

**Certificate of Foreign Status Neither Effectively Connected
 With Nor Engaged in United States Trade or Business**

Substitute for
 OMB No. 1545-1621

► **For use by certain individuals and entities.**
 ► **References are to the Internal Revenue Code unless otherwise indicated.**
 ► **Give this form to the agent or payer. Do not send to the IRS.**

Note. This substitute form is congruent with the Department of the Treasury, Internal Revenue Service Instructions for the Requester of Forms W-8BEN, W-8BEN-E, W-8ECI, W-8EXP, and W-8IMY (Rev. June 2022), Cat. No. 26698G, 26 CFR 1.1441-1(e)(2)(A), and 26 CFR 1.1441-1(e)(4). This certificate complies with the KYC/AML requirements pursuant to applicable Bank Secrecy Act regulations (31 CFR Ch. X).

- Do not use this form for:**
- A U.S. citizen or other U.S. person, including a resident alien individual **W-9**
 - A beneficial owner solely claiming foreign status or treaty benefits **W-8BEN or W-8BEN-E**
 - A foreign partnership or a foreign trust subject to withholding **W-8BEN or W-8IMY**
 - A foreign person subject to withholding acting as an intermediary **W-8IMY**
 - A person claiming that income is effectively connected with the conduct of a trade or business in the United States **W-8ECI**
 - A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession that received effectively connected income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (see instructions) **W-8ECI or W-8EXP**

Note: These entities should use Form W-8ECI if they received effectively connected income and are not eligible to claim an exemption for chapter 3 or chapter 4 purposes on Form W-8EXP.

Note: See instructions for additional guidance where applicable.

Part I Identification of Foreign person

<p>1 Nature of foreign person:</p> <div style="display: flex; justify-content: space-between;"> <div style="width: 20%;"><input type="checkbox"/> Nonresident alien</div> <div style="width: 20%;"><input type="checkbox"/> Partnership</div> <div style="width: 20%;"><input type="checkbox"/> Corporation</div> <div style="width: 20%;"><input type="checkbox"/> Trust</div> <div style="width: 20%;"><input type="checkbox"/> Foundation</div> <div style="width: 20%;"><input type="checkbox"/> Estate</div> <div style="width: 20%;"><input type="checkbox"/> Organization</div> </div>	<p>3 Jurisdiction of incorporation or organization N/A: Never Incorporated & not representing a corporation</p>
<p>2 If natural person, place and date of birth (do not abbreviate)</p>	<p>5 Foreign tax home / Jurisdiction of citizenship</p>
<p>4 Name of foreign person</p>	
<p>6 Abode (not domicile or "residence") address (street, apartment, suite number, or rural route – do not abbreviate)</p> <p>City or town, state or province. Include postal code where appropriate.</p>	
<p>7 Mailing address (if different from above)</p> <p>City or town, state or province. Include postal code where appropriate.</p>	
<p>8 U.S. taxpayer identification number, if required (see instructions) Not required: See 26 CFR 301.6109-1(b)(2). See also 31 CFR 1020.410(b)(3)(x).</p> <p>The undersigned is not a "beneficial owner" per 26 CFR 1.1441-1(c)(6).</p>	<p>9 Passport number and country of issuance</p> <p>Nationality - American (CIP designation: Other - U.S.A.) See 31 CFR 1020.220(a)(2)(i)(A)(4)(ii).</p>

Part II Certification

I declare under penalties of perjury, to the best of my knowledge and belief, the information on this certificate is true, correct, complete, and insofar as the activities to which this W-8SUB certificate applies:

- I, the undersigned, am the foreign person (or am authorized to sign for the foreign person) under Title 26, to whom this certificate relates.
- I, the undersigned, am not a United States person pursuant to 26 USC 7701(a)(30).
- I, the undersigned, am not engaged in the conduct of a United States trade or business pursuant to 26 USC 7701(a)(26).
- I, the undersigned, am not effectively connected with the conduct of a trade or business within the United States pursuant to section 864(c).
- I, the undersigned, am not a person required to furnish an identifying number pursuant to section 6109(d).
- The foreign property to which this form relates does not constitute gross income under section 872.
- The foreign property to which this form relates is part of a foreign estate pursuant to section 7701(a)(31).
- The foreign property to which this certificate relates is not subject to withholding under Title 26, Subtitle A. It is not subject to employment backup withholding under 26 CFR 31.3406(g)-1(e) because not reportable or withholding under 26 USC 1441(a) because not sourced within the "United States".
- The relationship documented herein does not constitute "employment" because services are rendered outside the "United States" by OTHER than a "citizen" or "resident" as documented in 26 USC 3121(b) and 3121(l)(1) and therefore amounts paid cannot be statutory "wages" per 26 U.S.C. 3401(a).
- The foreign property to which this certificate relates is not subject to information reporting under Title 26, Subtitle F, 26 CFR 1.1441-1(b)(5), 26 CFR 1.1441-1(e)(1)(ii)(A)(1), and 26 CFR 1.6041-4(a)(1).

