of January 1, 2002]
From the U.S. Government Printing Office via GPO Access
[CITE: 8 C.F.R. 215]
TITLE 8--ALIENS AND NATIONALITY CHAPTER I--IMMIGRATION AND NATURALIZATION SERVICE,
DEPARTMENT OF JUSTICE
PART 215--CONTROLS OF ALIENS DEPARTING FROM THE UNITED STATES
[Section 215.1: Definitions](#)

(f) The term continental United States means the District of Columbia and the several [States](#), except Alaska and Hawaii.

[8 U.S.C. Sec. 1101\(a\)\(36\)](#): State [Aliens and Nationality]

The term "State" includes the District of Columbia, Puerto Rico, Guam, and the Virgin Islands of the United States.

YOUR ANSWER (circle one): Admit/Deny

1 58. Admit that the differences in meaning of the term “United States” in the two contexts:

- 2 1. The Constitution;
3 2. Acts of Congress,

4 . . . is a direct result of the operation of the Separation of Powers Doctrine which was carefully and deliberately put
5 there for the protection of our rights and liberties.

6 *The Constitution does not protect the sovereignty of States for the benefit of the States or state governments as*
7 *abstract political entities, or even for the benefit of the public officials governing the States. **To the contrary,***
8 ***the Constitution divides authority between federal and state governments for the protection of individuals.***
9 ***State sovereignty is not just an end in itself: “Rather, federalism secures to citizens the liberties that derive***
10 ***from the diffusion of sovereign power.”** Coleman v. Thompson, 501 U.S. 722, 759 (1991) (BLACKMUN, J.,*
11 ***dissenting). “Just as the separation and independence of the coordinate branches of the Federal Government***
12 ***serve to prevent the accumulation of excessive power in any one branch, a healthy balance of power between***
13 ***the States and the Federal Government will reduce the risk of tyranny and abuse from either front.”** Gregory*
14 ***v.*** [505 U.S. 144, 182] ***Ashcroft, 501 U.S., at 458 . See The Federalist No. 51, p. 323. (C. Rossiter ed. 1961).***
15 ***[New York v. United States, 505 U.S. 144, 112 S.Ct. 2408, 120 L.Ed.2d. 120 (1992)]***

16 YOUR ANSWER (circle one): Admit/Deny

17 59. Admit that a public servant or a member of the legal profession, who swears an oath to support and defend the
18 Constitution of the United States cannot fail to recognize or respect all of the implications of the Separation of Powers
19 Doctrine without violating that oath.

20 “I, _____, do solemnly swear and affirm that I will administer justice without regard to persons and do equal
21 right to the poor and to the rich, and that I will faithfully and impartially discharge and perform all of the duties
22 incumbent upon me as _____ under the Constitution and laws of the United States, and that I will
23 support and defend the Constitution of the United States against all enemies foreign and domestic, that I will
24 bear true faith and allegiance to the same, and that I take this obligation freely without any mental reservation
25 or purpose of evasion, and that I will well and faithfully discharge the duties of the office on which I am about
26 to enter. So help me God.”
27 [Oath of Article III federal judges, according to the Administrative Office of the Federal Courts, Family
28 Guardian Fellowship]

29 YOUR ANSWER (circle one): Admit/Deny

30 60. Admit that all exercises of legislative jurisdiction outside of federal territory require “comity” in some form.

31 ***comity.** Courtesy; complaisance; respect; a willingness to grant a privilege, not as a matter of right, but out of*
32 *deference and good will. Recognition that one sovereignty allows within its territory to the legislative,*
33 *executive, or judicial act of another sovereignty, having due regard to rights of its own citizens. Nowell v.*
34 *Nowell, Tex.Civ.App., 408 S.W.2d. 550, 553. In general, principle of “comity” is that courts of one state or*
35 *jurisdiction will give effect to laws and judicial decisions of another state or jurisdiction, not as a matter of*
36 *obligation, but out of deference and mutual respect. Brown v. Babbitt Ford, Inc., 117 Ariz. 192, 571 P.2d. 689,*
37 *695. See also Full faith and credit clause.*
38 *[Black’s Law Dictionary, Sixth Edition, p. 267]*

39 YOUR ANSWER (circle one): Admit/Deny

40 61. Admit that states of the Union levy their personal income taxes based upon the Buck Act, 4 U.S.C. §§105-111.

