

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

## ***FORM INSTRUCTIONS***

*Last revised: 9/16/2009*

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

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

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

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

- 2.1.1. If you are in agreement with this pamphlet and if intend to use this item it would be wise to enter a copy into the record at least a week or more before you're your very first hearing date, thereby giving your opponent an opportunity to read it prior to the event. This way they can't complain about not having an opportunity to read it.
- 2.1.2. If you are going to be in any manner of a judicial proceeding you do need to familiarize yourself with procedure – as soon as you are served visit the court and ask the court's clerk for a copy of the "Local Rules". Familiarize yourself with them. Attend some court sessions and watch and learn how the attorneys do things. Your goal is not about being 'cute' or a TV "Perry Mason" - its about doing whatever you do in court in an [real courtroom] acceptable manner. **Procedure does matter.**
- 2.1.3. Don't ever go to any judicial procedure alone – have as many supporters with you as you can muster. They can serve as moral support, intimidation to the other side, and witnesses.
- 2.1.4. Before you go prepare at least six clean copies of this pamphlet, yes the full 23 pages, not these first two, one page per sheet of paper -- staple each set together in upper left corner.
- 2.1.5. At the event – very early on when you are given opportunity to speak, say (into the record):  
“Let the record reflect that a certain \_\_\_ page pamphlet entitled ‘Citizenship, Domicile and Tax Status Options’ -- duly signed under penalty of perjury and presented by the Alleged Defendant as competent evidence in this matter. This item does clearly and extensively document my citizenship, domicile, and tax status and that the opponent is hereby challenged at this time to produce competent evidence which refutes any of the information contained within this item. As a copy of this item was placed into the record of this matter sometime ago—if my opponent has any opposition to this item, its contents and my alleged status now is the time for it to be placed into the record or I move that this item be accepting into evidence in this matter and that he/she be found in default and estopped from any further action regarding this item. Let the record be clear and also reflect that I do declare that I am non-citizen national and a nonresident alien not engaged in a ‘trade or business’ as defined in [26 U.S.C. §7701\(a\)\(26\)](#) and who is described in 26 CFR §1.871-1(b)(1)(i). I not an ‘individual’ as legally defined in the context of these proceedings because he is not a ‘public officer’ or ‘federal personnel’ as defined in [5 U.S.C. §552a\(a\)\(2\)](#) or (a)(13). In the interest of clarity it may be said that I am an ‘individual’ in the context of ordinary speech but an ‘individual’ as legally defined. I am not under any know duty that places me into the jurisdiction of this franchise court. Is there a bona fide opposition to what I have just said?”
- 2.1.6. Immediately take and hand the copy of the pamphlet that you signed to the court reporter to be tagged as evidence. The reporter will tag it and hand it back to you. Then, carry the tagged item directly to the court clerk for entry into the court record. The clerk will stamp it and hand it to the judge. In the mean time directly thereafter take another copy and courteously hand it to your opponent.
- 2.1.7. Be prepared for some manner of goings on by either the judge or the attorney. You have just pulled the rug out from under them and they are not going to be happy about it. Stand firm and demand that anything they may want to say be so said as testimony under penalty of perjury. Hey, what you just placed into evidence was done so under penalty of perjury – they can do the same – you can say, “Surely you must be aware that equality under the law is mandatory and paramount by law.”
- 2.1.8. You can [also] say, “I want this matter dismissed / I move that this matter be dismissed.” as many times as needed until it is!

#### **2.2. At depositions.**

- 2.2.1. Before you go prepare at least three clean copies of this pamphlet - staple each together in upper left corner. Take a couple of witnesses with you to the event.
  - 2.2.2. When you are asked by a government opponent whether you are a “U.S. citizen”, say “No”
  - 2.2.3. Sign section 1 in the presence of those present, the witnesses, and the court reporter.
  - 2.2.4. Say into the record: the same thing as what is above in section 2.1.5.
  - 2.2.5. Take and hand the copy of the pamphlet that you signed to the court reporter to be tagged as evidence / exhibit. She/he will put a sticker on the item, mark it and retain it
  - 2.2.6. Take another copy and hand it to your opponent.
  - 2.2.7. After you hand the item to your opponent say something like, "I move that this deposition be formally stopped until the government's attorney has had ample opportunity to read and digest the information he/she has just received."
  - 2.3. In legal discovery:
    - 2.3.1. Download and complete the following form:  
*Affidavit of Citizenship, Domicile, and Tax Status*, Form #02.001  
<http://sedm.org/Forms/FormIndex.htm>
    - 2.3.2. Attach the above form to this form and provide with your response to every request for the production of documents and admissions.
  - 2.4. As an attachment to legal pleadings:
    - 2.4.1. Download and complete the following form:  
*Federal Pleading/Motion/Petition Attachment*, Litigation Tool #01.002  
<http://sedm.org/Litigation/LitIndex.htm>
    - 2.4.2. Download and complete the following form:  
*Affidavit of Citizenship, Domicile, and Tax Status*, Form #02.001  
<http://sedm.org/Forms/FormIndex.htm>
    - 2.4.3. Attach the above two forms to this form and provide with your original Complaint or Criminal complaint or Response to complaints filed by the government. Beyond that point, attach only the *Federal Pleading/Motion/Petition Attachment* above to every motion or response or reply brief.
- 3. RESOURCES FOR FURTHER STUDY AND REBUTTAL**
- 3.1. Why You Are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006-exhaustive treatment of citizenship and domicile  
<http://sedm.org/Forms/FormIndex.htm>
  - 3.2. Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001-attach to all government correspondence to clearly and unambiguously describe your citizenship, domicile, and tax status.  
<http://sedm.org/Forms/FormIndex.htm>
  - 3.3. Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002-exhaustive treatment of legal domicile  
<http://sedm.org/Forms/FormIndex.htm>
  - 3.4. Tax Deposition Questions, Form #03.016, Section 14: Citizenship- legally admissible evidence you can use to prove to yourself that everything in this pamphlet is correct  
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>
  - 3.5. Great IRS Hoax, Form #11.302, Chapter 4: Know your Citizenship Status and Rights!-exhaustive treatment of citizenship and domicile  
<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>
  - 3.6. You’re Not a “citizen” under the Internal Revenue Code  
<http://famguardian.org/Subjects/Taxes/Citizenship/NotACitizenUnderIRC.htm>
  - 3.7. You’re Not a “resident” under the Internal Revenue Code  
<http://famguardian.org/Subjects/Taxes/Citizenship/Resident.htm>

