"In a time of universal deceit, telling the truth is a revolutionary act"
[George Orwell, Author]

"Any truth is better than make-believe ... rather than love, than money, than fame, give me truth"
[Henry David Thoreau]

"Strange times are these in which we live when old and young are taught in falsehood's school. And the one man who dares to tell the truth is called at once a lunatic and fool."
[Plato]

"Truth is hate to those who hate the truth. And that is the truth."
[Anonymous]
DEDICATION

CHAPTER II.
CIVIL PERSON.

The state is represented in the person of its chief magistrate, who is at the same time a member of it. Thus the king or president possesses two kinds of rights, a university of rights as a corporation [PUBLIC rights], and individual rights [PRIVATE rights] as a man. As the former become more and more confounded with the latter, so government advances towards some form of monarchy. A bishop also is a sole corporation, but the man holding the office has also his individual rights. The word person neither according to its accurate meaning nor in law is identical with man. A man may possess at the same time different classes of rights. On the other hand, two or more men may form only one legal person, and have one estate, as partners or corporators. Upon this difference of rights between the person and the man, the individual and the partner, corporator, tenant in common, and joint tenant, depends the whole law of these several classes. The same person has perfect power of alienation, of forming contracts, of disposing by last will and testament of his individual estate, but not of the corporate, nor of his own share in it, unless such power be expressed or implied in the contract by which the university of rights and duties is created. The same distinction divides all public from private property, and distinguishes the cases in which the corporation or civil person may sue from those in which the individual alone can be the party: - although there are instances in which the injury complained of may, in reference to the difference of character, be such as to authorize the suit to be instituted either by the civil person or the individual, or by both. Thus, violence to the person may be punished either as a wrong to the state or to the individual.

The true meaning of the word person is also exemplified in the matter of contracts. It is said, generally, that all persons may contract; but that is not true in the sense that all human beings may contract. Thus, a married woman, an infant, a deaf and dumb, or a lunatic cannot contract. Again, a slave of mature age, sound intellect, with the consent of his master, cannot make a contract binding on himself, although as an agent he may bind his master. These matters are important only as they serve clearly to show that the civil person may have rights distinct from those which he possesses as an individual: - and that his rights or duties as an individual may consequently be opposed to his rights and duties as a civil person. Thus, a partnership of three persons may own, for example, a moiety of a ship, and one of them the other moiety. In case of a difference between them as to its use, the rights of the one as a partner, and his right as an individual owner of another moiety, are directly opposed. In order, therefore, to perceive the application of a rule of law, it must be considered whether the person or the individual, or both, is the possessor of the right. For it may be asserted as absolutely true, that the rights of the man are not recognized by that law which is termed the municipal. It recognizes them only as they grow out of, or are consistent with, his character as a civil person. In other words, this is the distinction between the Common Law and the law of nature.

The Common Law, as well as the Civil, recognizes as a person an unborn child, when it concerns its interests either as to life or property. "Qui in utero est perinde ac si in rebus humanis esset, custoditur, quotiens de commodis ipsius partus queritur." And both systems provide the same remedies to protect the child and those with whom its birth may interfere. In case of a limitation to the child of which a woman is now pregnant, if twins should be born, the Common Law gives the estate to the first-born; by our law, they would take moieties. Now, as these rights are acquired before the birth of the child or children, there is a double fiction: not only in considering the unborn as born, but in distinguishing under the Common Law the eldest from the youngest born. Whilst, therefore, the law regards the unborn as born, yet, to transmit the estate, he must be born as a man, alive and capable of living. The law does not presume the life or death of an individual; when his existence has been established, his death also must be proved. * But the birth of an individual and the commencement of his character as a person do not necessarily concur. Thus, an alien of any age is not a person, in relation to a contract concerning lands, nor in any case is an infant; so a woman marrying before she attains her legal maturity may die of old age without having become a person. On the other hand, a person may suffer civil death before physical death; totally, where he becomes a monk; partially, as a penalty for the commission of an infamous crime; and perpetually or temporarily, as in case of outlawry. * Where a person has not been heard of for seven years, and under circumstances which contradict the probability of his being alive, a court may consider this sufficient proof of death (Stark. Ev. 4 pl. 457). The presumptions which arise in such cases do not concern the death of the person, but the time of his death, as where several die by one shipwreck or other casualty. On this point the rules are, - 1st. In case of parents and children, that children below the age of puberty died before, and adult children not being parents and children, and the rights of one being dependent upon the previous death of the other, this precedent condition must be proved. 3d. If a grant is to be defeasible by the act of the grantor, as in case of a donatio inter virum et uxorem, or a donatio oris causa, the
donor is presumed, in the absence of testimony, to have died first. (See Pothier, Obligations, by Evans, Vol. II. p. 300.)

[The Theory of the Common Law, James M. Walker, 1852, pp. 17-20]
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1 Introduction

The most prevalent and important false argument made by covetous public servants, including those in the IRS is that all human beings are statutory “persons”. This short memorandum will provide a summary of the reasons why this argument is simply false and even fraudulent and point you to exhaustive detailed proof why this is in other documents on our site.

The most direct statement of this IRS false and fraudulent statement is found in Revenue Rule 2007-22. We find it interesting that upon doing a search for this Revenue Rule in 2019 on the IRS Website, it is no longer available, which might be interpreted as a statement that it was simply WRONG.

The confusion of the word “person” in its statutory context with the ordinary or non-legal context is an example of “equivocation”. Habitual equivocation by lawyers in the government is the reason that people call lawyers “silver tongued devils”: Because each of usually two contexts forms the two tips of the tongue of a snake. The habitual abuse of equivocation is also why Supreme Court nominees such as Brett Kavanaugh appearing at appointment hearings before the U.S. Senate have to use the word “unequivocally” so frequently when their credibility is challenged: Because equivocation is their NORMAL mode of operation as a judge. We discuss and explain equivocation at length in this memorandum later in sections 6 and 6.7.

2 “Person” is a “Civil status”1

2.1 Definition

The term “person” is what we and the courts call a “civil status”. A civil status is a term defined or described in the either the constitution or statutes or the common law to which both obligations or rights attach. Example “civil statuses” would be “person” (under a civil statute), “taxpayer” (under the tax code), “driver” (under the vehicle code), “individual”, etc. The purpose for legislatively CREATING a “civil status” is to create and enforce privileges of some kind or another.

Courts define “civil status” as follows:

“There are certain general principles which control the disposition of this case. They are, in the main, well settled; the difficulty lies in their application to the particular facts of the case in hand. It is elementary that “every state has an undoubted right to determine the status, or domestic and social condition, of the persons domiciled within its territory, except in so far as the powers of the states in this respect are restrained, or duties and obligations imposed upon them by the constitution of the United States.” Strader v. Graham, 10 How, 93. Again, the civil status is governed universally by one single principle, namely, that of domicile, which is the criterion established by law for the purpose of determining the civil status; for it is on this basis that the personal rights of a party, — that is to say, the law which determines his majority or minority, his marriage, succession, testacy, or intestacy, — must depend. Udny v. Udny, L. R., 1 H. L. Sc. 457.” [Woodward v. Woodward, 11 S.W. 892, 87 Tenn. 644 (Tenn., 1889)]

From the above, we can see that the notion of “civil status” originates in the idea of civil domicile, which is voluntary. Thus, one CANNOT have a “civil status” or “CIVIL STATUTORY STATUS” without a CONSENT to domicile within the venue or jurisdiction to which the status was legislatively created. For instance, you cannot have a “civil status” under the laws of the national government without a domicile within the exclusive or plenary jurisdiction of the national government on federal territory or within a federal enclave. If you are domiciled outside of these areas on lands protected by the constitution, it is IMPOSSIBLE to have a civil status under the civil statutory laws of the national government. Thus, by default, those domiciled outside of federal territory are legislatively foreign and sovereign until the voluntarily surrender that sovereignty or foreign status through their consent.

The use of the term “status” in this memorandum:

1. Is associated with the domicile of the party in question. Before one may have any kind of civil status, one must:
   1.1. CONSENSUALLY have a domicile or residence within the forum or jurisdiction in question.

---

1 Adapted from Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008, Section 3; SOURCE: https://sedm.org/Forms/FormIndex.htm
1.2. Have legal evidence of said domicile admissible in court to prove the domicile they claim.

1.3. Acquire statutory “citizen” or “resident” status under the civil laws of the place by virtue of choosing a domicile within that place.

2. Relates exclusively to the civil status of a party under the CIVIL STATUTORY laws of a specific jurisdiction.

2.1. Civil statutory laws only pertain to those consensually domiciled within the forum or jurisdiction.

2.2. They may not be enforced against non-residents or those not domiciled within the forum or jurisdiction unless the non-resident satisfies the “Minimum Contacts Doctrine” spoken of by the U.S. Supreme Court in International Shoe Co. v. Washington, 326 U.S. 310 (1945).

3. Does NOT relate to the CRIMINAL laws. Criminal laws do not attach to the status of the parties or to their consent in any way. Instead, they attach at the point when a harmful act is committed against a specific party on the territory to which said law attaches.

A well-known book on domicile explains the origin of “civil status” as follows:

§ 29. Status.² It may be laid down that the status-or, as it is sometimes called, civil status, in contradistinction to political status - of a person depends largely, although not universally, upon domicil. The older jurists, whose opinions are fully collected by Story³ and Burge⁴ maintained, with few exceptions, the principle of the ubiquity of status, conferred by the lex domicili with little qualification. Lord Westbury, in Udny v. Udny⁵ thus states the doctrine broadly: “The civil status is governed by one single principle, namely, that of domicil, which is the criterion established by law for the purpose of determining civil status. For it is on this basis, that the personal rights of the party - that is to say, the law which determines his majority and minority, his marriage, succession, testamentary, or intestacy-must depend.” Gray, C. J., in the late Massachusetts case of Ross v. Ross⁶ speaking with special reference to capacity to inherit, says: “It is a general principle that the status or condition of a person, the relation in which he stands to another person, and by which he is qualified or made capable to take” certain rights in that other’s property, is fixed by the law of the domicil; and that this status and capacity are to be recognized and upheld in every other State, so far as they are not inconsistent with its own laws and policy.”

But great difficulty in the discussion of this subject has arisen by reason of the loose and varying use of the term status and the want of any clear definition of what is meant by it. Savigny⁷ understood it to mean “ capacity to have rights and to act;” and this undoubtedly was the sense in which it was understood by the older jurists. In Niboyet v. Niboyet,⁸ Brett, L. J., gives this definition: “The status of an individual, used as a legal term, means the legal position of the individual in or with regard to the rest of a community.” But whatever may be the definition of the term, or whatever rules applicable to status in general may be looked upon as having received general acceptance, there are certain prominent states or conditions of persons, which have been treated of by writers and considered by the courts, and these it will be well to examine separately, with a view to ascertain how far they are affected by domicil.


Below is an example of the above, from the U.S. Supreme Court. The “status” spoken in this case of is that of being “married” under the laws of a specific state:

“To prevent any misapplication of the views expressed in this opinion, it is proper to observe that we do not mean to assert, by any thing we have said, that a State may not authorize proceedings to determine the status of one of its citizens towards a non-resident, which would be binding within the State, though made without service of

² On this general subject, see Story, Confl. of L. ch. 4; Burge, For. & Col. L. vol. i ch. 3 et. seq.; Phillimore, Int. L. vol. iv. ch. 17; Westlake, Priv. Int. L. 1st ed. ch. 13; id. 2d ed. ch. 2, 3; Fonte, Priv. Int. L. ch. 8; Wharton, Conf. of L. ch. 3; Dicey, Dom. pt. 3, ch. 2; Piggott, For. Judgments, ch. 10; Savigny, System, etc. vol. viii. §§ 362-365 (Guthrie's trans. p. 148 et. seq.); Bar, Int. Priv. und Strafrecht, §§ 42-46 (Gillespie's trans. p. 160 et. seq.); and see particularly the learned and elaborate opinion of Gray, C. J., in Rosa v. Ross, 129 Mass. 243 (given infra, §32, note 2). In these places the reader will find collected almost all of the important authorities upon the subject of status.

³ Ubi supra.

⁴ Ubi supra.

⁵ L.R. 1 Sch. App. 441, 457.

⁶ 129 Mass. 243, 246.

⁷ System, etc. §361 (Guthrie's Trans, p. 139). Bar understands status in the same sense, §44 (Gillespie's trans. p.172). Gray, C. J., in the case above cited, thus distinguishes the two phases of capacity which go to make up status: “The capacity or qualification to inherit or succeed to property, which is an incident of the status or condition, requiring no action to give it effect, is to be distinguished from the capacity or competency to enter into contracts that confer rights upon others. A capacity to take and have differs from a capacity to do and contract; in short, a capacity of holding from a capacity to act.” Ross v. Ross, ubi supra.

⁸ L. B. 4 P. D. 1, 11.
process or personal notice to the non-resident. The jurisdiction which every State possesses to determine the civil status and capacities of all its inhabitants involves authority to prescribe the conditions on which proceedings affecting them may be commenced and carried on within its territory. The State, for example, has absolute 735*735 right to prescribe the conditions upon which the marriage relation between its own citizens shall be created, and the causes for which it may be dissolved. One of the parties guilty of acts for which, by the law of the State, a dissolution may be granted, may have removed to a State where no dissolution is permitted. The complaining party would, therefore, fail if a divorce were sought in the State of the defendant; and if application could not be made to the tribunals of the complainant’s domicile in such case, and proceedings be there instituted without personal service of process or personal notice to the offending party, the injured citizen would be without redress. Bish. Marr. and Div., sect. 156."

[Pennoyer v. Neff, 95 U.S. 714 (1878)]

“Domicile” and “Nationality” are distinguished in the following U.S. Supreme Court case:

In Udny v. Udny (1869) L. R. 1 H. L. Sc. 441, the point decided was one of inheritance, depending upon the question whether the domicile of the father was in England or in Scotland, he being in either alternative a British subject. Lord Chancellor Hatherley said: The question of naturalization and of allegiance is distinct from that of domicile;’ Page 452. Lord Westbury, in the passage relied on by the counsel for the United States, began by saying: The law of England, and of almost all civilized countries, ascribes to each individual at his birth two distinct legal states or conditions,—one by virtue of which he becomes the subject [NATIONAL] of some particular country, binding him by the tie of natural allegiance, and which may be called his political status; another by virtue of which he has ascribed to him the character of a citizen of some particular country, and as such is possessed of certain municipal rights, and subject to certain obligations, which latter character is the civil status or condition of the individual, and may be quite different from his political status.’ And then, while maintaining that the civil status is universally governed by the single principle of domicile (domicilium), the criterion established by international law for the purpose of determining civil status, and the basis on which ‘the personal rights of the party—that is to say, the law which determines his majority or minority, his marriage, succession, testamentary, or intestacy—must depend,’ he yet distinctly recognized that a man’s political status, his country (patria), and his ‘nationality,—that is, natural allegiance,—’—may depend on different laws in different countries. Pages 457, 460. He evidently used the word ‘citizen,’ not as equivalent to ‘subject,’ but rather to ‘inhabitant’; and had no thought of impeaching the established rule that all persons born under British dominion are natural-born subjects.

[United States v. Wong Kim Ark, 169 U.S. 649, 18 S.Ct. 456, 42 L.Ed. 890 (1898) ;
SOURCE: http://scholar.google.com/scholar_case?case=3381955771263117651]

In law, all rights are property. Hence, “civil rights” attach to the CIVIL STATUTORY STATUS of a “person”:

**Property.** That which is peculiar or proper to any person; that which belongs exclusively to one. In the strict legal sense, an aggregate of rights which are guaranteed and protected by the government. Fulton Light, Heat & Power Co. v. State, 65 Misc.Rep. 263, 121 N.Y.S. 536. The term is said to extend to every species of valuable right and interest. More specifically, ownership; the unrestricted and exclusive right to a thing; the right to dispose of a thing in every legal way, to possess it, to use it, and to exclude everyone else from interfering with it. That dominion or indefinite right of use or disposition which one may lawfully exercise over particular things or subjects. The exclusive right of possessing, enjoying, and disposing of a thing. The highest right a man can have to anything; being used to refer to that right which one has to lands or tenements, goods or chattels, which no way depends on another man’s courtesy.

The word is also commonly used to denote everything which is the subject of ownership, corporeal or incorporeal, tangible or intangible, visible or invisible, real or personal, everything that has an exchangeable value or which goes to make up wealth or estate. It extends to every species of valuable right and interest, and includes real and personal property, easements, franchises, and incorporeal hereditaments, and includes every invasion of one’s property rights by actionable wrong. Labberton v. General Cas. Co. of America, 53 Wash.2d. 180, 332 P.2d. 250, 252, 254.

Property embraces everything which is or may be the subject of ownership, whether a legal ownership, or whether beneficial, or a private ownership. Davis v. Davis. TexCiv-App., 493 S.W.2d. 607. 611. Term includes not only ownership and possession but also the right of use and enjoyment for lawful purposes. Hoffmann v. Kinealy, Mo., 389 S.W.2d. 745, 752.

Property, within constitutional protection, denotes group of rights inhering in citizen’s relation to physical thing, as right to possess, use and dispose of it. Cereghino v. State By and Through State Highway Commission, 230 Or. 439, 370 P.2d. 694, 697.

Goodwill is property, Howell v. Bowden, Tex.Civ. App., 368 S.W.2d. 842, &18; as is an insurance policy and rights incident thereto, including a right to the proceeds, Harris v. Harris, 83 N.M. 441,493 P.2d. 407, 408.

Criminal code. "Property" means anything of value, including real estate, tangible and intangible personal property, contract rights, choses-in-action and other interests in or claims to wealth, admission or transportation tickets, captured or domestic animals, food and drink, electric or other power. Model Penal Code. Q 223.0. See...
2.2 Obligations and rights attached to the “civil status”

Every obligation gives rise to a corresponding right on the part of the entity or person to whom the obligation is owed. An obligation, in turn, could include the requirement to perform a specific service, or it could include some measure of control or management over property in your custody or control. Obligations are always enforceable through some type of legal penalty or administrative or judicial enforcement for non-performance.

California Civil Code – CIV
DIVISION 3. OBLIGATIONS [1427 - 3272.9]
PART 1. OBLIGATIONS IN GENERAL [1427 - 1543] ( Part 1 enacted 1872.) TITLE I.
DEFINITION OF OBLIGATIONS [1427 - [1428.] ( Title 1 enacted 1872.)

1427. An obligation is a legal duty, by which a person is bound to do or not to do a certain thing.

(Enacted 1872.)

The ONLY method for lawfully creating obligations is either through your consent in the form of a contract or “operation of law”. “Operation of law” involves a case where your actions or inactions have injured the equal rights of someone else. That injury violates the concept of “justice” itself, which is the “right to be let alone”.

California Civil Code – CIV
DIVISION 3. OBLIGATIONS [1427 - 3272.9]
PART 1. OBLIGATIONS IN GENERAL [1427 - 1543] ( Part 1 enacted 1872.) TITLE I.
DEFINITION OF OBLIGATIONS [1427 - [1428.] ( Title 1 enacted 1872.)

[1428.] Section Fourteen Hundred and Twenty-eight. An obligation arises either from:

One — The contract of the parties; or,

Two — The operation of law. An obligation arising from operation of law may be enforced in the manner provided by law, or by civil action or proceeding.

(Amended by Code Amendments 1873-74, Ch. 612.)

Therefore, unless you have injured someone, anyone asserting an obligation has the duty to produce a signed or agreed upon parole (verbal) contract that gave rise to the obligation.

A violation of the above rules for creating obligations constitutes one of the following:

1. Unconstitutional taking of private property under the Fifth Amendment or equivalent state constitution.
2. Involuntary servitude, in the case of the Thirteenth Amendment, if the thing compelled is some kind of service or physical performance.

For a detailed study of obligations owed to governments generally, see:

1. Lawfully Avoiding Government Obligations, Form #12.040
https://sedm.org/Forms/FormIndex.htm
2. Proof of Claim: Your Main Defense Against Government Greed and Corruption, Form #09.073
https://sedm.org/Forms/FormIndex.htm

9 See What is “Justice”? Form #05.050 for an exhaustive definition of “justice”; SOURCE: https://sedm.org/Forms/FormIndex.htm.
2.3 Nonresidents: Those without a domicile or “civil status” in a specific jurisdiction

Those who do not have a domicile in a specific municipal jurisdiction are regarded as “non-residents”, and hence, they have no “civil status” or “status” under the “civil laws” of the jurisdiction they are non-resident in relation to. An example of this phenomenon is found in Federal Rule of Civil Procedure 17(b), in which jurisdiction is described as follows:

IV. PARTIES > Rule 17.

Rule 17. Parties Plaintiff and Defendant: Capacity

(b) Capacity to Sue or be Sued.

Capacity to sue or be sued is determined as follows:

(1) for an individual who is not acting in a representative capacity, by the law of the individual’s domicile;
(2) for a corporation/the “United States”, in this case, or its officers on official duty representing the corporation, by the law under which it was organized [laws of the District of Columbia]; and
(3) for all other parties, by the law of the state where the court is located, except that:
   (A) a partnership or other unincorporated association with no such capacity under that state’s law may sue or be sued in its common name to enforce a substantive right existing under the United States Constitution or laws; and
   (B) 28 U.S.C. §§754 and 959(a) govern the capacity of a receiver appointed by a United States court to sue or be sued in a United States court.


A human being with no domicile within federal territory, based on the above:

1. Has no capacity to sue or be sued in federal court under the CIVIL statutes of the national government.
2. Has no “status” or “civil status” under any federal civil statute, including:
   2.1. “person”.
   2.2. “individual”.
3. Is not a statutory “citizen” under federal law such as 26 U.S.C. §3121(e) and 26 C.F.R. §1.1-1(c), but rather a statutory “non-resident non-person”. If they are ALSO a public officer in the national government, they are also a statutory “individual” and “nonresident alien” (26 U.S.C. §7701(b)(1)(B)) in relation to the national government.
4. May STILL sue under the constitution and the common law because both of these sources of law attach to the TERRITORY rather than the “civil status” of the physical people ON that physical territory. This is, in part, because the CONSTITUTION is “self-executing” and needs no statutes to enforce.10:

   “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)]

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10 On the subject of the “self-executing” nature of the Constitution, the U.S. Supreme Court has held:

The design of the Fourteenth Amendment has proved significant also in maintaining the traditional separation of powers 524*524 between Congress and the Judiciary. The first eight Amendments to the Constitution set forth self-executing prohibitions on governmental action, and this Court has had primary authority to interpret those prohibitions. The Bingham draft, some thought, departed from that tradition by vesting in Congress primary power to interpret and elaborate on the meaning of the new Amendment through legislation. Under it, “Congress, and not the courts, was to judge whether or not any of the privileges or immunities were not secured to citizens in the several States.” Flack, supra, at 64. While this separation-of-powers aspect did not occasion the widespread resistance which was caused by the proposal’s threat to the federal balance, it nonetheless attracted the attention of various Members. See Cong. Globe, 39th Cong., 1st Sess., at 1064 (statement of Rep. Hale) (noting that Bill of Rights, unlike the Bingham proposal, “provide[s] safeguards to be enforced by the courts, and not to be exercised by the Legislature”); id., at App. 133 (statement of Rep. Rogers) (prior to Bingham proposal it “was left entirely for the courts . . . to enforce the privileges and immunities of the citizens”). As enacted, the Fourteenth Amendment confers substantive rights against the States which, like the provisions of the Bill of Rights, are self-executing. Cf. South Carolina v. Katzenbach, 383 U.S., at 325 (discussing Fifteenth Amendment). The power to interpret the Constitution in a case or controversy remains in the Judiciary.
 [City of Boerne v. Flores, 521 U.S. 507 (1997)]
We must emphasize at this point that the ABSENCE of a STATUTORY “civil status” is ALSO a “civil status”, but under a DIFFERENT system of law, which is that of the ORGANIC law rather than the STATUTORY law. As an extension of your right to associate/disassociate and contract/not contract under the First Amendment, you can choose to be a CONSTITUTIONAL “PERSON” WITHOUT being a STATUTORY “PERSON”. The state in such a case STILL has a duty to protect THAT LACK OF STATUS under the CIVIL STATUTORY LAW and to protect the right to ONLY have a “civil status” under the CONSTITUTION or the COMMON LAW:

“As independent sovereignty, it is State’s province and duty to forbid interference by another state or foreign power with status of its own citizens. Roberts v Roberts (1947) 81 CA.2d. 871, 185 P.2d. 381. ”

If, in fact, “consent makes the law” per the maxims of the common law, then “consent” of the PARTY claiming OR NOT CLAIMING the “civil status” makes the CIVIL STATUTORY “PERSON” as well:

Consensus facit legem. Consent makes the law. A contract is a law between the parties, which can acquire force only by consent.
[Bouvier’s Maxims of Law, 1856; https://famguardian.org/Publications/BouvierMaximsOfLaw/BouviervesMaxims.htm]

An example of a “status” that one not domiciled on federal territory cannot lawfully have is that of statutory “taxpayer” as defined in 26 U.S.C. §7701(a)(14). All tax liability is a CIVIL liability which attaches to a CIVIL statutory status:

TITLE 26 > Subtitle F > CHAPTER 79 > § 7701
§ 7701. Definitions
(a)When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(14) Taxpayer

The term “taxpayer” means any person subject to any internal revenue tax.

In a sense then, all civil statutory law acts as the equivalent of a “protection franchise” that you have to consent to before you become party to. “Privileges” under the protection franchise attach to the status of “citizen”. Those who are non-residents are not parties to the franchise contract and are not bound by the franchise contract:

There is but one law which, from its nature, needs unanimous consent. This is the social compact; for civil association is the most voluntary of all acts. Every man being born free and his own master, no one, under any pretext whatsoever, can make any man subject without his consent. To decide that the son of a slave is born a slave is to decide that he is not born a man.

If then there are opponents when the social compact is made, their opposition does not invalidate the contract, but merely prevents them from being included in it. They are foreigners among citizens. When the State is instituted, residence constitutes consent; to dwell within its territory is to submit to the Sovereign.

Apart from this primitive contract, the vote of the majority always binds all the rest. This follows from the contract itself. But it is asked how a man can be both free and forced to conform to wills that are not his own. How are the opponents at once free and subject to laws they have not agreed to?

I retort that the question is wrongly put. The citizen gives his consent to all the laws, including those which are passed in spite of his opposition, and even those which punish him when he dares to break any of them. The constant will of all the members of the State is the general will; by virtue of it they are citizens and free. When in the popular assembly a law is proposed, what the people is asked is not exactly whether it approves or rejects the proposal, but whether it is in conformity with the general will, which is their will. Each man, in giving his vote, states his opinion on that point; and the general will is found by counting votes. When therefore the opinion that is contrary to my own prevails, this proves neither more nor less than that I was mistaken, and that what I thought to be the general will was not so. If my particular opinion had carried the day I should have achieved the opposite of what was my will; and it is in that case that I should not have been free.

This presupposes, indeed, that all the qualities of the general will still reside in the majority: when they cease to do so, whatever side a man may take, liberty is no longer possible.
In my earlier demonstration of how particular wills are substituted for the general will in public deliberation, I have adequately pointed out the practicable methods of avoiding this abuse; and I shall have more to say of them later on. I have also given the principles for determining the proportional number of votes for declaring that will. A difference of one vote destroys equality; a single opponent destroys unanimity; but between equality and unanimity, there are several grades of unequal division, at each of which this proportion may be fixed in accordance with the condition and the needs of the body politic.

There are two general rules that may serve to regulate this relation. First, the more grave and important the questions discussed, the nearer should the opinion that is to prevail approach unanimity. Secondly, the more the matter in hand calls for speed, the smaller the prescribed difference in the numbers of votes may be allowed to become: where an instant decision has to be reached, a majority of one vote should be enough. The first of these two rules seems more in harmony with the laws, and the second with practical affairs. In any case, it is the combination of them that gives the best proportions for determining the majority necessary.

