

CITIZENSHIP, DOMICILE, AND TAX STATUS OPTIONS

FORM INSTRUCTIONS

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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 document, not these first two, one page per sheet of paper -- staple each set together in upper left corner.
- 2.1.5. At the event – very early on when you are given opportunity to speak, say (into the record):
“Let the record reflect that a certain ___ page pamphlet entitled ‘Citizenship, Domicile and Tax Status Options’ -- duly signed under penalty of perjury and presented by the Alleged Defendant as competent evidence in this matter. This item does clearly and extensively document my citizenship, domicile, and tax status and that the opponent is hereby challenged at this time to produce competent evidence which refutes any of the information contained within this item. As a copy of this item was placed into the record of this matter 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 NOT an ‘individual’ as legally defined in a any state or federal statute. All statutory “individuals” are, in fact, public offices within the government because the ability to regulate PRIVATE conduct is repugnant to the Constitution and I am acting in the context of this interaction EXCLUSIVELY as a private party who does not agree to represent any public entity. I am therefore not under any know duty that places me into the jurisdiction of this franchise court. Is there a bona fide opposition to what I have just said?”
- 2.1.6. Immediately take and hand the copy of the pamphlet that you signed to the court reporter to be tagged as evidence. The reporter will tag it and hand it back to you. Then, carry the tagged item directly to the court clerk for entry into the court record. The clerk will stamp it and hand it to the judge. In the 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. How to Apply for a Passport as a "non-citizen national", Form #09.007-how to apply for a passport as an exclusively private human being and not statutory "person" not domiciled or resident on federal territory and therefore not subject to federal civil law.
<http://sedm.org/Forms/FormIndex.htm>
- 3.5. 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>
- 3.6. 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>
- 3.7. You're Not a "citizen" under the Internal Revenue Code
<http://famguardian.org/Subjects/Taxes/Citizenship/NotACitizenUnderIRC.htm>
- 3.8. You're Not a "resident" under the Internal Revenue Code
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1 INTRODUCTION AND NOTICE

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

This document is provided in good faith to:

- 1. Prevent government verbicide that might injure the rights of the submitter.
- 2. Prevent false presumptions about the status of the submitter by any and all courts or governments that might injure the rights of the submitter.
- 3. Exhaustively explain and justify the various citizenship, domicile, and tax status options within the United States of America.
- 4. Show their relationships graphically.
- 5. Provide authorities to those who challenge its contents which can be used for further research and rebuttal.
- 6. Associate the submitter with a specific status.

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 the submitter.

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 4 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 5 describes the relationship between citizenship and tax status.
- 3. Section 12 provides a Venn diagram of the various citizenship options and their statutory origins.
- 4. Section 7 illustrates in tabular form the effect that changes in domicile has upon one’s citizenship status for both foreign and domestic nationals.
- 5. Section 8 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 9 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 9 to describe in narrative how the statutory and regulatory rules for changing states between the various citizenship and domicile options.
- 8. Finally, Section 11 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.

1 *"The history of liberty is the history of the limitation of governmental power, not the*
 2 *increase of it."*
 3 *[Woodrow Wilson, President of the United States]*

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

5 **2 THE FOUR "UNITED STATES"**

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

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

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

10 In addition to the above GEOGRAPHICAL context, there is also a legal, non-geographical context in which the term
 11 "United States" can be used, which is the GOVERNMENT as a legal entity. Throughout this page and this website, we
 12 identify THIS context as "United States****" or "United States⁴". The only types of "[persons](#)" within THIS context are
 13 [public offices within in the national and not state government](#). It is THIS context in which "sources within the United
 14 States" is used for the purposes of "income" and "gross income" within the Internal Revenue Code, as proven by:

Nonresident Alien Position, Form #05.020, Sections 6 and 7
 DIRECT LINK: <http://sedm.org/Forms/MemLaw/NonresidentAlienPosition.pdf>
 FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>

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

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

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.007
 DIRECT LINK: <http://sedm.org/Forms/MemLaw/Presumption.pdf>
 FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>

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

Government Conspiracy to Destroy the Separation of Powers Doctrine, Form #05.023
 DIRECT LINK: <http://sedm.org/Forms/MemLaw/SeparationOfPowers.pdf>
 FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>

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

21 *"The government of the United States has been emphatically termed a government of laws,*
 22 *and not of men. It will certainly cease to deserve this high appellation, if the laws furnish*
 23 *no remedy for the violation of a vested legal right."*
 24 *[[Marbury v. Madison, 5 U.S. 137, 163 \(1803\)](#)]*

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

Federal Jurisdiction, Form #05.018
 DIRECT LINK: <http://sedm.org/Forms/MemLaw/FederalJurisdiction.pdf>
 FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>

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

- 2 1. PRESUME that ALL of the four contexts for "United States" are equivalent.
- 3 2. PRESUME that CONSTITUTIONAL citizens and STATUTORY citizens are EQUIVALENT under federal law. They
- 4 are NOT. A CONSTITUTIONAL citizen is a "non-citizen national" under federal law and NOT a "citizen of the
- 5 United States".