# CITIZENSHIP, DOMICILE, AND TAX STATUS OPTIONS

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# **1 INTRODUCTION AND NOTICE**

This document is provided in good faith to exhaustively explain and justify the various citizenship, domicile, and tax status options within the United States of America, to show their relationships graphically, and to provide authorities to those who challenge its contents which can be used for further research and rebuttal. If you are in receipt of this pamphlet, you are challenged to provide all contradictory evidence that would disprove it within 30 days or forever be estopped from later challenging it in any court of law, at law in any matter that relates to me.

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

1. Section 2 starts off with a brief summary of what I am aware of regarding my own citizenship, domicile, and tax status. This section is signed under penalty of perjury and therefore constitutes court-admissible evidence of my citizenship, domicile, and tax status.
2. Section 3 describes the relationship between citizenship and tax status.
3. Section 4 provides a venn diagram of the various citizenship options and their statutory origins.
4. Section 5 illustrates in tabular form the effect that changes in domicile has upon one’s citizenship status for both foreign and domestic nationals.
5. Section 6 describes the default meaning of various “words of art” in their various contexts as I understand them, so that the terms “United States” as used in the term “citizen of the United States” is clearly understood in both a statutory and a constitutional context.
6. Section 7 shows graphically how one transitions between all the various citizenship and domicile states from by showing the various statutes and regulations that govern changes between states. In the engineering field, this diagram is called a “state diagram”.
7. Section 8, breaks down the statutory rules mentioned in Section 7 to describe in narrative how the statutory and regulatory rules for changing states between the various citizenship and domicile options.
8. Finally, Section 9 describes how participating in government franchises, offices, agency, and licenses alter one’s effective citizenship and domicile status while they are on official duty.

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

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

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

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

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

I rely upon the fact that I am:

1. A “national” as defined in [8 U.S.C. §1101\(a\)\(21\)](#) because I have allegiance to my “state”, which is a state of the Union and a “foreign state” for the purposes of federal jurisdiction.

- 1 2. A “non-citizen national” as defined in [8 U.S.C. §1452](#).
- 2 3. A non-resident with respect to federal jurisdiction, because I do not maintain a domicile within the “United States” as
- 3 defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10).
- 4 4. A “nonresident” but not an “alien” or “individual” in relation to the national government because I not domiciled or
- 5 resident on (known) federal territory and have no contracts with that government.
- 6 5. Not engaged in a “trade or business”, which is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as “the functions of a public office”.
- 7 6. Not subject to income taxation:
- 8 6.1. Not in receipt of government payments from the “United States”<sup>1</sup> government. The only way a nonresident alien
- 9 such as myself can owe a tax pursuant to [26 U.S.C. §871](#) is to be in receipt of government payments from the
- 10 District of Columbia or to receive payments connected to a “trade or business”/ “public office” franchise, both of
- 11 which are “income” and “gross income” for the purposes of the federal instrumentality kickback program called
- 12 “income tax”.
- 13 6.2. As confirmed by [26 U.S.C. §871](#), 26 CFR §1.872-2(f), and 26 CFR §1.871(a).
- 14 6.3. As a foreign government, God’s government, pursuant to [26 U.S.C. §892\(a\)\(1\)](#). Because practice of religion is
- 15 protected by the First Amendment, I may not lawfully suffer any legal disabilities or discrimination by virtue of
- 16 serving in such a foreign government, such as to become a target of surveillance under the [Foreign Surveillance](#)
- 17 [Intelligence Act \(FSIA\)](#).
- 18 6.4. As an entity who is neither a “citizen” nor a “resident” nor a “U.S. person” who is temporarily abroad but
- 19 domiciled in the “United States” pursuant to [26 U.S.C. §911](#). There is no provision of the I.R.C. that imposes a
- 20 tax upon these groups when they are domestically situated. Only those “abroad” can be “taxpayers” pursuant to
- 21 [26 U.S.C. §911](#).
- 22 7. Operating under a Delegation of Authority Order from God found in the Bible 24 hours a day, 7 days a week. As such,
- 23 I am a “trustee” and “public officer” of God’s government on earth. The trust indenture, the Holy Bible, prohibits me
- 24 from knowingly contracting in any respect with, knowingly engaging in any franchises with, or engaging in commerce
- 25 with any government, whether federal, state, county, or city. I cannot serve any foreign entity, and especially any man-
- 26 made foreign political entity, without violating my delegation order. See and rebut:

[Delegation of Authority Order from God to Christians](#), Form #13.007  
<http://sedm.org/Forms/FormIndex.htm>

27 Government is formally noticed that any effort to compel me to enter into any of the activities specifically prohibited  
 28 by the above constitutes compelling me to violate my sincerely held religious beliefs in violation of the First  
 29 Amendment and/or the Thirteenth Amendment.

- 30 8. A “transient foreigner” in relation to the United States government.