[The Social Contract or Principles of Political Right, Jean Jacques Rousseau, 1762, Book IV, Chapter 2]

2.4 How those WITHOUT a domicile within the venue acquire a “civil status”

Your right to contract is unlimited. An act of contracting with a legislatively but not constitutionally foreign government through the exercise of that right gives rise to the following:

1. A waiver of sovereign immunity under the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97 if the other contracting party is the U.S. government.
2. A waiver of sovereign immunity under the Longarm Statutes of the state government, if the other contracting party is a state of the Union.
3. You are treated as “legally present” within the jurisdiction through the Minimum Contacts Doctrine of the U.S. Supreme Court. International Shoe Co. v. Washington, 326 U.S. 310 (1945).
4. The acquisition of a civil status of “person” under the common law (and NOT the CIVIL statutory law) if the contract is governed by the common law by the stipulation of the parties.
5. The acquisition of a civil status of “person” under CIVIL statutory law if the contract involved is a regulated activity, or if the parties do not specify in their contract that the common law governs the contract.

The above exercise of your sovereignty is also called “comity” by the courts and produces a change in your civil status under ONLY ONE of two different systems of law. To wit:

**COMITY.** Courtesy; complaisance; respect; a willingness to grant a privilege [FRANCHISE], not as a matter of right, but out of deference and good will. Dow v. Lillie, 26 N.D. 512, 144 N.W. 1082, 1088; L.R.A. 1915D. 754; Cox v. Terminal R. Ass'n of St. Louis, 331 Mo. 910,55 S.W.2d. 685.

**Comity of Nations**
(Lat. comitas gentium)

The most appropriate phrase to express the true foundation and extent of the obligation of the laws of one nation within the territories of another. Story, Confl.Laws, §38. That body of rules which states observe towards one another from courtesy or mutual convenience, although they do not form part of international law. Holtz, Enc. s. v. Hilton v. Gayot, 159 U.S. 113, 16 S.Ct. 139, 40 L.Ed. 95; People v. Rushworth, 294 Ill. 455, 128 N.E. 555, 558; Second Russian Ins. Co. v. Miller, C.C.A.N.Y., 297 F. 404, 409.

It is derived altogether from the voluntary consent of the latter; and it is inadmissible when it is contrary to its known policy, or prejudicial to its interests, in the sense of any positive rule affirming or denying or restraining the operation of foreign laws, courts of justice presume the tacit adoption of them by their own government, unless repugnant to its policy, or prejudicial to its interests. It is not the, comity of the courts, but the comity of the nation, which is administered and ascertained in the same way, and guided by the same reasoning, by which all other principles of the municipal law are ascertained and guided.

The recognition which one nation allows within its territory to the legislative, executive, or judicial acts of another nation, having due regard both to international duty and convenience and to the rights of its own citizens or of other persons who are under the protection of its laws. State ex rel. National Surety Corporation v. Price, 129 Neb. 453, 261 N.W. 984.

"The use of the word 'comity' as expressing the basis of jurisdiction has been criticized. It is, however, a mere question of definition. The principles lying behind the word are recognized. * * * The truth remains that jurisdiction depends upon the law of the forum, and this law in turn depends upon the public policy disclosed by the acts and declarations of the political departments of the government." Russian Socialist Federated Soviet Republic v. Cibrario, 235 N.Y. 255, 139 N.E. 259, 260.
Judicial Comity


There is no statute or common-law rule by which one court is bound to abide by the decisions of another court of equal rank. It does so simply for what may be called comity among judges. There is no common law or statutory rule to oblige a court to bow to its own decisions; it does so on the ground of judicial comity. (1884) 9 P.D. 98, per Brett, M.R.

Of such a use of the word, however, Dicey says: "The term 'comity' * * * is open to the charge of implying that the judge, when he applies foreign law to a particular case, does so as a matter of caprice or favor."

Comity is not a rule of law, but one of practice, convenience and expediency. It is something more than mere courtesy, which implies only deference to the opinion of others, since it has a substantial value in securing uniformity of decision, and discouraging repeated litigation of the same question. But its obligation is not imperative. Comity persuades; but it does not command. It declares not how a case shall be decided, but how it may with propriety be decided. Mast, Foos & Co. v. Mfg. Co., 177 U.S. 485, 488, 20 S.Ct. 708, 44 L.Ed. 856; National Electric Signaling Co. v. Telefunkens Wireless Telegraph Co. of United States, C.C.A.N.Y., 221 F. 629, 632; Lauer v. Freudenthal, 96 Wash. 394, 165 P. 98, 99.

Comity of States

Simply a phrase designating the practice by which the courts of one state follow the decision of another on a like question, though not bound by law of precedents to do so. Larrick v. Walters, 39 Ohio.App. 363, 177 N.E. 642, 645.


Note from the above definition of “comity” that it is synonymous with a “willingness to grant a privilege”. All statutory civil statuses, with few exceptions, are legal evidence of the EXISTENCE of the privilege, in fact. A “resident” is a privileged party. A civil statute that implements a constitutional provision such as the Fourteenth Amendment and 42 U.S.C. §1983, for instance, is the only exception to this rule but nearly all other civil statuses such as “person” are privileges under ordinary acts of Congress. The act of legislatively CREATING the civil status is a grant of a privilege to all those who claim the “benefits” of that status.11

But when Congress creates a statutory right [a “privilege” in this case, such as a “trade or business”], it clearly has the discretion, in defining that right, to create presumptions, assign burdens of proof, or prescribe remedies; it may also provide that persons seeking to vindicate that right must do so before particularized tribunals created to perform the specialized adjudicative tasks related to that right [such as “Tax Court”, “Family Court”, “Traffic Court”] etc.1 See: Hierarchy of Sovereignty: The Power to Create is the Power to Tax, Family Guardian Fellowship; https://famguardian.org/Subjects/Taxes/Remedies/PowerToCreate.htm.

As a contracting or consenting party, you get to choose which one of the two systems of law (common law or civil statutory law) applies based on how your contract is written or the limits upon your consent are specified. If, for instance, you condition your consent to require the rules of the common law to apply, then the civil statutory law doesn’t apply. This is the ONLY way we recommend consenting to anything in the context of a contract with any legislatively foreign government. Otherwise, that government will abuse its legislative authority to give itself the upper hand in all contracts and to therefore DESTROY your equality in the process.

11 See: Hierarchy of Sovereignty: The Power to Create is the Power to Tax, Family Guardian Fellowship; https://famguardian.org/Subjects/Taxes/Remedies/PowerToCreate.htm.
2.5 How governments COERCE you to adopt a civil status you don’t want: BUNDLING

The rules for contracting in the previous system are circumvented by corrupt governments to COMPEL you to adopt a civil statutory status you don’t want and don’t need. This is usually in the process of issuing government ID. In the case of driver licensing, and especially in the case of REAL ID, they bundle all kinds of things UNRELATED to driving into the application process. For instance:

1. They require a Social Securing Number on the application, which requires you to ALSO sign up for Social Security, even though state nationals cannot lawfully participate in it:

   Why You Aren’t Eligible for Social Security, Form #06.002
   https://sedm.org/Forms/FormIndex.htm

2. They will use the application as a basis to establish the PRESUMPTION that you are a privileged “resident” under the laws of the state. See California Vehicle Code Section 516.

3. They may require you to surrender all other driver licenses, and thus, to not have any other domiciles or residences.

4. The Vehicle Code usually causes lots of waivers of rights. For instance, you may be required to waive service of process for legal pleadings when out of state. See, for instance, California Vehicle Code, Section 17454 entitled Civil Liability of Owners and Operators of Vehicles.

All of the above waivers of inalienable constitutional rights violate the U.S. Supreme Court Unconstitutional Conditions Doctrine. A government established exclusively to PROTECT unalienable constitutional PRIVATE rights and property cannot make a profitable business out of compelling you to ALIENATE those same rights. Otherwise, we have a Doctor Jekyll and Mr. Hyde government. The Unconstitutional Conditions Doctrine is exhaustively explained in:

Government Instituted Slavery Using Franchises, Form #05.030, Section 28.2
https://sedm.org/Forms/FormIndex.htm

The above list of rights you are COERCED to give up during the driver license application process are what we call “costs of procuring the civil statutory status of ‘driver’”. In effect, they are tricking you into surrenderring unalienable constitutional rights in exchange for statutory privileges. And by the way, you can’t have BOTH at the same time. If you sign up for the “driver” franchise/privilege, then you are presumed to waive all constitutional rights or at least ALL the rights represented by the obligations in the vehicle code of your state that are associated with the civil statutory status of “driver”.

[Ashwander v. Tennessee Valley Authority, 297 U.S. 288, 56 S.Ct. 466 (1936)]

But, you might ask, what if I don’t want the civil statutory status of “driver” or the obligations that attach to it, don’t want to participate in Social Security, and merely want government ID to conduct commerce? The answer is to obtain an Identification Card only instead of a Driver License, and to fill out all forms in the process as indicated in the guidance below:

1. Avoiding Traps on Government Forms, Form #12.023
   https://sedm.org/Forms/FormIndex.htm

2. Identification Page, SEDM (Basic Member or Member Subscribers only)
   https://sedm.org/identification/

2.6 Remedies for those who are forced to acquire a civil status they don’t want

When you are coerced or forced to acquire a civil statutory status that you don’t want, then you are a victim of criminal identity theft. That coercion usually happens in connection with government issued ID, but it can also happen through other means. For details on how to prosecute coercion coming from government actors, agents, or contractors, see:

Government Identity Theft, Form #05.046
https://sedm.org/Forms/FormIndex.html
2.7 Civil statutes are not the ONLY form of protection

There is one last very important point we wish to make. That point is that the civil statutory laws and the domicile they attach to are not the ONLY method of civilly protecting one’s rights. Some types of civil protection do not require consent of party. For instance, the U.S. Constitution is an example of a limitation upon government that does NOT require the express consent of those who are protected by it.

1. The USA Constitution is a “compact” or contract.
2. It establishes a public trust, which is an artificial “person” in which:
   2.1. The corpus of the trust is all public rights and public property.
   2.2. The trustees of the trust are people working in the government.
   2.3. All constitutional but not statutory citizens are the “beneficiaries”.
3. The persons who established this public trust are the States of the Union and the government they created. Individual human beings are NOT party to it or trustees under it:
4. The Bill of Rights portion of the constitution attaches to LAND protected by the constitution, and NOT the civil status of people ON the land:

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

5. The Bill of Rights is a “self-executing” restraint upon all government officers and agents present but not necessarily domiciled on the land it attaches to. Because the rights it covers are “self-executing”, no statutory civil law is needed to give them “the force of law” against any officer of the government in relation to a person physically present upon land protected by the constitution.

The design of the Fourteenth Amendment has proved significant also in maintaining the traditional separation of powers 524*524 between Congress and the Judiciary. The first eight Amendments to the Constitution set forth self-executing prohibitions on governmental action, and this Court has had primary authority to interpret those prohibitions. The Bingham draft, some thought, departed from that tradition by vesting in Congress primary power to interpret and elaborate on the meaning of the new Amendment through legislation. Under it, “Congress, and not the courts, was to judge whether or not any of the privileges or immunities were not secured to citizens in the several States.” Flack, supra, at 64. While this separation-of-powers aspect did not occasion the widespread resistance which was caused by the proposal’s threat to the federal balance, it nonetheless attracted the attention of various Members. See Cong. Globe, 39th Cong., 1st Sess., at 1064 (statement of Rep. Hale) (noting that Bill of Rights, unlike the Bingham proposal, “provide[s] safeguards to be enforced by the courts, and not to be exercised by the Legislature”); id., at App. 133 (statement of Rep. Rogers) (prior to Bingham proposal it “was left entirely for the courts . . . to enforce the privileges and immunities of the citizens”). As enacted, the Fourteenth Amendment confers substantive rights against the States which, like the provisions of the Bill of Rights, are self-executing. Cf. South Carolina v. Katzenbach, 383 U.S., at 325 (discussing Fifteenth Amendment). The power to interpret the Constitution in a case or controversy remains in the Judiciary. [City of Boerne v. Flores, 521 U.S. 507 (1997)]

Those injured by the actions of the government, whether civilly domiciled there and therefore a “citizen” there OR NOT, are protected by the Bill of Rights and have standing to sue in ANY state or federal court for a violation of that right.

In confirmation of this section, examine the content of 1 U.S.C. §8:

I U.S. Code § 8 - “Person”, “human being”, “child”, and “individual” as including born-alive infant

(a) In determining the meaning of any Act of Congress, or of any ruling, regulation, or interpretation of the various administrative bureaus and agencies of the United States, the words “person”, “human being”, “child”, and “individual”, shall include every infant member of the species homo sapiens who is born alive at any stage of development.

(b) As used in this section, the term “born alive”, with respect to a member of the species homo sapiens, means the complete expulsion or extraction from his or her mother of that member, at any stage of development, who after such expulsion or extraction breathes or has a beating heart, pulsation of the umbilical cord, or definite movement of voluntary muscles, regardless of whether the umbilical cord has been cut, and regardless of whether the expulsion or extraction occurs as a result of natural or induced labor, cesarean section, or induced abortion.
(c) Nothing in this section shall be construed to affirm, deny, expand, or contract any legal status or legal right applicable to any member of the species homo sapiens at any point prior to being “born alive” as defined in this section.

[1 U.S.C. §8, Downloaded 9/13/2014]

3 Three statutory definitions of “person” for the purpose of income tax

The Internal Revenue Code in fact has three definitions of “person”, not merely one. You might ask why this is needed. The answer is that they want to make it easier for the average American to “volunteer” to become “taxpayers”, usually illegally. All statutory “taxpayers” under Subtitles A and C of the Internal Revenue Code are, in fact, public officers within the national and not state government, as we point out in:

1. The “Trade or Business” Scam, Form #05.001
   https://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
   https://sedm.org/Forms/FormIndex.htm
3. Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037
   https://sedm.org/Forms/FormIndex.htm

Every rebuttal by the IRS about the claim that human beings are not “persons” that we have seen ALWAYS focuses on the 26 U.S.C. §7701(a)(1) definition of statutory “person” and ignores the definitions found in 26 U.S.C. §§6671(b) and 7343 for the purposes of civil and criminal enforcement respectively. This is deliberate, because they don’t want you to know that you are, in fact, a “volunteer”, even if you are a 26 U.S.C. §7701(a)(1) statutory “person” who is not an elected or appointed officer of the national government and not contracting with the government.

3.1 “Person” (in 26 U.S.C. §7701 (a)(1))

<table>
<thead>
<tr>
<th>Element</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Word:</strong> Person</td>
<td>“Every person liable for any tax imposed by this title, or for the collection thereof, shall keep such records, render such statements…” – Portion of Sec 6001, Chap. 61, I.R.C.</td>
</tr>
</tbody>
</table>
| **Context: “person”**            | (1) Definition found in Chapter 79. – Definitions*
| Sec. 7701(a)(1) Person. The term “person” shall be construed to mean and include an individual, a trust, estate, partnership, association, company or corporation. [NOTE: Chapter 61 of the IRC contains sections 6001 and 6011, in which context the word “person” is found. Definitions for certain words in each chapter are usually found within the chapter. The word “person” is not defined in Chapter 61; thus Chapter 79’s definition holds.]
| Sec. 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. |
| **Black’s Law Dictionary:**      | In general usage, a human being (i.e., natural person), though by statute term may include a firm, labor organizations, partnerships, associations, corporations, legal representatives, trustees, trustees in bankruptcy, or receivers. |
| **Webster’s:**                   | 1) an individual human being, especially as distinguished from a thing or lower animal; an individual man, woman or child. 6) in law, any individual or incorporated group having certain legal rights and responsibilities. |

Interestingly, the above word “individual” used in the definition of “person” is never defined anywhere in the Internal Revenue Code, so we have to use the definition from the legal dictionary. Don’t use the definition from the conventional

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12 Legal Deception, Propaganda, and Fraud, Form #05.014, Section 12.4.15: “Person” (in 26 U.S.C. §7701(a)(1)); SOURCE: https://sedm.org/Forms/FormIndex.htm
dictionary or you’ll really confuse yourself! Here is the definition of “individual” in Black’s Law Dictionary, Sixth Edition, p. 907, we find:

**Individual.** As a noun, this term denotes a single person as distinguished from a group or class, and also, very commonly, a private or natural person as distinguished from a partnership, corporation, or association; but it is said that this restrictive signification is not necessarily inherent in the word, and that it may, in proper cases, include [be limited to] artificial persons.


So naming “individuals” as “persons” liable for tax in 26 U.S.C. §7701(a)(1) still doesn’t necessarily imply natural persons like you and me, and according to the above legal definition, “individual” most commonly refers to artificial persons, which in this case are corporations and partnerships as pointed out in chapter 5 extensively. The only thing Congress has done by using the word “individual” in the definition of “person” is create a circular definition. Such a circular definition is also called a “tautology”: a word which is defined using itself, which we would argue doesn’t define anything! If Congress wants to include natural persons as those liable for the income tax, then they must explicitly say so or the Internal Revenue Code is void for vagueness. Therefore, we must conclude that “persons” may only mean artificial entities unless and until Congress explicitly and clearly specifies otherwise.

“In view of other settled rules of statutory construction, which teach that a law is “Keeping in mind the well-settled rule that the citizen is exempt from taxation unless the same is imposed by clear and unequivocal language, and that where the construction of a tax law is doubtful, the doubt is to be resolved in favor of those upon whom the tax is sought to be laid.” [Spreckels Sugar Refining Co. v. McClain, 192 U.S. 397 (1904)]

People generally consider the term "person" to mean a natural person. But, IRC Section 7701(a)(1), entitled "Definitions", includes an individual, corporation, a trust, an estate, a partnership, an association, or company as being a "person". All of these legal entities are "persons" at law, so it is legally correct but very misleading when the federal income (excise) tax on corporations is described by the deceptive title of "Personal Income Tax". This misleading description leads most people to incorrectly believe that it means a tax on natural persons.

"Persons" are actually divided into two main groups:
1. A Natural Born person (what most people think of as a "person").
2. A "legal fiction" that exists because of a privilege granted by government, including corporations, associations, partnerships, companies, etc.

There is a big difference between the legal rights of a natural person and an artificial person and the distinction is never explained or clarified anywhere in the U.S. Code or Internal Revenue Code. The latter are subject to the Uniform Commercial Code (U.C.C.) and have no constitutional rights under the Bill of Rights. Instead, their rights are defined and circumscribed by the privileges granted to them solely by the government within the laws written and enforced by that government. Natural born persons, on the other hand, have fundamental constitutional rights that "legal fictions" don’t. For instance, a natural born person cannot, under the 5th Amendment, be compelled to testify against himself in a court of law, but a "legal fiction", such as a corporation can be compelled because it depends on privileges and recognition granted by the government for its existence and therefore falls under the jurisdiction of that government. That is why the constitution permits income taxes as indirect, excises placed upon "legal fictions", such as corporations, businesses, partnerships, trusts, etc., while it does not permit direct taxes on "natural born persons", which are not "legal fictions" but instead creations of God with inalienable rights, and whose creation and existence precedes and supersedes that of government. You could say that the obligation to pay taxes on the part of a "legal fiction" like a corporation is part of the price paid for the right to exist and have the entity recognized and protected by the government and the courts. For instance, one benefit that corporations have that natural born persons don't have is limited liability, where individuals within the corporation aren't personally liable for the financial obligations of the company. This privilege or right of a corporation, which is recognized in the law and by the courts, comes with a price. That price is the obligation of the corporation to pay income taxes as excises to the government.

The legal term "person" has an even more restricted definition when used in IRC Chapter 75, which contains all the criminal penalties in the Code. In Section 7343 of that Chapter, a "person" subject to criminal penalties is defined as: ...

[A]n 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.
An individual who is not in such a fiduciary capacity is not defined as a "person" subject to criminal penalties. Unprivileged natural persons, who do not impose the income (excise) tax upon themselves by volunteering to file returns and be liable, are not subject by law to the tax and they are not "persons" who can lawfully be subjected to criminal charges for not filing a return or not paying income tax. Sections of the Code relating to the requirements for filing returns, keeping records, and disclosing information state that those sections apply to "every person liable" or "any person made liable". These descriptions mean "any person who is liable for the tax". They do not state or mean that all persons are liable. The only persons liable are those "persons" (legal entities such as corporations or employees or corporations) who owe an income (excise) tax, and are therefore subject to the requirements of the IRC. If you substitute the word "corporation" for the term "person" (a corporation is a person at law) when reading the Code or other articles and publications relating to income tax, the true meaning of the Code becomes more apparent.

For further information about what the court’s think about this section, read some of the cites in section 5.7 of the Tax Fraud Prevention Manual, Form #06.008, which talks about “not a person” and read the court cases that are cited. Note that all the cases cited by Mr. Becraft in that section are at the circuit court level and none are at the U.S. Supreme Court level. The only authoritative cites, according to the Internal Revenue Manual, are those that come from the Supreme Court.

3.2 Definition of “person” for the purposes of CIVIL enforcement: 26 U.S.C. §6671(b)

Civil enforcement includes the right to proceed administratively rather than judicially, and to institute usually financial penalties for non-compliance. The statutory definition of “person” for the purposes of civil enforcement is as follows:

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TITLE 26 > Subtitle E > CHAPTER 68 > Subchapter B > PART I > § 6671