41 YOUR ANSWER (circle one): Admit/Deny

42 62. Admit that Subtitle A of the Internal Revenue Code is a tax primarily upon a “trade or business”, which is defined in
43 [26 U.S.C. §7701\(a\)\(26\)](#) as “the functions of a public office”, and that the “public office” is within the federal
44 government and not the state government.

45 [26 U.S.C. Sec. 7701\(a\)\(26\)](#)

46 “The term ‘trade or business [includes](#) the performance of the functions of a [public office](#).”

See also and rebut:

The "Trade or Business" Scam, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>

YOUR ANSWER (circle one): Admit/Deny

63. Admit that state income taxes are also based upon a "trade or business", because they are a tax upon "public officers" serving within the Corporate State pursuant to the Public Salary Tax Act of 1939.

YOUR ANSWER (circle one): Admit/Deny

64. Admit that the United States Congress cannot authorize a "trade or business" within a "Republic State" in order to tax it.

*"Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and with the Indian tribes, may, without doubt, provide for **granting** coasting **licenses**, licenses to pilots, licenses to trade with the Indians, and any other **licenses** necessary or proper for the exercise of that great and extensive power; and the same observation is applicable to every other power of Congress, to the exercise of which the granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.*

*But very different considerations apply to the **internal commerce** or **domestic trade** of the States. Over this commerce and trade Congress has **no power of regulation nor any direct control**. This power belongs **exclusively** to the States. **No interference by Congress with the business of citizens transacted within a State is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the legislature**. The power to authorize a business within a State is plainly repugnant to the exclusive power of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects. Congress cannot authorize a trade or business within a State in order to tax it."*
[License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

YOUR ANSWER (circle one): Admit/Deny

65. Admit that [4 U.S.C. §72](#) requires all "public offices" which are the subject of the income tax upon a "trade or business" to exist and be lawfully exercised ONLY in the District of Columbia and not elsewhere, except as expressly provided by an enactment of Congress.

[TITLE 4 > CHAPTER 3 > § 72](#)
[§ 72. Public offices; at seat of Government](#)

All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere, except as otherwise expressly provided by law.

YOUR ANSWER (circle one): Admit/Deny

66. Admit that the federal government never enacted any law that authorizes "public offices" within the "Republic State" of any state of the Union and can lawfully legislatively create said offices ONLY within the "Corporate State", a territory or possession of the United States, or the District of Columbia.

YOUR ANSWER (circle one): Admit/Deny

67. Admit that the federal government, through "comity", passed [4 U.S.C. §111](#), authorizing "Corporate States" but not "Republic States" to levy an income tax upon federal "public officers" within federal areas that form the "Corporate State".

[TITLE 4 > CHAPTER 4 > § 111](#)
[§ 111. Same; taxation affecting Federal employees; income tax](#)

(a) General Rule.— The United States consents to the taxation of pay or compensation for personal service as an officer or employee of the United States, a territory or possession or political subdivision thereof, the government of the District of Columbia, or an agency or instrumentality of one or more of the foregoing, by a

duly constituted taxing authority having jurisdiction, if the taxation does not discriminate against the officer or employee because of the source of the pay or compensation.

YOUR ANSWER (circle one): Admit/Deny

68. Admit that [4 U.S.C. §111](#) is a portion of the statutory implementation of the Public Salary Tax Act of 1939, which is a tax upon “public salaries”.

YOUR ANSWER (circle one): Admit/Deny

69. Admit that [4 U.S.C. §111](#) does *not* authorize either a state or federal income tax upon “private salaries” or anything OTHER than salaries of “public officers” engaged in a “trade or business”.

YOUR ANSWER (circle one): Admit/Deny

70. Admit that [4 U.S.C. §111](#) does *not* authorize either a state or federal income tax upon those domiciled within the Republic State who do not hold “public office” in the federal government and who receive no payments from the United States government pursuant to [26 U.S.C. §871](#).