Sign Here



 Signature of foreign person (or agent authorized to sign for foreign person)

 Date (MM-DD-YYYY)

Self

 Capacity in which acting

Frequently Asked Questions (FAQs)

About IRS Form W-8 use by those with USA Passports

1. Are you a "foreign person"?

ANSWER: Yes, in the context of the Internal Revenue Code.

2. Were you born in a foreign country?

ANSWER: No

3. Do you have a foreign passport?

ANSWER: No. The states of the Union are legislatively but not constitutionally "foreign" with respect to the national government due to the separation of powers, but they don't issue their own unique passports. Some used to.

4. Isn't a "nonresident alien" just an "alien" who is "nonresident"?

ANSWER: Absolutely not! It is legally defined in [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) as "neither a citizen of the [United States](#) nor a resident of the [United States](#) (within the meaning of subparagraph (A))". Financial institutions and companies CANNOT make up their own definition of "nonresident alien". They HAVE to use this one. There are four possible citizenship statuses you can have: alien, national, citizen, and resident. The first two are a product of birth and are found in the CONSTITUTION. The last two are a product of CHOICE and CONSENT and are STATUTORY. Those who consent to NOTHING in terms of government become either "aliens" or "nationals", both of which are a product of BIRTH rather than CHOICE. Everyone born in a country is a "national" of that country, whether they want to be or not. When you get a passport, in fact, you can't get one WITHOUT "allegiance" as required to [22 U.S.C. §212](#), and the citizenship status associated with ONLY ALLEGIANCE and NOT CHOICE is that of a "national", which is described in [8 U.S.C. §1101\(a\)\(21\)](#). A U.S. passport is legal evidence of NATIONALITY and NATIONAL status, not STATUTORY "citizen" status under the Internal Revenue Code at 26 C.F.R. 1.1-1(c). The "citizen" mentioned in this regulation is, in fact, a STATUTORY citizen, not a CONSTITUTIONAL citizen. For more on this subject, see: [Citizenship Status v. Tax Status](#), Form #10.011; <https://sedm.org/Forms/10-Emancipation/CitizenshipStatusVTaxStatus/CitizenshipVTaxStatus.htm>

5. How can you be a "foreign person" if you live and/or were born in the United States?

ANSWER: The geographical definition of "United States" in [26 U.S.C. §7701\(a\)\(9\)](#) and [\(a\)\(10\)](#) does not include states of the Union. Most people falsely presume that the geographical "United States" in the context of the Internal Revenue Code includes states of the Union. The geographical term "United States" in the context of the constitution and the term "United States" as used in the Internal Revenue Code are not equivalent and mutually exclusive. We refer to these respectively as the CONSTITUTIONAL "United States" and the STATUTORY "United States". EACH of these two is legislatively "foreign" with respect to the OTHER because of the separation of powers. The term "United States" can also be used to refer to the government, but I'm not consensually serving within that context as an employee or officer in the context of this transaction either. See *Tex-Air Helicopters, Inc. v. Galveston County Appraisal Review Board*, 76 S.W.3d 575, 585 (Tex. App. 2002) as an example of interpreting terms in their "legal context" instead of their geographical context. Those who (1) are NOT domiciled within or consensually doing business within the geographical "United States", or (2) who DO NOT have "effectively connected" earnings from WITHIN the "United States" federal corporation as an officer but who NEVERTHELESS mistakenly CLAIM that either they or their earnings are from this place or fictional corporation on a tax form, by default are, through their usually legally ignorant actions, effectively donating their earnings to a public office, public use, and public purpose as a result, often unknowingly. The result is that such earnings are "effectively connected" to the voluntary "trade or business" excise taxable franchise. I just don't happen to be someone STUPID enough to do that and shouldn't be punished or denied an account or a business opportunity for not being STUPID. And such a mistake by most people in doing this, by the way, doesn't constitute "CONSENT" as legally defined either, so it's not really a lawful conversion from PRIVATE to PUBLIC in such a case either. See: [Separation Between Pubic and Private](#); <https://sedm.org/LibertyU/SeparatingPublicPrivate.pdf>; [The "Trade or Business" Scam](#); <https://sedm.org/Forms/05-MemLaw/TradeOrBusScam.pdf>.

6. My computer system does not allow me to enter people with U.S.A. passports as "foreign person" if you have a United States passport. How can I do it?

ANSWER: Select "OTHER" for the country and then enter "USA".

7. How can you not be subject to reporting as a "foreign person"?

ANSWER: The term "trade or business" is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as "the functions of a public office". Only those engaged in such an office are subject to reporting under [26 U.S.C. §6041\(a\)](#). This INCLUDES "foreign persons" who file a W-8 and who would otherwise be the target of IRS Form 1042 reporting.

8. How can you not be subject to withholding as a "foreign person" under [26 U.S.C. §1441](#) (passive earnings under [26 U.S.C. §871\(a\)](#)) and [26 U.S.C. §3406](#) (backup withholding for employment under [26 U.S.C. §871\(b\)](#))?