§ 6671: Rules for application of assessable penalties

(b) Person defined

The term “person”, as used in this subchapter, includes an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.
```

We can see that you must be either a statutory “employee” or an officer or employee of a federal and not state corporation in order to be the proper target of administrative or non-judicial enforcement. Under the rules of statutory construction, the government and the judiciary have NO DELEGATED AUTHORITY to expand upon this target of administrative enforcement by either presumption, equivocation, or even declaration.

“Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one thing is the exclusion of another. Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded.”


"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term’s ordinary meaning. Meese v. Keene, 481 U.S. 465, 484-485 (1987) (“It is axiomatic that the statutory definition of the term excludes unstated meanings of that term”); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 (“As a rule, ‘a definition which declares what a term ‘means’ . . . excludes any meaning that is not stated’”); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.) (collecting cases). That is to say, the statute, read “as a whole,” post at 988 [550 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General’s restriction -- “the child up to the head.” Its words, “substantial portion,” indicate the contrary.”

[Stenberg v. Carhart, 530 U.S. 914 (2000)]

3.3 Definition of “person” for the purposes of CRIMINAL/PENAL enforcement: 26 U.S.C. §7343

Criminal enforcement includes the right to institute criminal or penal proceedings in court against the non-compliant party. These court proceedings are usually instituted in what is called a “franchise court”, which is a court acting in an Executive Branch Capacity in administering government property under Article 4, Section 3, Clause 2. Even if the court or judge has alleged Article III powers or is an Article III court, when it administers a statutory franchise or excise such as the income tax.
tax, it in fact is operating in an Article I (executive) capacity. This was explained by Justice Scalia in Freytag v. Commissioner, 501 U.S. 868, 115 L.Ed.2d. 764 (1991).

The statutory definition of “person” for the purposes of civil enforcement is as follows:

"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one thing is the exclusion of another. Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded."


When a statute includes an explicit definition, we must follow that definition, even if it varies from that term’s ordinary meaning. Meese v. Keene, 481 U.S. 465, 484-485 (1987) (“It is axiomatic that the statutory definition of the term excludes unstated meanings of that term”). Colautti v. Franklin, 439 U.S. at 392-393, n. 10 (“As a rule, ‘a definition which declares what a term “means” . . . excludes any meaning that is not stated’”); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General’s restriction “the child up to the head.” Its words, "substantial portion," indicate the contrary.

[Steinberg v. Carhart, 530 U.S. 914 (2000)]

4 Definition of “individual”

The deepest and darkest secrets of the IRS are always hidden at least three levels deep in their regulations. It requires careful study to find these secrets. Earlier in section 3.1 we showed that the definition of “person” includes “individual”, but the term “individual” is not defined in the statutes anywhere. Below is that definition buried three levels deep in the IRS regulations:

26 C.F.R. 1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.

(c) Definitions

(3) Individual.

(i) Alien individual.

The term alien individual means an individual who is not a citizen or a national of the United States. See Sec. 1.1-1(c).

We already know that the rules of statutory construction forbid adding anything to the above definition of “individual”, so this is the ONLY thing that a statutory “individual” can be unless there is another explicit provision that expands upon or changes this definition:

"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one thing is the exclusion of another. Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be
aliens, per; Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95

Form 1040 every year. The upper left corner of the form indicates "U.S.

Over 100 MILLION Americans file the IRS Form 1040 every year. The upper left corner of the form indicates "U.S. INDIVIDUAL", and we know that the ONLY "individual" they can be referring to is that above. The IRS is therefore already recognizing most Americans as "aliens" in their own country. For these people to identify themselves as "nonresident" is a very small step toward freedom.

So we can see that the term “individual” ALWAYS means an “alien” in relation to federal jurisdiction. This is also confirmed by 26 U.S.C. §3401(a)(8)(C), which recognizes statutory “citizens of the United States**” (in 8 U.S.C. §1401, not in the Fourteenth Amendment) as statutory “aliens” and “residents” when they are in Puerto Rico, which is a federal possession and not federal territory:

26 U.S. Code § 3401. Definitions

(a) WAGES

For purposes of this chapter, the term “wages” means all remuneration (other than fees paid to a public official) for services performed by an employer for his employer, including the cash value of all remuneration (including benefits) paid in any medium other than cash except that such term shall not include remuneration paid—

(C) for services for an employer (other than the United States or any agency thereof) performed by a citizen of the United States within Puerto Rico, if it is reasonable to believe that during the entire calendar year the employee will be a bona fide resident of Puerto Rico, or

All statutory “residents” are “aliens” with a domicile on federal territory, per 26 U.S.C. §7701(b)(1)(A). The nexus for income tax enforcement itself is, in fact, a physical domicile on federal territory, as we exhaustively prove in the following:

Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.030

https://sedm.org/Forms/FormIndex.htm

States of the Union would fit in the same category as federal possessions above in relation to federal territory, in that they too are autonomous and independent and self-governing. For the same reason that STATUTORY territorial citizens (under 8 U.S.C. §1401 and 26 C.F.R. §1.1-1(c)) are statutory “aliens” when domiciled in federal possessions, state CONSTITUTIONAL citizens are statutory “aliens” when domiciled on federal territory. That federal territory, for the purposes of this document, is defined as “United States”:

TITLE 26 > Subtitle E > CHAPTER 79 > Sec. 7701. [Internal Revenue Code]
Sec. 7701. - Definitions

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

(9) United States

The term “United States[,]” when used in a geographical sense includes only the States and the District of Columbia.

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

If in fact the income tax only applies to those domiciled on federal territory, then everyone domiciled OUTSIDE of federal
territory is a statutory “alien”. This would include those domiciled in constitutional states of the Union. That is why the
definition of “nonresident alien”

26 U.S.C. §7701(b)(1)(B) Nonresident alien

An individual is a nonresident alien if such individual is neither a citizen of the United States nor a resident of
the United States (within the meaning of subparagraph (A)).

What “citizen” and “resident” both have in common is that they are “civil statuses” that have domicile in the venue as a
prerequisite, as we pointed out earlier in section 2. You can’t be a STATUTORY “citizen” or “resident” without a predicate
domicile that creates the status. If the domicile prerequisite is ignored, you are no longer dealing with a government, but
contracting with a private corporation purely through contr

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

The main characteristic of a de facto government is that it imputes to you a civil status that you cannot lawfully have under
the Constitution, and cannot even lawfully CONSENT to have:

de facto: In fact, in deed, actually. This phrase is used to characterize an officer, a government, a past action
or a state of affairs which must be accepted for all practical purposes, but is illegal or illegitimate. Thus, an
office, a position or status existing under a claim or color of right such as a de facto corporation. In this sense
it is the contrary of de jure, which means rightful, legitimate, just, or constitutional. Thus, an officer, king, or
government de facto is one who is in actual possession of the office or supreme power, but by usurpation, or
without lawful title; while an officer, king, or governor de jure is one who has just claim and rightful title to the
office or power, but has never had plenary possession of it, or is not in actual possession. MacLeod v. United
States, 229 U.S. 416, 33 S.Ct. 955, 57 L.Ed. 1260. A wife de facto is one whose marriage is voidable by decree,
as distinguished from a wife de jure, or lawful wife. But the term is also frequently used independently of any
distinction from de jure; thus a blockade de facto is a blockade which is actually maintained, as distinguished
from a mere paper blockade. Compare De jure,

Notice the key language “an office, a position or status”. That “status” is the civil status of “person” under the Internal
Revenue Code for the purposes of taxation!

The definition above gives us a hint about the characteristics of what a “de facto” government is:

1. Operates as a corporation for profit instead of a non-profit ministry ordained by ONLY God.
2. Imputes a “position or status” upon either you or themselves which:
   2.1. You never expressly consented to and CANNOT consent to without violating the Declaration of Independence.
   2.2. Is illegitimate or unlawful.
   2.3. Makes youUNEQUAL in relation to them and therefore, makes civil rulers the object of religious worship in
       violation of the First Amendment.
3. Operates out of self-interest instead of fiduciary duty towards the true Sovereigns, WE THE PEOPLE, it is supposed to
   be protecting and serving.
4. Operates under “color of law”, meaning that they appear to have authority justified by that which LOOKS like law, but
   in fact is not IN YOUR CASE. For instance, they enforce a voluntary franchise against a non-participant, and go out
   of their way to make it FRAUDULENTLY APPEAR that the target of the enforcement consented to participate.
   Hence, the franchise agreement would not be LAW in the case of the target of the enforcement and the enforcement
   action would therefore be pursued under the “color of law”.
5. Disrespects, destroys, or undermines the PRIVATE rights of those it is charged with protecting by:
   5.1. Presuming that you own no private property.
   5.2. Presuming that you have equitable rather than legal title to your property and that the de facto government is the
       REAL owner.
   5.3. Presuming that you are a public officer on official business managing THEIR property.
5.4. Refusing to enforce the burden imposed on the government of proving that you donated your private property to a public use, public office, or public purpose BEFORE they can attach obligations against you in the use of it.

To the above we would also add that a “de facto government” does not seek or enforce the requirement for **consent** and **equal treatment** in all interactions with the public at all levels, both administratively and legally.

5 **How Human Beings Become “Individuals” and “Persons” Under the Revenue Statutes**

It might surprise most people to learn that human beings most often are NEITHER “individuals” nor “persons” under ordinary acts of Congress, and especially revenue acts. The reasons for this are many and include the following:

1. All civil statutes are law exclusively for government and not private humans:
   
   **Why Statutory Civil Law is Law for Government and Not Private Persons**, Form #05.037
   
   https://sedm.org/Forms/FormIndex.htm

2. Civil statutes cannot impair PRIVATE property or PRIVATE rights.

   “Under basic rules of construction, statutory laws enacted by legislative bodies cannot impair rights given under a constitution. 194 B.R. at 925. ” [In re Young, 235 B.R. 666 (Bankr.M.D.Fla., 1999)]

3. Civil statutes are privileges and franchises created by the government which convert PRIVATE property to PUBLIC property. They cannot lawfully convert PRIVATE property to PUBLIC property without the express consent of the owner. See:

   **Separation Between Public and Private Course**, Form #12.025
   
   https://sedm.org/Forms/FormIndex.htm

4. You have an inalienable PRIVATE right to choose your civil status, including "person".

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

5. All civil statuses, including “person” or “individual” are a product of a VOLUNTARY choice of domicile protected by the First Amendment right of freedom from compelled association. If you don’t volunteer and choose to be a nonresident or transient foreigner, then you cannot be punished for that choice and cannot have a civil status. See:

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

6. As the absolute owner of your private property, you have the absolute right of depriving any and all others, INCLUDING governments, of the use or benefit of that property, including your body and all of your property. The main method of exercising that control is to control the civil and legal status of the property, who protects it, and HOW it is protected.

   “As independent sovereignty, it is State’s province and duty to forbid interference by another state or foreign power with status of its own citizens. Roberts v Roberts (1947) 81 CA.2d. 871, 185 P.2d. 381 ”


The following subsections will examine the above assertions and prove they are substantially true with evidence from a high level. If you need further evidence, we recommend reading the documents referenced above.

5.1 **How alien nonresidents visiting the geographical United States** become statutory “individuals” whether or not they consent

The U.S. Supreme Court defined how alien nonresidents visiting the United States** become statutory “individuals” below:

The reasons for not allowing to other aliens exemption ‘from the jurisdiction of the country in which they are found’ were stated as follows: **When private individuals of one nation [states of the Unions are “nations” under the law of nations] spread themselves through another as business or caprice may direct, mingling indiscriminately with the inhabitants of that other, or when merchant vessels enter for the purposes of trade, it would be obviously inconvenient and dangerous to society, and would subject the laws to continual***

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13 **Non-Resident Non-Person Position**, Form #05.020, Section 8.12; SOURCE: https://sedm.org/Forms/FormIndex.htm.
infraction, and the government to degradation, if such individuals or merchants did not owe temporary and local allegiance, and were not amenable to the jurisdiction of the country. Nor can the foreign sovereign have any motive for wishing such exemption. His subjects thus passing into foreign countries are not employed by him, nor are they engaged in national pursuits. Consequently, there are powerful motives for not exempting persons of this description from the jurisdiction of the country in which they are found, and no one motive for requiring it. The implied license, therefore, under which they enter, can never be construed to grant such exemption.”

Cranch, 144.

In short, the judgment in the case of The Exchange declared, as incontrovertible principles, that the jurisdiction of every nation within its own territory is exclusive and absolute, and is susceptible of no limitation not imposed by the nation itself; that all exceptions to its full and absolute territorial jurisdiction must be traced up to its own consent, express or implied; that upon its consent to cede, or to waive the exercise of, a part of its territorial jurisdiction, rest the exceptions from that jurisdiction of foreign sovereigns or their armies entering its territory with its permission, and of their foreign ministers and public ships of war; and that the implied license, under which private individuals of another nation enter the territory and mingle indiscriminately with its inhabitants, for purposes of business or pleasure, can never be construed to grant them an exemption from the jurisdiction of the country in which they are found. See, also, Carlisle v. U.S. (1872) 16 Wall. 147, 155; Radich v. Hutchins, 95 U.S. 210 (1877); Wildenhof”s Case (1887) 120 U.S. 1, 7 Sup.Ct. 385; Chae Chan Ping v. U.S. (1889) 130 U.S. 581, 603, 604, 9 Sup.Ct. 623; [United States v. Wong Kim Ark, 169 U.S. 649, 18 S.Ct. 456, 42 L.Ed. 890 (1898)]

Therefore, alien nonresidents visiting or doing business within a country are presumed to be party to an “implied license” while there. All licenses are franchises, and all give rise to a public civil franchise status. In the case of nonresident aliens, that status is “individual” and it is a public office in the government, just like every other franchise status. We prove this in:

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

All “aliens” are presumed to be “nonresident aliens” but this may be overcome upon presentation of proof:

Title 26: Internal Revenue
PART 1—INCOME TAXES
nonresident alien individuals
§ 1.871-4 Proof of residence of aliens.

(a) Rules of evidence. The following rules of evidence shall govern in determining whether or not an alien within the United States has acquired residence therein for purposes of the income tax.

(b) Nonresidence presumed. An alien by reason of his alienage, is presumed to be a nonresident alien.

(c) Presumption rebutted—

(1) Departing alien.

In the case of an alien who presents himself for determination of tax liability before departure from the United States, the presumption as to the alien’s nonresidence may be overcome by proof--

Aliens, while physically in the United States**, are presumed to be “resident” here, REGARDLESS OF THEIR CONSENT or INTENT. “residence” is the word used to characterize an alien as being subject to the CIVIL and/or TAXING franchise codes of the place he or she is in:

Title 26: Internal Revenue
PART 1—INCOME TAXES
nonresident alien individuals
§1.871-2 Determining residence of alien individuals.

(a) General.

The term nonresident alien individual means an individual whose residence is not within the United States, and who is not a citizen of the United States. The term includes a nonresident alien fiduciary. For such purpose the term fiduciary shall have the meaning assigned to it by section 7701(a)(6) and the regulations in part 301 of this chapter (Regulations on Procedure and Administration). For presumption as to an alien’s nonresidence, see paragraph (b) of §1.871-4.

(b) Residence defined.
An alien actually present in the United States who is not a mere transient or sojourner is a resident of the United States for purposes of the income tax. Whether he is a transient is determined by his intentions with regard to the length and nature of his stay. A mere floating intention, indefinite as to time, to return to another country is not sufficient to constitute him a transient. If he lives in the United States and has no definite intention as to his stay, he is a resident. One who comes to the United States for a definite purpose which in its nature may be promptly accomplished is a transient; but, if his purpose is of such a nature that an extended stay may be necessary for its accomplishment, and to that end the alien makes his home temporarily in the United States, he becomes a resident, though it may be his intention at all times to return to his domicile abroad when the purpose for which he came has been consummated or abandoned. An alien whose stay in the United States is limited to a definite period by the immigration laws is not a resident of the United States within the meaning of this section, in the absence of exceptional circumstances.

Once aliens seek the privilege of permanent resident status, then they cease to be nonresident aliens and become “resident aliens” under 26 U.S.C. §7701(b)(1)(A):

26 U.S.C. §7701(b)(1)(A) Resident alien

(b) Definition of resident alien and nonresident alien

(1) In general
For purposes of this title (other than subtitle B) -
(A) Resident alien
An alien individual shall be treated as a resident of the United States with respect to any calendar year if (and only if) such individual meets the requirements of clause (i), (ii), or (iii):
(i) Lawfully admitted for permanent residence
Such individual is a lawful permanent resident of the United States at any time during such calendar year.
(ii) Substantial presence test
Such individual meets the substantial presence test of paragraph (3).
(iii) First year election
Such individual makes the election provided in paragraph (4).

Residents, as distinguished from citizens, are aliens who are permitted to take up a permanent abode in the country. Being bound to the society by reason of their dwelling in it, they are subject to its laws so long as they remain there, and, being protected by it, they must defend it, although they do not enjoy all the rights of citizens. They have only certain privileges which the law, or custom, gives them. Permanent residents are those who have been given the right of perpetual residence. They are a sort of citizen of a less privileged character, and are subject to the society without enjoying all its advantages. Their children succeed to their status; for the right of perpetual residence given them by the State passes to their children.”

[The Law of Nations, Vattel, Book 1, Chapter 19, Section 213, p. 87]

Therefore, once aliens apply for and receive “permanent resident” status, they get the same exemption from income taxation as citizens and thereby CEASE to be civil “persons” under the Internal Revenue Code as described in the following sections. In that sense, their “implied license” is revoked and they thereby cease to be civil “persons”. The license returns if they abandon their “permanent resident” civil status:

Title 26: Internal Revenue
PART 1—INCOME TAXES
nonresident individuals
§1.871-5 Loss of residence by an alien.

An alien who has acquired residence in the United States retains his status as a resident until he abandons the same and actually departs from the United States. An intention to change his residence does not change his status as a resident alien to that of a nonresident alien. Thus, an alien who has acquired a residence in the United States is taxable as a resident for the remainder of his stay in the United States.

We should also point out that:

1. There are literally BILLIONS of aliens throughout the world.
2. Unless and until an alien either physically sets foot within our country or conducts commerce or business with a foreign state such as the United States**, they:
   2.1. Would NOT be classified as civil STATUTORY “persons” or “individuals”, but rather “transient foreigners” or “stateless persons”. Domicile in a place is MANDATORY in order for the civil statutes to be enforceable per Federal Rule of Civil Procedure 17, and they have no foreign domicile while temporarily here.
2.2. Would NOT be classified as “persons” under the Constitution. The constitution attaches to and protects LAND, and not the status of people ON the land.

2.3. Would NOT be classified as “persons” under the CRIMINAL law.

2.4. Would NOT be classified as “persons” under the common law and equity.

3. If the alien then physically comes to the United States** (federal zone or STATUTORY “United States**”), then they:

3.1. Would NOT become “persons” under the Constitution, because the constitution does not attach to federal territory.

3.2. Would become “persons” under the CRIMINAL laws of Congress, because the criminal law attaches to physical territory.

3.3. Would become “persons” under the common law and equity of the national government and not the states, because common law attaches to physical land.

4. If the alien then physically moves to a constitutional state, then their status would change as follows:

4.1. Would become “persons” under the Constitution, because the constitution attaches to land within constitutional states.

4.2. Would become “persons” under the CRIMINAL laws of states of the Union, because the criminal law attaches to physical territory.

4.3. Would cease to be “persons” under the CRIMINAL laws of Congress, because they are not on federal territory.

4.4. Would become “persons” under the common law and equity of the state they visited and not the national government, because common law attaches to physical land.

5. If the aliens are statutory “citizens” of their state of origin, they are “agents of the state” they came from. If they do not consent to be statutory “citizens” and do not have a domicile in the state of their birth, then they are “non-residents” in relation to their state of birth. The STATUTORY “citizen” is the agent of the state, not the human being filling the public office of “citizen”.

"Under our own systems of polity, the term 'citizen', implying the same or similar relations to the government and to society which appertain to the term, 'subject' in England, is familiar to all. Under either system, the term used is designed to apply to man in his individual character and to his natural capacities -- to a being or agent [PUBLIC OFFICER!] possessing social and political rights and sustaining social, political, and moral obligations. It is in this acceptation only, therefore, that the term 'citizen', in the article of the Constitution, can be received and understood. When distributing the judicial power, that article extends it to controversies between 'citizens' of different states. This must mean the natural physical beings composing those separate communities, and can by no violence of interpretation be made to signify artificial, incorporeal, theoretical, and invisible creations. A corporation, therefore, being not a natural person, but a mere creature of the mind, invisible and intangible, cannot be a citizen of a state, or of the United States, and cannot fall within the terms or the power of the above mentioned article, and can therefore neither plead nor be impleaded in the courts of the United States." [Rundle v. Delaware & Raritan Canal Company, 55 U.S. 80, 99 (1852) from dissenting opinion by Justice Daniel]

6. When aliens are STATUTORY citizens of the country of their birth and origin who are doing business in the United States** as a “foreign state”, they are treated as AGENTS and OFFICERS of the country they are from, hence they are “state actors”.

The Law of Nations, Book II: Of a Nation Considered in Her Relation to Other States
§ 81. The property of the citizens is the property of the nation, with respect to foreign nations.

Even the property of the individuals is, in the aggregate, to be considered as the property of the nation, with respect to other states. It, in some sort, really belongs to her, from the right she has over the property of her citizens, because it constitutes a part of the sum total of her riches, and augments her power. She is interested in that property by her obligation to protect all her members. In short, it cannot be otherwise, since nations act and treat together as bodies in their quality of political societies, and are considered as so many moral persons. All those who form a society, a nation being considered by foreign nations as constituting only one whole, one single person, — all their wealth together can only be considered as the wealth of that same person. And this is to true, that each political society may, if it pleases, establish within itself a community of goods, as Campanella did in his republic of the sun. Others will not inquire what it does in this respect: its domestic regulations make no change in its rights with respect to foreigners nor in the manner in which they ought to consider the aggregate of its property, in what way soever it is possessed.

[The Law of Nations, Vattel, Book II, Section 81:
SOURCE: http://famguardian.org/Publications/LawOfNations/vattel_02.htm§ 81. The property of the citizens is the property of the nation, with respect to foreign nations.]

7. As agents of the state they were born within and are domiciled within while they are here, aliens visiting the United States** are part of a “foreign state” in relation to the United States**.
These principles are a product of the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97:

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

(1) in which the foreign state has waived its immunity either explicitly or by implication, notwithstanding any withdrawal of the waiver which the foreign state may purport to effect except in accordance with the terms of the waiver;

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

(3) in which rights in property taken in violation of international law are in issue and that property or any property exchanged for such property is present in the United States in connection with a commercial activity carried on in the United States by the foreign state; or that property or any property exchanged for such property is owned or operated by an agency or instrumentality of the foreign state and that agency or instrumentality is engaged in a commercial activity in the United States;

(4) in which rights in property in the United States acquired by succession or gift or rights in immovable property situated in the United States are in issue;

(5) not otherwise encompassed in paragraph (2) above, in which money damages are sought against a foreign state for personal injury or death, or damage to or loss of property, occurring in the United States and caused by the tortious act or omission of that foreign state or of any official or employee of that foreign state while acting within the scope of his office or employment; except this paragraph shall not apply to —

(A) any claim based upon the exercise or performance or the failure to exercise or perform a discretionary function regardless of whether the discretion be abused, or

(B) any claim arising out of malicious prosecution, abuse of process, libel, slander, misrepresentation, deceit, or interference with contract rights; or

(6) in which the action is brought, either to enforce an agreement made by the foreign state with or for the benefit of a private party to submit to arbitration all or any differences which have arisen or which may arise between the parties with respect to a defined legal relationship, whether contractual or not, concerning a subject matter capable of settlement by arbitration under the laws of the United States, or to confirm an award made pursuant to such an agreement to arbitrate, if (A) the arbitration takes place or is intended to take place in the United States, (B) the agreement or award is or may be governed by a treaty or other international agreement in force for the United States calling for the recognition and enforcement of arbitral awards, (C) the underlying claim, for the agreement to arbitrate, could have been brought in a United States court under this section or section 1607, or (D) paragraph (1) of this subsection is otherwise applicable.

Lastly, we also wish to emphasize that those who are physically in the country they were born in are NOT under any such “implied license” and therefore, unlike aliens, are not AUTOMATICALLY “individuals” or “persons” and cannot consent to become “individuals” or “persons” under any revenue statute. These people would be called “nationals of the United States*** OF AMERICA”. Their rights are UNALIENABLE and therefore they cannot lawfully consent to give them away by agreeing to ANY civil status, including “person” or “individual”.

5.2 “U.S. Persons”

The statutory definition of “U.S. person” within the Internal Revenue Code is as follows:

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

(30) United States person
The term "United States person" means -
(A) a citizen or resident of the United States,
(B) a domestic partnership,
(C) a domestic corporation,
(D) any estate (other than a foreign estate, within the meaning of paragraph (31)), and
(E) any trust if -
(i) a court within the United States is able to exercise primary supervision over the administration of the trust, and
(ii) one or more United States persons have the authority to control all substantial decisions of the trust.

NOTICE the following important fact: The definition of “person” in 26 U.S.C. §7701(a)(1) does NOT include “U.S. person”, and therefore indicating this status on a withholding form does not make you a STATUTORY “person” within the Internal Revenue Code!
No inference, implication, or presumption of legislative construction shall be drawn or made by reason of the location or grouping of any particular section or provision or portion of this title, nor shall any table of contents, table of cross references, or similar outline, analysis, or descriptive matter relating to the contents of this title be given any legal effect. The preceding sentence also applies to the sidenotes and ancillary tables contained in the various prints of this Act before its enactment into law.

Portions of a specific section, such as 26 U.S.C. §7701(a)(30) is a “grouping” as referred to above. The following case also affirms this concept:

“Factors of this type have led to the wise rule that the title of a statute and the heading of a section cannot limit the plain meaning of the text. United States v. Fisher, 2 Cranch 358, 386; Cornell v. Coyne, 192 U.S. 418, 430; Strathern S.S. Co. v. Dillon, 252 U.S. 348, 354. For interpretative purposes, they are of use only when they shed light on some ambiguous word or phrase. They are but tools available for the resolution of a doubt. But they cannot undo or limit that which the text makes plain.”

[Railroad Trainmen v. B. & O.R. Co. 331 U.S. 519 (1947)]

Therefore, we must discern the meaning of “U.S. person” from what is included UNDER the heading, and not within the heading “U.S. Person”. The following subsections will attempt to do this.

5.3 The Three Types of “Persons”

The meaning of “person” depends entirely upon the context in which it is used. There are three main contexts, defined by the system of law in which they may be invoked:

1. CONSTITUTIONAL “person”: Means a human being and excludes artificial entities or corporations or even governments.

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

2. STATUTORY “person”: Depends entirely upon the definition within the statutes and EXCLUDES CONSTITUTIONAL “persons”. This would NOT INCLUDE STATUTORY “U.S. Persons”.

