












You're not a STATUTORY "citizen" under the Internal Revenue Code

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-  [Citizenship, Domicile, and Tax Status Options, Form #10.003](#) (OFFSITE LINK)
- [Tax Deposition Questions, Section 14: Citizenship](#) - use in legal discovery against the government

SOURCE: [Great IRS Hoax](#), section 4.10.3, version 4.54

*"Unless the defendant can prove he is not a citizen of the United States** [under 8 U.S.C. §1401 and NOT the constitution], the IRS has the right to inquire and determine a tax liability."
[U.S. v. Slater, 545 Fed.Supp. 179,182 (1982)]*

As we proved exhaustively in our  [Why you are a "national", "state national", and Constitutional but not Statutory](#)

Citizen, there are TWO contexts in which one may be a "citizen", and these two contexts are mutually exclusive and not overlapping:

1. **Statutory**: Relies on statutory definitions of "United States", which mean federal territory that is no part of any state of the Union.
2. **Constitutional**: Relies on the Constitutional meaning of "United States", which means states of the Union and excludes federal territory.

Within the field of citizenship, CONTEXT is everything in discerning the meaning of geographical terms. By "context", we mean ONE of the two contexts as indicated above:

"Citizenship of the United States is defined by the Fourteenth Amendment and federal statutes, but the requirements for citizenship of a state generally depend not upon definition but the constitutional or statutory context in which the term is used. *Risewick v. Davis*, 19 Md. 82, 93 (1862); *Halaby v. Board of Directors of University of Cincinnati*, 162 Ohio St. 290, 293, 123 N.E.2d 3 (1954) and authorities therein cited.

The decisions illustrate the diversity of the term's usage. In *Field v. Adreon*, 7 Md. 209 (1854), our predecessors held that an unnaturalized foreigner, residing and doing business in this State, was a citizen of Maryland within the meaning of the attachment laws. The Court held that the absconding debtor was a citizen of the State for commercial or business purposes, although not necessarily for political purposes. *Dorsey v. Kyle*, 30 Md. 512, 518 (1869), is to the same effect. Judge Alvey, for the Court, said in that case, that 'the term citizen, used in the formula of the affidavit prescribed by the 4th section of the Article of the Code referred to, is to be taken as synonymous with inhabitant or permanent resident.'

Other jurisdictions have equated residence with citizenship of the state for political and other non-commercial purposes. In *re Wehlitz*, 16 Wis. 443, 446 (1863), held that the Wisconsin statute designating 'all able-bodied, white, male citizens' as subject to enrollment in the militia included an unnaturalized citizen who was a resident of the state. 'Under our complex system of government,' the court said, 'there may be a citizen of a state, who is not a citizen of the United States in the full sense of the term.' *McKenzie v. Murphy*, 24 Ark. 155, 159 (1863), held that an alien, domiciled in the state for over ten years, was entitled to the homestead exemptions provided by the Arkansas statute to 'every free white citizen of this state, male or female, being a householder or head of a family * * *'. The court said: 'The word 'citizen' is often used in common conversation and writing, as meaning only an inhabitant, a resident of a town, state, or county, without any implication of political or civil privileges; and we think it is so used in our constitution.' *Halaby v. Board of Directors of University, supra*, involved the application of a statute which provided free university instruction to citizens of the municipality in which the university is located. The court held that the plaintiff, an alien minor whose parents were residents of and conducted a business in the city, was entitled to the benefits of that statute, saying: 'It is to be observed that the term, 'citizen,' is often used in legislation where 'domicile' is meant and where United States citizenship has no reasonable relationship to the subject matter and purpose of the legislation in question.'