ANSWER: Earnings subject to withholding must originate from the STATUTORY geographical "United States" as defined in [26 U.S.C. §7701\(a\)\(9\)](#) and [\(a\)\(10\)](#) and in my case, they do not, and I do not maintain an office in THAT "United States". Therefore, I am foreign. The fact that you might THINK that YOU do does not make it so. I must rely on facts as they really are on my withholding forms, and not what YOU THINK they are.

9. Does the IRS recognize what you have said here?

ANSWER: Of course. They accept 1040-NRs all the time from people in states of the Union, called the CONSTITUTIONAL "United States". I'd be happy to show you a return they have accepted if you don't believe me. They understand that slavery in this country is ILLEGAL EVERYWHERE, including in the STATUTORY "United States" under the Thirteenth Amendment. As a consequence, the IRS knows that anything that carries a civil obligation which does not injure others must be voluntary and avoidable. This includes the civil status of "citizen" and "resident", for instance, who are made LIABLE TO rather than LIABLE FOR in 26 C.F.R. §1.1-1(a) for tax on their WORLDWIDE earnings. Is slavery and human trafficking throughout the ENTIRE WORLD lawful? The process of volunteering occurs based on the CIVIL STATUS one voluntarily assigns themselves, such as "foreign person", "U.S. Person", "citizen", "resident", etc. As the only owner of yourself and a non-slave, you are the only one who can decide what civil status you want to have in relation to all others, both legally and politically, including "foreign person" or "U.S. person". To disallow you from doing this would be a violation of your First Amendment right of political and legal association or lack thereof. They don't want to advertise these facts for obvious reasons, but when push comes to shove and they receive a 1040-NR from someone in a state of the Union, they routinely accept it and process it.

10. Why don't more Americans do this?

ANSWER: Because very few Americans actually read the law, including members of the legal profession. But the law is on your side if you read it and follow it. It's not immoral or harmful to you or anyone else to do so. The U.S. Supreme Court has even implied that those who don't are bad citizens. I'd like to encourage you to do that for yourself.

11. So you have to volunteer for income tax as someone in a state of the Union or the CONSTITUTIONAL "United States"?

ANSWER: Yes. Here is how you do that:

How State Nationals Volunteer to Pay Income Tax, Form #08.024;

<https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf>.

You are free to leave the federal plantation if you want to. The jailhouse door is wide open with the key hanging out of the lock, for those that want to learn to leave by reading the law for themselves and following it. What's wrong with THAT?.

*"Is this not the fast [act of faith, worship, and OBEDIENCE] that I [God] have chosen [for believers]:
To loose the **bonds of wickedness**,
To undo the heavy burdens,
To let **the oppressed** go free,
And that you break every yoke [**franchise**, contract, tie, dependency, or "benefit" with the government]?"
[\[Isaiah 58:6, Bible, NKJV\]](#)*

*"The Spirit of the Lord God is upon Me,
Because **the Lord has anointed Me**
To preach good tidings to the poor;
He has sent Me to heal the brokenhearted,
To proclaim liberty to the [government] captives
And the opening of the prison [government FARM, Form #12.020] to those who are bound;
To proclaim the acceptable year of the Lord, And the day of vengeance of our God;"
[\[Isaiah 61:1-2, Bible, NKJV\]](#)*

12. Why doesn't anyone in the government or the legal profession want me to know these things and why do they refuse to talk about these things in their publications?

ANSWER: Because they are all "Third Rail" issues which threaten the revenue, security, or profitability of the government or those in bed with them receiving privileges. A "Third Rail" issue is anything that will get you NOT HIRED, FIRED, NOT PROMOTED, or "CANCELLED" if you bring it up in a business setting because it damages revenue. The love of money that is behind such issues, by the way, the Bible identifies as the ROOT OF ALL EVIL. [1 Tim. 6:10](#).

13. How can I learn more about this subject myself? There are obviously lots of things that the government and my company are not telling or teaching me in the public school or in my employee training.

ANSWER: Read the following:

Non-Resident Non-Person Position, Form #05.020;

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

Lastly, for the purposes of the above document, the term "non-person" has a custom definition. It does NOT mean that I am not a CONSTITUTIONAL "person", which is always a human being with CONSTITUTIONAL rights. That custom definition can be examined in section 2.1 of the above document. The statutory definition of "person" when duties are owed to any government presupposes that those to whom it refers are exercising agency or office on behalf of the government corporation, which I am not in this case. Anyone handling government property, such as an SSN or TIN, must do so as an agent or officer of the government, which is why I can't provide you with an identifying number either. See Article 4, Section 3, Clause 2 of the Constitution, [5 U.S.C. §553\(a\)\(2\)](#) and [44 U.S.C. §1505\(a\)](#) for the origin of Congress' authority to legislate DIRECTLY upon the public, which depends primarily on whether one is handling government property or engaging in contracts or employment with the government. Absent such demonstrated authority in this case, I am protected by the Constitution and cannot be regulated in the conduct of my private, constitutionally protected affairs such as this transaction and must be left alone as a matter of justice and law.