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

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

- 34 1. A lawful or consensual participant in any federal franchise, including, but not limited to:
- 35 1.1. A “trade or business”, which is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as “the functions of a public office”.
- 36 1.2. Social Security. See:
- 37 [Resignation of Compelled Social Security Trustee](#), Form #06.002
- 38 <http://sedm.org/Forms/FormIndex.htm>
- 39 1.3. Medicare.
- 40 1.4. Federal “public office” or employment. See 5 U.S.C. §2105.
- 41 2. A “public officer” or a person acting in a representative capacity on behalf of any earthly government. Rather, I am
- 42 appearing (by special appearance) here today as a *private* and not *public* man or woman who has rights protected by
- 43 the United States Constitution. Those rights attach to the land I am standing on, and not my civil status in any degree:

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

- 46 3. A “U.S. person” as defined in [26 U.S.C. §7701\(a\)\(30\)](#).

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

4. Domiciled within any internal revenue district. [26 U.S.C. §7601](#) confines the IRS to internal revenue districts. According to Treasury Order 150-02, the only remaining internal revenue district is the District of Columbia.
5. Domiciled within any United States Judicial District, which includes only federal territory within the exterior limits of the district.
6. An “alien individual” as defined in 26 CFR §1.1441-1(c)(3).
7. A “nonresident alien individual” as 26 CFR §1.1441-1(c)(3).
  - 7.1. **NOTICE: I am a “nonresident alien”, but NOT a “nonresident alien individual”.**
  - 7.2. “nonresident aliens” are NOT a subset of “aliens”. A person who is a “national” pursuant to [8 U.S.C. §1101\(a\)\(21\)](#) can be a “nonresident alien” without being an “alien”.
8. A “alien” as defined in [8 U.S.C. §1101\(a\)\(3\)](#).
9. A statutory “U.S. citizen” as defined in [8 U.S.C. §1401](#) because I do not maintain a domicile on federal territory.
10. A statutory “resident” (alien) as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#).
11. An “individual” as defined in [5 U.S.C. §552a\(a\)\(2\)](#) because I am nonresident to the “United States” and do not work for the U.S. government as a “public officer” or “employee”. See also 5 U.S.C. §2105.
12. The “individual” mentioned in the upper left corner of IRS Form 1040.
13. A “transferee” as defined in [26 U.S.C. §6901](#).
14. A “fiduciary” for any entity as described in [26 U.S.C. §6903](#).

18 My allegiance:

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

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

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

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

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

35 Any attempt to unilaterally change the above status against my will make you or any other actor a criminal in violation of  
 36 the following statutes:

- 37 1. [18 U.S.C. §911](#): Impersonating a “citizen of the United States”. I am not domiciled on federal territory and therefore  
 38 cannot lawfully be or impersonate a “citizen of the United States”.
- 39 2. [18 U.S.C. §912](#): Impersonating a public officer or employee of the United States. All “taxpayers” are “public officers”  
 40 of the United States participating in federal franchises, because the tax is upon the “trade or business” franchise. See:

*The “Trade or Business” Scam*, Form #05.001  
<http://sedm.org/Forms/FormIndex.htm>

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

44 For an even more detailed description of my citizenship and domicile status, please see the below. If there is any  
 45 disagreement with the status declared herein, then please rebut any portion of this document you disagree with as well as

1 the admissions at the end of the below item within 30 days or forever be estopped from challenging the content of the  
2 pamphlet later:

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

3 For a detailed description of my tax status, please see the following. If you disagree with the above status, please also rebut  
4 the admissions at the end of the pamphlet below within 30 days or forever be estopped from challenging the content of the  
5 pamphlet later:

Nonresident Alien Position, Form #05.020  
<http://sedm.org/Forms/FormIndex.htm>

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

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

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**3 CITIZENSHIP STATUS v. TAX STATUS**

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

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

#	Citizenship status	Place of birth	Domicile	Accepting tax treaty benefits?	Defined in	Tax Status under 26 U.S.C./Internal Revenue Code			
						“Citizen” (defined in 26 CFR 1.1-1)	“Resident alien” (defined in 26 U.S.C. §7701(b)(1)(A), 26 CFR §1.1441-1(c)(3)(i) and 26 CFR §1.1-1(a)(2)(ii))	“Nonresident alien INDIVIDUAL” (defined in 26 CFR §1.1441-1(c)(3))	“Nonresident alien NON-individual” (defined in 26 U.S.C. §7701(b)(1)(B))
1	“U.S. citizen” or “Statutory U.S. citizen”	Anywhere in America	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	“U.S. national”	Anywhere in America	American Samoa; Swain’s Island; or abroad to U.S. national parents under 8 U.S.C. §1408(2)	NA	8 U.S.C. §1101(a)(22)(B); 8 U.S.C. §1408 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	“national” or “state national” or “Constitutional but not statutory citizen”	Anywhere in America	State of the Union	NA (ACTA agreement)	8 U.S.C. §1101(a)(21); 8 U.S.C. §1452; 14 <sup>th</sup> . Amend., Sect. 1 8 U.S.C. §1101(a)(3)	No	No	No	Yes
3.2	“national” or “state national” or “Constitutional but not statutory citizen”	Anywhere in America	Foreign country	Yes	8 U.S.C. §1101(a)(21); 8 U.S.C. §1452; 14 <sup>th</sup> . Amend., Sect. 1 8 U.S.C. §1101(a)(3)	No	No	Yes	No
3.3	“national” or “state national” or “Constitutional but not statutory citizen”	Anywhere in America	Foreign country	No	8 U.S.C. §1101(a)(21); 8 U.S.C. §1452; 14 <sup>th</sup> . Amend., Sect. 1 8 U.S.C. §1101(a)(3)	No	No	No	Yes
4.1	“alien” or “Foreign national”	Foreign country	Puerto Rico, Guam, Virgin Islands, American Samoa, Commonwealth of Northern Mariana Islands	NA	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)(3)	No	No	Yes	No
4.3	“alien” or “Foreign national”	Foreign country	State of the Union	No	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)(3)	No	No	Yes	No
4.5	“alien” or “Foreign national”	Foreign country	Foreign country	No	8 U.S.C. §1101(a)(3)	No	No	No	Yes