3. COMMON LAW “person”: A private human who is litigating in equity under the common law in defense of his absolutely owned private property.

The above systems of law are described in:

Four Law Systems Course, Form #12.039
https://sedm.org/Forms/FormIndex.htm

Which of the above statuses you have depends on the law system you voluntarily invoke when dealing with the government. That law system determines what is called the “choice of law” in your interactions with the government. For more on “choice of law” rules, see:

Federal Jurisdiction, Form #05.018, Section 3
https://sedm.org/Forms/FormIndex.htm
If you invoke a specific choice of law in the action you file in court, and the judge or government changes it to one of the others, then they are engaged in CRIMINAL IDENTITY THEFT:

Government Identity Theft, Form #05.046
https://sedm.org/Forms/FormIndex.htm

Identity theft can also be attempted by the government by deceiving or confusing you with legal “words of art”:

Legal Deception, Propaganda, and Fraud, Form #05.014
https://sedm.org/Forms/FormIndex.htm

5.4 Why a “U.S. Person” who is a “citizen” is NOT a statutory “person” or “individual” in the Internal Revenue Code

The definition of person is found in 26 U.S.C. §7701(a)(1) as follows:

The term “person” shall be construed to mean and include an individual, a trust, estate, partnership, association, company or corporation.

The term “individual” is then defined as:

26 C.F.R. 1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.

The term alien individual means an individual who is not a citizen or a national of the United States. See Sec. 1.1-1(c).

Did you also notice that the definitions were not qualified to only apply to a specific chapter or section? That means that they apply generally throughout the Internal Revenue Code and implementing regulations. Therefore, we must conclude that the REAL “individual” in the phrase “U.S. **Individual** Income Tax Return” (IRS Form 1040) that Congress and the IRS are referring to can only mean “nonresident alien INDIVIDUALS” and “alien INDIVIDUALS”. That is why they don’t just come out and say “U.S. **Citizen** Tax Return” on the 1040 form. If you aren’t a STATUTORY “individual”, then obviously you are filing the WRONG form to file the 1040, which is a RESIDENT form for those DOMICILED on federal territory. This is covered in the following:

Why It’s a Crime for a State Citizen to File a 1040 Income Tax Return, Form #08.021
https://sedm.org/Forms/FormIndex.htm

Therefore, all STATUTORY “individuals” are STATUTORY “aliens”. Hence, the ONLY people under Title 26 of the U.S. Code who are BOTH “persons” and “individuals” are ALIENS. Under the rules of statutory construction “citizens” of every description are EXCLUDED from being STATUTORY “persons”.
"It is apparent that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional restrictions."
[Bailey v. Alabama, 219 U.S. 219 (1911)]

"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one thing is the exclusion of another. Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded."

Who might these STATUTORY “persons” be who are also “individuals”? They must meet all the following conditions simultaneously to be “taxpayers” and “persons”:

1. STATUTORY “U.S. citizens” or STATUTORY “U.S. residents” domiciled in the geographical “United States” under 26 U.S.C. §7701(a)(9) and (a)(10) and/or 4 U.S.C. §110(d).
3. Availing themselves of a tax treaty benefit (franchises) and therefore liable to PAY for said “benefit”.
4. Interface to the Internal Revenue Code as “aliens” in relation to the foreign country they are physically in but not domiciled in at the time.

Some older versions of the code call the confluence of conditions above a “nonresident citizen”. The above are confirmed by the words of Jesus Himself!

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

Peter said to Him, “From strangers [statutory “aliens”] ‘residents’ ONLY. See 26 C.F.R. §1.1-1(a)(2)(ii) and 26 C.F.R. §1.1441-1(e)(3).”

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

Note some other very important things that distinguish STATUTORY “U.S. Persons” from STATUTORY “persons”:

1. The term “U.S.” in the phrase “U.S. Person” as used in 26 U.S.C. §7701(a)(30) is never defined anywhere in the Internal Revenue Code, and therefore does NOT mean the same as “United States” in its geographical sense as defined in 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d). It is a violation of due process to PRESUME that the two are equivalent.
2. The definition of “person” in 26 U.S.C. §7701(a)(1) does not include statutory “citizens” or “residents”.
3. The definition of “U.S. person” in 26 U.S.C. §7701(a)(30) does not include statutory “individuals”.
4. Nowhere in the code are “individuals” ever expressly defined to include statutory “citizens” or “residents”. Hence, under the rules of statutory construction, they are purposefully excluded.
5. Based on the previous items, there is no overlap between the definitions of “person” and “U.S. Person” in the case of human beings who are ALSO “citizens” or “residents”.
6. The only occasion when a human being can ALSO be a statutory “person” is when they are neither a “citizen” nor a “resident” and are a statutory “individual”.

7. The only “person” who is neither a statutory “citizen” nor a statutory “resident” and is ALSO an “individual” is a “nonresident alien individual”:

   26 U.S.C. §7701(b)(1)(B) Nonresident alien

   An individual is a nonresident alien if such individual is neither a citizen of the United States nor a resident of the United States (within the meaning of subparagraph (A)).

8. The previous item explains why nonresident aliens are the ONLY type of “individual” subject to tax withholding in 26 U.S.C. Subtitle A, Chapter 3, Subchapter A and who can earn taxable income under the I.R.C.: The only “individuals” listed are “nonresident aliens”:

   26 U.S. Code Subchapter A - Nonresident Aliens and Foreign Corporations

   § 1441 - Withholding of tax on nonresident aliens
   § 1442 - Withholding of tax on foreign corporations
   § 1443 - Foreign tax-exempt organizations
   § 1444 - Withholding on Virgin Islands source income
   § 1445 - Withholding of tax on dispositions of United States real property interests
   § 1446 - Withholding tax on foreign partners' share of effectively connected income

9. There is overlap between “U.S. Person” and “person” in the case of trusts, corporations, and estates, but NOT “individuals”. All such entities are artificial and fictions of law. Even they can in some cases be “citizens” or “residents” and therefore nontaxpayers:

   "A corporation is a citizen, resident, or inhabitant of the state or country by or under the laws of which it was created, and of that state or country only."

   [19 Corpus Juris Secundum (C.J.S.), Corporations, §§886 (2003)]

10. Corporations can also be individuals instead of merely and only corporations:

    At common law, a “corporation” was an “artificial person endowed with the legal capacity of perpetual succession” consisting either of a single individual (termed a “corporation sole”) or of a collection of several individuals (a "corporation aggregate"). 3 H. Stephen, Commentaries on the Laws of England 166, 168 (1st Am. ed. 1845). The sovereign was considered a corporation. See id., at 170; see also 1 W. Blackstone, Commentaries *467. Under the definitions supplied by contemporary law dictionaries, Territories would have been classified as "corporations" (and hence as "persons") at the time that 1983 was enacted and the Dictionary Act recodified. See W. Anderson, A Dictionary of Law 261 (1893) ("All corporations were originally modeled upon a state or nation"); 1 J. Bouvier, A Law Dictionary Adapted to the Constitution and Laws of the United States of America 318-319 (11th ed. 1866) ("In this extensive sense the United States may be termed a corporation"); Van Brocklin v. Tennessee, 117 U.S. 151, 154 (1886) ("The United States is a . . . great corporation . . . ordained and established by the American people") (quoting United [495 U.S. 182, 202] States v. Maurice, 26 F. Cas. 1211, 1216 (No. 15,747) (CC Va. 1823) (Marshall, C. J.)); Cotton v. United States, 11 How. 229, 231 (1851) (United States is "a corporation"). See generally Trustees of Dartmouth College v. Woodward, 4 Wheat. 518, 561-562 (1819) (explaining history of term "corporation").

   [Ngiraingas v. Sanchez, 495 U.S. 182 (1990)]

We have therefore come full circle in forcefully concluding that “persons” and “U.S. persons” are not equivalent and non-overlapping in the case of “citizens” and “residents”, and that the only type of entity a human being can be if they are a STATUTORY “citizen” or “resident” is a statutory “U.S. person” under 26 U.S.C. §7701(a)(30) and NOT a statutory “person” under 26 U.S.C. §7701(a)(1).

None of the following could therefore TRUTHFULLY be said about a STATUTORY “U.S. Person” who are human beings that are “citizens” or “residents”:

Policy Document: IRS Fraud and Deception About the Statutory Word “Person”
1. They are "individuals" as described in 26 C.F.R. §1.1441-1(c)(3)(i).
2. That they are a SUBSET of all "persons" in 26 U.S.C. §7701(a)(1).

Lastly, we wish to emphasize that it constitutes a CRIME and perjury for someone who is in fact and in deed a "citizen" to misrepresent themselves as a STATUTORY "individual" (alien) by performing any of the following acts:

1. Declaring yourself to be a "payee" by submitting an IRS Form W-8 or W-9 to an alleged "withholding agent" while physically located in the statutory "United States**" (federal zone) or in a state of the Union. All human beings "payees" are "persons" and therefore "individuals". "U.S. persons" who are not aliens are NOT "persons". Statutory citizens or residents must be ABROAD to be a “payee” because only then can they be both "individuals" and "qualified individuals" under 26 U.S.C. §911(d)(1).

2. Filing an IRS Form 1040. The form in the upper left corner says “U.S. Individual” and “citizens” are NOT STATUTORY “individuals”. See: Why It’s a Crime for a State Citizen to File a 1040 Income Tax Return, Form #08.021 https://sedm.org/Forms/FormIndex.htm

3. To apply for or receive an “INDIVIDUAL Taxpayer Identification Number” using an IRS Form W-7. See: Individual Taxpayer Identification Number, Internal Revenue Service https://www.irs.gov/individuals/individual-taxpayer-identification-number

The ONLY provision within the Internal Revenue Code that permits those who are STATUTORY “citizens” to claim the status of either "individual" or “alien” is found in 26 U.S.C. §911(d)(1), in which the citizen is physically abroad in a foreign country, in which case he or she is called a “qualified individual”.

U.S. Code › Title 26 › Subtitle A › Chapter 1 › Subchapter N › Part III › Subpart B › § 911

26 U.S. Code § 911 - Citizens or residents of the United States living abroad

(d) DEFINITIONS AND SPECIAL RULES

For purposes of this section—

(1) QUALIFIED INDIVIDUAL

The term “qualified individual” means an individual whose tax home is in a foreign country and who is—

(A) a citizen of the United States and establishes to the satisfaction of the Secretary that he has been a bona fide resident of a foreign country or countries for an uninterrupted period which includes an entire taxable year, or

(B) a citizen or resident of the United States and who, during any period of 12 consecutive months, is present in a foreign country or countries during at least 330 full days in such period.

The above provisions SUPERSEDE the definitions within 26 U.S.C. §7701 only within section 911 for the specific case of citizens when abroad ONLY. Those who are not physically "abroad" or in a foreign country CANNOT truthfully claim to be “individuals” and would be committing perjury under penalty of perjury if they signed any tax form, INCLUDING a 1040
form, identifying themselves as either an “individual” or a “U.S. individual” as it says in the upper left corner of the 1040 form. If this limitation of the income tax ALONE were observed, then most of the fraud and crime that plagues the system would instantly cease to exist.

5.5 “U.S. Persons” who are ALSO “persons”

26 C.F.R. §1.1441(c)(8) identifies “U.S. Persons” who are also “persons” under the Internal Revenue Code:

(8)Person.

For purposes of the regulations under chapter 3 of the Code, the term person shall mean a person described in section 7701(a)(1) and the regulations under that section and a U.S. branch to the extent treated as a U.S. person under paragraph (b)(2)(iv) of this section. For purposes of the regulations under chapter 3 of the Code, the term person does not include a wholly-owned entity that is disregarded for federal tax purposes under § 301.7701-2(c)(2) of this chapter as an entity separate from its owner. See paragraph (b)(2)(iii) of this section for procedures applicable to payments to such entities.

[26 C.F.R. §1.1441-1(c)(8)]

The ONLY way that a human being who is a “U.S. person” physically located within the statutory “United States**” (federal zone) or states of the Union can become a STATUTORY “person” is to:

1. Be treated wrongfully AS IF they are a “payee” by an ignorant “withholding agent” under 26 C.F.R. §1.1441.
2. Be falsely PRESUMED to be a statutory “individual” or statutory “person”. All such conclusive presumptions which impair constitutional rights are unconstitutional and impermissible as we prove in the following:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017

https://sedm.org/Forms/FormIndex.htm

All such presumption should be FORCEFULLY CHALLENGED. Anyone making such a presumption should be DEMANDED to satisfy their burden of proof and produce a statutory definition that expressly includes those who are either STATUTORY “citizens” or statutory “residents”. In the absence of such a presumption, you as the victim of such an unconstitutional presumption must be presumed to be innocent until proven guilty, which means a “non-person” and a “non-taxpayer” unless and until proven otherwise WITH COURT ADMISSIBLE EVIDENCE SIGNED UNDER PENALTY OF PERJURY BY THE MOVING PARTY, which is the withholding agent.

3. Volunteer to fill out an unmodified or not amended IRS Form W-8 or W-9. Both forms PRESUPPOSE that the submitter is a “payee” and therefore a “person” under 26 C.F.R. §1.1441-1(b)(2)(i). A withholding agent asserting usually falsely that you have to fill out this form MUST make a false presumption that you are a “person” but he CANNOT make that determination without forcing you to contract or associate in violation of law. ONLY YOU as the submitter can lawfully do that. If you say under penalty of perjury that you are NOT a statutory “person” or “individual”, then he has to take your word for it and NOT enforce the provisions of 26 C.F.R. §1.1441-1 against you. If he refuses you this right, he is committing criminal witness tampering, since the form is signed under penalty of perjury and he compelling a specific type of testimony from you. See:

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

https://sedm.org/Forms/FormIndex.htm

4. Fill out an IRS Form W-8. Block 1 for the name of the submitter calls the submitter an “individual”. You are NOT an “individual” since individuals are aliens as required by 26 C.F.R. §1.1441-1(c)(3). Only STATUTORY “U.S. citizens” abroad can be “individuals” and you aren’t abroad if you are either on federal territory or within a constitutional state.

The result of ALL of the above is CRIMINAL IDENTIFY THEFT at worst as described in Form #05.046, and impersonating a public officer called a “person” and “individual” at best in violation of 18 U.S.C. §912 as described in Form #05.008.

There is also much overlap between the definition of “person” and “U.S. person”. The main LACK of overlap occurs with “individuals”. The main reason for this difference in overlap is the fact that HUMAN BEINGS have constitutional rights while artificial entities DO NOT. Below is a table comparing the two, keeping in mind that the above regulation refers to the items listed that both say “Yes”, but not to “individuals”:

Table 1: Comparison of "person" to "U.S. Person"
We believe that the “citizen or resident of the United States***” listed in item 1 above and in 26 U.S.C. §7701(a)(30)(A) is a territorial citizen or resident. Those domiciled in states of the Union would be NEITHER, and therefore would NOT be classified as “individuals”, even if they otherwise satisfied the definition of “individual” found in 26 C.F.R. §1.1441-1(c)(3). This results from the geographical definition of “United States” found in 26 U.S.C. §7701(a)(9) and (a)(10). Below is an example of why we believe this:

26 C.F.R. §31.3121(e) State, United States, and citizen

(b) ..The term 'citizen of the United States' includes a citizen of the Commonwealth of Puerto Rico or the Virgin Islands, and, effective January 1, 1961, a citizen of Guam or American Samoa.

6  **Equivocation of Statutory Terms: How corrupt judges and government prosecutors confuse contexts to unlawfully extend the meaning of words**

In the legal field, context is EVERYTHING. In the real estate field, there are three things that determine the VALUE of property: LOCATION, LOCATION, and LOCATION. In the legal field, there are three things that determine the MEANING of a word: CONTEXT, CONTEX, and CONTEXT.

Law is about language, and the meaning of words in turn is determined entirely by their context. The last skill most people develop in learning any new subject, including law, is to understand the various contexts in which words can be used and to apply the correct context in determining the exact meaning of words. Understanding the various contexts is difficult because it requires the broadest possible exposure to the subject matter addressed by the word. Those who don’t understand the different contexts can be victims of “equivocation”, which is a logical fallacy that leads people to falsely believe that all the contexts are equivalent. Logical fallacies are an important propaganda technique used to justify or protect CRIMINAL activity. That logical fallacy is described on the following website:

**Thou Shalt Not Commit Logical Fallacies Website**  
https://yourlogicalfallacyis.com/

Within the legal field, there are four different contexts for the meaning of words:

1. Public v. Private context.
2. Geographical v. Legal context for words “United States” and “State”.
4. “Subject to THE jurisdiction” v. “subject to ITS jurisdiction”

The following sections will individually address these two contexts to improve your comprehension of legal terms when reading and interpreting the law. They will also describe how these two contexts are deliberately confused to unlawfully and unconstitutionally expand government jurisdiction and power.
All the confusion of contexts is only possible under following mandatory conditions:

1. The audience hearing them are legally ignorant. Legal ignorance is MANUFACTURED by the government in the public schools, so the slaves and serfs never have the key to their chains. The same thing happened with black slavery. Black slaves were not allowed to go to school.

2. The legal ignorance of the audience allows them to be unaware of the various legal contexts for words.

3. “Equivocation”, which is a logical fallacy, is abused to make two opposing and non-overlapping contexts appear equivalent, even though they are not. This leads to an unconstitutional or unlawful or even CRIMINAL result.

4. All source of information on the Internet that might identify the contexts and eliminate the confusion of them are systematically censored and enjoined. The de facto government tried to enjoin our website, for instance, to prevent people learning essentially how to escape the IDENTITY THEFT and legal kidnapping being systematically abused by judges and lawyers to STEAL from people and unlawfully and unconstitutionally enlarge their jurisdiction and importance.

5. Government propaganda is abused to accomplish the equivocation that makes the contexts falsely appear equivalent.

5.1. This propaganda is used by both lawyers and courts and even the media, and none of it is trustworthy.

5.2. This propaganda is only possible because no one in the government is accountable for anything they say or write.

For extensive research on HOW government propaganda is abused to confuse the contexts and make them appear equivalent, see:

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

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

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

6.1 How the two contexts are deliberately and maliciously confused and made to appear the same in order to unlawfully and unconstitutionally expand government jurisdiction

The process of confusing two non-overlapping contexts is called “equivocation”. Here is the best definition we have found on the subject matter:

equivocation

EQUIVOCATION, n. Ambiguity of speech; the use of words or expressions that are susceptible of a double signification. Hypocrites are often guilty of equivocation, and by this means lose the confidence of their fellow men. Equivocation is incompatible with the Christian character and profession.
[SOURCE: http://1828.mshaffer.com/d/search/word,equivocation]

Wikipedia defines the term much more expansively:

Equivocation ("to call by the same name") is an informal logical fallacy. It is the misleading use of a term with more than one meaning or sense (by glossing over which meaning is intended at a particular time). It generally occurs with polysemic words (words with multiple meanings).

Albeit in common parlance it is used in a variety of contexts, when discussed as a fallacy, equivocation only occurs when the arguer makes a word or phrase employed in two (or more) different senses in an argument appear to have the same meaning throughout.\(^\text{15}\)


During judicial confirmation hearings for Prospective U.S. Supreme Court Justice Brett Kavanaugh, the phrase “unequivocally” was frequently used by Kavanaugh.

**unequivocal**

**adjective**

un·equiv·o·cal | \\ˌən-ə-və-ˈkōl \*

**Definition of unequivocal**

1: leaving no doubt: **clear**, unambiguous

2: **unquestionable** production of unequivocal masterpieces —Carole Cook

[Merriam-Webster, Downloaded 10/2/2018; SOURCE: https://www.merriam-webster.com/dictionary/unequivocal]

By using that word, the judicial candidate meant “without equivocation”. The presumption established by that use of such a word is that “equivocation” is the usual norm for all judges, and of course he was right.

Equivocation is maliciously abused mainly by government and the legal field to:

1. Confuse PUBLIC statutory “persons” and public offices with PRIVATE human beings.
   1.1. PUBLIC statutory “persons” are subject to the civil statutory law.
   1.2. PRIVATE human beings are not subject to civil statutory law unless they FIRST consent to act as a public officer.

   For details on this dichotomy, see:
   **Why Statutory Civil Law is Law for Government and Not Private Persons**, Form #05.037
   [http://sedm.org/Forms/FormIndex.htm](http://sedm.org/Forms/FormIndex.htm)

2. Confuse the GEOGRAPHICAL context of “United States” and “State” with the LEGAL context.
   2.1. The “United States” and “State” in acts of Congress, in a GEOGRAPHICAL sense means federal territory and excludes states of the Union. See 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d).
   2.2. The “United States” and “State” can also be used in a LEGAL context, whereby it implies the United States government corporation as a legal person and not a geographical place. To be “in” this “United States” means to be a public officer of the body corporate, which is a federal corporation.

   For details on this dichotomy, see:
   **Non-Resident Non-Person Position**, Form #05.020, Sections 4 through 5
   [http://sedm.org/Forms/FormIndex.htm](http://sedm.org/Forms/FormIndex.htm)

3. Confuse STATUTORY citizens or residents with CONSTITUTIONAL citizens or residents. These groups are mutually exclusive and non-overlapping.
   3.1. A STATUTORY citizen is someone born on federal territory subject to the exclusive jurisdiction of Congress. This type of citizen is a creation and franchise of Congress created exclusively under the authority of 8 U.S.C. §1401 and NOT the Fourteenth Amendment. This is a civil statutory status that implies a domicile on federal territory and NOT a constitutional state.
   3.2. A CONSTITUTIONAL citizen is a human being and not an artificial entity or office. This human being is born in a CONSTITUTIONAL state of the Union and outside of federal territory. This type of citizen is created under the authority of the Fourteenth Amendment and NOT 8 U.S.C. §1401. This is a CONSTITUTIONAL status rather than a civil statutory status. It requires the person to “reside” in a constitutional state of the Union, meaning to have a domicile there. If they do not, then they are not even Fourteenth Amendment citizens, but nonresidents and transient foreigners. “Reside” in the Fourteenth Amendment implies DOMICILE per Saenz v. Roe. 526 U.S. 473, 119 S.Ct. 1430, 143 L.Ed.2d. 635 (1999).

   For details on this dichotomy, see:
   **Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen**, Form #05.006
   [http://sedm.org/Forms/FormIndex.htm](http://sedm.org/Forms/FormIndex.htm)

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Form 08.023, Rev. 7-15-2019  EXHIBIT:_______
4. Confuse “subject to THE jurisdiction” in the Fourteenth Amendment with “subject to ITS jurisdiction” in federal statutes.

4.1. “Subject to THE jurisdiction” means the POLITICAL and not LEGISLATIVE jurisdiction. This phrase is found in the Fourteenth Amendment and sometimes in federal statutes. It has a completely different meaning in each of the two contexts.

4.2. “Subject to ITS jurisdiction” means subject to the LEGISLATIVE and not POLITICAL jurisdiction. This phrase is commonly found in federal statutes only and not the constitution.

The following sections will break down each of the above four areas where equivocation is commonly abused mainly by judges and lawyers to illegally and unconstitutionally expand their jurisdiction and importance.

6.2 How Governments Abuse CONFUSION OVER CONTEXT in Statutes and/or Government Forms to Deliberately Create False Presumptions that Deceive, Injure, and Violate Rights of Readers

Next, we must address the main methods by which government employees abuse language in order to deceive those reading or administering the law. The following primary methods are used:

1. Using the expansive or additive sense of the word “includes” within definitions appearing in the code and falsely claiming that such a use authorizes them to add ANYTHING THEY WANT to the meaning of definition of the term. We cover this in Form #05.014, Section 15.2.3.8.

2. Deliberately specifying in a statute or form a vague definition or no definition at all of key words, thus:
   2.1. Inviting false presumptions for confusion of what context is intended.
   2.2. Leaving undue discretion to readers, judges, and juries when disputes over meaning occur in order to add whatever they want to the meaning of terms.

The above approach is discussed in Form #05.014, Section 15.2.3.5, where we talk about the “Void for Vagueness Doctrine”.

3. Abusing words on government forms as follows to confuse the ORDINARY context with the STATUTORY context, both of which are usually MUTUALLY EXCLUSIVE and opposite to each other:
   3.1. Making the reader believe that the word is used in its ORDINARY rather than STATUTORY meaning.
   3.2. Telling the reader that they aren’t allowed to trust anything on the form.
   3.3. Refusing to clarify WHICH of the two contexts is intended, or that they are NOT equivalent, in the instructions for the form.
   3.4. When the person who is asked to fill out the form asks the government representative which of the two contexts are intended, maliciously and deliberately refusing to clarify, so that they the government can protect itself from blame for what usually ends up being PERJURY on the form when the person filling it out PRESUMES that the ordinary rather than the STATUTORY meaning applies.

3.5. Examples of words that fit this category:
   3.5.1. “United States”
   3.5.2. “State”
   3.5.3. “Employee”
   3.5.4. “Income”
   3.5.5. “Person”
   3.5.6. “Individual”

4. Abusing words on government forms and statutes to confuse the LEGAL/STATUTORY context with the POLITICAL/CONSTITUTIONAL context, both of which are usually MUTUALLY EXCLUSIVE and opposite to each other:
   4.1. There are two main contexts for “terms”: Constitutional and Statutory. These two contexts, in nearly all cases, are MUTUALLY EXCLUSIVE and do not overlap geographically because of the separation of powers doctrine.
   4.2. The CONSTITUTIONAL context of “United States” is a POLITICAL use of the word that includes states of the Union and excludes federal territory, while the STATUTORY context of the term refers to the LEGAL sense of the word and includes federal territory but excludes states of the Union in nearly all cases.
   4.3. An example of such an abuse is to ask you whether you are a “U.S. citizen”, assuming it means the LEGAL and STATUTORY sense, but making the reader believe it means the POLITICAL and CONSTITUTIONAL sense. This fraud is exhaustively explained in the following document:
6.3 PUBLIC v. PRIVATE context

The purpose for establishing all civil government is the protection of PRIVATE rights. The Declaration of Independence affirms this principle.

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

[Declaration of Independence, 1776]

All the authority delegated to any government derives from the CONSENT of those it governs. Any government that does not respect or protect the requirement for consent of the governed in a civil context is, in fact, a terrorist government.

The U.S. Supreme Court has held that PRIVATE rights are beyond the legislative power of the state and identifies any so-called “government” that neither recognizes private rights nor protects them as a “vain government”. We would add that such a government is NO GOVERNMENT AT ALL, but a TERRORIST MAFIA and criminal extortion ring.

“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)]

“It must be conceded that there are [PRIVATE] rights [and property] in every free government beyond the control of the State [or any judge or jury]. A government which recognized no such rights, which held the lives, liberty and property of its citizens, subject at all times to the disposition and unlimited control of even the most democratic depository of power, is after all a despotism. It is true that it is a despotism of the many--of the majority, if you choose to call it so--but it is not the less a despotism.”

[Loan Ass’n v. Topeka, 57 U.S. (20 Wall.) 655, 665 (1874)]

The first step in protecting private rights is to protect citizens from having their PRIVATE property converted into PUBLIC property without their consent. Governments implement this principle by:

1. Presuming that all your property is PRIVATE property beyond their legislative control until the government meets the burden of proof of showing that you donated it to the government.

“Men are endowed by their Creator with certain unalienable rights, ‘life, liberty, and the pursuit of happiness;’ and to ‘secure,’ not grant or create, these rights, governments are instituted. That property [or income] which a man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use it to his neighbor’s injury, and that does not mean that he must use it for his neighbor’s benefit [e.g. SOCIAL
2. Not allowing you to consent to alienate private rights, meaning consent to donate PRIVATE rights to the government and therefore converting it to PUBLIC property if you are protected by the Constitution. An “alienable right” mentioned in the Declaration of Independence is, after all, a right that YOU ARE NOT ALLOWED BY LAW to consent to donate to or give away to a government.

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

[Declaration of Independence, 1776]

“Unalienable, Inalienable, incapable of being aliened, that is, sold and transferred.”


3. Ensuring that the ONLY people who can donate PRIVATE property to the government and thereby ALIENATE a right are those domiciled on federal territory not protected by the Constitution.

“Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and uniform to the effect [182 U.S. 244, 279] that the Constitution is applicable to territories acquired by purchase or conquest, only when and so far as Congress shall so direct. Notwithstanding its duty to ‘guarantee to every state in this Union a republican form of government’ (art. 4, 4), by which we understand, according to the definition of Webster, ‘a government in which the supreme power resides in the whole body of the people, and is exercised by representatives elected by them,’ Congress did not hesitate, in the original organization of the territories of Louisiana, Florida, the Northwest Territory, and its subdivisions of Ohio, Indiana, Michigan, Illinois, and Wisconsin and still more recently in the case of Alaska, to establish a form of government bearing a much greater analogy to a British Crown colony than a republican state of America, and to vest the legislative power either in a governor and council, or a governor and judges, to be appointed by the President. It was not until they had attained a certain population that power was given them to organize a legislature by vote of the people. In all these cases, as well as in territories subsequently organized west of the Mississippi, Congress thought it necessary either to extend to Constitution and laws of the United States over them, or to declare that the inhabitants should be entitled to enjoy the right of trial by jury, of bail, and of the privilege of the writ of habeas corpus, as well as other privileges of the bill of rights.”

[Downes v. Bidwell, 182 U.S. 244 (1901)]

4. Enacting civil laws that can and do regulate ONLY:

4.1. Use of PUBLIC property owned by the government. This includes federal territory and federal chattle property.

4.2. Conduct of PUBLIC officers within the government.

5. Never enacting a law that gives any government any right or advantage over those governed because all “persons” are equal under the law.

Consistent with the above:

1. The following document proves that all civil law enacted by the government can and does pertain only to public officers on official business and does not pertain to PRIVATE people:

   [Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037 http://sedm.org/Forms/FormsIndex.htm]

2. All “persons” defined in government civil statutes are, in fact, public officers within the government and not private human beings. They are:

   2.1. “Officers of a corporation”, which corporation is a federal corporation and government instrumentality.