Closely in point to the interpretation of the constitutional provision here involved is a report of the Committee of Elections of the House of Representatives, made in 1823. A petitioner had objected to the right of a Delegate to retain his seat from what was then the Michigan Territory. One of the objections was that the Delegate had not resided in the Territory one year previous to the election in the status of a citizen of the United States. An act of Congress passed in 1819, 3 Stat. 483 provided that 'every free white male citizen of said Territory, above the age of twenty-one years, who shall have resided therein one year next preceding' an election shall be entitled to vote at such election for a delegate to Congress. An act of 1823, 3 Stat. 769 provided that all citizens of the United States having the qualifications set forth in the former act shall be eligible to any office in the Territory. The Committee held that the statutory requirement of citizenship of the Territory for a year

*before the election did not mean that the aspirant for office must also have been a United States citizen during that period. The report said: 'It is the person, the individual, the man, who is [221 A.2d 435] spoken of, and who is to possess the qualifications of residence, age, freedom, &c. at the time he offers to vote, or is to be voted for * * *.' Upon the filing of the report, and the submission of a resolution that the Delegate was entitled to his seat, the contestant of the Delegate's election withdrew his protest, and the sitting Delegate was confirmed. Biddle v. Richard, Clarke and Hall, Cases of Contested Elections in Congress (1834) 407, 410.*

There is no express requirement in the Maryland Constitution that sheriffs be United States citizens. Voters must be, under Article I, Section 1, but Article IV, Section 44 does not require that sheriffs be voters. A person 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 minors. In Maryland, from 1776 to 1802, the Constitution contained requirements of property ownership for the exercise of the franchise; there was no exception as to native-born citizens of the State. Steiner, Citizenship and Suffrage in Maryland (1895) 27, 31.

*The Maryland Constitution provides that the Governor, Judges and the Attorney General shall be qualified voters, and therefore, by necessary implication, citizens of the United States. Article II, Section 5, Article IV, Section 2, and Article V, Section 4. The absence of a similar requirement as to the qualifications of sheriffs is significant. So also, in our opinion, is the absence of any period of residence for a sheriff except that he shall have been a citizen of the State for five years. The Governor, Judges and Attorney General in addition to being citizens of the State and qualified voters, must have been a resident of the State for various periods. The conjunction of the requisite period of residence with state citizenship in the qualifications for sheriff strongly indicates that, as in the authorities above referred to, state citizenship, as used in the constitutional qualifications for this office, was meant to be synonymous with domicile, and that citizenship of the United States is not required, even by implication, as a qualification for this office. The office of sheriff, under our Constitution, is ministerial in nature; a sheriff's function and province is to execute duties prescribed by law. See [Buckeye Dev. Corp. v. Brown & Schilling, Inc., Md., 220 A.2d 922](#), filed June 23, 1966 and the concurring opinion of Le Grand, C. J. in *Mayor & City Council of Baltimore v. State, ex rel. Bd. of Police*, [15 Md. 376, 470, 488-490 \(1860\)](#).*

*It may well be that the phrase, 'a citizen of the State,' as used in the constitutional provisions as to qualifications, implies that a sheriff cannot owe allegiance to another nation. By the naturalization act of 1779, the Legislature provided that, to become a citizen of Maryland, an alien must swear allegiance to the State. The oath or affirmation provided that the applicant renounced allegiance 'to any king or prince, or any other State or Government.' Act of July, 1779, Ch. VI; Steiner, *op. cit.* 15. In this case, on the admitted facts, there can be no question of the appellant's undivided allegiance.*

*The court below rested its decision on its conclusion that, under the Fourteenth Amendment, no state may confer state citizenship upon a resident alien until such resident alien becomes a naturalized citizen of the United States. The court relied, as does not Board in this appeal, upon *City of Minneapolis v. Reum*, 56 F. 576, 581 (8th Cir. 1893). In that case, an alien resident of Minnesota, who had declared his intention to become a citizen of the United States but had not been naturalized, brought a suit, based on diversity of citizenship, against the city in the Circuit Court of the United States for the District of Minnesota under Article III, Section 2 of the United States Constitution which provides that the federal judicial power shall extend to 'Controversies between * * * a State, or the Citizens thereof, and foreign States, Citizens or Subjects.' At the close of the evidence, the defendant moved to dismiss the action for want of jurisdiction, on the [221 A.2d 436] ground that 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 or 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 a 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 acceptation 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]

"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. [1]

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. [2]

Despite the novelty of petitioner's argument, **the Supreme Court in the Insular Cases [3] 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) ("**[I]t 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 ("[I]n 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."). [4]**

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.").