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- 1 NOTES:
- 2 1. 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
- 3 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 CFR §1.1441-1(c)(3)(ii).
- 4 2. What turns a “nonresident alien NON-individual” into a “nonresident alien individual” is:
- 5 2.1. Being an alien and NOT a “national” AND
- 6 2.2. Meets one or more of the following two criteria found in 26 CFR §1.1441-1(c)(3)(ii):
- 7 2.2.1. Residence/domicile in a foreign country under the residence article of an income tax treaty and 26 CFR §301.7701(b)-7(a)(1).
- 8 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
- 9 determined under 26 CFR §301.7701(b)-1(d).
- 10 3. If you were born in a state of the Union and maintain a domicile there, then you are described in item 3.1 of the table.
- 11 4. All “taxpayers” are aliens or “nonresident aliens”. You cannot be a “citizen” and a taxpayer at same time. The definition of “individual” found in 26 CFR §1.1441-
- 12 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
- 13 to the I.R.C. under a tax treaty with a foreign country as an alien pursuant to 26 CFR §301.7701(b)-7(a)(1)

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## **4 TWO CLASSES AND FOUR TYPES OF AMERICAN NATIONALS**

The government recognizes two distinct *classes* of citizenship in America:

- 1. State Citizenship
- 2. Federal citizenship.

A State Citizen, also called a de jure Citizen, is an man or woman whose inalienable natural rights are recognized, secured, and protected by his/her state Constitution against state actions and against federal intrusion by the Constitution for the United States of America.

There are three types of federal citizenship:

- 1. Statutory “U.S.\*\* national” or “non-citizen U.S.\*\* national” (where “United States” or “U.S.” means the federal United States)**
  - 1.1. Defined in 8 U.S.C. §1408, 8 U.S.C. §1101(a)(22)(b), 8 U.S.C. §1452.
  - 1.2. Born anywhere American Samoa or Swain’s Island.
  - 1.3. May not participate politically in federal elections or as federal jurists.
  - 1.4. Owes allegiance to the federal “United States\*\*”.
- 2. “state national” or “national of the United States\*\*\*” (where “U.S.” or “United States” means only the union of states)”**
  - 2.1. Defined in 8 U.S.C. §1101(a)(21) and 8 U.S.C. §1452
  - 2.2. Is *not* equivalent to a “national but not citizen of the United States by birth” identified in 8 U.S.C. §1408.
  - 2.3. Called a “citizen of the United States” by the Supreme Court and in Section 1 of the Fourteenth Amendment.
  - 2.4. Born anywhere in any one of the several states of the Union but *not* in a federal territory, possession, or the District of Columbia.
  - 2.5. Not subject to the “police power” of the federal government or most “acts of Congress”.
  - 2.6. A citizen of the country called “United States” under the Law of Nations and under state law.
  - 2.7. Owes allegiance to the “United States\*\*\*” that comprise the several states of the Union.
  - 2.8. May serve as a federal jurist or grand jurist involving only parties with his same citizenship and domicile status.
  - 2.9. May vote in federal elections.
  - 2.10. Status not defined directly anywhere in federal statutes in the case of persons born in states of the Union. People born in one of the several states are mentioned indirectly in 8 U.S.C. §1101(a)(21).
- 3. Statutory “U.S. citizen” or “citizen of the [federal] United States”**
  - 3.1. A statutory privileged status defined and found in 8 U.S.C. §1401 and 8 U.S.C. §1101(a)(22)(A), in the implementing regulations of the Internal Revenue Code at 26 CFR §1.1-1(c ), and in most other federal statutes.
  - 3.2. Born anywhere in America but domicile in the federal zone *only*. Must inhabit the District of Columbia and the territories and possessions of the United States identified in Title 48 of the U.S. Code.
  - 3.3. Subject to the “police power” of the federal government and all “acts of Congress”.
  - 3.4. Treated as a citizen of the municipal government of the District of Columbia (see 26 U.S.C. §7701(a)(39))
  - 3.5. Have no common law rights, because there is no federal common law. See *Jones v. Mayer*, 392 U.S. 409 (1798).
  - 3.6. Also called “federal U.S. citizens” throughout this document.

Statutory “U.S. citizens” under 8 U.S.C. §1401 have civil rights under federal law that are similar but inferior to the natural rights that state Citizens have in state courts. We say almost because civil rights are created by Congress and can be taken away by Congress. Statutory “U.S. citizens” are privileged *subjects/servants* of Congress, under their protection as a “resident” and “ward” of a *federal* State, a person enfranchised to the federal government (the incorporated United States defined in Article I, Section 8, Clause 17 of the Constitution). The individual Union states may not deny to these persons any federal privileges or immunities that Congress has granted them within “acts of Congress” or federal statutes. Federal citizens come under admiralty law (International Law) when litigating in federal courts. As such they do not have inalienable common rights recognized, secured and protected in federal courts by the Constitutions of the States, or of the Constitution for the United States of America, such as “allodial” (absolute) rights to property, the rights to inheritance, the rights to work and contract, and the right to travel among others.

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

5 *"The term 'United States' may be used in any one of several senses. It may be merely the*  
 6 *name of a sovereign occupying the position analogous to that of other sovereigns in the*  
 7 *family of nations. It may designate the territory over which the sovereignty of the United*  
 8 *States extends, or it may be the collective name of the states which are united by and under*  
 9 *the Constitution."*  
 10 [[Hooven & Allison Co. v. Evatt, 324 U. S. 652 \(1945\)](#)]

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

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

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

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

15 **Figure 1: Citizenship diagram**

**People born in "United States" the country**

**"citizens of the United States\*\*"**

- Defined in 8 USC 1401
- Born in D.C. or a possession or territory of the U.S.