   2.2. “Partners” with such a federal corporation who entered into partnership by signing a government form or application.

   For proof, see the definitions of “person” found in 26 U.S.C. §6671(b) and 26 U.S.C. §7343, which identify all “persons” within the I.R.C. as employees or officers of a corporation. 5 U.S.C. §2105(a) in turn says that these “employees” are in fact public officers.

   TITLE 26 > Subtitle F > CHAPTER 68 > Subchapter B > PART 1 > § 6671

   § 6671. Rules for application of assessable penalties
The term “person”, as used in this subchapter, includes an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.

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.

3. All taxes, fees, or penalties the government charges must always be connected with public offices in the U.S. government. The income tax is upon ONLY those lawfully engaged in a public office in the U.S. government. This activity is defined in the Internal Revenue Code as a “trade or business”, which 26 U.S.C. §7701(a)(26) defines as “the functions of a public office”.

26 U.S.C. §7701(a)(26)

‘The term “trade or business” includes [is limited to] the performance of the functions of a public office.”

Judges and government prosecutors are keenly aware of the above limitations and frequently attempt to try to unlawfully and criminally enlarge their jurisdiction by adding things to the definition of “person” or “individual” that do not and cannot expressly appear in the statutes themselves. This is most frequently done by abusing the word “includes” as indicated throughout this pamphlet.

When anyone in government, whether it be a corrupt covetous judge or a government prosecutor, claims that you had a duty or “obligation” under any civil statute to do anything, you should always insist on them meeting the burden of proving that:

1. You lawfully occupied a public office at the time the transaction occurred.
2. You expressly consented to occupy the public office. Otherwise, you are being subjected to involuntary servitude.
3. Your domicile was on federal territory at the time you consented to lawfully occupy the public office.
4. The public office was lawfully created and expressly authorized to be exercised in the place it was exercised as required by 4 U.S.C. §72.
5. The franchise statute imposing the duty expressly authorizes the CREATION of the public office you allegedly occupy.
6. The property that is the subject of the tax or penalty or fee was PUBLIC PROPERTY and BECAME public property by your voluntary consent, if you are the owner.
7. The statutes defining the “person”, “individual”, or “taxpayer” who is the subject of the tax, fee, or penalty EXPRESSLY INCLUDE PRIVATE human beings. Otherwise, they are presumed to be “purposefully excluded” under the rules of statutory construction.

An easy way to challenge the above presumptions is using the following document on our site, which shifts the burden of proof to the government and forces the government to fulfill that burden of proof in a very convincing way before a common law jury:

Proof of Claim: Your Main Defense Against Government Greed and Corruption, Form #09.073 
http://sedm.org/Forms/FormIndex.htm

For further information relating to the subject of this section, please see:

1. Separation Between Public and Private Course, Form #12.025-how to challenge the usually false presumption that you are operating in a PUBLIC capacity
http://sedm.org/Forms/FormIndex.htm
2. Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037-why the government can’t enact civil law to regulate private human beings.
http://sedm.org/Forms/FormIndex.htm
3. Government Instituted Slavery Using Franchises, Form #05.030-how franchises are unlawfully abused by corrupt rulers to convert all “citizens” and “residents” into public offices in the government.

4. Proof That There Is a “Straw Man”, Form #05.042-how the “person” in all federal civil law is associated with only public officers.
http://sedm.org/Forms/FormIndex.htm

5. The “Trade or Business” Scam, Form #05.001-why the federal income tax is upon public offices in the government called a “trade or business”.
http://sedm.org/Forms/FormIndex.htm

6. Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes, Form #05.008-why all “taxpayers” are public officers.
http://sedm.org/Forms/FormIndex.htm

7. Corporatization and Privatization of the Government, Form #05.024-how the government has been transformed into a de facto government by turning it into a private corporation that does not recognize private rights.
http://sedm.org/Forms/FormIndex.htm

8. De Facto Government Scam, Form #05.043-why the present government is a fraud because they have turned all “citizens” and “residents” into public officers.
http://sedm.org/Forms/FormIndex.htm

6.4 GEOGRAPHICAL v. LEGAL context for words “United States” and “State”

It is fundamental to the legal field that anything outside the geographical territory of a government entity is “nonresident” and beyond its jurisdiction, except of course those things that it does with the consent of the nonresident parties. This consent is called “comity”:

“Every State or nation possesses an exclusive sovereignty and jurisdiction within her own territory, and her laws affect and bind all property and persons residing within it. It may regulate the manner and circumstances under which property is held, and the condition, capacity, and state of all persons therein, and also the remedy and modes of administering justice. And it is equally true that no State or nation can affect or bind property out of its territory, or persons not residing [domiciled] within it. No State therefore can enact laws to operate beyond its own dominions, and if it attempts to do so, it may be rightfully refused obedience. Such laws can have no inherent authority extraterritorially. This is the necessary result of the independence of distinct and separate sovereignties.”

“Now it follows from these principles that whatever force or effect the laws of one State or nation may have in the territories of another must depend solely upon the laws and municipal regulations of the latter, upon its own jurisprudence and policy, and upon its own express or tacit consent.”
[Dred Scott v. John F.A. Sanford, 60 U.S. -393 (1856)]

It should also be emphasized that the States of the Union mentioned in the Constitution are not legally defined as “territory” as described in the above holding. This means that they are legislatively (but not constitutionally) foreign and sovereign in relation to the national government, and therefore incapable of being “States” as used within ordinary STATUTORY acts of Congress:

Corpus Juris Secundum Legal Encyclopedia

§1. Definitions, Nature, and Distinctions

“The word ‘territory,’ when used to designate a political organization has a distinctive, fixed, and legal meaning under the political institutions of the United States, and does not necessarily include all the territorial possessions of the United States, but may include only the portions thereof which are organized and exercise governmental functions under act of congress.”

“While the term ‘territory’ is often loosely used, and has even been construed to include municipal subdivisions of a territory, and ‘territories of the’ United States is sometimes used to refer to the entire domain over which the United States exercises dominion, the word ‘territory,’ when used to designate a political organization, has a distinctive, fixed, and legal meaning under the political institutions of the United States, and the term ‘territory’ or ‘territories’ does not necessarily include only a portion or the portions thereof which are organized and exercise government functions under acts of congress. The term ‘territories’ has been defined to be political subdivisions of the outlying dominion of the United States, and in this sense the term ‘territory’ is not a description of a definite area of land but of a political unit governing and being governed as such. The question whether a particular subdivision or entity is a territory is not determined by the particular form of government with which it is, more or less temporarily, invested.
“Territories’ or ‘territory’ as including ‘state’ or ‘states.’” While the term ‘territories of the’ United States may, under certain circumstances, include the states of the Union, as used in the federal Constitution and in ordinary acts of congress "territory" does not include a foreign state.

“As used in this title, the term 'territories' generally refers to the political subdivisions created by congress, and not within the boundaries of any of the several states.”

[86 Corpus Juris Secundum (C.J.S.), Territories, §1 (2003)]

Consistent with the above, the same Corpus Juris Secundum Legal Encyclopedia describes the national government as a “foreign corporation” in relation to a state of the Union:

'A foreign corporation is one that derives its existence solely from the laws of another state, government, or country, and the term is used indiscriminately, sometimes in statutes, to designate either a corporation created by or under the laws of another state or a corporation created by or under the laws of a foreign country.’

'A federal corporation operating within a state is considered a domestic corporation rather than a foreign corporation. The United States government is a foreign corporation with respect to a state.’

[19 Corpus Juris Secundum (C.J.S.), Corporations, §883 (2003)]

“A corporation is a citizen, resident, or inhabitant of the state or country by or under the laws of which it was created, and of that state or country only.”

[19 Corpus Juris Secundum (C.J.S.), Corporations, §886 (2003)]

In the GEOGRAPHICAL context within the Internal Revenue Code, the term “United States” and “State” have the following meanings:

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

Sec. 7701. - Definitions

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

(9) United States

The term “United States” when used in a geographical sense includes only the States and the District of Columbia.

(10) State

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

TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES

CHAPTER 4 - THE STATES

Sec. 110. Same; definitions

(d) The term “State” includes any Territory or possession of the United States.

Anything OUTSIDE of the GEOGRAPHICAL “United States” as defined above is “foreign”, beyond the jurisdiction of the government, and therefore sovereign. Included within that legislatively “foreign” and “sovereign” area are both the constitutional states of the Union AND foreign countries. Anyone domiciled in a legislatively “foreign” or “sovereign” jurisdiction, REGARDLESS OF THEIR NATIONALITY, is a “non-resident non-person” for the purposes of income taxation. If they are also engaged in a public office, they are a “nonresident alien”, “individual”, and “taxpayer”. This is exhaustively proven and explained with evidence in the following document:

Non-Resident Non-Person Position, Form #05.020
http://sedm.org/Forms/FormIndex.htm

Another important thing about the above definition is that:
1. It relates ONLY to the GEOGRAPHICAL CONTEXT of the word.
2. Not every use of the term “United States” implies the GEOGRAPHIC context.
3. The ONLY way to verify which context is implied in each case is if they EXPRESSLY identify whether they mean “United States****” as the legal person or “United States***” federal territory in each case. All other contexts are NOT expressly invoked in the Internal Revenue Code and therefore PURPOSEFULLY EXCLUDED per the rules of statutory construction. The DEFAULT context in the absence of expressly invoking the GEOGRAPHIC context is “United States****” the legal person and NOT a geographic place. This is how they do it in the case of the phrase “sources within the United States”.

Therefore, “United States” and “State”, WHEN USED IN A GEOGRAPHICAL sense imply federal territory within the exclusive jurisdiction of Congress. It does not imply any land within the exclusive jurisdiction of a Constitutional State. This requirement is a fulfillment of the Separation of Powers Doctrine of the U.S. Supreme Court, in fact.

One can be “legally present” within a jurisdiction WITHOUT being PHYSICALLY present within a GEOGRAPHIC region. For example, you can be regarded as a “resident” within the Internal Revenue Code, Subtitles A and C without ever being physically present in the only place it applies, which is federal territory not part of any state of the Union. Earlier versions of the Internal Revenue regulations demonstrate how this happens:

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

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

[Amended by T.D. 8813; Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]

The corporations and partnerships mentioned above represent the ONLY “persons” who are “taxpayers” in the Internal Revenue Code, because they are the only entities expressly mentioned in the definition of “person” found at 26 U.S.C. §6671(b) and 26 U.S.C. §7343. It is a rule of statutory construction that any thing or class of thing not EXPRESSLY appearing in a definition is purposefully excluded by implication:

“Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one thing is the exclusion of another.” Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded.” [Black’s Law Dictionary, Sixth Edition, p. 581]

“The United States Supreme Court cannot supply what Congress has studiously omitted in a statute.” [Federal Trade Com. v. Simplicity Pattern Co., 360 U.S. 55, p. 55, 475042/56451 (1959)]

These same artificial “persons” and therefore public offices within 26 U.S.C. §§6671(b) and 7343, are also NOT mentioned in the constitution either. All constitutional “persons” or “people” are human beings, and therefore the tax imposed by the Internal Revenue Code, Subtitles A and C and even the revenue clauses within the United States Constitution itself at 1:8:1 and 1:8:3 can and do relate ONLY to human beings and not artificial “persons” or corporations:

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

FOOTNOTES:
One is therefore ONLY regarded as a “resident” within the Internal Revenue Code if and ONLY if they are engaged in the “trade or business” activity, which is defined in 26 U.S.C. §7701(a)(26) as “the functions of a public office”. This mechanism for acquiring jurisdiction is documented in Federal Rule of Civil Procedure 17(b). Federal Rule of Civil Procedure 17(b) says that when we are representing a federal and not state corporation as “officers” or statutory “employees” per 5 U.S.C. §2105(a), the civil laws which apply are the place of formation and domicile of the corporation, which in the case of the government of “U.S. Inc.” is ONLY the District of Columbia:

IV. PARTIES > Rule 17.
Rule 17. Parties Plaintiff and Defendant: Capacity

(b) Capacity to Sue or be Sued.

Capacity to sue or be sued is determined as follows:

1. for an individual who is not acting in a representative capacity, by the law of the individual’s domicile;
2. for a corporation, by the law under which it was organized; and
3. for all other parties, by the law of the state where the court is located, except that:
   A partnership or other unincorporated association with no such capacity under that state’s law may sue or be sued in its common name to enforce a substantive right existing under the United States Constitution or laws; and
   28 U.S.C. §8754 and 959(a) govern the capacity of a receiver appointed by a United States court to sue or be sued in a United States court.

[Federal Rule of Civil Procedure 17(b)]

Please note the following very important facts:

1. The “person” which IS physically present on federal territory in the context of Federal Rule of Civil Procedure 17(b)(2) scenario is the PUBLIC OFFICE, rather than the OFFICER who is CONSENSUALLY and LAWFULLY filling said office.
2. The PUBLIC OFFICE is the statutory “taxpayer” per 26 U.S.C. §7701(a)(14), and not the human being filling said office.
3. The OFFICE is the thing the government created and can therefore regulate and tax. They can ONLY tax and regulate that which they created.17 The public office has a domicile in the District of Columbia per 4 U.S.C. §72, which is the same domicile as that of its CORPORATION parent.
4. Because the parent government corporation of the office is a STATUTORY but not CONSTITUTIONAL “U.S. citizen”, then the public office itself is ALSO a statutory citizen per 26 C.F.R. §1.1-l(c). All creations of a government have the same civil status as their creator and the creation cannot be greater than the creator:

“A corporation is a citizen, resident, or inhabitant of the state or country by or under the laws of which it was created, and of that state or country only.”

[19 Corpus Juris Secundum (C.J.S.), Corporations, §§86 (2003)]

5. An oath of office is the ONLY lawful method by which a specific otherwise PRIVATE person can be connected to a specific PUBLIC office.

“It is true, that the person who accepts an office may be supposed to enter into a compact [contract] to be answerable to the government, which he serves, for any violation of his duty; and, having taken the oath of

17 See Great IRS Hoax, Form #11.302, Section 5.1.1 entitled “The Power to Create is the Power to Tax”. SOURCE: http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm.

Policy Document: IRS Fraud and Deception About the Statutory Word “Person” 51 of 88
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Form 08.023, Rev. 7-15-2019 EXHIBIT:_________
office, he would unquestionably be liable, in such case, to a prosecution for perjury in the Federal Courts. But
because one man, by his own act, renders himself amenable to a particular jurisdiction, shall another man,
who has not incurred a similar obligation, be implicated? If, in other words, it is sufficient to vest a jurisdiction
in this court, that a Federal Officer is concerned; if it is a sufficient proof of a case arising under a law of the
United States to affect other persons, that such officer is bound, by law, to discharge his duty with fidelity; a
source of jurisdiction is opened, which must inevitably overflow and destroy all the barriers between the judicial
authorities of the State and the general government. Anything which can prevent a Federal Officer from the
punctual, as well as from an impartial, performance of his duty; an assault and battery; or the recovery of a debt,
as well as the offer of a bribe, may be made a foundation of the jurisdiction of this court; and, considering the
constant disposition of power to extend the sphere of its influence, fictions will be resorted to, when real cases
case to occur. A mere fiction, that the defendant is in the custody of the marshall, has rendered the jurisdiction
of the King’s Bench universal in all personal actions.”
[United States v. Worrall, 2 U.S. 384 (1798)]
SOURCE: http://scholar.google.com/scholar_case?case=3339893669697439168

Absent proof on the record of such an oath in any legal proceeding, any enforcement proceeding against a “taxpayer”
public officer must be dismissed. The oath of public office:
5.1. Makes the OFFICER into legal surety for the PUBLIC OFFICE.
5.2. Creates a partnership between the otherwise private officer and the government. That is the ONLY partnership
within the statutory meaning of “person” found in 26 U.S.C. §7343 and 26 U.S.C. §6671(b).
6. The reason that “United States” is defined as expressly including ONLY the District of Columbia in 26 U.S.C.
§7701(a)(9) and (a)(10) is because that is the ONLY place that “public officers” can lawfully serve, per 4 U.S.C. §72:

TITLE 4 > CHAPTER 3 > § 72
Sec. 72. - Public offices; at seat of Government

All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere,
except as otherwise expressly provided by law

7. Even within privileged federal corporations, not all workers are “officers” and therefore “public officers”. Only the
officers of the corporation identified in the corporate filings, in fact, are officers and public officers. Every other
worker in the corporation is EXCLUSIVELY PRIVATE and NOT a statutory “taxpayer”.
8. The authority for instituting the “trade or business” franchise tax upon public officers in the District of Columbia
derives from the following U.S. Supreme Court cite:

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

9. It is ILLEGAL for a human being domiciled in a constitutional state of the Union and protected by the Constitution and
who is not physically present on federal territory to become legally present there, even with their consent:
9.1. The Declaration of Independence says your rights are “unalienable”, which means you aren’t ALLOWED to
bargain them away through a franchise of office. It is organic law published in the first enactment of Congress in
volume 1 of the Statutes At Large and hence has the “force of law”. All organic law and the Bill of Rights itself
attach to LAND and not the status of the people on the land. Hence, unless you leave the ground protected by the
Constitution and enter federal territory to contract away rights or take the oath of office, the duties of the office
cannot and do not apply to those domiciled and present within a constitutional state.

9.2. You cannot unilaterally “elect” yourself into public office by filling out any tax or franchise form, even with your
consent. Hence you can’t be “legally present” in the STATUTORY “United States**” as a public officer even if
you consent to be, if you are protected by the Constitution.

9.3. When you DO consent to occupy the office AFTER a lawful election or appointment, you take that oath on
federal territory not protected by the Constitution, and therefore only in that circumstance COULD you lawfully
alienate an unalienable right.

10. Since the first four commandments of the Ten Commandments prohibit Christians from worshipping or serving other
gods, then they also forbid Christians from being public officers in their private life if the government has superior or
supernatural powers, immunities, or privileges above everyone else, which is the chief characteristic of any god. The
word “serve” in the scripture below includes serving as a public officer. The essence of religious “worship” is, in fact,
obedience to the dictates of a SUPERIOR or SUPERNATURAL being. You as a human being are the “natural” in the
phrase “supernatural”, so if any government or civil ruler has any more power than you as a human being, then they are
a god in the context of the following scripture.

“You shall have no other gods [including governments or civil rulers] before Me. You shall not make for
yourself a carved image—a likeness of anything that is in heaven above, or that is in the earth beneath, or
that is in the water under the earth; you shall not bow down or serve them. For I, the Lord your God, am a
jealous God, visiting the iniquity of the fathers upon the children to the third and fourth generations of those who
hate Me, but showing mercy to thousands, to those who love Me and keep My commandments.
[Exodus 20:3-6, Bible, NKJV]

11. Any attempt to compel you to occupy or accept the obligations of a public office without your consent represents
several crimes, including:

11.1. Theft of all the property and rights to property acquired by associating you with the status of “taxpayer”.
11.3. Involuntary servitude in violation of the Thirteenth Amendment.
11.4. Identity theft, because it connects your legal identity to obligations that you don’t consent to, all of which are
associated with the statutory status of “taxpayer”.
11.5. Peonage, if the status of “taxpayer” is surety for public debts, in violation of 18 U.S.C. §1581. Peonage is slavery
in connection with a debt, even if that debt is the PUBLIC debt.

Usually false and fraudulent information returns are the method of connecting otherwise foreign and/or nonresident parties
to the “trade or business” franchise, and thus, they are being criminally abused as the equivalent of federal election devices
to fraudulently “elect” otherwise PRIVATE and nonresident parties to be liable for the obligations of a public office. 26
U.S.C. §6041(a) establishes that information returns which impute statutory “income” may ONLY lawfully be filed against
those lawfully engaged in the “trade or business” franchise. This is covered in:

Correcting Erroneous Information Returns, Form #04.001
http://sedm.org/Forms/FormIndex.htm

6.5 STATUTORY v. CONSTITUTIONAL context for citizenship terms

It is very important to understand that there are TWO separate, distinct, and mutually exclusive contexts in which
geographical "words of art” can be used at the federal or national level:

1. Constitutional.
2. Statutory.

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

1. "State"
2. "United States"
3. "alien"
4. "citizen"
5. "resident"
6. "U.S. person"

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

**Government Conspiracy to Destroy the Separation of Powers**, Form #05.023

[http://sedm.org/Forms/FormIndex.htm](http://sedm.org/Forms/FormIndex.htm)

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

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

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

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

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

6. A human being domiciled in a state and born or naturalized anywhere in the Union is a statutory "non-resident non-person" in relation to the national government and a non-citizen national pursuant to 8 U.S.C. §1101(a)(21).
7. You cannot be a statutory "citizen" pursuant to 26 U.S.C. §1401 and a constitutional or Fourteenth Amendment "Citizen" AT THE SAME TIME. Why? Because the Supreme Court held in Hooven and Allison v. Evatt, 324 U.S. 652 (1945), that there are THREE different and mutually exclusive "United States", and therefore THREE types of "citizens of the United States". Here is an example:

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

[...]
of what is "fair, reasonable, and right." Despite the concession that Bellei was admittedly an American citizen, and despite the holding in Afroyim that the Fourteenth Amendment has put citizenship, once conferred, beyond the power of Congress to revoke, the majority today upholds the revocation of Bellei's citizenship on the ground that the congressional action was not "irrational or arbitrary or unfair." The majority applies the 'shock-the-consciousness' test to uphold, rather than strike, a federal statute. It is a dangerous concept of constitutional law that allows the majority to conclude that, because it cannot say the statute is 'irrational or arbitrary or unfair,' the statute must be constitutional.

[Rogers v. Bellei, 401 U.S. 815 (1971)]

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

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

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

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

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

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

9. Even the IRS says you CANNOT trust or rely on ANYTHING on any of their forms and publications. We cover this in our Reasonable Belief About Income Tax Liability, Form #05.007. Hence, if you are compelled to fill out a government form, you have an OBLIGATION to ensure that you define all "words of art" used on the form in such a way that there is no room for presumption, no judicial or government discretion to "interpret" the form to their benefit, and no injury to your rights or status by filling out the government form. This includes attaching the following forms to all tax forms you submit:

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

9.2. Tax Form Attachment. Form #04.201
http://sedm.org/Forms/FormIndex.htm

6.6 “Subject to THE jurisdiction” v. “subject to ITS jurisdiction”

The phrase “subject to ITS jurisdiction” means the U.S. government and not any other state.

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

(c) Who is a citizen.

Every person born or naturalized in the [federal] United States[**] and subject to ITS jurisdiction is a citizen.

For other rules governing the acquisition of citizenship, see chapters 1 and 2 of title III of the Immigration and Nationality Act (8 U.S.C. §1401-1459)."

The above definition of “citizen” applying exclusively to the Internal Revenue Code reveals that it depends on 8 U.S.C. §1401 means a human being and NOT artificial person born anywhere in the country but domiciled in the federal United
States**/federal zone, which includes territories or possessions and excludes states of the Union. These people possess a special "non-constitutional" class of citizenship that is not covered by the Fourteenth Amendment or any other part of the Constitution.

"Finally, this Court is mindful of the years of past practice in which territorial citizenship has been treated as a statutory [PRIVILEGE!], and not a constitutional right."

Notice the term “born or naturalized in the United States and subject to its jurisdiction” within 26 C.F.R. §1.1-1, which means the exclusive legislative jurisdiction of the federal government within the District of Columbia and its territories and possessions under Article 1, Section 8, Clause 17 of the Constitution and Title 48 of the U.S. Code. If they meant to include states of the Union, they would have used “their jurisdiction” or “the jurisdiction” as used in section 1 of the Fourteenth Amendment instead of “its jurisdiction”.

"The 13th Amendment to the Constitution, prohibiting slavery and involuntary servitude 'within the United States, or in any place subject to their jurisdiction,' is also significant as showing that there may be places within the jurisdiction of the United States that are no part of the Union. To say that the phraseology of this amendment was due to the fact that it was intended to prohibit slavery in the seceded states, under a possible interpretation that those states were no longer a part of the Union, is to confess the very point in issue, since it involves an admission that, if these states were not a part of the Union, they were still subject to the jurisdiction of the United States.

Upon the other hand, the 14th Amendment, upon the subject of citizenship, declares only that 'all persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States, and of the State wherein they reside.' Here there is a limitation to persons born or naturalized in the United States, which is not extended to persons born in any place 'subject to their jurisdiction.'
[Downs v. Bidwell, 182 U.S. 244 (1901)]

The phrase “Subject to THE jurisdiction”, on the other hand, is found in the Fourteenth Amendment:

U.S. Constitution,

Fourteenth Amendment

Section. 1. All persons born or naturalized in the United States and subject to the jurisdiction thereof, are citizens of the United States and of the State wherein they reside.

This phrase “subject to THE jurisdiction”:

1. Means “subject to the POLITICAL and not LEGISLATIVE jurisdiction”.

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

2. Requires domicile, which is voluntary, in order to be subject ALSO to the civil LEGISLATIVE jurisdiction of the municipality one is in. Civil status always has domicile as a prerequisite.

In Udny v. Udny (1869) L. R. 1 H. L. Sc. 441, the point decided was one of inheritance, depending upon the question whether the domicile of the father was in England or in Scotland, he being in either alternative a British subject. Lord Chancellor Hatherley said: The question of naturalization and of allegiance is distinct from that of domicile. Page 452. Lord Murchison, in the passage relied on by the counsel for the United States, began by saying: The law of England, and of almost all civilized countries, ascribes to each individual at his birth two distinct legal states or conditions,—one by virtue of which he becomes the subject [NATIONAL] of some particular country, binding him by the tie of natural allegiance, and which may be called his political status; another by virtue of which he has ascribed to him the character of a citizen of some particular country, and as such is possessed of certain municipal rights, and subject to certain obligations, which latter character is the civil status or condition of the individual, and may be quite different from his political status. And then, while maintaining that the civil status is universally governed by the single principle of domicile (dominium),
3. Is a POLITICAL status that does not carry with it any civil status to which PUBLIC rights or franchises can attach. Therefore, the term “citizen” as used in Title 26 is NOT this type of citizen, since it imposes civil obligations. All tax obligations are civil in nature.

4. Is a product of ALLEGIANCE that is associated with the political status of “nationals” as defined in 8 U.S.C. §1101(a)(21). The only thing that can or does establish a political status is such allegiance.

8 U.S.C. §1101: Definitions

(a) As used in this chapter—

(21) The term “national” means a person owing permanent allegiance to a state.

“Allegiance and protection [by the government from harm] are, in this connection, reciprocal obligations. The one is a compensation for the other; allegiance for protection and protection for allegiance.”

[Minor v. Happersett, 88 U.S. (21 Wall.) 162, 166-168 (1874)]

5. Relates only to the time of birth or naturalization and not to one’s CIVIL status at any time AFTER birth or naturalization.


“The Naturalization Clause has a geographic limitation: it applies “throughout the United States.” The federal courts have repeatedly construed similar and even identical language in other clauses to include states and incorporated territories, but not unincorporated territories. In Downes v. Bidwell, 182 U.S. 244, 21 S.Ct. 770, 45 L.Ed. 1088 (1901), one of the Insular Cases, the Supreme Court held that the Revenue Clause’s identical explicit geographic limitation, “throughout the United States,” did not include the unincorporated territory of Puerto Rico, which for purposes of that Clause was “not part of the United States.” Id. at 287, 21 S.Ct. 770. The Court reached this sensible result because unincorporated territories are not on a path to statehood. See Boumediene v. Bush, 553 U.S. 723, 757-58, 128 S.Ct. 2229, 171 L.Ed.2d. 41 (2008) (citing Downes, 182 U.S. at 293, 21 S.Ct. 770). In Rabang v. I.N.S., 35 F.3d. 1449 (9th Cir. 1994), this court held that the Fourteenth Amendment’s limitation of birthright citizenship to those “born ... in the United States” did not extend citizenship to those born in the Philippines during the period when it was an unincorporated territory. U.S. Const., 14th Amend., cl. 1; see Rabang, 35 F.3d at 1451. Every court to have construed that clause’s geographic limitation has agreed. See Valencia v. I.N.S., 136 F.3d. 914, 920–21 (2d Cir.1998); Lecap v. I.N.S., 138 F.3d. 518, 519 (3d Cir.1998); Lowdine v. Winter, 603 F.Supp.2d. 129, 134 (D.D.C.2009).