YOUR ANSWER (circle one): Admit/Deny

71. Admit that the “individual” mentioned at the top of IRS Form 1040 is an “alien individual” or “nonresident alien individual”:

26 C.F.R. §1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.

(c) Definitions

(3) Individual.

(i) Alien individual.

The term alien individual means an individual who is not a citizen or a national of the United States. See Sec. 1.1-1(c).

(ii) Nonresident alien individual.

The term nonresident alien individual means a person described in section 7701(b)(1)(B), an alien individual who is a resident of a foreign country under the residence article of an income tax treaty and Sec. 301.7701(b)-7(a)(1) of this chapter, or an alien individual who is a resident of Puerto Rico, Guam, the Commonwealth of Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa as determined under Sec. 301.7701(b)-1(d) of this chapter. An alien individual who has made an election under section 6013 (g) or (h) to be treated as a resident of the United States is nevertheless treated as a nonresident alien individual for purposes of withholding under chapter 3 of the Code and the regulations thereunder.

YOUR ANSWER (circle one): Admit/Deny

72. Admit that persons domiciled within the “Republic State” and without the “Corporate State” are an instrumentality of a “foreign state”, which is the Republic State if they are registered electors or jurists, because they participate in the administration of the government in the exercise of their political rights to be a voter or jurist.

YOUR ANSWER (circle one): Admit/Deny

73. Admit that persons domiciled within the “Republic State” and without the “Corporate State” are protected by the [Foreign Sovereign Immunities Act \(F.S.I.A.\), 28 U.S.C. Part 4, Chapter 97](#)

YOUR ANSWER (circle one): Admit/Deny

74. Admit that persons domiciled within the “Republic State” may only lawfully surrender their sovereign immunity as “instrumentalities of a foreign state” by one of the following two means:

Non-Resident Non-Person Position

Copyright Sovereignty Education and Defense Ministry, <http://sedm.org>
Form 05.020, Rev. 7-12-2015

637 of 641

EXHIBIT: _____

- a. Incorrectly declaring themselves to be statutory “U.S. citizens” pursuant to [8 U.S.C. §1401](#) and [28 U.S.C. §1603\(b\)\(3\)](#).
b. Satisfying one or more of the exceptions found in [28 U.S.C. §1605](#)

YOUR ANSWER (circle one): Admit/Deny

75. Admit that states who wish to increase their income tax revenues unlawfully have a strong financial incentive to want to encourage domiciliaries of the Republic State to incorrectly declare or describe themselves to be statutory “U.S. citizens” pursuant to [8 U.S.C. §1401](#) in order to cause them to waive sovereign immunity and thereby misrepresent themselves as domiciliaries of the Corporate State subject to exclusive federal jurisdiction and income taxation.

YOUR ANSWER (circle one): Admit/Deny

76. Admit that the only lawful way for a nonresident person such as a person domiciled in the exclusive jurisdiction of a state of the Union, to become a “resident alien” as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#) is to make an “election” pursuant to [26 U.S.C. §6013\(g\)](#) to be treated as such by voluntarily using the WRONG from, the IRS 1040 form, to describe his, her, or its status as a “U.S. person” as defined in [26 U.S.C. §7701\(a\)\(30\)](#) or domiciliary of the federal zone.

1040A 11327A Each
U.S. Individual Income Tax Return

Annual income tax return **filed by citizens and residents of the United States**. There are separate instructions available for this item. The catalog number for the instructions is 12088U.

W:CAR:MP:FP:F:I Tax Form or Instructions

/IRS Published Products Catalog (2003), Document 7130, p. F-15;
SOURCE: <http://famguardian.org/TaxFreedom/Forms/IRS/IRSDoc7130.pdf/>

YOUR ANSWER (circle one): Admit/Deny

77. Admit that IRS Form W-4 constitutes an agreement to call one’s earnings taxable “wages”, even if they in fact earn no taxable “wages” as legally defined in 26 U.S.C. §3401.