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

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

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

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

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

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

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

- 7 4. Use the word "citizenship" in place of "nationality" OR "domicile", and refuse to disclose WHICH of the two they
- 8 mean in EVERY context.
- 9 5. Confuse the POLITICAL/CONSTITUTIONAL meaning of words with the civil STATUTORY context. For instance,
- 10 asking on government forms whether you are a POLITICAL/CONSTITUTIONAL citizen and then FALSELY
- 11 PRESUMING that you are a STATUTORY citizen under 8 U.S.C. §1401.
- 12 6. Confuse the words "[domicile](#)" and "[residence](#)" or impute either to you without satisfying the burden of proving that
- 13 you EXPRESSLY CONSENTED to it and thereby illegally kidnap your civil legal identity against your will. One can
- 14 have only one "domicile" but many "residences" and BOTH require your consent. See:

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

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

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

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

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

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

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

- 17 8. Refuse to allow the jury to read the definitions in the law and then give them a definition that is in conflict with the
- 18 statutory definition. This substitutes the JUDGES will for what the law expressly says and thereby substitutes PUBLIC
- 19 POLICY for the written law.
- 20 9. Publish deceptive government publications that are in deliberate conflict with what the statutes define "United States"
- 21 as and then tell the public that they CANNOT rely on the publication. The [IRS does this with ALL of their publications](#)
- 22 and it is FRAUD. See:

Reasonable Belief About Income Tax Liability, Form #05.007

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

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

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

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

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

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

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

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

1 *"Contrary to all correct example, [the Federal judiciary] are in the habit of going out of the*
2 *question before them, to throw an anchor ahead and grapple further hold for future*
3 *advances of power. **They are then in fact the corps of sappers and miners, steadily***
4 ***working to undermine the independent rights of the States and to consolidate all power in***
5 ***the hands of that government in which they have so important a freehold estate."***
6 *[Thomas Jefferson: Autobiography, 1821. ME 1:121]*

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

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

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

22 **3 STATUTORY v. CONSTITUTIONAL CONTEXTS**

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

- 26 1. Constitutional.
- 27 2. Statutory.

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

- 30 1. "State"
- 31 2. "United States"
- 32 3. "alien"
- 33 4. "citizen"
- 34 5. "resident"
- 35 6. "U.S. person"

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

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

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

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

- 3 1. Statutory "States" as indicated in [4 U.S.C. §110](#)(d) and "States" in nearly all federal statutes are in fact federal
4 territories and the definition does NOT include constitutional states of the Union.
- 5 2. The statutory "United States" defined in [26 U.S.C. §7701](#)(a)(9) and (a)(10) includes federal territory and excludes any
6 land within the exclusive jurisdiction of a constitutional state of the Union.
- 7 3. Terms on government forms assume the statutory context and NOT the constitutional context.
- 8 4. [Domicile is the origin of civil legislative jurisdiction](#) over human beings. This jurisdiction is called "in personam
9 jurisdiction".
- 10 5. Since the [separation of powers doctrine](#) creates two separate jurisdictions that are legislatively "foreign" in relation to
11 each other, then there are TWO types of political communities, two types of "citizens", and two types of jurisdictions
12 exercised by the national government.

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

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

- 19 6. A human being domiciled in a state and born or naturalized anywhere in the Union is a statutory "alien" in relation to
20 the national government and a non-citizen national pursuant to [8 U.S.C. §1101](#)(a)(21) and [8 U.S.C. §1452](#).
- 21 7. You can be a statutory "alien" pursuant to 26 CFR §1.1441-1(c)(3)(i) and a constitutional or Fourteenth Amendment
22 "Citizen" AT THE SAME TIME. Why? Because the Supreme Court ruled in *Hooven and Allison v. Evatt*, 324 U.S.
23 653 (1945), that there are THREE different and mutually exclusive "United States", and therefore THREE types of
24 "citizens of the United States". Here is an example:

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

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

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

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

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

[Affidavit of Citizenship, Domicile, and Tax Status](#), Form #02.001
<http://sedm.org/Forms/FormIndex.htm>

- 46 9. Even the IRS says you CANNOT trust or rely on ANYTHING on any of their forms and publications. We cover this
47 in our [Reasonable Belief About Income Tax Liability, Form #05.007](#). Hence, if you are compelled to fill out a
48 government form, you have an OBLIGATION to ensure that you define all "words of art" used on the form in such a

1 way that there is no room for presumption, no judicial or government discretion to "interpret" the form to their benefit,
2 and no injury to your rights or status by filling out the government form. This includes attaching the following forms
3 to all tax forms you submit:

4 9.1. [Affidavit of Citizenship, Domicile, and Tax Status](http://sedm.org/Forms/FormIndex.htm), Form #02.001