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

[Amend. v. Holder, 694 F.3d. 1026 (2012)]

7. Does NOT apply to people in unincorporated territories such as Puerto Rico, Guam, American Samoa, etc.

If you would like to learn more about the important differences between POLITICAL jurisdiction and LEGISLATIVE jurisdiction, please read:

Political Jurisdiction, Form #05.004
http://sedm.org/Forms/FormIndex.htm
6.7 STATUTORY “Nonresident Aliens” v. STATUTORY “Aliens”

A popular technique promoted and encouraged by the IRS is to:

1. Deliberately confuse “nonresident aliens” with “aliens”. “nonresident aliens” as defined in 26 U.S.C. §7701(b)(1)(B) and “aliens” as defined in 26 U.S.C. §7701(b)(1)(A) are not the same. Why have multiple definitions if they are the same?

2. Deliberately confuse CONSTITUTIONAL “non-resident aliens” with STATUTORY “nonresident aliens” under the I.R.C. They are NOT the same. One can be a CONSTITUTIONAL “non-resident alien” as the U.S. Supreme Court calls it while NOT being an “nonresident alien” under the I.R.C. because the two contexts rely on DIFFERENT definitions and contexts for the geographical terms. “United States” in the Constitution and “United States” in the Internal Revenue Code are mutually exclusive and non-overlapping.

3. Falsely tell you or imply that “nonresident aliens” include only those aliens that are not resident within a constitutional state. In fact, they are “aliens” who are not domiciled in the federal zone or the STATUTORY “United States” as defined in 26 U.S.C. §7701(a)(9) and (a)(10).

4. Deceive you into believing that “nonresident aliens” and “nonresident alien individuals” are equivalent. They are not. It is a maxim of law that things that are similar are NOT the same:

   Talis non est eadem, nam nullum simile est idem.
   What is like is not the same, for nothing similar is the same. 4 Co. 18.

   [Bouvier’s Maxims of Law, 1856; SOURCE: http://languguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm]

For instance, the older version of IRS Form W-8BEN Block 3 included many types of entities and “persons” that are NOT “individuals”. Newer versions of the W-8 form require you to make an election as a specific entity type based on the version of the form you choose, such as Form W-8BEN-E or Form W-8BEN-E.

5. Refuse to define what a “nonresident alien” is and what is included in the definition within 26 U.S.C. §7701(b)(1)(B). This makes it a NON-DEFINITION. It cannot be a “definition” in a legal context unless it expressly includes ALL things or classes of things that are included.

6. Define what it ISN’T, and absolutely refuse to define what it IS.


   7.1. Are STATUTORY “nonresident aliens” if they are engaged in a public office in the national government and abroad as “resident aliens” in relation to the country they are in under 26 U.S.C. §911 and are receiving the benefits of a tax treaty with that country.

   7.2. Are “non-resident non-persons” if not engaged in a public office or not abroad or abroad but not accepting tax treaty benefits under 26 C.F.R. §301.7701(b)-7.

All of the confusion and deception surrounding “nonresident alien” status is introduced and perpetuated mainly in the IRS Publications and the Treasury Regulations. It is not found in the Internal Revenue Code. “Nonresident aliens” and “aliens” are not equivalent in law, and confusing them has the following direct injurious consequences against those who are state nationals:

1. Prejudicing their ability to claim “nonresident alien” status at financial institutions and employers. This occurs because without either a Treasury Regulation or IRS publication they can point to which proves that they are a “nonresident alien”, they will not have anything they can show these institutions in order that their status will be recognized when they open accounts or pursue employment. This compels them in violation of the law because of the ignorance of bank clerks and employers into declaring that they are privileged “U.S. persons” and enumerating themselves just in order to obtain the services or employment that they seek.

2. Unlawfully preventing state nationals from being able to change their domicile if they mistakenly claim to be “residents” of the United States. 26 C.F.R. §1.871-5 says that an intention of an “alien” to change his domicile/residence is insufficient to change it whereas a similar intention on the part of a state national is sufficient.

The above injuries to the rights of “nationals” such as those born in the possessions is very important, because we prove in the following document and elsewhere on our website that all humans born within and domiciled within the exclusive

18 Source: Non-Resident Non-Person Position, Form #05.020, Section 10.4.2; https://sedm.org/Forms/FormIndex.htm.
jurisdiction of either a possession or a state of the Union are “nationals” and that those born in states of the Union are state nationals pursuant to 8 U.S.C. §1101(a)(21). This injury is therefore widespread and vast in its consequences:

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

Let’s show some of the IRS deception to disguise the availability of “nonresident alien” status to state nationals so that they don’t use it. Below is the definition of “nonresident alien”:

TITLE 26 > Subtitle F > CHAPTER 79 > § 7701
§ 7701. Definitions

(b) Definition of resident alien and nonresident alien

(1) In general

(B) Nonresident alien

An individual is a nonresident alien if such individual is neither a citizen of the United States nor a resident of the United States (within the meaning of subparagraph (A)).

Below are two consistent definitions of “alien”:

26 C.F.R. §1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.

(c ) Definitions

(3) Individual.

(i) Alien individual.

The term alien individual means an individual who is not a citizen or a national of the United States. See Sec. 1.1-1(c).

Note based on the above definitions that:

1. They define what “alien” and “nonresident alien” are **NOT**, but **not** what they **ARE**.
2. The definition of “nonresident alien” is **NOT** equivalent to “alien”. Otherwise, why have two definitions?
3. There are three classes of entities that are “nonresident aliens”, which include:
   3.1. “Aliens” with no domicile or residence within the STATUTORY “United States***”, meaning federal territory.
   3.3. “non-citizen nationals of the United States***” born in possessions and defined in 8 U.S.C. §1408. These areas include American Samoa and Swains Island. They are even listed on the 1040NR Form as “nonresident aliens”:
   https://famguardian.org/Subjects/Taxes/Citizenship/IRSForm1040nr-USNational.pdf

NOTE that Items 3.2 and 3.3 above are not “ALIENS” OF any kind IN RELATION TO THE UNITED STATES***. They are only “resident aliens” in relation to the foreign country they are in when abroad. Under Title 8, you cannot simultaneously be an “alien” in 8 U.S.C. §1101(a)(3) and a “national of the United States***” in 8 U.S.C. §1101(a)(22). Item 3.3 above is corroborated by:
1. The content of IRS Publication 519, U.S. Tax Guide for Aliens, which obtusely mentions what it calls “U.S. nationals”, which it then defines as persons domiciled in American Samoa and Swains Island who do not elect to become statutory “U.S. citizens”.

“A U.S. national is an alien who, although not a U.S. citizen, owes his or her allegiance to the United States. U.S. nationals include American Samoans, and Northern Mariana Islanders who choose to become U.S. nationals instead of U.S. citizens”


The above statement is partially **false**. A statutory “national of the United States**” as defined in 8 U.S.C. §1101(a)(22) is NOT an “alien”, because aliens exclude “nationals of the United States**” based on the definition of “alien” found in 26 C.F.R. §1.1441-1(c)(3)(i) and 8 U.S.C. §1101(a)(3). The “U.S. national” to which they refer also very deliberately is neither mentioned nor defined anywhere in the Internal Revenue Code or the Treasury Regulations as being “nonresident aliens”, even though they in fact are and Pub. 519 admits that they are. The only statutory definition CLOSE to “U.S. national” is found in 8 U.S.C. §1101(a)(22)(B) and 8 U.S.C. §1408. However, the existence of this person was also found on IRS Form 1040NR itself for years 2002 through 2017, which mentions it as a status as being a “nonresident alien”. By the way, don’t let the government fool you by using the above as evidence in a legal proceeding because it ISN’T competent evidence and cannot form the basis for a reasonable belief or willfulness. The IRS itself says you cannot and should not rely on anything in any of their publications. The IRS, in fact, routinely deceives and lies in their publications and their forms and does so with the blessings and even protection of the federal district courts, even though they hypocritically sue the rest of us for “abusive tax shelters” if we offer the public equally misleading information. For details on this subject, see:

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

2. 26 U.S.C. §877(a), which describes a “nonresident alien” who lost citizenship to avoid taxes and therefore is subject to a special assessment as a punishment for that act of political dis-association. Notice the statute doesn’t say a “citizen of the United States[**]” losing citizenship, but a “nonresident alien”. The “citizenship” they are referring to is the “nationality” described in 8 U.S.C. §1101(a)(21) and NOT the statutory “U.S.[**] citizen” status found in 8 U.S.C. §1401 and 8 U.S.C. §1101(a)(22)(A).

**Title 26 > Subtitle A > CHAPTER 1 > Subchapter N > PART II > Subpart A > § 877
§ 877. Expatriation to avoid tax**

(a) Treatment of expatriates

(1) In general

Every nonresident alien individual to whom this section applies and who, within the 10-year period immediately preceding the close of the taxable year, lost United States citizenship shall be taxable for such taxable year in the manner provided in subsection (b) if the tax imposed pursuant to such subsection (after any reduction in such tax under the last sentence of such subsection) exceeds the tax which, without regard to this section, is imposed pursuant to section 871.

So let’s get this straight: 8 U.S.C. §1101(a)(3) and 26 C.F.R. §1.1441-1(c)(3)(i) both say that you cannot be an “alien” if you are a “national” and yet, the IRS Publications such as IRS Publication 519, U.S. Tax Guide for Aliens (2007) and the Treasury Regulations frequently identify these same “nationals” as “aliens”. Earth calling IRS. Hello? Anybody home? The least they could do is describe WHO they are “alien” in relation to, because it isn’t the United States*. It is the foreign country they are temporarily in while domiciled in the federal zone and accepting tax treaty benefits under 26 U.S.C. §911(d) and 26 C.F.R. §301.7701(b)-1.

The IRS knows that the key to being sovereign as an American National born in a state of the Union and domiciled there is being a nonresident alien not engaged in a trade or business. So what do they do to prevent people from achieving this status? They surround the status with cognitive dissonance, lies, falsehoods, and mis-directions. Hence one of our favorite sayings:

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Nowhere within the Internal Revenue Code, the Treasury Regulations, or IRS Publication 519, U.S. Tax Guide for Aliens will you find a definition of the term “national” which is mentioned in 8 U.S.C. §1101(a)(21), and which describes a human being born within and domiciled within a state of the Union. You will also never see a definition of who is included in the definition of “a person who, though not a citizen of the United States, owes permanent allegiance to the United States” found in 8 U.S.C. §1101(a)(22)(B). We’ll give you a hint, the definition of “a person who, though not a citizen of the United States, owes permanent allegiance to the United States” found in 8 U.S.C. §1101(a)(22)(B) includes only statutory “U.S.*** nationals” found in 8 U.S.C. §1408. However, both state nationals in 8 U.S.C. §1101(a)(21) and “U.S.** nationals” under 8 U.S.C. §1101(a)(22)(B) are treated the same for tax purposes, which means they are “nonresident aliens” and not “aliens”. Consequently, unlike aliens, those who are “nationals”:

1. Are not bound by any of the regulations pertaining to “aliens”, because they are NOT “aliens” as legally defined.
2. Do not have to file IRS Form 8840 in order to associate with the “foreign state” they are domiciled within in order to be automatically exempt from Internal Revenue Code, Subtitle A taxes.
3. Are forbidden to file a “Declaration of Intention” to become “U.S. residents” pursuant to 26 C.F.R. §1.871-4 and IRS Form 1078.
4. Are not privileged and cannot have the “presence test” applied to them like “aliens” from a foreign country would.

In short, the judgment in the case of The Exchange declared, as incontrovertible principles, that the jurisdiction of every nation within its own territory is exclusive and absolute, and is susceptible of no limitation not imposed by the nation itself, that all exceptions to its full and absolute territorial jurisdiction must be traced up to its own consent, express or implied; that upon its consent to cede, or to waive the exercise of, a part of its territorial jurisdiction, rest the exemptions from that jurisdiction of foreign sovereigns or their armies entering its territory with its permission, and of its foreign ministers and public ships of war; and that the implied license, under which private individuals of another nation enter the territory and mingle indiscriminately with its inhabitants, for purposes of business or pleasure, can never be construed to grant to them an exemption from the jurisdiction of the country in which they are found, and no one motive for requiring it. The implied license, therefore, under which they enter, can never be construed to grant such exemption." 7 Cranch, 144.

If you are still confused at this point about state nationals and who they are, you may want to visit the following and examine the tables and diagrams there until the relationships become clear in your mind.

Moving on, why does the IRS play this devious sleight of hand? Remember: everything happens for a reason, and here are the reasons:

1. IRS has a vested interest to maximize the number of “taxpayers” contributing to their scam. Taxation is based on legal domicile.

"Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously
includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course, the situs of
property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration
being a tax on realty laid by the state in which the realty is located.”

[Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954)]

Therefore, IRS has an interest in compelling persons domiciled in states of the Union into falsely declaring their domicile
within the statutory “United States**”. The status that implies domicile is “U.S. persons” as defined in 26 U.S.C.
§7701(a)(30). “U.S. persons” include either statutory “nationals and citizens of the United States***” as defined in 8
U.S.C. §1401 or “resident aliens” as defined in 26 U.S.C. §7701(b)(1)(A) and both have in common a legal domicile in
the “United States”.

2. IRS does not want people born within and domiciled within states of the Union, who are “nationals” pursuant to 8 U.S.C.
§1101(a)(21) but not STATUTORY “citizens” per 8 U.S.C. §1401 to know that “nationals” are included in the definition
of “nonresident alien”. This would cause a mass exodus from the tax system and severely limit the number of “taxpayers”
that they may collect from. That is why they listed “U.S. nationals” as “nonresident aliens” on the 1040NR Form between
2002 and 2017 but stopped after that. They wanted to plug the leak in the dam.

3. IRS wants to prevent state nationals from using the nonresident alien status so as to force them, via presumption, into
falsely declaring their status to be that of a privileged statutory “U.S. person” as defined in 26 U.S.C. §7701(a)(30). This
will create a false presumption that they maintain a domicile on federal territory and are therefore subject to federal
jurisdiction and “taxpayers”.

4. By refusing to define EXACTLY what is included in the definition of “nonresident alien” in both Treasury Regulations
and IRS Publications or acknowledging that “nationals” are included in the definition, those opening bank accounts at
financial institutions and starting employment will be deprived of evidence which they can affirmatively use to establish
their status with these entities, which in effect compels presumption by financial institutions and employers within states
of the Union that they are “U.S. persons” who MUST have an identifying number, such as a Social Security Number or
a Taxpayer Identification Number. This forces them to participate in a tax system that they can’t lawfully participate in
without unknowingly making false statements about their legal status by mis-declaring themselves to be “U.S. persons”.

Below are several examples of this deliberate, malicious IRS confusion between “aliens” and “nonresident aliens” found
within the IRS Publications and Treasury Regulations, where “nonresident aliens” are referred to as “aliens” that we have
found so far. All of these examples are the result of a false presumption that “nonresident aliens” are a subset of all “aliens”,
which is NOT the case. We were able to find no such confusion within the I.R.C., but it is rampant within the Treasury
Regulations.

1. IRS Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities. This confusion is found
throughout this IRS publication.
2. IRS Publication 519, U.S. Tax Guide for Aliens. This publication should not even be discussing “nonresident aliens”,
because they aren’t a subset of “aliens” unless the word “nonresident alien” is followed with the word “individual”.
3. 26 C.F.R. §1.864-7(b)(2):

[Revised as of April 1, 2006]
From the U.S. Government Printing Office via GPO Access
[Page 318-321]

TITLE 26--INTERNAL REVENUE
CHAPTER I--INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY
PART 1 INCOME TAXES--Table of Contents
Sec. 1.864-7 Definition of office or other fixed place of business.

(b) Fixed facilities--

(2) Use of another person's office or other fixed place of business. A nonresident alien individual or a foreign
corporation shall not be considered to have an office or other fixed place of business merely because such
alien individual or foreign corporation uses another person's office or other fixed place of business, whether
or not the office or place of business of a related person, through which to transact a trade or business, if the
trade or business activities of the alien individual or foreign corporation in that office or other fixed place of
business are relatively sporadic or infrequent, taking into account the overall needs and conduct of that trade or
business.

4. 26 C.F.R. §1.864-7(d)(1)(i)(b):
TITLE 26—INTERNAL REVENUE
CHAPTER 1—INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY
(CONTINUED)
PART 1_INCOME TAXES—Table of Contents
Sec. 1.864-7 Definition of office or other fixed place of business.

(d) Agent activity.

(1) Dependent agents.

(i) In general.

In determining whether a nonresident alien individual or a foreign corporation has an office or other fixed place of business, the office or other fixed place of business of an agent who is not an independent agent, as defined in subparagraph (3) of this paragraph, shall be disregarded unless such agent

(a) has the authority to negotiate and conclude contracts in the name of the nonresident alien individual or foreign corporation, and regularly exercises that authority, or

(b) has a stock of merchandise belonging to the nonresident alien individual or foreign corporation from which orders are regularly filed on behalf of such alien individual or foreign corporation.

A person who purchases goods from a nonresident alien individual or a foreign corporation shall not be considered to be an agent for such alien individual or foreign corporation for purposes of this paragraph where such person is carrying on such purchasing activities in the ordinary course of its own business, even though such person is related in some manner to the nonresident alien individual or foreign corporation. For example, a wholly owned domestic subsidiary corporation of a foreign corporation shall not be treated as an agent of the foreign parent corporation merely because the subsidiary corporation purchases goods from the foreign parent corporation and resells them in its own name. However, if the domestic subsidiary corporation regularly negotiates and concludes contracts in the name of its foreign parent corporation or maintains a stock of merchandise from which it regularly fills orders on behalf of the foreign parent corporation, the office or other fixed place of business of the domestic subsidiary corporation shall be treated as the office or other fixed place of business of the foreign parent corporation unless the domestic subsidiary corporation is an independent agent within the meaning of subparagraph (3) of this paragraph.

5. 26 C.F.R. §1.872-2(b)(1):

[b] Compensation paid by foreign employer to participants in certain exchange or training programs.

(1) Exclusion from income.

Compensation paid to a nonresident alien individual for the period that the nonresident alien individual is temporarily present in the United States as a nonimmigrant under subparagraph (F) (relating to the admission of students into the United States) or subparagraph (J) (relating to the admission of teachers, trainees, specialists, etc., into the United States) of section 101(a)(15) of the Immigration and Nationality Act (8 U.S.C. 1101(a)(15) (F) or (J)) shall be excluded from gross income if the compensation is paid to such alien by his foreign employer. Compensation paid to a nonresident alien individual by the U.S. office of a domestic bank which is acting as paymaster on behalf of a foreign employer constitutes compensation paid by a foreign employer for purposes of this paragraph if the domestic bank is reimbursed by the foreign employer for such payment. A nonresident alien individual who is temporarily present in the United States as a nonimmigrant under such subparagraph (J) includes a nonresident alien individual admitted to the United States as an “exchange visitor” under section 211.
6. 26 C.F.R. §1.6012-3(b)(2)(i).
7. 26 C.F.R. §31.3401(a)(6)-1A(c).
8. 26 C.F.R. §509.103(b)(3).
9. 26 C.F.R. §509.108(a)(1)

“Nonresident aliens” are defined in 26 U.S.C. §7701(b)(1)(B). Aliens are defined in 8 U.S.C. §1101(a)(3). “Resident aliens” are defined in 26 U.S.C. §7701(b)(1)(B). The relationship between these three entities are as follows, in the context of income taxes:

1. “non-resident non-person”: Those with no domicile on federal territory and who are born either in a foreign country, a state of the Union, or within the federal zone. Also called a “nonresident”, “stateless person”, or “transient foreigner”. They are exclusively PRIVATE and beyond the reach of the civil statutory law because:
   1.1. They absolutely own their PRIVATE property and do not share ownership or control over it with any government. This is because they have not consensually connected the property to public franchises by associating title with a government franchise license number such as an SSN or TIN.
   1.2. They are not a civil “person” or “individual” because they have a foreign domicile and are not engaged in an elected or appointed office.
   1.3. They have not waived sovereign immunity under the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97.
   1.4. They have not “purposefully” or “consensually” availed themselves of commerce within the exclusive or general jurisdiction of the national government within federal territory.
   1.5. They waived the “benefit” of any and all licenses or permits in the context of a specific transaction or agreement.
   1.6. They are not accepting tax treaty “benefits” as described in 26 C.F.R. §301.7701(b)-7.
   1.7. In the context of a specific business dealing, they have not invoked any statutory status under federal civil law that might connect them with a government franchise, such as “U.S. citizen”, “U.S. resident”, “person”, “individual”, “taxpayer”, driver, etc.
   1.8. If they are demanded to produce an identifying number, they say they don’t consent and attach the following form to every application or withholding document:

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

2. “Aliens” or “alien individuals”: Those born in a foreign country and not within any state of the Union or within any federal territory.
   2.1. “Alien” is defined in 8 U.S.C. §1101(a)(3) as a person who is neither a citizen nor a national.
   2.2. “Alien individual” is defined in 26 C.F.R. §1.1441-1(c)(3)(i).
   2.4. An alien with no domicile in the “United States**” is presumed to be a “nonresident alien” pursuant to 26 C.F.R. §1.871-4(b).

3. “Residents” or “resident aliens”: An “alien” or “alien individual” with a legal domicile on federal territory.
   3.2. A “resident alien” is an alien as defined in 8 U.S.C. §1101(a)(3) who has a legal domicile on federal territory that is no part of the exclusive jurisdiction of any state of the Union.
   3.3. An “alien” becomes a “resident alien” by filing IRS Form 1078 pursuant to 26 C.F.R. §1.871-4(c)(ii) and thereby electing to have a domicile on federal territory.

4. “Nonresident aliens”: Those with no domicile on federal territory and who are born either in a foreign country, a state of the Union, or within the federal zone. They serve in a public office in the national but not state government.
   4.2. A “nonresident alien” is defined as a person who is neither a statutory “citizen” pursuant to 26 C.F.R. §1.1-1(c) nor a statutory “resident” pursuant to 26 U.S.C. §7701(b)(1)(A).
   4.3. A person who is a “non-citizen national” pursuant to 8 U.S.C. §1452 and 8 U.S.C. §1101(a)(22)(B) is a “nonresident alien”, but only if they are lawfully engaged in a public office of the national government.

5. “Nonresident alien individuals”: Those who are aliens and who do not have a domicile on federal territory.
   5.1. Status is indicated in block 3 of the IRS Form W-8BEN under the term “Individual”.
   5.2. Includes only nonresidents not domiciled on federal territory but serving in public offices of the national government. “person” and “individual” are synonymous with said office in 26 U.S.C. §6671(b) and 26 U.S.C.
6. Convertibility between “aliens”, “resident aliens”, and “nonresident aliens”, and “nonresident alien individuals”:

6.1. A “nonresident alien” is not the legal equivalent of an “alien” in law nor is it a subset of “alien”.

6.2. There is not version of IRS Form W-8 for those who are “non-resident non-persons” but not “nonresident aliens” or “nonresident alien individuals”. Thus, the submitter of this form who is a statutory “non-resident non-person” but not a “nonresident alien” or “nonresident alien individual” is effectively compelled to make an illegal and fraudulent election to become an alien and an “individual” if they do not submit an amended form or include an attachment identifying themselves as “transient foreigner” or “national per 8 U.S.C. §1101(a)(21) but not citizen per 8 U.S.C. §1401”. See section 5.3 of the following:

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

6.3. 26 U.S.C. §6013(g) and (h) and 26 U.S.C. §7701(b)(4)(B) authorize a “nonresident alien” who is married to a statutory “U.S. citizen” as defined in 26 C.F.R. §1.1-1(c) to make an “election” to become a “resident alien”.

6.4. It is unlawful for an unmarried “state national” pursuant to either 8 U.S.C. §1101(a)(21) to become a “resident alien”. This can only happen by either fraud or mistake.

6.5. An alien may overcome the presumption that he is a “nonresident alien” and change his status to that of a “resident alien” by filing IRS Form 1078 pursuant to 26 C.F.R. §1.871-4(c)(ii) while he is in the “United States”.

6.6. The term “residence” can only lawfully be used to describe the domicile of an “alien”. Nowhere is this term used to describe the domicile of a “state national” or a “nonresident alien”. See 26 C.F.R. §1.871-2.

6.7. The only way a statutory “alien” under 8 U.S.C. §1101(a)(3) can become both a “state national” and a “nonresident alien” at the same time is to be naturalized pursuant to 8 U.S.C. §1421 and to have a domicile in either a U.S. possession or a state of the Union.

7. Sources of confusion on these issues:

7.1. One can be a “non-resident non-person” without being an “individual” or a “nonresident alien individual” under the Internal Revenue Code. An example would be a human being born within the exclusive jurisdiction of a state of the Union who is therefore a “state national” pursuant to 8 U.S.C. §1101(a)(21) who does not participate in Social Security or use a Taxpayer Identification Number.

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

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

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

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

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

7.6.1. 26 U.S.C. §7701(a)(9) and (a)(10).


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

7.7. A constitutional “citizen of the United States” as mentioned in the Fourteenth Amendment is NOT equivalent to a statutory “national and citizen of the United States at birth” as used in 8 U.S.C. §1401. See: Why You are a “national”, “state national”, and Constitutional but Not Statutory Citizen, Form #05.006 http://sedm.org/Forms/FormIndex.htm

7.8. In the case of jurisdiction over CONSTITUTIONAL aliens only (meaning foreign NATIONALS), the term “United States” implies all 50 states and the federal zone, and is not restricted only to the federal zone. See:

7.8.1. Non-Resident Non-Person Position, Form #05.020 http://sedm.org/Forms/FormIndex.htm


In accordance with ancient principles of the international law of nation-states, the Court in The Chinese Exclusion Case, 130 U.S. 581, 609 (1889), and In Fong Yue Ting v. United States, 149 U.S. 698 (1893), held broadly, as the Government describes it, Brief for Appellants 20, that the power to exclude aliens is "inherent in sovereignty, necessary for maintaining normal international relations and defending the country against foreign encroachments and dangers - a power to be exercised exclusively by the political branches of government . . . . Since that time, the Court's general reaffirmations of this principle have [408 U.S. 753, 766] been legion. 6 The Court without exception has sustained Congress' "plenary power to make rules for the admission of aliens and to exclude those who possess those characteristics which Congress has forbidden." Boumediene v.\nImmigration and Naturalization Service, 387 U.S. 118, 123 (1967). `[O]ver no conceivable subject is the
7.8.3. **Chae Chan Ping v. U.S., 130 U.S. 581 (1889)**

While under our constitution and form of government the great mass of local matters is controlled by local authorities, the United States, in their relation to foreign countries and their subjects or citizens, are one nation, invested with powers which belong to independent nations, the exercise of which can be invoked for the maintenance of its absolute independence and security throughout its entire territory. The powers to declare war, make treaties, suppress insurrection, repel invasion, regulate foreign commerce, secure republican governments to the states, and admit subjects of other nations to citizenship, are all sovereign powers, restricted in their exercise only by the constitution itself and considerations of public policy and justice which control, more or less, the conduct of all civilized nations. As said by this court in the case of Cohen v. Virginia, 6 Wheat. 264, 413, speaking by the same great chief justice: That the United States form, for many, and for most important purposes, a single nation, has not yet been denied. In war, we are one people. In making peace, we are one people. In all commercial regulations, we are one and the same people. In many other respects, the American people are one; and the government which is alone capable of controlling and managing their interests in all these respects is the government of the Union. It is their government, and in that character they have no other. America has chosen to [130 U.S. 581, 605] be in many respects, and to many purposes, a nation; and for all these purposes her government is complete; to all these objects, it is competent. The people have declared that in the exercise of all powers given for these objects it is supreme. It can, then, in effecting these objects, legitimately control all individuals or governments within the American territory."

[...]

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

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

A picture is worth a thousand words. Below is a picture that graphically demonstrates the relationship between citizenship status in Title 8 of the U.S. Code with tax status in Title 26 of the U.S. Code:
Table 2: “Citizenship status” vs. “Income tax status”

<table>
<thead>
<tr>
<th>#</th>
<th>Citizenship status</th>
<th>Place of birth</th>
<th>Domicile</th>
<th>Accepting tax treaty benefits?</th>
<th>Defined in</th>
<th>Tax Status under 26 U.S.C/Internal Revenue Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.1</td>
<td>“U.S.A.<em><strong>national” or “state national” or “Constitutional but not statutory U.S.</strong></em> citizen”</td>
<td>Constitutional Union state</td>
<td>State of the Union (ACTA agreement)</td>
<td>NA</td>
<td>8 U.S.C. §1101(a)(21); 14th Amend., Sect. 1; 8 U.S.C. §1101(a)(22)(B)</td>
<td>No No No Yes</td>
</tr>
<tr>
<td>3.2</td>
<td>“U.S.A.<em><strong>national” or “state national” or “Constitutional but not statutory U.S.</strong></em> citizen”</td>
<td>Constitutional Union state</td>
<td>Foreign country</td>
<td>Yes</td>
<td>8 U.S.C. §1101(a)(21); 14th Amend., Sect. 1</td>
<td>No No Yes No</td>
</tr>
<tr>
<td>3.3</td>
<td>“U.S.A.<em><strong>national” or “state national” or “Constitutional but not statutory U.S.</strong></em> citizen”</td>
<td>Constitutional Union state</td>
<td>Foreign country</td>
<td>No</td>
<td>8 U.S.C. §1101(a)(21); 14th Amend., Sect. 1</td>
<td>No No No Yes</td>
</tr>
<tr>
<td>----</td>
<td>-----------------------------------------------------------------------------------</td>
<td>---------------------------------------------</td>
<td>--------------------------------------------------------------------------</td>
<td>--------------------------------</td>
<td>---------------------------------------------------------------------------</td>