Accordingly, the Supreme Court has observed, without deciding, that persons born in the Philippines prior to its independence in 1946 are not [CONSTITUTIONAL] citizens of the United States. See *Barber v. Gonzales*, 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 Philippines during the territorial period were "nationals" of the United States, they were not "United States 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 inhabitants of the Islands acquired by the United States during the late war with Spain, not being citizens of the United States, do not possess right of free entry into the United States.**" (emphasis added) (citation and internal quotation marks omitted)).

[*Valmonte v. I.N.S.*, 136 F.3d. 914 (C.A.2, 1998)]

FOOTNOTES:

[1] 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).

[2] 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[]").

[3] *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).

[4] 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.").

The STATUTORY context for the term "citizen" described in 26 C.F.R. §1.1-1(c) and 26 U.S.C. §3121(e) relies on the geographical term "United States" found in 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d), which means federal territory and not a state of the Union. Therefore, the "citizen" and "U.S. person" found in the Internal Revenue Code is a TERRITORIAL rather than a STATE citizen. 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 [Hooven & 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. . . 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.”

[Tuana v. U.S.A., 951 F.Supp.2d. 88 (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 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 its territories and possessions only under [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 4.11.6 that people born in states of the Union are technically not STATUTORY "nationals and citizens of the United States** at birth" under [8 U.S.C. §1401](#), but instead are STATUTORY "non-resident non-persons" with a legislatively but not constitutionally foreign domicile pursuant to [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, which is what "United States" or "United States of American" means in the Constitution.:

[26 C.F.R. §31.3121\(e\)-1 State, United States, and citizen](#)


(b)...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 because "[foreign states](#)" such as states of the Union are not capitalized in federal law. The proper subjects of Subtitle A of the Internal Revenue Code are *only* the people who are born anywhere in the country but who are domiciled within 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 are domiciled within 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 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 nations^[1]:

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 domiciled 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” and it is described in the municipal statutory law for federal territory.
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” and

it is described in the Constitution.

Each of the two capacities above has *different* types of "citizens" within it and each is a unique and separate "body politic". Nearly all laws that Congress writes pertain to the first jurisdiction above only.

"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 \(1821\)\]](#)

Typically, Congress tries to disguise the nature of which of the two jurisdictions they are legislating for using "words of art" in order to unlawfully expand their jurisdiction and destroy the separation of powers between the states and the federal government. Below is a summary of these two classes of "citizens":

Table 5-10: 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 <i>of America</i> " (<i>50 Union "states"</i>)	"Constitutional citizens", "nationals but not citizens of the United States*** OF AMERICA" 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 \(1873\)\]](#)

As we pointed out earlier in section 4.11.6, federal statutes and "acts of Congress" *do not* and *cannot* prescribe the 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](#).^[2] The reason is because no government may write laws that apply *outside* of their subject matter or 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 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 matter; 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)]

Congress is given the authority under the Constitution, Article 1, Section 8, Clause 4 to write "an uniform Rule of [Naturalization](#)" and they have done this in [Title 8 of the U.S. Code](#) called the "Aliens and Nationality" code, but they were never given any authority under the [Constitution](#) to prescribe laws for the states of the Union relating to citizenship by birth rather than naturalization. That subject is, and always has been, under the exclusive jurisdiction of states of the Union. Naturalization is only one of two ways by which a person can acquire citizenship, and Congress has jurisdiction only over one of the two ways of acquiring citizenship.

*"The question, now agitated, depends upon another question; whether the State of Pennsylvania, since the 26th of March, 1790, (when the act of Congress was passed) has a right to naturalize an alien? And this must receive its answer from the solution of a third question; whether, according to the constitution of the United States, the authority to naturalize is exclusive, or concurrent? **We are of the opinion, then, that the States, individually, still enjoy a concurrent authority upon this subject; but that their individual authority cannot be exercised so as to contravene the rule established by the authority of the Union.***

"The true reason for investing Congress with the power of naturalization has been assigned at the Bar: --It was to guard against too narrow, instead of too liberal, a mode of conferring the rights of citizenship. Thus, the individual States cannot exclude those citizens, who have been adopted by the United States; but they can adopt citizens upon easier terms, than those which Congress may deem it expedient to impose.