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

6 9.2. [Tax Form Attachment](http://sedm.org/Forms/FormIndex.htm), Form #04.201

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

8 **4 MY CITIZENSHIP, DOMICILE, and TAX STATUS**

9 I rely upon the fact that I am:

- 10 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
11 and a "foreign state" for the purposes of federal jurisdiction.
- 12 2. A "non-citizen national" as defined in [8 U.S.C. §1452](#).
- 13 3. A non-resident with respect to federal jurisdiction, because I do not maintain a domicile within the "United States" as
14 defined in [26 U.S.C. §7701](#)(a)(9) and (a)(10).
- 15 4. A "nonresident" but not an "alien" or "individual" in relation to the national government because I not domiciled or
16 resident on (known) federal territory and have no contracts with that government.
- 17 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".
- 18 6. Not subject to income taxation:
 - 19 6.1. Not in receipt of government payments from the "United States"¹ government. The only way a nonresident alien
20 such as myself can owe a tax pursuant to [26 U.S.C. §871](#) is to be in receipt of government payments from the
21 District of Columbia or to receive payments connected to a "trade or business"/ "public office" franchise, both of
22 which are "income" and "gross income" for the purposes of the federal instrumentality kickback program called
23 "income tax".
 - 24 6.2. As confirmed by [26 U.S.C. §871](#), 26 CFR §1.872-2(f), and 26 CFR §1.871(a).
 - 25 6.3. As a foreign government, God's government, pursuant to [26 U.S.C. §892](#)(a)(1). Because practice of religion is
26 protected by the First Amendment, I may not lawfully suffer any legal disabilities or discrimination by virtue of
27 serving in such a foreign government, such as to become a target of surveillance under the [Foreign Surveillance](#)
28 [Intelligence Act \(FSIA\)](#).
 - 29 6.4. As an entity who is neither a "citizen" nor a "resident" nor a "U.S. person" who is temporarily abroad but
30 domiciled in the "United States" pursuant to [26 U.S.C. §911](#). There is no provision of the I.R.C. that imposes a
31 tax upon these groups when they are domestically situated. Only those "abroad" can be "taxpayers" pursuant to
32 [26 U.S.C. §911](#).
- 33 7. Operating under a Delegation of Authority Order from God found in the Bible 24 hours a day, 7 days a week. As such,
34 I am a "trustee" and "public officer" of God's government on earth. The trust indenture, the Holy Bible, prohibits me
35 from knowingly contracting in any respect with, knowingly engaging in any franchises with, or engaging in commerce
36 with any government, whether federal, state, county, or city. I cannot serve any foreign entity, and especially any man-
37 made foreign political entity, without violating my delegation order. See and rebut:

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

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

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

- 41 8. A "transient foreigner" in relation to the United States government.

42 *"Transient foreigner. One who visits the country, without the intention of remaining."*

43 *[Black's Law Dictionary, Sixth Edition, p. 1498]*

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

- 45 1. A lawful or consensual participant in any federal franchise, including, but not limited to:
 - 46 1.1. A "trade or business", which is defined in [26 U.S.C. §7701](#)(a)(26) as "the functions of a public office".

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

1.2. Social Security. See:

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

1.3. Medicare.

1.4. Federal “public office” or employment. See 5 U.S.C. §2105.

2. A “public officer” or a person acting in a representative capacity on behalf of any earthly government. Rather, I am appearing (by special appearance) here today as a *private* and not *public* man or woman who has rights protected by the United States Constitution. Those rights attach to the land I am standing on, and not my civil status in any degree:

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

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

My allegiance:

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

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

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

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

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

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

- 1 1. [18 U.S.C. §911](#): Impersonating a “citizen of the United States”. I am not domiciled on federal territory and therefore
 2 cannot lawfully be or impersonate a “citizen of the United States”.
- 3 2. [18 U.S.C. §912](#): Impersonating a public officer or employee of the United States. All “taxpayers” are “public officers”
 4 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>

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

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

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

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

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

15 I declare under penalty of perjury from without the “United States” on other than federal territory and from within the
 16 “United States of America” pursuant to 26 U.S.C. §1746(1) that the foregoing facts are true about my nationality,
 17 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: _____	

18 _____
 19 _____ (The Remainder of this Page is Left Intentionally Blank) _____

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5 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; Swains 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 th . Amend., Sect. 1	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 th . Amend., Sect. 1	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 th . Amend., Sect. 1	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

2

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)

6 FOUR TYPES OF AMERICAN NATIONALS

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

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

- 1.1. A statutory privileged status defined and found in 8 U.S.C. §1401, in the implementing regulations of the Internal Revenue Code at 26 CFR §1.1-1(c), and in most other federal statutes.
- 1.2. Born anywhere in the United States* but domiciled 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.
- 1.3. Subject to the “police power” of the federal government and all “acts of Congress”.
- 1.4. Treated as a citizen of the municipal government of the District of Columbia (see 26 U.S.C. §7701(a)(39))
- 1.5. Have no common law rights, because there is no federal common law. See *Jones v. Mayer*, 392 U.S. 409 (1978).
- 1.6. Also called “federal U.S. citizens” throughout this document.
- 1.7. Owe allegiance to the GOVERNMENT of the United States and NOT the PEOPLE of the States of the Union, who are called United States***.

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

- 2.1. Defined in 8 U.S.C. §1408, 8 U.S.C. §1101(a)(22)(B), 8 U.S.C. §1452.
- 2.2. Born anywhere American Samoa or Swains Island.
- 2.3. May not participate politically in federal elections or as federal jurists.
- 2.4. Owes allegiance to the federal “United States***”.

3. “USA nationals” (but not “citizens of the United States***”)

- 3.1. Defined in 8 U.S.C. §1452, 8 U.S.C. §1101(a)(21)
- 3.2. Is *not* equivalent to a statutory “national but not citizen of the United States by birth” identified in 8 U.S.C. §1408.
- 3.3. Called a “citizen of the United States” by the Supreme Court and in Section 1 of the Fourteenth Amendment.
- 3.4. Born anywhere in any one of the several states of the Union but *not* in a federal territory, possession, or the District of Columbia.
- 3.5. Not subject to the “police power” of the federal government or most “acts of Congress”.
- 3.6. Owes allegiance to the “United States***” that comprise the several states of the Union.
- 3.7. May serve as a federal jurist or grand jurist involving only parties with his same citizenship and domicile status.
- 3.8. May vote in federal elections.