**"nationals of the United States\*\*"**

- Also called "U.S.\*\* nationals" or "non-citizen U.S.\*\* nationals"
- Defined in 8 USC 1408, 1452
- Born in American Samoa, Swain's Island, or outside the federal "United States\*\*"

**"nationals of the United States\*\*\*\*"**

- "United States" means the collective states of the Union
- Defined in Fourteenth Amendment section 1, 8 USC 1452, and the Law of Nations
- Born in any state of the Union on land not belonging to the federal government

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## 5 EFFECT OF DOMICILE ON CITIZENSHIP STATUS

**Table 3: Effect of domicile on citizenship status**

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

**NOTES:**

1. “United States” is defined as the “District of Columbia” and no part of any state of the Union within [26 U.S.C. §§7701\(a\)\(9\)](#) and (a)(10), [7701\(a\)\(39\)](#), and [7408\(d\)](#).
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. American nationals 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\(b\)\(1\)\(B\)](#). 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 CFR §1.1441-1\(c\)\(3\)](#), [26 CFR §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” 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.

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2 **6 MEANING OF GEOGRAPHICAL “WORDS OF ART”**

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

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

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

9 **NOTES:**

- 10 1. The term “Federal state” or “Federal ‘States’” as used above means a federal territory as defined in [4 U.S.C. §110\(d\)](#)  
11 and EXCLUDES states of the Union.
- 12 2. The term “Union state” means a “State” mentioned in the United States Constitution, and this term EXCLUDES and is  
13 mutually exclusive to a federal “State”.
- 14 3. If you would like to investigate the various “words of art” that lawyers in the federal government use to deceive you,  
15 we recommend the following:
- 16 3.1. *Sovereignty Forms and Instructions Online*, Form #10.004, Cites by Topic:  
17 <http://famguardian.org/TaxFreedom/FormsInstr-Cites.htm>
- 18 3.2. *Great IRS Hoax*, Form #11.302, Sections 3.9.1 through 3.9.1.28.

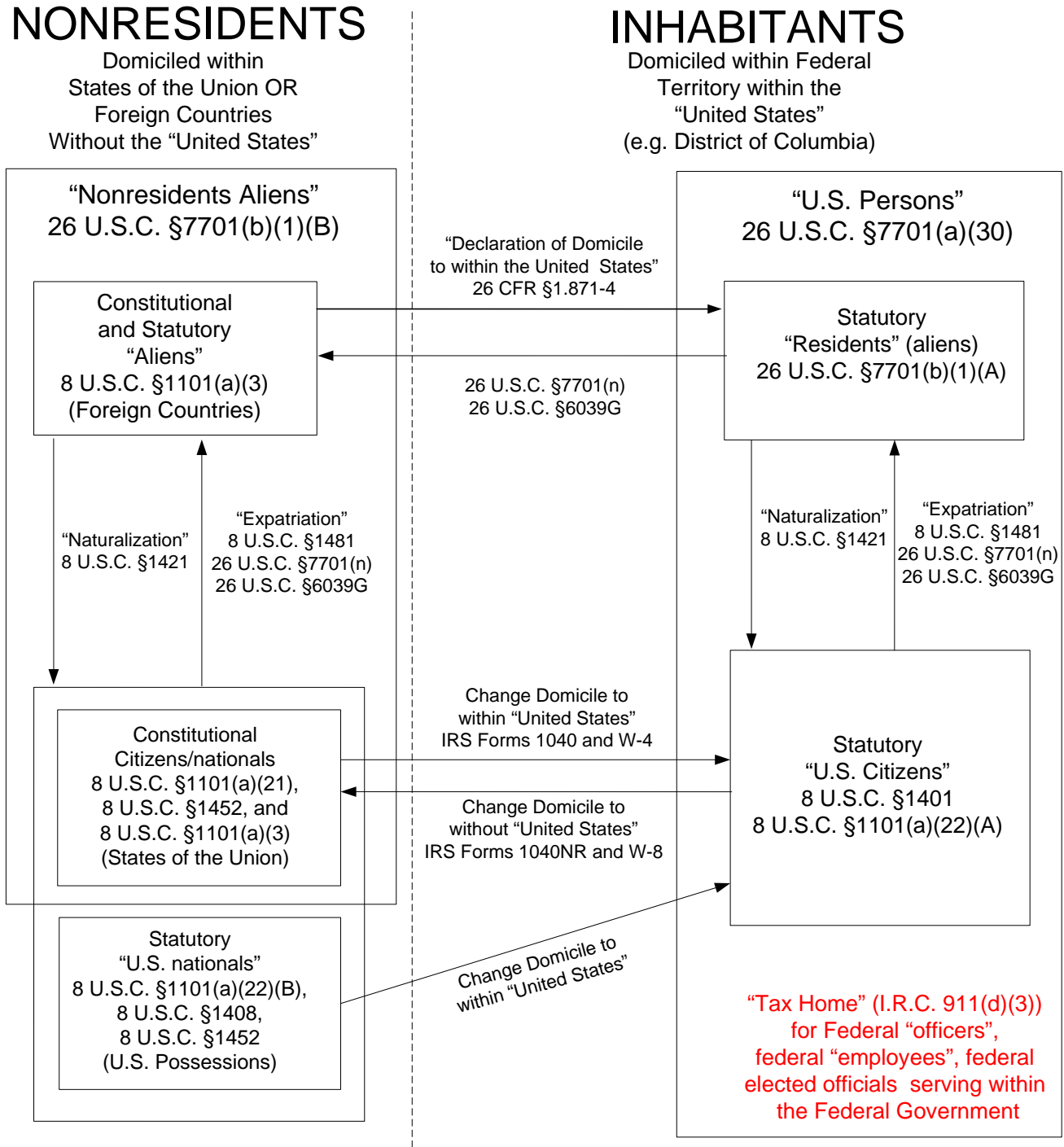
<sup>2</sup> See California Revenue and Taxation Code, section 6017 at <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=rtc&group=06001-07000&file=6001-6024>