<td>----------------------------------------</td>
</tr>
<tr>
<td>3.4</td>
<td>Statutory “citizen of the United States” or Statutory “U.S. citizen”</td>
<td>Constitutional Union state</td>
<td>Puerto Rico, Guam, Virgin Islands, Commonwealth of Northern Mariana Islands</td>
<td>NA (ACTA agreement)</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>4.1</td>
<td>“alien” or “Foreign national”</td>
<td>Foreign country</td>
<td>Puerto Rico, Guam, Virgin Islands, Commonwealth of Northern Mariana Islands</td>
<td>NA</td>
<td>8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)</td>
<td>Yes</td>
</tr>
<tr>
<td>4.2</td>
<td>“alien” or “Foreign national”</td>
<td>Foreign country</td>
<td>State of the Union</td>
<td>Yes</td>
<td>8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)</td>
<td>No</td>
</tr>
<tr>
<td>4.3</td>
<td>“alien” or “Foreign national”</td>
<td>Foreign country</td>
<td>State of the Union</td>
<td>No</td>
<td>8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)</td>
<td>No</td>
</tr>
<tr>
<td>4.4</td>
<td>“alien” or “Foreign national”</td>
<td>Foreign country</td>
<td>Foreign country</td>
<td>Yes</td>
<td>8 U.S.C. §1101(a)(21)</td>
<td>No</td>
</tr>
<tr>
<td>4.5</td>
<td>“alien” or “Foreign national”</td>
<td>Foreign country</td>
<td>Foreign country</td>
<td>No</td>
<td>8 U.S.C. §1101(a)(21)</td>
<td>No</td>
</tr>
</tbody>
</table>

NOTES:
1. Domicile is a prerequisite to having any civil status per Federal Rule of Civil Procedure 17. One therefore cannot be a statutory "alien" under 8 U.S.C. §1101(a)(3) without a domicile on federal territory. Without such a domicile, you are a transient foreigner and neither an "alien" nor a "nonresident alien".
2. "United States" is described in 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) and includes only federal territory and possessions and excludes all Constitutional Union states. This is a product of the separation of powers doctrine that is the heart of the United States Constitution.
3. A "nonresident alien individual" who has made an election under 26 U.S.C. §6013(g) and (h) to be treated as a "resident alien" is treated as a “nonresident alien” for the purposes of withholding under I.R.C. Subtitle C but retains their status as a “resident alien” under I.R.C. Subtitle A. See 26 C.F.R. §1.1441-1(c)(3) for the definition of “individual”, which means “alien”.
4. A "non-person" is really just a transient foreigner who is not "purposefully availing themselves" of commerce within the legislative jurisdiction of the United States on federal territory under the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97. The real transition from a "NON-person" to an "individual" occurs when:
   4.1. "Purposefully avails themself" of commerce on federal territory and thus waives sovereign immunity. Examples of such purposeful availing are the next three items.
   4.2. Lawfully and consensually occupying a public office in the U.S. government and thereby being an “officer and individual” as identified in 5 U.S.C. §2105(a).
   Otherwise, you are PRIVATE and therefore beyond the civil legislative jurisdiction of the national government.
   4.3. Voluntarily files an IRS Form 1040 as a citizen or resident abroad and takes the foreign tax deduction under 26 U.S.C. §911. This too is essentially an act of "purposeful availing". Nonresidents are not mentioned in section 911. The upper left corner of the form identifies the filer as a “U.S. individual”. You
cannot be an “U.S. individual” without ALSO being an “individual”. All the "trade or business" deductions on the form presume the applicant is a public officer, and therefore the "individual" on the form is REALLY a public officer in the government and would be committing FRAUD if he or she was NOT.

4.4. VOLUNTARILY fills out an IRS Form W-7 ITIN Application (IRS identifies the applicant as an "individual") AND only uses the assigned number in connection with their compensation as an elected or appointed public officer. Using it in connection with PRIVATE earnings is FRAUD.

5. What turns a “non-resident NON-person” into a “nonresident alien individual” is meeting one or more of the following two criteria:

5.1. Residence/domicile in a foreign country under the residence article of an income tax treaty and 26 C.F.R. §301.7701(b)-7(a)(1).  
5.2. Residence/domicile as an alien in Puerto Rico, Guam, the Commonwealth of Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa as determined under 26 C.F.R. §301.7701(b)-1(d).

6. All “taxpayers” are STATUTORY “aliens” or “nonresident aliens”. The definition of “individual” found in 26 C.F.R. §1.1441-1(c) does NOT include “citizens”. The only occasion where a “citizen” can also be an “individual” is when they are abroad under 26 U.S.C. §911 and interface to the I.R.C. under a tax treaty with a foreign country as an alien pursuant to 26 C.F.R. §301.7701(b)-7(a)(1)

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

Peter said to Him, "From strangers ["aliens"/"residents"] ONLY. See 26 C.F.R. §1.1-1(a)(2)(ii) and 26 C.F.R. §301.6109-1(d)(3)."

Jesus said to him, "Then the sons [of the King, Constitutional but not statutory "citizens" of the Republic, who are all sovereign "nationals" and "non-resident non-persons" under federal law] are free [sovereign over their own person and labor. e.g. SOVEREIGN IMMUNITY]."  
[Matt. 17:24-27, Bible, NKJV]
It is a maxim of law that things with similar but not identical names are NOT the same in law:

Talis non est eadem, nam nullum simile est idem.

What is like is not the same, for nothing similar is the same. 4 Co. 18.

We prove extensively on this website that the only persons who are “taxpayers” within the Internal Revenue Code are “resident aliens”. Here is just one example:

NORMAL TAXES AND SURTAXES
DETERMINATION OF TAX LIABILITY
Tax on Individuals
Sec. 1.1-1 Income tax on individuals.

(a)(2)(ii) For taxable years beginning after December 31, 1970, the tax imposed by section 1(d), as amended by the Tax Reform Act of 1969, shall apply to the income effectively connected with the conduct of a trade or business in the United States by a married alien individual who is a nonresident of the United States for all or part of the taxable year or by a foreign estate or trust. For such years the tax imposed by section 1(c), as amended by such Act, shall apply to the income effectively connected with the conduct of a trade or business in the United States by an unmarried alien individual (other than a surviving spouse) who is a nonresident of the United States for all or part of the taxable year. See paragraph (b)(2) of section 1.871-8. [26 C.F.R. §1.1-1(a)(2)(ii)]

It is a self-serving, malicious attempt to STEAL from the average American for the IRS to confuse a state national who is a non-resident non-person and a “nontaxpayer” with a “resident alien taxpayer”. This sort of abuse MUST be stopped IMMEDIATELY. These sort of underhanded and malicious tactics:

1. Are a violation of constitutional rights and due process of law because they cause an injury to rights based on false presumption. See:
   1.1. Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017 http://sedm.org/Forms/FormIndex.htm
   1.2. Federal Civil Trials and Evidence, Rutter Group, paragraph 8:4993, p. 8K-34:
   (1)8:4993 Conclusive presumptions affecting protected interests: A conclusive presumption may be defeated where its application would impair a party's constitutionally-protected liberty or property interests. In such cases, conclusive presumptions have been held to violate a party's due process and equal protection rights. [Vlandis v. Kline (1973) 412 U.S. 441, 449, 93 S.Ct. 2230, 2235; Cleveland Bed. of Ed. v. LaFleut (1974) 414 U.S. 632, 639-649, 94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers are unfit violates process] [Federal Civil Trials and Evidence, Rutter Group, paragraph 8:4993, p. 8K-34]


   Statutes creating permanent irrebuttable presumptions have long been disfavored under the Due Process Clauses of the Fifth and Fourteenth Amendments, In Heiner v. Donnan, 285 U.S. 312, 52 S.Ct. 358, 76 L.Ed. 722 (1932), the Court was faced with a constitutional challenge to a federal statute that created a conclusive presumption that gifts made within two years prior to the donor's death were made in contemplation of death, thus requiring payment by his estate of a higher tax. In holding that this irrebuttable assumption was so arbitrary and unreasonable as to deprive the taxpayer of his property without due process of law, the Court stated that it had 'held more than once that a statute creating a presumption which operates to deny a fair opportunity to rebut it violates the due process clause of the Fourteenth Amendment' Ed. at 329, 52 S.Ct., at 362. See, e.g., Schlesinger v. Wisconsin, 270 U.S. 230, 46 S.Ct. 260, 70 L.Ed. 557 (1926); Hooper v. Tax Comm'n, 284 U.S. 206, 52 S.Ct. 120, 76 L.Ed. 248 (1931). See also Tor v. United States, 319 U.S. 463, 468-469, 63 S.Ct. 1241, 1245-1246, 87 L.Ed. 1519 (1943); Leary v. United States, 395 U.S. 6, 29-53, 89 S.Ct. 1532, 1544-1557, 23 L.Ed.2d. 57 (1969).
   [Vlandis v. Kline, 412 U.S. 441 (1973)]

2. Destroy the separation of powers between the state and federal government. The states of the Union and the people domiciled therein are supposed to be foreign, sovereign, and separate from the Federal government in order to protect their constitutional rights:

"We start with first principles. The Constitution creates a Federal Government of enumerated powers. See U.S. Const., Art. I, 8. As James Madison wrote, '['t]he powers delegated by the proposed Constitution to the federal
government are few and defined. Those which are to remain in the State governments are numerous and
defined.** The Federalist No. 45, pp. 292-293 (C. Rossiter ed. 1961). **This constitutionally
mandated division of authority "was adopted by the Framers to
ensure protection of our fundamental liberties." Gregory v. Ashcroft, 530
U.S. 452, 458 (1991) (internal quotation marks omitted). "Just as the separation and independence of
the coordinate branches of the Federal Government serves to prevent the accumulation of excessive power in any
one branch, a healthy balance of power between the States and the Federal Government will reduce the risk of
tyranny and abuse from either front." Ibid.


3. Destroy the sovereignty of people born and domiciled within states of the Union who would otherwise be "stateless
persons" and "foreign sovereigns" in relation to the federal government.
4. Cause a surrender of sovereign immunity pursuant to 28 U.S.C. §1605(b)(3) by involuntarily connecting sovereign
individuals with commerce with the federal government in the guise of illegally enforced taxation.
5. Cause Christians to have to serve TWO masters, being the state and federal government, by having to pay tribute to
TWO sovereigns. This is a violation of the following scriptures.

"No servant can serve two masters; for either he will hate the one and love the other, or else he will be loyal to
the one and despise the other. You cannot serve God and mammon."
[Luke 16:13, Bible, NKJV]

If you would like to learn more about the relationship between citizenship status and tax status and why a “nonresident alien”
is not equivalent to an “alien”, see:

1. Non-Resident Non-Person Position, Form #05.020
http://sedm.org/Forms/FormIndex.htm
2. Why You are a “national”, “state national”, and Constitutional but Not Statutory Citizen, Form #05.006
http://sedm.org/Forms/FormIndex.htm
3. Legal Basis for the Term “Nonresident Alien”, Form #05.036
http://sedm.org/Forms/FormIndex.htm
4. Great IRS Hoax, Form #11.302, Chapter 5:
http://sedm.org/Forms/FormIndex.htm

7 Rebutted False Arguments by IRS

IRS Notices relating to Frivolous Positions are documented on our website at:

SEDIM Index of Federal Tax Notice and Letter Responses, Form #07.301, Section 4.5, Item 19
https://sedm.org/SampleLetters/Federal/FedLetterAndNoticeIndex.htm

7.1 IRS Notice 2010-33

STATEMENT:

Part III-Administrative, Procedural, and Miscellaneous

Frivolous Positions-The Notice lists positions identified as frivolous for purposes of section 6702(c) of the Code.
Notice 2008-14, 2008-4 I.R.B. 310, modified and superseded.

(10) A taxpayer is not a "person" within the meaning of section 7701(a)(14) or other provisions of the Internal
[Frivolous Positions, IRS Notice 2010-33, p. 7]

REBUTTAL:

The above completely distorts our argument to make it look like something it isn’t. There is no question that anyone who
meets any of the following criteria in relation to the exclusive jurisdiction of the national government over federal territory
will be “deemed” to be legally but not necessarily physically “present” within the forum or jurisdiction and subject to its laws:

1. A physical presence in that place. The status would be under the COMMON law. Common law is based on physical location of people on land rather than their statutory status.
3. A CONSENSUAL domicile in that place. This would be a status under the civil statutes of that place. See Federal Rule of Civil Procedure 17(a). See also Form #05.002.
4. CONSENSUALLY representing an artificial entity (a legal fiction) that has a domicile in that place. This would be a status under the civil statutes of that place. See Federal Rule of Civil Procedure 17(b).
5. Consenting to a civil status under the laws of that place. Anything done consensually cannot form the basis for an injury in a court of law. Such consent is usually manifested by filling out a government form identifying yourself with a specific statutory status, such as a W-4, 1040, driver license application, etc. This is covered in:

   Avoiding Traps in Government Forms Course, Form #12.023
   https://sedm.org/Forms/FormIndex.htm

HOWEVER, the purpose of our website is to ensure that our members DO NOT satisfy any of the above criteria in relation to federal territory or federal community property under Article 4, Section 3, Clause 2 and therefore are “stateless person”, meaning that they have not “civil status” or connection to the forum. We call people who meet this criteria “non-resident non-persons”.

If those who do NOT meet any of the above criteria are injured by a legislatively foreign state in the place they, then the invading party (in violation of Article 4, Section 4) satisfies the above rules AGAINST THEM and must then surrender official, judicial, and sovereign immunity and agrees to be accountable for the damage they cause, just like we would if we did business with Uncle in THEIR forum. This is what it means to advocate equality of protection and equality of treatment under international law, in fact. See Form #05.033 for the requirement of equality of treatment. Anyone who argues against the SAME treatment of the national government when it operates extraterritorially either INTERNATIONALLY or within the exclusive jurisdiction of a constitutional state is an elitist, an idolater, and is violating the First Amendment be imputing superior or supernatural powers to a government that the people do not individually also possess.

A statutory “taxpayer” is defined in 26 U.S.C. §7701(a)(14) as someone who is “subject”.

   TITLE 26 > Subtitle F > CHAPTER 79 > § 7701
   § 7701. Definitions
   (a)When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—
   (14) Taxpayer
   The term “taxpayer” means any person subject to any internal revenue tax.

One cannot be “subject” and yet not ALSO be a “person”. We agree with the above statement within IRS Notice 2010-33.

To be SUBJECT to a “tax” under the I.R.C., however, once must be among the parties expressly “made liable". Those parties are described in 26 C.F.R. §1.1-1(a) as:

   26 C.F.R. § 1.1-1 - Income tax on individuals.
   (a) General rule.
   (I) Section 1 of the Code imposes an income tax on the income of every individual who is a citizen or resident of the United States and, to the extent provided by section 871(b) or 877(b), on the income of a nonresident alien Individual.

The ABOVE parties, as far as human beings go, are the parties “liable to” but not “made liable”. Thus, they would be STATUTORY “taxpayers” and “persons”. Since the Thirteenth Amendment forbids involuntary servitude for HUMAN
BEINGS but not FICTIONS OF LAW such as businesses and corporations, and being a “taxpayer” involves government “servitude”, then:

1. Fictions of law such as businesses cannot invoke organic rights as an excuse NOT to pay income tax.
2. All HUMAN “taxpayers” upon whom the tax is imposed are either:
   2.1. Volunteers or
   2.2. Are NOT protected by the Thirteenth Amendment because they are geographically abroad.
3. The Thirteenth Amendment applies EVERYWHERE in the COUNTRY, not just within the constitutional states. When it was enacted it applied to southern states who were territories until they rejoined the union, for instance, after the Civil War ended in 1865.
4. Thus, the STATUTORY terms “citizens” and “residents” as used above MUST be voluntary. In fact they are. If you don’t want the “benefits” of the status, you can choose to be a “nonresident alien”. To suggest that people do NOT have this choice is to:
   4.1. Violate the First Amendment right to NOT politically or legal associate from a civil perspective.
   4.2. Interfere with the sovereign right of all parties NOT to contract.
5. “Nonresident aliens” in turn, are not DIRECTLY made “liable to” the income tax above UNLESS they engage in the excise taxable activity called a “trade or business”, which is statutorily defined in 26 U.S.C. §7701(26) as “the functions of a public office”.
6. Since serving in public offices is ALSO voluntary and cannot be coerced WITHOUT violating the Thirteenth Amendment, then the income tax is voluntary FOR EVERYONE who does NOT do any of the following:
   6.1. CONSENT or ASSENT to be called a CIVIL STATUTORY “citizen” (8 U.S.C. §1401) or “resident” (alien, 26 U.S.C. §7701(b)(1)(A)).
   6.2. CONSENT or ASSENT to engage in a public office or STATUTORY “trade or business”.
   6.3. ACT AS IF they have consented or assented, even if they never expressed it.
7. The only geographical place the Thirteenth Amendment DOES NOT apply to is people described in 26 U.S.C. §911 as “Citizens or Residents of the United States Living Abroad”.
   7.1. Even for these parties, the income tax is ALSO voluntary, because if they already decided they don’t want the “benefit” of the civil status of STATUTORY “citizen” or “resident” as indicated above, then it doesn’t matter WHERE they geographically are at that point.
   7.2. They can file as “nonresident aliens” and will be TREATED as engaging in the excise taxable “trade or business”/public office franchise if they either:
      7.2.1. Receive a payment from the national government or
      7.2.2. They have a usually FALSE information return filed against them.
   Otherwise, they remain “nontaxpayers”.

For more on the subject of the above, see:

_How State Nationals VOLUNTEER to Pay Income Tax_, Form #08.024
https://sedm.org/Forms/FormIndex.htm

7.2 **IRS Revenue Rule. 2007-22, p. 6**

**STATEMENT:**

*Part I*

*Section 7701.—Definitions*

26 CFR 301.7701-6(a): person (Also: §§6012, 7203, 26 CFR 1.6012(a))

2. *Definition of Person*

_The Internal Revenue Code defines “person” and sets forth which persons are subject to federal taxes. Section 7701(a)(14) defines “taxpayer” as “any person” subject to any internal revenue tax, and section 7701(a)(1) defines “person” to include an individual, trust, estate, partnership, or corporation. Arguments that an individual is not a “person” within the meaning of the Internal Revenue Code have been uniformly rejected by the courts as have arguments with respect to the term “individual.” See, e.g., United States v. Dawes, 874 F.2d. 746, 750-51 (10th Cir. 1989), overruled on other grounds, 895 F.2d. 1577 (10th Cir. 1990)_
Policy Document: IRS Fraud and Deception About the Statutory Word “Person”
definition, Federal Rule of Civil Procedure 9(b)'s heightened pleading standard applies. See Kearns v. Ford
Motor Company, 567 F.3d 1120, 1125 (9th Cir. 2009). Rule 9 requires that a party alleging fraud or mistake
must state with particularity the circumstances constituting fraud or mistake. Fed. R. Civ. P. 9(b).

Assuming, without deciding, that the form referenced by Plaintiff is an information return subject to § 7434,
Plaintiff has not pled sufficient facts to demonstrate that any of the defendants willfully filed the allegedly false
information returns. "Willfulness in the context of § 7434 means "intentional wrongdoing." See Gidding v. Zurich
permits knowledge and intent to be pled in general terms, a plaintiff must still allege sufficient underlying facts
from which a court may reasonably infer that a party acted with the requisite state of mind." San Francisco Tech.,
(internal quotation and citation omitted). There is nothing in Plaintiff's allegations from which the court may
reasonably infer that defendants acted with the requisite state of mind, i.e., that defendants willfully filed false
returns or that they intended to either defraud the IRS or otherwise harass Plaintiff. Plaintiff will be given leave
to cure this deficiency if she can do so in good faith.

Furthermore, the above Revenue Rule lists three cases as authority. Below is a summary of the main issues of each case:

1. United States v. Studley, 783 F.2d. 934, 937 n.3 (9th Cir. 1986) (in holding that an individual is a person under the
Internal Revenue Code, the court noted “this argument has been consistently and thoroughly rejected by every branch of
the government for decades. Indeed advancement of such utterly meritless arguments is now the basis for serious
sanctions imposed on civil litigants who raise them”)
   1.1. This was a criminal case involving three counts of failure to file.
   1.2. She identified herself as a “freeborn and natural individual” and did not distinguish between CONSTITUTIONAL
people and STATUTORY fictions called “persons” or individuals. Thus, the court could use equivocation to
PRESUME they are both equivalent and not be gigged on it.
   1.3. She contended that she was not a “taxpayer”, NOT that she was not a “person” or “individual”:

   Studley contends that she is not a “taxpayer” because she is an absolute, freeborn and natural individual. This
argument is frivolous. An individual is a “person” under the Internal Revenue Code and thus subject to 26 U.S.C.
§7203. United States v. Romero, 640 F.2d 1014, 1016 (9th Cir.1981).[3]
[United States v. Studley, 783 F.2d. 934, 937 n.3 (9th Cir. 1986) ]

FOOTNOTES:

[3] We note that this argument has been consistently and thoroughly rejected by every branch of the government
for decades. Indeed advancement of such utterly meritless arguments is now the basis for serious sanctions
imposed on civil litigants who raise them.

2. United States v. Dawes, 874 F.2d. 746, 750-51 (10th Cir. 1989), overruled on other grounds, 895 F.2d. 1577 (10th Cir.
1990) (“The contention that appellants are not taxpayers because they are ‘free born, white, preamble, sovereign, natural,
individual common law ‘de jure’ citizens of Kansas’ is frivolous. Individuals are ‘persons’ under the Internal Revenue
Code and thus subject to 26 U.S.C. §7203.”)
   2.1. This was an appeal of a criminal case involving three counts of failure to file.
   2.2. This case cites the Studley case as its authority.
   2.3. Lovell v. United States, 755 F.2d. 517, 519 (7th Cir. 1984) (“All individuals, natural or unnatural, must pay federal
income tax on their wages, regardless of whether they received any ‘privileges’ from the government”)
   3.1. This was a tax refund case where a penalty was disputed.
   3.2. Plaintiffs filed a 1040 form identifying themselves as a “U.S. individual”, did not sign the form.
   3.3. The parties, according to the court, did not dispute that they were not “individuals”, or “persons”.

That last case, Lovell, is absolutely ridiculously presumptuous and violates due process. If in fact “all individuals, natural or
unnatural, must pay federal income tax”, then EVERYONE IN THE WORLD, including those who DO NOT live within,
maintain a domicile within, or do business within the statutory geographical “United States” as defined in 26 U.S.C.
§7701(a)(9) and (a)(10)! We know that couldn’t possibly be true so the judge was obviously in “marketing” or “political"
mode asserting to be “king of the entire world” and therefore operating outside of his or her office. In effect, he is acting as a
legislature by adding things that are not expressly “included” to the statutory definition of “individual” or “person” in
violation of the separation of powers and the rules of statutory construction and interpretation. Below is what the person who
DESIGNED our three branch system of government warned about when tyrant judges act like this:
“When the legislative and executive powers are united in the same person, or in the same body of magistrates, there can be no liberty; because apprehensions may arise, lest the same monarch or senate should enact tyrannical laws, to execute them in a tyrannical manner.

Again, there is no liberty, if the judiciary power be not separated from the legislative and executive. Were it joined with the legislative, the life and liberty of the subject would be exposed to arbitrary control; for the judge would be then the legislator. Were it joined to the executive power, the judge might behave with violence and oppression [sound familiar?].

There would be an end of everything, were the same man or the same body, whether of the nobles or of the people, to exercise those three powers, that of enacting laws, that of executing the public resolutions, and of giving the causes of individuals.”

[...]

In what a situation must the poor subject be in those republics? The same body of magistrates are possessed, as executors of the laws, of the whole power they have given themselves in quality of legislators. They may plunder the state by their general determinations; and as they have likewise the judiciary power in their hands, every private citizen may be ruined by their particular decisions.”


So, of the above three cases, what they all have in common is:

1. The rules of statutory construction were violated:

   “Under basic rules of construction, statutory laws enacted by legislative bodies cannot impair rights given under a constitution. 194 B.R. at 925. ”

   [In re Young, 235 B.R. 666 (Bankr.M.D.Fla., 1999)]

2. Parties who did not understand the distinction between CONSTITUTIONAL “persons” and “STATUTORY “persons”.

   Because they did not understand the two contexts, then the court was free to prejudicially presume without consequence that both contexts are equivalent, to the advantage of the government.

3. The parties did not clarify their domicile was not within the civil jurisdiction of the court on federal territory within the district.

   3.1. They were nonresident to federal territory, and yet did not file or act in a way that reflected that. Thus they were falsely presumed to be physically “resident”.

   3.2. The Dawes courts states they had a “residence” within the district, but “residence” is only defined in the context of “aliens” per 26 C.F.R. §1.871-2, and they were not aliens.

   3.3. Thus, they were presumed to be domiciled within federal territory.

   3.4. Had they filed as nonresidents, they could have invoked Federal Rule of Civil Procedure 17(b), which prevents civil actions for enforcement against nonresidents.

4. The judge was PRESUMING the party before the court was NOT protected by the Constitution, possibly because they mischaracterized their CIVIL status as being a STATUTORY “citizen” or STATUTORY “resident”, and thus SUBJECT to the civil enactments of Congress. This is criminal identity theft on the part of the judge, and it was effective with “equivocation” of CONSTITUTIONAL and STATUTORY contexts for the word “citizen” and “resident”. See: Government Identity Theft, Form #05.046 https://sedm.org/Forms/FormIndex.htm

In fact, these two contexts for geographical and citizenship terms, STATUTORY and CONSTITUTIONAL are mutually exclusive and non-overlapping. Those who are subject to civil statutes are not protected by the constitution. You can’t be subject to BOTH at the same time:

The Court developed, for its own governance in the cases confessedly within its jurisdiction, a series of rules under which it has avoided passing upon a large part of all the constitutional questions pressed upon it for decision. They are:

[...]

6. The Court will not pass upon the constitutionality of a statute at the instance of one who has availed himself of its benefits FN7 Great Falls Mfg. Co. v. Attorney General, 124 U.S. 581, 8 S.Ct. 631, 31 L.Ed. 527; Wall v. Parrot Silver & Copper Co., 244 U.S.
For more on why STATUTORY and CONSTITUTIONAL contexts are non-overlapping, and how to avoid statutory jurisdiction, see:

**Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037**

https://sedm.org/Forms/FormIndex.htm

8 **Equivocation During Litigation or on Government Forms**

It is a maxim of law that fraud lies hid in what is called “general expressions”:

“Dolosus versatur generalibus. A deceiver deals in generals, 2 Co. 34.”

“Fraus lateri in generalibus. Fraud lies in general expressions.”

Generale nihil certum implicat. A general expression implies nothing certain, 2 Co. 34.

Ubi quid generaliter conceditur, in est haec exceptio, si non aliquid sit contra jus fasque. Where a thing is concealed generally, this exception arises, that there shall be nothing contrary to law and right, 10 Co. 78.


By “general expressions” is meant “words of art” such as the following:

8. “citizen”, “U.S. citizen”, or “citizen of the United States”. See:
   8.2. **Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen**, Form #05.006
   http://sedm.org/Forms/FormIndex.htm
   8.3. **Citizenship Status v. Tax Status**, Form #10.011
   http://sedm.org/Forms/FormIndex.htm

Abuse of the above “general expressions” is the main mechanism of FRAUD in courtrooms across the country and its abuse leads to more crimes committed by federal judges and prosecutors than all the other crimes put together. A “general expression” is one which satisfies one or more of the following criteria:

1. Used in its ORDINARY meaning when described to a jury, even when that meaning is WILLFULLY and DELIBERATELY in CONFLICT with the statutory meaning. Thus, the judge’s will instead of the written law defines the word, leading to the judge violating the separation of powers doctrine by acting as a legislator.

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**FOOTNOTES:**


By “general expressions” is meant “words of art” such as the following:

8. “citizen”, “U.S. citizen”, or “citizen of the United States”. See:
   8.2. **Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen**, Form #05.006
   http://sedm.org/Forms/FormIndex.htm
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**Policy Document: IRS Fraud and Deception About the Statutory Word “Person”**

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Form 08.023, Rev. 7-15-2019

EXHIBIT:______
2. Judge or prosecutor REFUSES to discuss the statutory meaning of the term in front of the jury.
3. Judge or prosecutor REFUSES to strictly apply the rules of statutory construction in any and every use of the term.
4. Judge or prosecutor refuses to allow the defendant to define the meaning in any or every government form they fill out, thereby compelling a jury to interpret the meaning according to ORDINARY understanding rather than what the law EXPRESSLY says or defines.
5. Judge or prosecutor interferes with the jury reading the statutes and especially the definitions being enforced for the statutes or tries to exclude evidence containing the statutes or definitions using motions in limine.
6. A term in which the PROPER statutory meaning would deprive the judge, prosecutor, or government of revenue or subsidy. Thus there is a CRIMINAL financial conflict of interest on the part of the judge and due process is violated because the judge or fact finders have a financial conflict of interest:

   "And you shall take no bribe, for a bribe blinds the discerning and perverts the words of the righteous."
   [Exodus 23:8, Bible, NKJV]

   "He who is greedy for gain troubles his own house,
   But he who hates bribes will live."
   [Prov. 15:27, Bible, NKJV]

   "Surely oppression destroys a wise man's reason.
   And a bribe debases the heart."
   [Ecclesiastes 7:7, Bible, NKJV]

   "The king establishes the land by justice, but he who receives bribes overthrows it."
   [Prov. 29:4, Bible, NKJV]

Below is how the person who designed our Republican Form of Government, Baron Montesquieu, complete with the three branches of government, described the above types of abuses, in which the separation of powers is destroyed, thus leaving room for what the U.S. Supreme Court calls “arbitrary power”:

   "When the legislative and executive powers are united in the same person, or in the same body of magistrates, there can be no liberty, because apprehensions may arise, lest the same monarch or senate should enact tyrannical laws, to execute them in a tyrannical manner.

   Again, there is no liberty, if the judiciary power be not separated from the legislative and executive. Were it joined with the legislative, the life and liberty of the subject would be exposed to arbitrary control; for the judge would be then the legislator. Were it joined to the executive power, the judge might behave with violence and oppression [sound familiar?].

   There would be an end of everything, were the same man or the same body, whether of the nobles or of the people, to exercise those three powers, that of enacting laws, that of executing the public resolutions, and of trying the causes of individuals.

   [...]"

   "In what a situation must the poor subject be in those republics! The same body of magistrates are possessed, as executors of the laws, of the whole power they have given themselves in quality of legislators. They may plunder the state by their general determinations; and as they have likewise the judiciary power in their hands, every private citizen may be ruined by their particular decisions."

9 Rebutted False IRS Arguments About the word “person”

Every attempt by the IRS to rebut the usually TRUE claim by state citizens and nonresidents that they are not statutory “persons” ALWAYS presumes that the person arguing it is a statutory “taxpayer”. A statutory “taxpayer”, in turn, is someone who is “subject” to the Internal Revenue Code:

   26 U.S.C. §7701(a)14:

   Taxpayer

   The term “taxpayer” means any person subject to any internal revenue tax.
You can’t be “subject” WITHOUT being a statutory “person”. All obligations under the Internal Revenue code attach to the civil status of either “person” or “taxpayer”, which are synonymous. You can’t be a “taxpayer” WITHOUT also being a “person” in fact.