4. “State nationals”

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

Statutory “U.S. citizens” under 8 U.S.C. §1401 have civil rights under federal law that are similar but inferior to the natural rights that state Citizens have in state courts. We say almost because civil rights are created by Congress and can be taken away by Congress. Statutory “U.S. citizens” are privileged *subjects/servants* of Congress, under their protection as a “resident” and “ward” of a *federal* State, a person enfranchised to the federal government (the incorporated United States defined in Article I, Section 8, Clause 17 of the Constitution). The individual Union states may not deny to these persons any federal privileges or immunities that Congress has granted them within “acts of Congress” or federal statutes. Federal

1 citizens come under admiralty law (International Law) when litigating in federal courts. As such they do not have
 2 inalienable common rights recognized, secured and protected in federal courts by the Constitutions of the States, or of the
 3 Constitution for the United States of America, such as "allodial" (absolute) rights to property, the rights to inheritance, the
 4 rights to work and contract, and the right to travel among others.

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

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

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

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

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

19 **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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7 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 26 U.S.C. §§7701(a)(9) and (a)(10), 7701(a)(39) , 7408(d) , and 4 U.S.C. §110(d)	“United States” per 26 U.S.C. §§7701(a)(9) and (a)(10), 7701(a)(39) , 7408(d) , and 4 U.S.C. §110(d)	Without the “United States” per 26 U.S.C. §§7701(a)(9) and (a)(10), 7701(a)(39) , 7408(d) , and 4 U.S.C. §110(d)
Physical location	Federal territories, possessions, and the District of Columbia	Foreign nations ONLY (NOT states of the Union)	Foreign nations states of the Union Federal possessions
Tax Status	“U.S. Person” 26 U.S.C. §7701(a)(30)	“U.S. Person” 26 U.S.C. §7701(a)(30)	“Nonresident alien” 26 U.S.C. §7701(b)(1)(B)
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 8 U.S.C. §1401 (Not required to file if physically present in the “United States” because no statute requires it)	Citizen abroad 26 U.S.C. §911 (Meets presence test)	“non-citizen National” 8 U.S.C. §1101(a)(21) 8 U.S.C. §1101(a)(22)(B) 8 U.S.C. §1408 8 U.S.C. §1452
Status if FOREIGN national	“Resident alien” 26 U.S.C. §7701(b)(1)(A)	“Resident alien abroad” 26 U.S.C. §911 (Meets presence test)	“Nonresident alien individual”: 26 CFR §1.1441-1(c)(3)(ii) “Alien”: 8 U.S.C. §1101(a)(3) “Alien individual”: 26 CFR §1.1441-1(c)(3)(i)

NOTES:

- “United States” is defined as federal territory within [26 U.S.C. §§7701\(a\)\(9\)](#) and (a)(10), [7701\(a\)\(39\)](#), and [7408\(d\)](#), and 4 U.S.C. §110(d). It does not include any portion of a Constitutional state of the Union.
- The “District of Columbia” is defined as a federal corporation but not a physical place, a “body politic”, or a de jure “government” within the District of Columbia Act of 1871, 16 Stat. 419, 426, Sec. 34. See: *Corporatization and Privatization of the Government*, Form #05.024; <http://sedm.org/Forms/FormIndex.htm>.
- 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.
- Temporary domicile in the middle column on the right must meet the requirements of the “Presence test” documented in IRS publications.
- “FEDERAL ZONE”=District of Columbia and territories of the United States in the above table
- 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.

8 MEANING OF GEOGRAPHICAL “WORDS OF ART”

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

Table 4: Meaning of geographical “words of art”

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

NOTES:

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

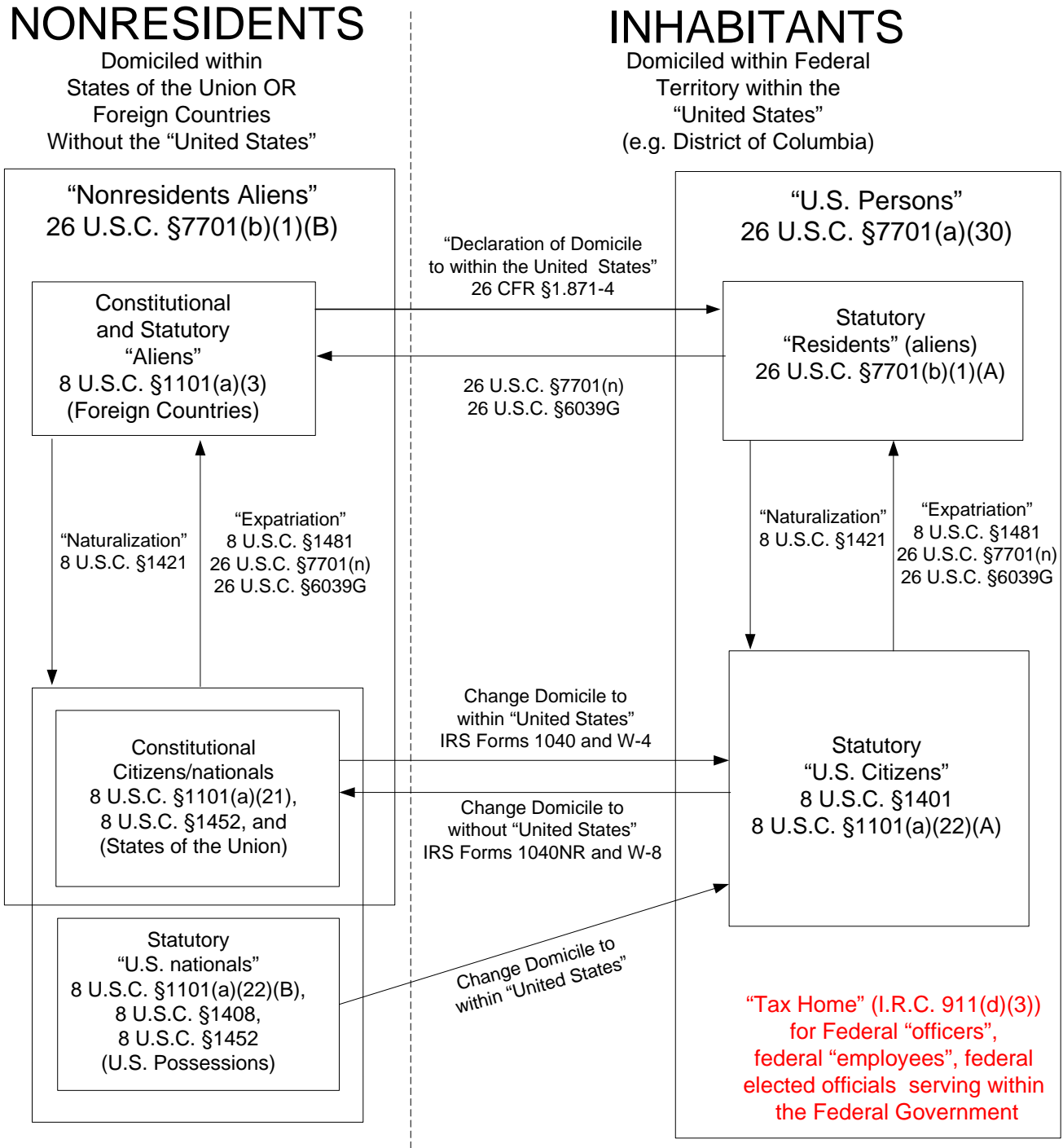
² See California Revenue and Taxation Code, section 6017 at <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=rtc&group=06001-07000&file=6001-6024>

³ 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>

⁴ See, for instance, U.S. Constitution Article IV, Section 2.

9 CITIZENSHIP AND DOMICILE OPTIONS AND RELATIONSHIPS

Figure 2: Citizenship and domicile options and relationships



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10 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](http://sedm.org/Forms/FormIndex.htm), Form #05.020

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

25 6.8.2. [Kleindienst v. Mandel, 408 U.S. 753 \(1972\)](#)

26
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 [. . .]

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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 **11 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