<sup>3</sup> See California Revenue and Taxation Code, section 17018 at <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=rtc&group=17001-18000&file=17001-17039.1>

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

## 7 CITIZENSHIP AND DOMICILE OPTIONS AND RELATIONSHIPS

Figure 2: Citizenship and domicile options and relationships



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

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

1. **“Aliens” or “alien individuals”**: Those born in a foreign country and not within any state of the Union or within any federal territory.
  - 1.1. “Alien” is defined in 8 U.S.C. §1101(a)(3) as a person who is neither a citizen nor a national.
  - 1.2. “Alien individual” is defined in 26 CFR §1.1441-1(c)(3)(i).
  - 1.3. 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)..
  - 1.4. An alien with no domicile in the “United States” is presumed to be a “nonresident alien” pursuant to 26 CFR §1.871-4(b).
2. **“Residents” or “resident aliens”**: An “alien” or “alien individual” with a legal domicile on federal territory.
  - 2.1. “Resident aliens” are defined in 26 U.S.C. §7701(b)(1)(A).
  - 2.2. 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.
  - 2.3. An “alien” becomes a “resident alien” by filing IRS Form 1078 pursuant to 26 CFR §1.871-4(c)(ii) and thereby electing to have a domicile on federal territory.
3. **“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.
  - 3.1. Defined in 26 U.S.C. §7701(b)(1)(B).
  - 3.2. Also called a “nonresident”, “stateless person”, or “transient foreigner”.
  - 3.3. A “nonresident alien” is defined as a person who is neither a statutory “citizen” pursuant to 26 CFR §1.1-1(c) nor a statutory “resident” pursuant to 26 U.S.C. §7701(b)(1)(A).
  - 3.4. A person who is a “non-citizen national” pursuant to 8 U.S.C. §1452 and either 8 U.S.C. §1101(a)(21) or 8 U.S.C. §1101(a)(22)(B) is a “nonresident alien”.
4. **“Nonresident alien individuals”**: Those who are aliens and who do not have a domicile on federal territory.
  - 4.1. Defined in 26 CFR §1.1441-1(c)(3)(ii).
  - 4.2. Are a subset of all “aliens” as defined in 8 U.S.C. §1101(a)(3).
  - 4.3. Status is indicated in block 3 of the IRS Form W-8BEN under the term “Individual”.
  - 4.4. Excludes “non-citizen nationals as defined in 8 U.S.C. §1101(a)(21) and 8 U.S.C. §1452.
  - 4.5. Excludes those born within the exclusive jurisdiction of states of the Union who are therefore “non-citizen nationals” under federal law.
5. **Convertibility between “aliens”, “resident aliens”, and “nonresident aliens”, and “nonresident alien individuals”**:
  - 5.1. A “nonresident alien” is not the legal equivalent of an “alien” in law.
  - 5.2. IRS Form W-8BEN, block 3 has no block to check for those who are “nonresident aliens” but not “nonresident alien individuals”. Thus, the submitter of this form who is a “nonresident alien” and a non-citizen national but not a “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:

About IRS Form W-8BEN, Form #04.202  
<http://sedm.org/Forms/FormIndex.htm>
  - 5.3. 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 CFR §1.1-1(c) to make an “election” to become a “resident alien”.
  - 5.4. It is unlawful for an unmarried “non-citizen national” pursuant to 8 U.S.C. §1452 and 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.
  - 5.5. 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 CFR §1.871-4(c)(ii) while he is in the “United States”.
  - 5.6. 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 “non-citizen national” or a “nonresident alien”. See 26 CFR §1.871-2.
  - 5.7. The only way a statutory “alien” under 8 U.S.C. §1101(a)(3) can become both a “non-citizen 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

1 either a U.S. possession or a state of the Union.

2 6. Sources of confusion on these issues:

3 6.1. One can be a “nonresident alien” pursuant to 26 U.S.C. §7701(b)(1)(B) *without* being an “individual” or a  
4 “nonresident alien individual”. An example would be a human being born within the exclusive jurisdiction of a  
5 state of the Union who is therefore a “non-citizen national” or “state national” pursuant to 8 U.S.C. §1101(a)(21)  
6 and 8 U.S.C. §1452 who does not participate in Social Security or use a Taxpayer Identification Number.

7 6.2. The term “United States” is defined in the Internal Revenue Code at 26 U.S.C. §7701(a)(9) and (a)(10).

8 6.3. The term “United States” for the purposes of citizenship is defined in 8 U.S.C. §1101(a)(38).

9 6.4. Any “U.S. Person” as defined in 26 U.S.C. §7701(a)(30) who is not found in the “United States” (District of  
10 Columbia pursuant to 26 U.S.C. §7701(a)(9) and (a)(10)) shall be treated as having an effective domicile within  
11 the District of Columbia pursuant to 26 U.S.C. §7701(a)(39) and 26 U.S.C. §7408(d).

12 6.5. The term “United States” is equivalent for the purposes of statutory “citizens” pursuant to 26 CFR §1.1-1(c) and  
13 “citizens” as used in the Internal Revenue Code. See 26 CFR §1.1-1(c).

14 6.6. The term “United States” as used in the Constitution of the United States is NOT equivalent to the statutory  
15 definition of the term used in:

16 6.6.1. 26 U.S.C. §7701(a)(9) and (a)(10).

17 6.6.2. 8 U.S.C. §1101(a)(38).

18 The “United States” as used in the Constitution means the states of the Union and excludes federal territory, while  
19 the term “United States” as used in federal statutory law means federal territory and excludes states of the Union.