"But the act of Congress itself, furnishes a strong proof that the power of naturalization is concurrent. In the concluding proviso, it is declared, 'that no person heretofore proscribed by any State, shall be admitted a citizen as aforesaid, except by an act of the Legislature of the State, in which such person was proscribed.' **Here, we find, that Congress has not only circumscribed the exercise of its own authority, but has recognized the authority of a State Legislature, in one case, to admit a citizen of the United States; which could not be done in any case, if the power of naturalization, either by its own nature, or by the manner of its being vested in the Federal Government, was an exclusive power.**"
[Collet v. Collet, [2 U.S. 294](#); 1 L.Ed. 387 (1792)]

Many freedom fighters overlook the fact that the STATUTORY "[citizen](#)" mentioned in [26 C.F.R. §1.1-1](#) can also be a corporation, and this misunderstanding is why many of them think that they are the only proper subject of the Subtitle A federal income tax. In fact, a corporation is also a STATUTORY "[person](#)" and an "[individual](#)" and a "[citizen](#)" within the meaning of the [Internal Revenue Code](#).

"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; Legal encyclopedia]

Corporations, however, cannot be either a CONSTITUTIONAL "person" or "citizen" nor can they have a legal existence outside of the [sovereignty](#) that they were created in.

"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

FOOTNOTE:

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]

Consequently, the only corporations who are "citizens" and the only "corporate profits" that are subject to tax under Subtitle A of the [Internal Revenue Code](#) 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 incorporators, enabling them to act [as PUBLIC OFFICERS engaged in a statutory "trade or business"] 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 Subtitle A of the Internal Revenue Code, 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. Subtitle A of the [Internal Revenue Code](#) only applies to persons domiciled within 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 human being 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. "a person who, though not a citizen of the United States, owes permanent allegiance to the United States[*]" under [8 U.S.C. §1101\(a\)\(22\)\(B\)](#), where "person" is in the CONSTITUTIONAL context, not the STATUTORY context..
5. NOT any of the following:
 - 5.1 A STATUTORY "person"
 - 5.2 An "alien" under 8 U.S.C. §1101(a)(3).
 - 5.3 A statutory "national and citizen of the United States** at birth" as defined in [8 U.S.C. §1401](#).
 - 5.4 A statutory "National but not citizen of the United States** at birth" under [8 U.S.C. §1408](#).
 - 5.5 A "U.S.[**] non-citizen national" under [8 U.S.C. §1452](#).

We call the confluence of the above a "non-resident non-person" as described below:

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


DIRECT LINK: <https://sedm.org/Forms/05-MemLaw/NonresidentNonPersonPosition.pdf>

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:

1. They don't understand the definition of "individual" under 26 C.F.R. §1.1441-1(c)(3) and therefore falsely identify themselves as "individuals" on government forms.
2. They are the victim of false information returns. See Form #04.001. These false returns give rise to unlawful IRS collection activity that intimidates people into filing knowingly false tax returns. This is covered in: [Why Its a Crime for a State Citizen to File a 1040 Income Tax Return, Form #08.021](#).
3. 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 an "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 foundational to understanding this section:

1. [Citizenship Status v. Tax Status](#), Sections 2 and 3, which describe the distinctions between STATUTORY citizens and CONSTITUTIONAL citizens.
2.  [Why You are a "national", "state national", and CONSTITUTIONAL but not STATUTORY Citizen](#), Sections 2 through 4
3. [Great IRS Hoax](#), Sections 4.11 through 4.13.

Lastly, this article 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.

[SOURCE: 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
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.

FOOTNOTES:

[1] 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."

[2] See *The Law of Nations* by Vattel, available on our website at:
<http://famguardian.org/Publications/LawOfNations/vattel.htm>