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>

1

2 **12 FEDERAL STATUTORY CITIZENSHIP STATUSES DIAGRAM**

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

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

8

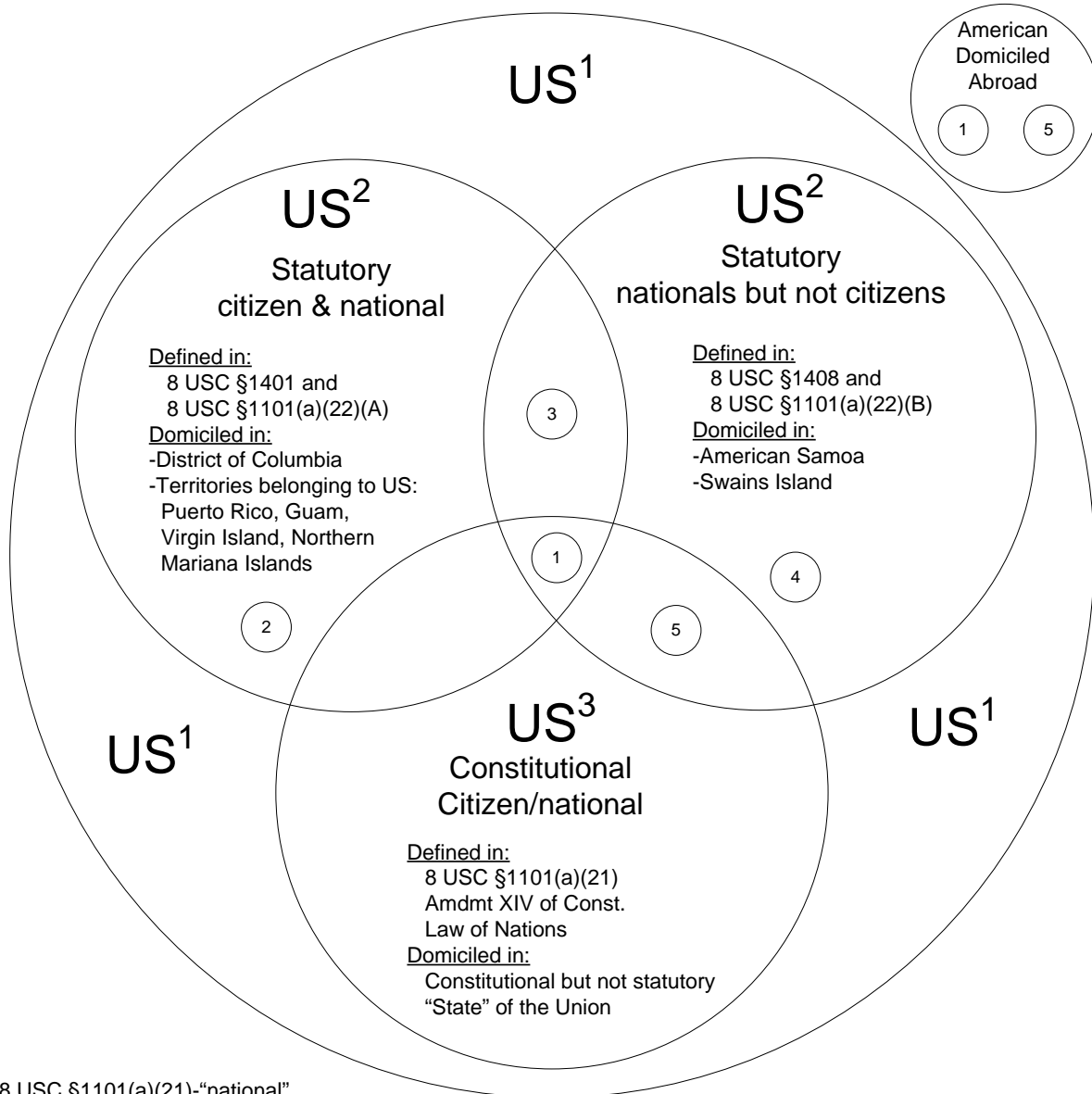
FEDERAL STATUTORY CITIZENSHIP STATUSES

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

US¹ - Context used in matters describing our sovereign country within the family of nations.

US² - Context used to designate the territory over which the Federal Government is sovereign.

US³ - Context used regarding the sovereign states of the Union united by and under the Constitution.



- ① 8 USC §1101(a)(21)-"national"
- ② 8 USC §1401-"citizen & national of the United States²ⁿ"
- ③ 8 USC §1101(a)(22)-"national of the United States²ⁿ"
- ④ 8 USC §1408-"national but not citizen of the United States² at birth"
- ⑤ 8 USC §1452-"non-citizen national"

① and ⑤ Describe those born within and domiciled within states of the Union.

Rev. 9/16/09

1 **13 CITIZENSHIP STATUS ON GOVERNMENT FORMS**

2 **13.1 Table of options and corresponding form values**

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

1

2

Table 5: Tabular Summary of Citizenship Status on Government Forms

#	Citizenship status	Place of birth	Domicile	Defined in	Social Security NUMIDENT Status	Status on Specific Government Forms			
						Social Security SS-5	IRS Form W-8 Block 3	Department of State I-9	E-Verify System
1	“U.S. citizen” or “Statutory U.S. citizen”	Anywhere in America	District of Columbia, Puerto Rico, Guam, Virgin Islands	8 U.S.C. §1401; 8 U.S.C. §1101(a)(22)(A)	CSP=A	Block 5=“U.S. Citizen”	Can’t use Form W-8	Section 1=“A citizen of the United States”	See Note 1.
2	“U.S. national”	Anywhere in America	American Samoa; Swains Island; or abroad to U.S. national parents under 8 U.S.C. §1408(2)	8 U.S.C. §1101(a)(22)(B); 8 U.S.C. §1408; 8 U.S.C. §1452	CSP=B	Block 5=“Legal alien authorized to work. (statutory)”	“Nonresident NON-Individual Nontaxpayer”	Section 1=“A noncitizen national of the United States”	See Note 1.
3.1	“national” or “state national” or “Constitutional but not statutory citizen”	Anywhere in America	State of the Union	8 U.S.C. §1101(a)(21); 8 U.S.C. §1452; 14 th Amend., Sect. 1	CSP=B	Block 5=“Legal alien authorized to work. (statutory)”	“Nonresident NON-Individual Nontaxpayer”	Section 1=“A noncitizen national of the United States” OR “An alien authorized to work (statutory)”	See Note 1.
3.2	“national” or “state national” or “Constitutional but not statutory citizen”	Anywhere in America	Foreign country	8 U.S.C. §1101(a)(21); 8 U.S.C. §1452; 14 th Amend., Sect. 1	CSP=B	Block 5=“Legal alien authorized to work. (statutory)”	“Nonresident NON-Individual Nontaxpayer”	Section 1=“A noncitizen national of the United States” OR “An alien authorized to work (statutory)”	See Note 1.
3.3	“national” or “state national” or “Constitutional but not statutory citizen”	Anywhere in America	Foreign country	8 U.S.C. §1101(a)(21); 8 U.S.C. §1452; 14 th Amend., Sect. 1	CSP=B	Block 5=“Legal alien authorized to work. (statutory)”	“Nonresident NON-Individual Nontaxpayer”	Section 1=“A noncitizen national of the United States” OR “An alien authorized to work (statutory)”	See Note 1.
4.1	“alien” or “Foreign national”	Foreign country	Puerto Rico, Guam, Virgin Islands, American Samoa, Commonwealth of Northern Mariana Islands	8 U.S.C. §1101(a)(3)	CSP=B	Block 5=“Legal alien authorized to work. (statutory)”	“Nonresident NON-Individual Nontaxpayer”	Section 1=“A lawful permanent resident” OR “An alien authorized to work”	See Note 1.
4.2	“alien” or “Foreign national”	Foreign country	State of the Union	8 U.S.C. §1101(a)(3)	CSP=B	Block 5=“Legal alien authorized to work. (statutory)”	“Nonresident NON-Individual Nontaxpayer”	Section 1=“A lawful permanent resident” OR “An alien authorized to work”	See Note 1.
4.3	“alien” or “Foreign national”	Foreign country	State of the Union	8 U.S.C. §1101(a)(3)	CSP=B	Block 5=“Legal alien authorized to work. (statutory)”	“Nonresident NON-Individual Nontaxpayer”	Section 1=“A lawful permanent resident” OR “An alien authorized to work”	See Note 1.
4.4	“alien” or “Foreign national”	Foreign country	Foreign country	8 U.S.C. §1101(a)(3)	CSP=B	Block 5=“Legal alien authorized to work. (statutory)”	“Nonresident NON-Individual Nontaxpayer”	Section 1=“A lawful permanent resident” OR “An alien authorized to work”	See Note 1.
4.5	“alien” or “Foreign national”	Foreign country	Foreign country	8 U.S.C. §1101(a)(3)	CSP=B	Block 5=“Legal alien authorized to work. (statutory)”	“Nonresident NON-Individual Nontaxpayer”	Section 1=“A lawful permanent resident” OR “An alien authorized to work”	See Note 1.