Title 26: Internal Revenue
[PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE](#)
[Subpart E—Collection of Income Tax at Source](#)
[Sec. 31.3402\(p\)-1 Voluntary withholding agreements.](#)

(a) In general.

An employee and his employer may enter into an agreement under section 3402(b) to provide for the withholding of income tax upon payments of amounts described in paragraph (b)(1) of §31.3401(a)–3, made after December 31, 1970. **An agreement may be entered into under this section only with respect to amounts which are includible in the gross income of the employee under section 61, and must be applicable to all such amounts paid by the employer to the employee.** The amount to be withheld pursuant to an agreement under section 3402(p) shall be determined under the rules contained in section 3402 and the regulations thereunder. See §31.3405(c)–1, Q&A–3 concerning agreements to have more than 20-percent Federal income tax withheld from eligible rollover distributions within the meaning of section 402.

(b) Form and duration of agreement

(2) An agreement under section 3402 (p) shall be effective for such period as the employer and employee mutually agree upon. **However, either the employer or the employee may terminate the agreement prior to the end of such period by furnishing a signed written notice to the other.** Unless the employer and employee agree to an earlier termination date, the notice shall be effective with respect to the first payment of an amount in respect of which the agreement is in effect which is made on or after the first “status determination date” (January 1, May 1, July 1, and October 1 of each year) that occurs at least 30 days after the date on which the notice is furnished. If the employee executes a new Form W-4, the request upon which an agreement under section 3402 (p) is based shall be attached to, and constitute a part of, such new Form W-4.

1 [26 C.F.R. §31.3401\(a\)-3 Amounts deemed wages under voluntary withholding agreements](#)

2 (a) In general.

3 Notwithstanding the exceptions to the definition of wages specified in section 3401(a) and the regulations
4 thereunder, the term “wages” includes the amounts described in paragraph (b)(1) of this section with respect
5 to which there is a voluntary withholding agreement in effect under section 3402(p). References in this
6 chapter to the definition of wages contained in section 3401(a) shall be deemed to refer also to this section
7 (§31.3401(a)-3).

8 (b) Remuneration for services.

9 (1) Except as provided in subparagraph (2) of this paragraph, the amounts referred to in paragraph (a) of this
10 section include any remuneration for services performed by an employee for an employer which, without
11 regard to this section, does not constitute wages under section 3401(a). For example, remuneration for
12 services performed by an agricultural worker or a domestic worker in a private home (amounts which are
13 specifically excluded from the definition of wages by section 3401(a) (2) and (3), respectively) are amounts with
14 respect to which a voluntary withholding agreement may be entered into under section 3402(p). See
15 §31.3401(c)-1 and 31.3401(d)-1 for the definitions of “employee” and “employer”.

16 YOUR ANSWER (circle one): Admit/Deny

- 17 78. Admit that IRS Form W-4, when submitted by a “nonresident alien”, also constitutes a voluntary “election” to be
18 treated as a “resident alien” pursuant to [26 U.S.C. §6013\(g\)\(1\)\(B\)](#) .

19 [TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter A > PART II > Subpart B > § 6013](#)
20 [§ 6013. Joint returns of income tax by husband and wife](#)

21 (g) Election to treat nonresident alien individual as resident of the United States

22 (1) In general

23 A nonresident alien individual with respect to whom this subsection is in effect for the taxable year shall be
24 treated as a resident of the United States—

25 (A) for purposes of chapter 1 for all of such taxable year, and

26 (B) for purposes of chapter 24 (relating to wage withholding) for payments of wages made during such taxable
27 year

28 YOUR ANSWER (circle one): Admit/Deny

- 29 79. Admit that the election of “nonresident aliens” as defined in 26 U.S.C. §7701(b)(1)(B) to be treated as “resident aliens”
30 as described in [26 U.S.C. §6013\(g\)\(1\)\(B\)](#) may only lawfully be made if the nonresident alien is married to a statutory
31 United States citizen as defined in [8 U.S.C. §1401](#).

32 YOUR ANSWER (circle one): Admit/Deny

- 33 80. Admit that there is no statutory authority within the Internal Revenue Code or the implementing Treasury Regulations
34 for a “nonresident alien” who is not married to a statutory “U.S. citizen” in [8 U.S.C. §1401](#) to voluntarily elect to be
35 treated as a “resident alien”.