20 6.7. A constitutional “citizen of the United States” as mentioned in the Fourteenth Amendment is NOT equivalent to a  
21 statutory “citizen and national 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](http://sedm.org/Forms/FormIndex.htm), Form #05.006  
<http://sedm.org/Forms/FormIndex.htm>

22 6.8. In the case of jurisdiction over aliens only, the term “United States” implies all 50 states and the federal zone, and  
23 is not restricted only to the federal zone. See:

24 6.8.1. [Nonresident Alien Position](#), Form #05.020

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

26 6.8.2. [Kleindienst v. Mandel, 408 U.S. 753 \(1972\)](#)

27 *In accord with ancient principles of the international law of nation-states, the Court in The*  
28 *Chinese Exclusion Case, 130 U.S. 581, 609 (1889), and in Fong Yue Ting v. United States,*  
29 *149 U.S. 698 (1893), held broadly, as the Government describes it, Brief for Appellants 20,*  
30 *that the power to exclude aliens is "inherent in sovereignty, necessary for maintaining*  
31 *normal international relations and defending the country against foreign encroachments*  
32 *and dangers - a power to be exercised exclusively by the political branches of government*  
33 *. . . ." Since that time, the Court's general reaffirmations of this principle have [408 U.S.*  
34 *753, 766] been legion. 6 The Court without exception has sustained Congress' "plenary*  
35 *power to make rules for the admission of aliens and to exclude those who possess those*  
36 *characteristics which Congress has forbidden." Boutilier v. Immigration and*  
37 *Naturalization Service, 387 U.S. 118, 123 (1967). "[O]ver no conceivable subject is the*  
38 *legislative power of Congress more complete than it is over" the admission of aliens.*  
39 *Oceanic Navigation Co. v. Stranahan, 214 U.S. 320, 339 (1909).  
40 [Kleindienst v. Mandel, 408 U.S. 753 (1972)]*

41 6.8.3. [Chae Chan Ping v. U.S., 130 U.S. 581 \(1889\)](#)

42 *While under our constitution and form of government the great mass of local matters is*  
43 *controlled by local authorities, the United States, in their relation to foreign countries and*  
44 *their subjects or citizens, are one nation, invested with powers which belong to*  
45 *independent nations, the exercise of which can be invoked for the maintenance of its*  
46 *absolute independence and security throughout its entire territory. The powers to declare*  
47 *war, make treaties, suppress insurrection, repel invasion, regulate foreign commerce,*  
48 *secure republican governments to the states, and admit subjects of other nations to*  
49 *citizenship, are all sovereign powers, restricted in their exercise only by the constitution*  
50 *itself and considerations of public policy and justice which control, more or less, the*  
51 *conduct of all civilized nations. As said by this court in the case of Cohens v. Virginia, 6*  
52 *Wheat. 264, 413, speaking by the same great chief justice: "That the United States form,*

1 for many, and for most important purposes, a single nation, has not yet been denied. In  
2 war, we are one people. In making peace, we are one people. In all commercial  
3 regulations, we are one and the same people. In many other respects, the American  
4 people are one; and the government which is alone capable of controlling and managing  
5 their interests in all these respects is the government of the Union. It is their government,  
6 and in that character they have no other. America has chosen to [130 U.S. 581, 605] be in  
7 many respects, and to many purposes, a nation; and for all these purposes her government  
8 is complete; to all these objects, it is competent. The people have declared that in the  
9 exercise of all powers given for these objects it is supreme. It can, then, in effecting these  
10 objects, legitimately control all individuals or governments within the American  
11 territory.”

12  
13 [. . .]

14  
15 “The power of exclusion of foreigners being an incident of sovereignty belonging to the  
16 government of the United States as a part of those sovereign powers delegated by the  
17 constitution, the right to its exercise at any time when, in the judgment of the government,  
18 the interests of the country require it, cannot be granted away or restrained on behalf of  
19 any one. The powers of government are delegated in trust to the United States, and are  
20 incapable of transfer to any other parties. They cannot be abandoned or surrendered. Nor  
21 can their exercise be hampered, when needed for the public good, by any considerations  
22 of private interest. The exercise of these public trusts is not the subject of barter or  
23 contract.”

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

## 25 **9 EFFECT OF FEDERAL FRANCHISES AND OFFICES UPON YOUR CITIZENSHIP** 26 **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  
30 laws of which it was created, and of that state or country only."  
31 [19 Corpus Juris Secundum, Corporations, §886]  
32

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

37 Likewise, all governments are “corporations” as well.

38 "Corporations are also of all grades, and made for varied objects; all governments are  
39 corporations, created by usage and common consent, or grants and charters which create  
40 a body politic for prescribed purposes; but whether they are private, local or general, in  
41 their objects, for the enjoyment of property, or the exercise of power, they are all  
42 governed by the same rules of law, as to the construction and the obligation of the  
43 instrument by which the incorporation is made. One universal rule of law protects  
44 persons and property. It is a fundamental principle of the common law of England, that the  
45 term freemen of the kingdom, includes 'all persons,' ecclesiastical and temporal,  
46 incorporate, politique or natural; it is a part of their magna charta (2 Inst. 4), and is  
47 incorporated into our institutions. The persons of the members of corporations are on the  
48 same footing of protection as other persons, and their corporate property secured by the  
49 same laws which protect that of individuals. 2 Inst. 46-7. 'No man shall be taken,' 'no man  
50 shall be disseised,' without due process of law, is a principle taken from magna charta,

1 infused into all our state constitutions, and is made inviolable by the federal government, by  
2 the amendments to the constitution."  
3 [Proprietors of Charles River Bridge v. Proprietors of Warren Bridge, [36 U.S. 420](#) (1837)]  
4

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5 **TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE**  
6 **PART VI - PARTICULAR PROCEEDINGS**  
7 **CHAPTER 176 - FEDERAL DEBT COLLECTION PROCEDURE**  
8 **SUBCHAPTER A - DEFINITIONS AND GENERAL PROVISIONS**  
9 **Sec. 3002. Definitions**

10 (15) "**United States**" means -

11 (A) **a Federal corporation**;

12 (B) an agency, department, commission, board, or other entity of the United States; or

13 (C) an instrumentality of the United States.  
14

---

15 "A federal corporation operating within a state is considered a domestic corporation rather  
16 than a foreign corporation. **The United States government is a foreign corporation with**  
17 **respect to a state."**

18 [19 Corpus Juris Secundum, Corporations, §883]

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

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

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

23 (b) Capacity to Sue or be Sued.