NOTES:

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

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

2. For instructions useful in filling out the forms mentioned in the above table, see:
 - 2.1. Social Security Form SS-5:

Why You Aren't Eligible for Social Security, Form #06.001
<http://sedm.org/Forms/FormIndex.htm>

- 2.2. IRS Form W-8:

About IRS Form W-8BEN, Form #04.202
<http://sedm.org/Forms/FormIndex.htm>

- 2.3. Department of State Form I-9:

I-9 Form Amended, Form #06.028
<http://sedm.org/Forms/FormIndex.htm>

- 2.4. E-Verify:

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

13.2 How to describe your citizenship on government forms⁵

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

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

Flawed Tax Arguments to Avoid, Form #08.004, Section 6.7
<http://sedm.org/Forms/FormIndex.htm>

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

Reasonable Belief About Income Tax Liability, Form #05.007
<http://sedm.org/Forms/FormIndex.htm>

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

- 2.2. That nationality and domicile are synonymous.
- 2.3. That “nonresident aliens” are a SUBSET of “aliens” within the Internal Revenue Code.
- 2.4. That the term “United States” has the SAME meaning in Title 8 of the U.S. Code as it has in Title 26.
- 2.5. That “non-citizen nationals” (per 8 U.S.C. §1101(a)(21)) or “nationals of the United States” (per 8 U.S.C. §1408) are NOT “aliens” under the Internal Revenue Code, 26 U.S.C..
- 2.6. That a Fourteenth Amendment “citizen of the United States” is equivalent to any of the following:
 - 2.6.1. 8 U.S.C. §1401 “national and citizen of the United States”.
 - 2.6.2. 26 CFR §1.1-1(c) “citizen”.
 - 2.6.3. 26 U.S.C. §3121(e) “citizen of the United States”.

All of the above statuses have similar sounding names, but they rely on a DIFFERENT definition of “United States” from that found in the USA Constitution.

- 2.7. That you can be a statutory “taxpayer” or statutory “citizen” of any kind WITHOUT your consent. See:

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

3. The safest way to describe oneself is to check “Other” for citizenship or add an “Other” box if the form doesn’t have one and then do one of the following:

- 3.1. Write in the “Other” box

“See attached mandatory Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001”

and then attach the following completed form:

Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001
<http://sedm.org/Forms/FormIndex.htm>

- 3.2. If you don’t want to include an attachment, add the following mandatory language to the form that you are a:
 - 3.2.1. A “Citizen and national of ____ (statename)”
 - 3.2.2. NOT a statutory “national and citizen of the United States” or “U.S. citizen” per 8 U.S.C. 1401
 - 3.2.3. A constitutional or Fourteenth Amendment Citizen.
 - 3.2.4. A statutory alien per 26 U.S.C. §7701(b)(1)(A) for the purposes of the federal income tax.

4. If the recipient of the form says they won’t accept attachments or won’t allow you to write explanatory information on the form needed to prevent perjury on the form, then send them an update via certified mail AFTER they accept your submission so that you have legal evidence that they tried to tamper with a federal witness and conspired to commit perjury on the form.

5. For detailed instructions on how to fill out the Department of State Form I-9, See:

I-9 Form Amended, Form #06.028
<http://sedm.org/Forms/FormIndex.htm>

6. For detailed instructions on how to participate in E-Verify for the purposes of PRIVATE employment, see:

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

7. To undo the damage you have done over the years to your status by incorrectly describing your status, send in the following form and submit according to the instructions provided. This form says that all future government forms submitted shall have this form included or attached by reference.

Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001
<http://sedm.org/Forms/FormIndex.htm>

8. Quit using Taxpayer Identifying Numbers (TINs). 20 CFR §422.104 says that only statutory “U.S. citizens” and “permanent residents” can lawfully apply for Social Security Numbers, both of which share in common a domicile on federal territory such as statutory “U.S. citizens” and “residents” (aliens), can lawfully use such a number. 26 CFR §301.6109-1(b) also indicates that “U.S. persons”, meaning persons with a domicile on federal territory, are required to furnish such a number if they file tax forms. “Foreign persons” are also mentioned in 26 CFR §301.6109-1(b), but these parties also elect to have an effective domicile on federal territory and thereby become “persons” by engaging in federal franchises. See:

- 8.1. *Who are “Taxpayers” and Who Needs a “Taxpayer Identification Number”?*, Form #05.013

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

- 8.2. *Why It is Illegal for Me to Request or Use a “Taxpayer Identification Number”*, Form #04.205-attach this form to every government form that asks for a Social Security Number or Taxpayer Identification Number. Write in the SSN/TIN Box (NONE: See attached form #04.205).