36 YOUR ANSWER (circle one): Admit/Deny

- 37 81. Admit that the election of “nonresident aliens” to be treated as resident aliens as described in [26 U.S.C. §6013\(g\)](#)
38 changes the effective domicile of the nonresident alien to the “State” described in 4 U.S.C. §110(d), which is a federal
39 state or territory, regardless of where their original domicile started and makes them a “taxpayer” subject to the Internal
40 Revenue Code.

41 “Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in
42 transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the
43 Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates

1 universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter
2 obviously includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course,
3 the situs of property may tax it regardless of the citizenship, domicile, or residence of the owner, the most
4 obvious illustration being a tax on realty laid by the state in which the realty is located."
5 [Miller Brothers Co. v. Maryland, [347 U.S. 340](#) (1954)]

6 YOUR ANSWER (circle one): Admit/Deny

- 7 82. Admit that it is unlawful for any state of the Union to enforce their personal income tax laws outside of the Corporate
8 State or inside of the Republic State.

9 "Every State or nation possesses an exclusive sovereignty and jurisdiction within her own territory, and her
10 laws affect and bind all property and persons residing within it. It may regulate the manner and circumstances
11 under which property is held, and the condition, capacity, and state of all persons therein, and also the remedy
12 and modes of administering justice. And it is equally true that no State or nation can affect or bind property
13 out of its territory, or persons not residing [domiciled] within it. No State therefore can enact laws to operate
14 beyond its own dominions, and if it attempts to do so, it may be lawfully refused obedience. Such laws can
15 have no inherent authority extraterritorially. This is the necessary result of the independence of distinct and
16 separate sovereignties."

17 "Now it follows from these principles that whatever force or effect the laws of one State or nation may have in
18 the territories of another must depend solely upon the laws and municipal regulations of the latter, upon its
19 own jurisprudence and polity, and upon its own express or tacit consent."
20 [Dred Scott v. John F.A. Sanford, [60 U.S. 393](#) (1856)]
21

22 "Judge Story, in his treatise on the Conflicts of Laws, lays down, as the basis upon which all reasonings on the
23 law of comity must necessarily rest, the following maxims: First 'that every nation possesses an exclusive
24 sovereignty and jurisdiction within its own territory'; secondly, 'that no state or nation can by its laws directly
25 affect or bind property out of its own territory, or bind persons not resident therein, whether they are natural
26 born subjects or others.' The learned judge then adds: 'From these two maxims or propositions there follows a
27 third, and that is that whatever force and obligation the laws of one country have in another depend solely upon
28 the laws and municipal regulation of the latter; that is to say, upon its own proper jurisdiction and polity, and
29 upon its own express or tacit consent." Story on Conflict of Laws §23."
30 [Baltimore & Ohio Railroad Co. v. Chambers, 73 Ohio.St. 16, 76 N.E. 91, 11 L.R.A., N.S., 1012 (1905)]

31 YOUR ANSWER (circle one): Admit/Deny

- 32 83. Admit that the enforcement of the laws of the Corporate State within the Republic State is a matter of "comity" and
33 requires the express or tacit consent against those it is being enforced against, and that absent such voluntary consent,
34 any such enforcement is illegal and unconstitutional.

35 YOUR ANSWER (circle one): Admit/Deny

36 **Affirmation:**

37 I declare under penalty of perjury as required under [26 U.S.C. §6065](#) that the answers provided by me to the foregoing
38 questions are true, correct, and complete to the best of my knowledge and ability, so help me God. I also declare that these
39 answers are completely consistent with each other and with my understanding of both the Constitution of the United States,
40 Internal Revenue Code, Treasury Regulations, the Internal Revenue Manual (I.R.M.), and the rulings of the Supreme Court
41 but not necessarily lower federal courts.

42 Name (print): _____

43 Signature: _____

44 Date: _____

45 Witness name (print): _____

46 Witness Signature: _____

1 Witness Date: _____