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

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

39 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 68](#) > [Subchapter B](#) > [PART I](#) > § 6671  
40 [§ 6671. Rules for application of assessable penalties](#)

41 (b) Person defined

42 *The term "person", as used in this subchapter, **includes an officer or employee of a***  
43 ***corporation, or a member or employee of a partnership,** who as such officer, employee, or*  
44 *member is under a duty to perform the act in respect of which the violation occurs.*  
45

[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*

1 certainly be employed under a contract, express or implied, to perform a service without  
2 becoming an officer."

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

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

23 [A Treatise on the Law of Public Offices and Officers, Floyd Russell Mechem, 1890, pp. 3-  
24 4, §2;

25 SOURCE: <http://books.google.com/books?id=g-I9AAAIAAJ&printsec=titlepage/>

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

31 **"Excises are taxes laid upon the manufacture, sale or consumption of commodities**  
32 **within the country, upon licenses to pursue certain occupations and upon corporate**  
33 **privileges...the requirement to pay such taxes involves the exercise of [220 U.S. 107,**  
34 **152] privileges, and the element of absolute and unavoidable demand is lacking..**

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

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

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

42  
43 "The Sixteenth Amendment declares that Congress shall have power to levy and collect  
44 taxes on income, "from [271 U.S. 174] whatever source derived," without apportionment  
45 among the several states and without regard to any census or enumeration. It was not the  
46 purpose or effect of that amendment to bring any new subject within the taxing power.  
47 Congress already had power to tax all incomes. But taxes on incomes from some sources  
48 had been held to be "direct taxes" within the meaning of the constitutional requirement as  
49 to apportionment. Art. 1, § 2, cl. 3, § 9, cl. 4; Pollock v. Farmers' Loan & Trust Co., 158

1 U.S. 601. The Amendment relieved from that requirement, and obliterated the distinction in  
2 that respect between taxes on income that are direct taxes and those that are not, and so put  
3 on the same basis all incomes "from whatever source derived." *Brushaber v. Union P. R.*  
4 *Co.*, 240 U.S. 1, 17. **"Income" has been taken to mean the same thing as used in the**  
5 **Corporation Excise Tax Act of 1909, in the Sixteenth Amendment, and in the various**  
6 **revenue acts subsequently passed. *Southern Pacific Co. v. Lowe*, 247 U.S. 330, 335;**  
7 ***Merchants' L. & T. Co. v. Smietanka*, 255 U.S. 509, 219. After full consideration, this**  
8 **Court declared that income may be defined as gain derived from capital, from labor, or**  
9 **from both combined, including profit gained through sale or conversion of capital.**  
10 ***Stratton's Independence v. Howbert*, 231 U.S. 399, 415; *Doyle v. Mitchell Brothers Co.*,**  
11 **247 U.S. 179, 185; *Eisner v. Macomber*, 252 U.S. 189, 207. And that definition has been**  
12 **adhered to and applied repeatedly. See, e.g., *Merchants' L. & T. Co. v. Smietanka*, supra;**  
13 **518; *Goodrich v. Edwards*, 255 U.S. 527, 535; *United States v. Phellis*, 257 U.S. 156, 169;**  
14 ***Miles v. Safe Deposit Co.*, 259 U.S. 247, 252-253; *United States v. Supplee-Biddle Co.*, 265**  
15 **U.S. 189, 194; *Irwin v. Gavit*, 268 U.S. 161, 167; *Edwards v. Cuba Railroad*, 268 U.S. 628,**  
16 **633. In determining what constitutes income, substance rather than form is to be given**  
17 **controlling weight. *Eisner v. Macomber*, supra, 206. [271 U.S. 175]"**  
18 **[*Bowers v. Kerbaugh-Empire Co.*, 271 U.S. 170, 174, (1926)]**  
19

20 "As repeatedly pointed out by this court, the Corporation Tax Law of 1909. **imposed an**  
21 **excise or privilege tax, and not in any sense, a tax upon property or upon income merely**  
22 **as income.** It was enacted in view of the decision of *Pollock v. Farmer's Loan & T. Co.*,  
23 157 U.S. 429, 29 L. Ed. 759, 15 Sup. St. Rep. 673, 158 U.S. 601, 39 L. Ed. 1108, 15 Sup. Ct.  
24 Rep. 912, which held the income tax provisions of a previous law to be unconstitutional  
25 because amounting in effect to a direct tax upon property within the meaning of the  
26 Constitution, and because not apportioned in the manner required by that instrument."  
27 [*U.S. v. Whiteridge*, 231 U.S. 144, 34 S. Sup. Ct. 24 (1913)]

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

33 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>

34 2. The License Tax Cases was heard in 1866 by the Supreme Court, in which the Supreme Court said that Congress could  
35 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>

36 3. The Fourteenth Amendment was ratified in 1868. This makes corporations "citizens".

37 4. The civil war income tax was repealed in 1871. See:

38 4.1. 17 Stat. 401

39 4.2. *Great IRS Hoax*, Form #11.302, Section 6.5.20.

40 5. Congress incorporated the District of Columbia in 1871. The incorporation of the District of Columbia was done to  
41 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>

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

*Government Instituted Slavery Using Franchises*, Form #05.030

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

## **10 FEDERAL STATUTORY CITIZENSHIP STATUSES DIAGRAM**

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