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

8.3. *Resignation of Compelled Social Security Trustee*, Form #06.002-use this form to quit Social Security lawfully.
<http://sedm.org/Forms/FormIndex.htm>

9. If you are completing any kind of government form or application to any kind of financial institution other than a tax form and you are asked for your citizenship status, TIN, or Social Security Number, attach the following form and prepare according to the instructions provided:

Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001
<http://sedm.org/Forms/FormIndex.htm>

10. If you are completing and submitting a government tax form, attach the following form and prepare according to the instructions provided:

Tax Form Attachment, Form #04.201
<http://sedm.org/Forms/FormIndex.htm>

11. If you are submitting a voter registration, attach the following form and prepare according to the instructions provided:

Voter Registration Attachment, Form #06.003
<http://sedm.org/Forms/FormIndex.htm>

12. If you are applying for a USA passport, attach the following form and prepare according to the instructions provided:

USA Passport Application Attachment, Form #06.007
<http://sedm.org/Forms/FormIndex.htm>

13. If you are submitting a complaint, response, pleading, or motion to a federal court, you should attach the following form:

Federal Pleading/Motion/Petition Attachment, Litigation Tool #01.002
<http://sedm.org/Litigation/LitIndex.htm>

14. Use as many of the free forms as you can from the page below. They are very well thought out to avoid traps set by the predators who run the American government:

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

15. When engaging in correspondence with anyone in the government, legal, or financial profession about your status that occurs on other than a standard government form, use the following guidelines:

15.1. In the return address for the correspondence, place the phrase “(NOT A DOMICILE OR RESIDENCE)”.

15.2. Entirely avoid the use of the words “citizen”, “citizenship”, “resident”, “inhabitant”. Instead, prefer the term “non-citizen national”, and “transient foreigner”.

15.3. Never describe yourself as an “individual” or “person”. 5 U.S.C. §552a(a)(2) says that this entity is a government employee who is a statutory “U.S. citizen” or “resident” (alien). Instead, refer to yourself as a “transient foreigner” and a “nonresident”. Some forms such as IRS form W-8BEN Block 3 have no block for “transient foreigner” or “nonresident NON-individual”, in which case modify the form to add that option. See the following for details:

About IRS Form W-8BEN, Form #04.202
<http://sedm.org/Forms/FormIndex.htm>

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

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

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

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

- 15.5. Never use the word “residence”, “permanent address”, or “domicile” in connection with either the term “United States”, or the name of the state you are in.

- 15.6. If someone else refers to you improperly, vociferously correct them so that they are prevented from making presumptions that would injure your rights.

15.7. Avoid words that are undefined in statutes that relate to citizenship. Always use words that are statutorily defined and if you can't find the definition, define it yourself on the form or correspondence you are sending. Use of undefined words encourages false presumptions that will eventually injure your rights and give judges and administrators discretion that they undoubtedly will abuse to their benefit. There isn't even a common definition of "citizen of the United States" or "U.S. citizen" in the standard dictionary, then the definition of "U.S. citizen" in all the state statutes and on all government forms is up to us! Therefore, once again, whenever you fill out any kind of form that specifies either "U.S. citizen" or "citizen of the United States", you should be **very** careful to clarify that it means "national" under 8 U.S.C. §1101(a)(21) and 8 U.S.C. §1452 or you will be "presumed" to be a federal citizen and a "citizen of the United States**" under 8 U.S.C. §1401, and this is one of the biggest injuries to your rights that you could ever inflict. Watch out folks! Here is the definition we recommend that you use on any government form that uses these terms that makes the meaning perfectly clear and unambiguous:

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

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

16. Citizenship status in Social Security NUMIDENT record:

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

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

16.2. One's citizenship status is encoded within the NUMIDENT record using the "CSP code" within the Numident record. This code is called the "citizenship code" by the Social Security administration.

16.3. Like all government forms, the terms used on the SS-5 form use the STATUTORY context, not the CONSTITUTIONAL context for all citizenship words. Hence, block 5 of the SS-5 form should be filled out with "Legal Alien Authorized to Work", which means you are a STATUTORY but not CONSTITUTIONAL alien. This is consistent with the definition of "individual" found in 26 CFR §1.1441-1(c)(3), which defines the term to include ONLY STATUTORY "aliens".

16.4. Those who are not STATUTORY "nationals and citizens of the United States**" at birth per 8 U.S.C. §1401 or 26 U.S.C. §3121(e), and 26 CFR §1.1-1(c) have a "CSP code" of B in their NUMIDENT record, which corresponds with a CSP code of "B". The comment field of the NUMIDENT record should also be annotated with the following to ensure that it is not changed during an audit because of confusion on the part of the SSA employee:

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

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

Guide to Freedom of Information Act, Social Security Administration

http://www.ssa.gov/foia/html/foia_guide.htm

16.6. Information in the NUMIDENT record is shared with:

16.6.1. The Department of Homeland Security (DHS).

16.6.2. State Department of Motor Vehicles in verifying SSNs.

16.6.3. E-Verify.

About E-Verify, Form #04.107

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

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

Social Security Program Operations Manual (POMS), Section RM 00299.005 Form SSA-L669 Request for Evidence in Support of an SSN Application — U.S.-Born Applicant

<https://s044a90.ssa.gov/apps10/poms.nsf/lx/0100299005>