For a funny comparison of the terms “taxpayer” and “nontaxpayer”, we refer you to the following IRS publication:

| Your Rights as a “Nontaxpayer”, Publication 1a, Form #08.008 |
| https://sedm.org/LibertyU/NontaxpayerBOR.pdf |

We know from first-hand experience the following facts about the IRS approach:

1. They want to unconstitutionally PRESUME that EVERYONE is a statutory “taxpayer”.
2. They will NEVER acknowledge the existence of “nontaxpayers”.
3. If you provide proof to them that “nontaxpayers” exist, such as the U.S. Supreme Court’s acknowledgement of their existence in South Carolina v. Regan, 465 U.S. 367 (1984), they will ignore you or pretend like they never received your correspondence bringing up the point.
4. They have in the past attempted to suppress all references to “exempt by fundamental law” from the code because it recognizes that you don’t need a statutory exemption to not be subject to the Internal Revenue Code.
5. They will try to attack everyone who points out the existence of people NOT SUBJECT to the Internal Revenue Code but who are not statutorily “exempt” or statutory “persons”. See:

| Non-Resident Non-Person Position, Form #05.020 |
| https://sedm.org/Forms/FormIndex.htm |

The above tactics are what we facetiously call “marketing”. The government is a business that delivers only ONE product, which is PROTECTION. Like any business, you have a right to NOT be a “customer” called a statutory “citizen”, “resident”, “taxpayer”, or “person”. To suggest otherwise is to impute monopolistic powers to the government in violation of the Sherman Antitrust Act.

If it was possible, every business would ideally like to have a legal right to presume that everyone is a “customer” and place the burden of proving they are NOT customers upon the accused party. That’s exactly what the IRS does: PRESUME you are a statutory “taxpayer” and “person” and therefore “customer” and place the burden of proof upon YOU to administratively prove OTHERWISE. And when you try to do that, like a spoiled child, they will plug their ears and say

“Neener neener neener…I don’t have to listen to you and I can do whatever I want to you as long as I don’t know that I am hurting you and have plausible deniability”.

Does the above sound like the very DEFINITION of an “anarchist”? For more about anarchism, see:

| Policy Document: Problems with Atheistic Anarchism, Form #08.020 |
| https://sedm.org/Forms/FormIndex.htm |

Of course, in the process, they are instituting a “criminal protection racket” and even a criminal mafia in which you in effect have to pay them “protection money” in exchange for the PRIVILEGE to simply be left alone. 18 U.S.C. Chapter 95.

In effect, they are turning constitutional JUSTICE into a STATUTORY privilege or franchise, which in itself is an INJUSTICE, as we prove in:

| What is “Justice”?, Form #05.050, Section 5.3 |
| https://sedm.org/Forms/FormIndex.htm |

9.1 Ministry falsely claims the existence of “non-resident non-persons”21

"It must be conceded that there are rights [and therefore “non-persons” possessing such PRIVATE rights] in every free government beyond the control of the State [or a jury or majority of electors]. A government which

\[21\] Policy Document: Rebutted False Arguments Against this Website, Form #08.011, Section 9.20: Ministry falsely claims the existence of “non-resident non-persons”; SOURCE: https://sedm.org/Forms/FormIndex.htm.
recognized no such rights, which held the lives, liberty and property of its citizens, subject at all times to the
disposition and unlimited control of even the most democratic depository of power, is after all a despotism. It
is true that it is a despotism of the many--of the majority, if you choose to call it so--but it is not the less a
despotism."
[Loan Ass'n v. Topeka, 87 U.S. (20 Wall.) 655, 665 (1874)]

"The very purpose of a Bill of Rights was to withdraw certain subjects [and the PRIVATE human beings involved
in them] from the vicissitudes of political controversy, to place them beyond the reach of majorities and officials
and to establish them as legal principles to be applied by the courts. One's right to life, liberty and property, to
free speech, a free press, freedom of worship and assembly, and other fundamental rights may not be submitted
to vote of EITHER a jury, or an election or the enactment of any STATUTE; they depend on the outcome of
no elections." [Emphasis added]

"No right is held more sacred, or is more carefully guarded by the common law, than the right of every
individual to the possession and control of his own person, free from all restraint or interference of others,
unless by clear and unquestionable authority of law. As well said by Judge Cooley: The right to one's person
may be said to be a right of complete immunity; to be let alone. 'Cooley, Torts, 29.'"
[Union Pac Ry Co v. Botsford, 141 U.S. 250, 11 S.Ct. 1000, 35 L.Ed. 734 (1891)]

This ministry claims the existence of the civil status of a "non-resident non-person". We define such a civil status as follows:

Disclaimer

[...]

4. Meaning of words

The term "non-person" as used on this site we define to be a human not domiciled on federal territory, not engaged
in a public office, and not "purposefully and consensually availing themself" of commerce within the jurisdiction
of the United States government. Synonymous with "transient foreigner", "in transit", and "stateless" (in relation
to the national government). We invented this term. The term does not appear in federal statutes because statutes
cannot even define things or people who are not subject to them and therefore foreign and sovereign. The term
"non-individual" used on this site is equivalent to and a synonym for "non-person" on this site, even though
STATUTORY "individuals" are a SUBSET of "persons" within the Internal Revenue Code. Likewise, the term
"private human" is also synonymous with "non-person". Hence, a "non-person":

1. Retains their sovereign immunity. They do not waive it under the Foreign Sovereign Immunities Act, 28
   U.S.C. Chapter 97 or the longarm statutes of the state they occupy.
2. Is protected by the United States Constitution and not federal statutory civil law.
3. May not have federal statutory civil law cited against them. If they were, a violation of Federal Rule of Civil
   Procedure 17 and a constitutional tort would result if they were physically present on land protected by the
   United States Constitution within the exterior limits of states of the Union.
4. Is on an equal footing with the United States government in court. "Persons" would be on an UNEQUAL,
   INFERIOR, and subservient level if they were subject to federal territorial law.

Don't expect vain public servants to willingly admit that there is such a thing as a human "non-person" who
satisfies the above criteria because it would undermine their systematic and treasonous plunder and enslavement
of people they are supposed to be protecting. However, the U.S. Supreme Court has held that the "right to be left
alone" is the purpose of the constitution. Olmstead v. United States, 277 U.S. 438. A so-called "government" that
refuses to leave you alone or respect or protect your sovereignty and equality in relation to them is no government
at all and has violated the purpose of its creation described in the Declaration of Independence. Furthermore,
anyone from the national or state government who refuses to enforce this status, or who imputes or enforces any
status OTHER than this status under any law system other than the common law is:

1. "purposefully availing themselves" of commerce within OUR jurisdiction.
2. STEALING, where the thing being STOLEN are the public rights associated with the statutory civil "status"
   they are presuming we have but never expressly consented to have.
3. Engaging in criminal identity theft, because the civil status is associated with a domicile in a place we are
   not physically in and do not consent to a civil domicile in.
4. Consenting to our Member Agreement.
5. Waiving official, judicial, and sovereign immunity.
6. Acting in a private and personal capacity beyond the statutory jurisdiction of their government employer.
7. Compelling us to contract with the state under the civil statutory "social compact".
8. Interfering with our First Amendment right to freely and civilly DISASSOCIATE with the state.
If freedom and self-ownership or “ownership” in general means anything at all, it means the right to deny any
and all others, including governments, the ability to use or benefit in any way from our body, our exclusively
owned private property, and our labor.

[SEDM Disclaimer, Section 4; SOURCE: http://sedm.org/disclaimer.htm]

The courts use a different name for those with the civil status of “non-persons”, but it has the same meaning as we define it.
Below is the U.S. Supreme Court’s recognition of those who are “non-person”, which it calls “stateless persons”:

Petitioner Newman-Green, Inc., an Illinois corporation, brought this state law contract action in District Court
against a Venezuelan corporation, four Venezuelan citizens, and William L. Bettison, a United States citizen
domiciled in Caracas, Venezuela. Newman-Green’s complaint alleged that the Venezuelan corporation had
breached a licensing agreement, and that the individual defendants, joint and several guarantors of royalty
payments due under the agreement, owed money to Newman-Green. Several years of discovery and pretrial
motions followed. The District Court ultimately granted partial summary judgment for the guarantors and partial

At oral argument before a panel of the Seventh Circuit Court of Appeals, Judge Easterbrook inquired as to the
statutory basis for diversity jurisdiction, an issue which had not been previously raised either by counsel or by
the District Court Judge. In its complaint, Newman-Green had invoked 28 U.S.C. §1332(a)(3), which confers
jurisdiction in the District Court when a citizen of one State sues both aliens and citizens of a State (or States)
different from the plaintiff’s. In order to be a citizen of a State within the meaning of the diversity statute, a
natural person must both be a citizen of the United States and be domiciled within the State. See Robertson v.
Cerise, 97 U.S. 646, 648-649 (1878); Brown v. Keene, 8 Pet. 112, 115 (1834). The problem in this case is that
Bettison, although a United States citizen, has no domicile in any State. He is therefore “stateless” for pur-
poses of § 1332(a)(3). Subsection 1332(a)(2), which confers jurisdiction in the District Court when a citizen of a
State sues aliens only, also could not be satisfied because Bettison is a United States citizen. [490 U.S. 829]

When a plaintiff sues more than one defendant in a diversity action, the plaintiff must meet the requirements of
the diversity statute for each defendant or face dismissal. Strawbridge v. Curtiss, 3 Crash 267 (1806).[1] Here,
Bettison’s “stateless” status destroyed complete diversity under § 1332(a)(3), and his United States citizenship
destroyed complete diversity under § 1332(a)(2). Instead of dismissing the case, however, the Court of Appeals
panel granted Newman-Green’s motion, which it had invited, to amend the complaint to drop Bettison as a party,
thereby producing complete diversity under § 1332(a)(2). 832 F.2d. 417 (1987). The panel, in an opinion by
Judge Easterbrook, relied both on 28 U.S.C. §1653 and on Rule 21 of the Federal Rules of Civil Procedure as
sources of its authority to grant this motion. The panel noted that, because the guarantors are jointly and severally
liable, Bettison is not an indispensable party, and dismissing him would not prejudice the remaining guarantors.
832 F.2d. at 420, citing Fed.Rule Civ.Proc. 19(b). The panel then proceeded to the merits of the case, ruling in
Newman-Green’s favor in large part, but remanding to allow the District Court to quantify damages and to
resolve certain minor issues.[2]


In the above case, Bettison was among several defendants or respondents, and the court ruled that he had to be dismissed as
defendant from the case because he had a foreign domicile and therefore was “stateless”. What made Bettison “stateless”
was a legislatively foreign domicile, even though he was a CONSTITUTIONAL citizen and had United States*** OF
AMERICA nationality. In other words, he was:

1. Not a civil STATUTORY “citizen” even though he was a CONSTITUTIONAL citizen
2. Not a civil statutory “person” and therefore a statutory “non-person”.
3. Immune and sovereign from the civil statutory laws sought to be enforced because without a domicile on federal
territory.

Bettison was stateless because Federal Rule of Civil Procedure 17(b) dictates that the law of the parties civil domicile
determines the laws that can be enforced in federal court, and Bettison had a foreign domicile and therefore was not subject
to federal civil law or civil jurisdiction:

IV. PARTIES > Rule 17.
Rule 17. Parties Plaintiff and Defendant; Capacity

(b) Capacity to sue or be sued.

Capacity to sue or be sued is determined as follows:

(1) for an individual who is not acting in a representative capacity, by the law of the individual’s domicile;
(2) for a corporation, by the law under which it was organized; and
(3) for all other parties, by the law of the state where the court is located, except that:
(A) a partnership or other unincorporated association with no such capacity under that state's law may sue
or be sued in its common name to enforce a substantive right existing under the United States Constitution
or laws; and
(B) 28 U.S.C. §§754 and 959(a) govern the capacity of a receiver appointed by a United States court to sue
or be sued in a United States court.


The reasoning of the U.S. Supreme Court on the subject of “statelessness” applies to ALL federal civil law and jurisdiction,
not just the subject of the Newman-Green case above. Therefore, it applies with equal force to the civil tax codes as well. It
would be a denial of equal protection to carve out an exception for the tax codes that doesn’t apply similarly to ALL civil
statutory laws as well.

Furthermore, even the Social Security Administration recognizes the existence of “stateless persons”:

**Social Security Program Operations Manual System (POMS)**

**RS 02640.040 Stateless Persons**

**A. DEFINITIONS**

There are two classes of stateless persons:

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

**B. POLICY**

1. **De Jure Status**

Once it is established that a person is de jure stateless, he/she keeps this status until he/she acquires nationality
in some country.

Any of the following establish an individual is de jure stateless:

a. a “travel document” issued by the individual's country of residence showing the:
   - holder is stateless; and
   - document is issued under the United Nations Convention of 28 September 1954 Relating to the Status of
     Stateless Persons. (The document shows the phrase “Convention of 28 September 1954” on the cover and
     sometimes on each page.)

b. a “travel document” issued by the International Refugee Organization showing the person is stateless.

c. a document issued by the officials of the country of former citizenship showing the individual has been deprived
   of citizenship in that country.

2. **De Facto Status**

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

a. says he/she is stateless but cannot establish he/she is de jure stateless; and
b. establishes that:
   - he/she has taken up residence outside the country of his/her nationality;
   - there has been an event which is hostile to him/her, such as a sudden or radical change in the government,
     in the country of nationality; and

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

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

De facto status stays in effect only as long as the conditions in b. continue to exist. If, for example, the individual
returns to his/her country of nationality, de facto statelessness ends.
3. Residents of Hong Kong and Macau

The following applies to residents of Hong Kong for months before July 1997 and without a time restriction to residents of Macau.

Consider as stateless any person who:

- resides in Hong Kong or Macau; and
- alleges citizenship in China, Taiwan or Nationalist China (The Republic of China).

Consider him/her stateless only as long as he/she resides in Hong Kong or Macau.

Do not consider him/her stateless if he/she states he/she is a citizen of The People’s Republic of China (PRC).

Effective July 1997, the PRC took control of Hong Kong. Thus, residents of Hong Kong can be considered stateless for months after June 1997 only if they meet the criteria in RS 02640.040B.1. or RS 02640.040B.2.

Consistent with the above, our members are required to satisfy the above criteria by renouncing all civil statutory protection of any and every government and rely exclusively upon the common law, equity, and the Constitution for their protection. They do this by following the Path to Freedom, Form #09.015, Section 2 process, which requires them to denounce said protection by filing the Legal Notice of Change in Domicile/Citizenship Records and Divorce From the United States, form #10.001. Therefore, our members are NOT civil statutory “persons” and therefore qualify as civil “non-persons”. And YES, there IS such a thing and it is recognize not only by the U.S. Supreme Court, but the Social Security Administration as well. Furthermore, by abandoning all CIVIL STATUTORY protection, we formally abandon ALL civil statuses INCLUDING that if the “individual” or “person” mentioned in the Social Security POMS manual above.

In the United States of America, all JUST powers derive from the CONSENT of the governed, as indicated by the Declaration of Independence. Those who do NOT consent to join the body politic as a STATUTORY “citizen”, “resident”, or “person” by choosing a domicile within the jurisdiction of the protecting government are free, equal, sovereign, independent, and a “free inhabitant” under the original Articles of Confederation. We prove this in:

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

Anyone who claims there is no such thing as a STATUTORY “non-person” or “transient foreigner” or “foreign sovereign” clearly knows nothing about law, jurisdiction, or choice of law rules and likely is also a government slave because of their legal ignorance. If you would like to learn the choice of law rules for yourself, read Form #08.011, Section 5.

Finally, those who are statutory “non-persons” enjoy and complete and absolute separation between PUBLIC and PRIVATE. In theological terms, they would be called “sanctified”. By this we mean that they as PRIVATE humans have absolutely no civil statutory or legal connection to the PUBLIC or the collective except through the common law, as documented in:

Separation Between Public and Private Course, Form #12.025
https://sedm.org/Forms/FormIndex.htm

An entire long memorandum of law has been written documenting the constitutionality and legality of being a civil statutory “non-person” as follows:

Non-Resident Non-Person Position, Form #05.020
https://sedm.org/Forms/FormIndex.htm
9.2 Contention: Taxpayer is not a “person” as defined by the Internal Revenue Code, thus is not subject to the federal income tax laws.\textsuperscript{22}

Some maintain that they are not a “person” as defined by the Internal Revenue Code, and thus not subject to the federal income tax laws. This argument is based on a tortured misreading of the Code.

The Law: The Internal Revenue Code clearly defines “person” and sets forth which persons are subject to federal taxes. Section 7701(a)(14) defines “taxpayer” as any person subject to any internal revenue tax and section 7701(a)(1) defines “person” to include an individual, trust, estate, partnership, or corporation. Arguments that an individual is not a “person” within the meaning of the Internal Revenue Code have been uniformly rejected. A similar argument with respect to the term “individual” has also been rejected.

This is a very tricky answer. First of all, a “taxpayer” is one who is liable for paying tax or has made himself liable by “volunteering” and assessing him/herself. Did you notice they didn’t use the term “American” rather than “taxpayer”? Would the answer be the same if the question was “Individual is not a ‘person’ as defined by the Internal Revenue Code, thus is not subject to the Subtitle A personal income (indirect excise) taxes as a nonprivileged individual?” The answer is a resounding NO.

Why did the IRS cite U.S. v. Collins in their defense? Because as we said before, this case is a very bad case that conflicts with all previous Supreme Court rulings but favors the IRS. Because the Supreme Court in this case was too busy to take this appeal and denied the writ of certiorari, the IRS takes the circuit court ruling as precedent even though their own regulations and I.R.M. state that the only thing that is binding on more than one taxpayer are the rulings of the Supreme Court:

“Decisions made at various levels of the court system... may be used by either examiners or taxpayers to support a position... A case decided by the U.S. Supreme Court becomes the law of the land and takes precedence over decisions of lower courts... Decisions made by lower courts, such as Tax Court, District Courts, or Claims Court, are binding on the Service only for the particular taxpayer and the years litigated. Adverse decisions of lower courts do not require the Service to alter its position for other taxpayers.”

[Internal Revenue Manual (I.R.M.), Section 4.10.7.2.9.8 (05/14/99)]

The Supreme Court has never agreed with the findings of the Collins case that Subtitle A income taxes are direct taxes authorized by the constitution, but the IRS seems more than willing to use a circuit court case to overrule the Supreme Court Case because it suits their selfish and conspiratorial agenda.

Also, did you notice that they said “is not subject to the federal income tax laws” rather than “is not liable under for Subtitles A or B of the Internal Revenue Code”? A person can be subject to a law without being liable for anything. More government double-speak. The IRS likes to twist and distract things to keep people arguing about the wrong things.

In conclusion then, knowing the way they have twisted the language teaches us that this question answers itself and remember that this is a war of words and to be very careful with our choice of words and how we think about things.

### Relevant Case Law:

- **United States v. Karlin**, 785 F.2d. 90, 91 (3d Cir. 1986), cert. denied, 480 U.S. 907 (1987) – the court affirmed Karlin’s conviction for failure to file income tax returns and rejected his contention that he was “not a ‘person’ within meaning of 26 U.S.C. § 7203” as “frivolous and requir[ing] no discussion.”


- **Biermann v. Commissioner**, 769 F.2d. 707, 708 (11th Cir.), reh’g denied, 775 F.2d. 304 (11th Cir. 1985) – the court said the claim that he was not “a person liable for taxes” was “patently frivolous” and, given the Tax Court’s warning to Biermann that his positions would never be sustained in any court, awarded the government double costs, plus attorney’s fees.

\textsuperscript{22} Rebutted Version of the IRS “The Truth About Frivolous Tax Arguments”, Form #08.005, Section I.C.3: Contention: Taxpayer is not a “person” as defined by the Internal Revenue Code, thus is not subject to the federal income tax laws; SOURCE: https://sedm.org/Forms/FormIndex.htm.
Smith v. Commissioner, T.C. Memo. 2000-290, 80 T.C.M. (CCH) 377, 378-89 (2000) – the court described the argument that Smith “is not a ‘person liable’ for tax” as frivolous, sustained failure to file penalties, and imposed a penalty for maintaining “frivolous and groundless positions.”

United States v. Studley, 783 F.2d. 934, 937 n.3 (9th Cir. 1986) – the court affirmed a failure to file conviction, rejecting the taxpayer’s contention that she was not subject to federal tax laws because she was “an absolute, freeborn, and natural individual” and went on to note that “this argument has been consistently and thoroughly rejected by every branch of the government for decades.”

10 Summary and Conclusions

We will now summarize the content of this pamphlet:

1. You have an unalienable, First Amendment right to associate or disassociate with anyone and everyone.
2. You have an unalienable right to contract or not contract.
3. Civil statutes are the equivalent of a contract or what the U.S. Supreme Court calls a “compact” to join and participate in the collective called the “state” as its statutory “employee” or “public officer” and receive its civil statutory protection and “benefit”.

"It is true, that the person who accepts an office may be supposed to enter into a compact to be answerable to the government, which he serves, for any violation of his duty; and, having taken the oath of office, he would unquestionably be liable, in such case, to a prosecution for perjury in the Federal Courts. But because one man, by his own act [CONSENT], renders himself amenable to a particular jurisdiction, shall another man, who has not incurred a similar obligation, be implicated? If, in other words, it is sufficient to vest a jurisdiction in this court, that a Federal Officer is concerned, if it is a sufficient proof of a case arising under a law of the United States to affect other persons, that such officer is bound, by law, to discharge his duty with fidelity; a source of jurisdiction is opened, which must inevitably overflow and destroy all the barriers between the judicial authorities of the State and the general government. Anything which can prevent a Federal Officer from the punctual, as well as from an impartial, performance of his duty; an assault and battery; or the recovery of a debt, as well as the offer of a bribe, may be made a foundation of the jurisdiction of this court; and, considering the constant disposition of power to extend the sphere of its influence, fictions will be resorted to, when real cases cease to occur. A mere fiction, that the defendant is in the custody of the marshall, has rendered the jurisdiction of the King's Bench universal in all personal actions."

[United States v. Worrall, 2 U.S. 384 (1798)]
SOURCE: http://scholar.google.com/scholar_case?case=3339892666697437168

4. In the absence of an explicit intention and consent to join the collective as its officer and agent, you:
   4.1. Retain your unalienable private rights and private property and the protections of the Constitution.
   4.2. Are “nonresident” to the civil statutes.
   4.3. Are not subject to the statutes.
   4.4. Are not a civil statutory “person”.
5. Those who claim the “benefit” of a statute implicitly SURRENDER their Constitutional rights:

The Court developed, for its own governance in the cases confessedly within its jurisdiction, a series of rules under which it has avoided passing upon a large part of all the constitutional questions pressed upon it for decision. They are:

[...]


FOOTNOTES:

[Ashwander v. Tennessee Valley Authority, 297 U.S. 288, 56 S.Ct. 466 (1936)]

6. You cannot be protected by a statute and by the constitution at the same time. It is ONE or the OTHER:
7. It is a violation of the Fifth Amendment and an unconstitutional taking of property to institute any kind of administrative enforcement against a PRIVATE party protected by the Constitution. Before they may institute such enforcement, THE GOVERNMENT and not YOU has the burden of proof to show either that:

7.1. The property being taken was donated to a public use, purpose, or office by its owner BEFORE enforcement commenced.

7.2. The owner consented to work for the government as a public officer and hold title to the property in the name of the office.

8. If the IRS calls you a statutory “person” or “individual”, then they are proceeding upon the presumption that you work for them as a public officer.

9. The purpose of taxation is to convert PRIVATE property protected by the CONSTITUTION to PUBLIC property protected ONLY by the STATUTES.23

10. The purpose of a legitimate government, on the other hand, is to maintain STRICT separation between PUBLIC and PRIVATE and to ensure that PRIVATE property is NEVER converted to PUBLIC property without at LEAST the express written consent of the owner.

Separation Between Public and Private Course, Form #12.025
https://sedm.org/LibertyU/SeparatingPublicPrivate.pdf

11. The main limitation upon government is the Constitution. Any government or agent of the government who refuses to recognize all the limitations upon its authority is a COMMUNIST government:

TITLE 50 > CHAPTER 23 > SUBCHAPTER IV > Sec. 841.
Sec. 841. - Findings and declarations of fact

The Congress finds and declares that the Communist Party of the United States [consisting of the IRS, DOJ, and a corrupted federal judiciary], although purportedly a political party, is in fact an instrumentality of a conspiracy to overthrow the [de jure] Government of the United States [and replace it with a de facto government ruled by the judiciary]. It constitutes an authoritarian dictatorship [IRS, DOJ, and corrupted federal judiciary in collusion] within a [constitutional] republic, demanding for itself the rights and privileges [including immunity from prosecution for their wrongdoing in violation of Article 1, Section 9, Clause 8 of the Constitution] accorded to political parties, but denying to all others the liberties [Bill of Rights] guaranteed by the Constitution [Form #10.002]. Unlike political parties, which evolve their policies and programs through public means, by the reconciliation of a wide variety of individual views, and submit those policies and programs to the electorate at large for approval or disapproval, the policies and programs of the Communist Party are secretly [by corrupt judges and the IRS in complete disregard of, Form #05.014, the tax franchise “codes”, Form #05.001] prescribed for it by the foreign leaders of the world Communist movement [the IRS and Federal Reserve]. Its members [the Congress, which was terrorized to do IRS bidding by the framing of Congressman Trafficant] have no part in determining its goals, and are not permitted to voice dissent to party objectives. Unlike members of political parties, members of the Communist Party are recruited for indoctrination [in the public FOOL system by homosexuals, liberals, and socialists] with respect to its objectives and methods, and are organized, instructed, and disciplined [by the IRS and a corrupted judiciary] to carry into action slavishly the assignments given them by their hierarchical chieftains. Unlike political parties, the Communist Party [thanks to a corrupted federal judiciary] acknowledges no constitutional or statutory limitations upon its conduct or upon that of its members [ANARCHISTS!, Form #08.020]. The Communist Party is relatively small numerically, and gives scant indication of capacity ever to attain its ends by lawful means. The peril inherent in its operation arises not from its numbers, but from its failure to acknowledge any limitation as to the nature of its activities, and its dedication to the proposition that the present constitutional Government of the United States ultimately must be brought to ruin by any available means, including resort to force and violence [or using income taxes]. Holding that doctrine, its role as the agency of a hostile foreign power [the Federal Reserve and the American Bar Association (ABA)] renders its existence a clear present and continuing danger to the security of the United States. It is the means whereby individuals are seduced [illegally KIDNAPPED via identity theft! Form #05.046] into the service of the world Communist movement [using FALSE information returns and other PERJURIOUS government forms, Form #04.001], trained to do its bidding [by FALSE government publications and statements that the government is not accountable for the accuracy of, Form #05.007], and directed and controlled [using FRANCHISES illegally enforced upon NONRESIDENTS, Form #05.030] in the conspiratorial performance of their revolutionary services. Therefore, the Communist Party should be outlawed.

12. The MAIN limitation upon the authority of the government is, in fact, statutory definitions.

23 See: Great IRS Hoax, Form #11.302, Section 5.1.3; SOURCE: https://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm.
13. The rules of statutory construction and interpretation exist to PREVENT the enlargement of statutory definitions: 

   Legal Deception, Propaganda, and Fraud, Form #05.014  
   https://sedm.org/Forms/FormIndex.htm

14. The MAIN method of circumventing the limitations upon the government is to expand statutory definitions through equivocation and presumption. This includes:

14.1. Refusing to define WHICH of the two main contexts is implied in each specific use of a word or term: STATUTORY or CONSTITUTIONAL.
14.2. Confusing ORDINARY words with STATUTORY words.
14.3. Using words out of context.
14.4. Using ordinary dictionaries for definitions in a legal context.
14.5. Refusing to be accountable for the accuracy of ones writings or speech. See:

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

15. The misuse of the word “person” by the IRS employs the above tactics to unlawfully and unconstitutionally enlarge the jurisdiction of the government over PRIVATE property and PRIVATE rights. The method of opposing these tactics is to:

15.1. INSIST on strict conformance to the Rules of Statutory Constructio and Interpretation.
15.2. Insist that the IRS satisfy the burden of proof that the target of their enforcement falls within the statutory definition of “person” found in 26 U.S.C. §6671(b) and 26 U.S.C. §7343.
15.3. Ensure that the enforcement is limited to the physical place it is authorized in 26 U.S.C. §7701(a)(9) and (a)(10) and 26 U.S.C. §7601. State citizens are NOT within the statutory “United States” and there are no remaining Internal Revenue Districts ANYWHERE within a constitutional state.

11 Resources for Further Research and Rebuttal

If you would like to study the subjects described herein further, we highly recommend the following resources:

1. An Introduction to Sophistry, Stefan Molyneux-excellent introduction to the sophistry documented in this memorandum  
   https://sedm.org/an-introduction-to-sophistry/
2. Non-Resident Non-Person Position, Form #05.020-exhaustive proof and evidence proving the existence of those who PRIVATE, non-resident, and not statutory “persons”  
   https://sedm.org/Forms/FormIndex.htm
3. Proof That There Is a “Straw Man”, Form #05.042-proof that statutory “persons” are public officers and not private humans  
   https://sedm.org/Forms/FormIndex.htm
4. Government Identity Theft, Form #05.046, Section 8.8.4: U.S. Attorney Argument About “includes” and “person”  
   https://sedm.org/Forms/FormIndex.htm
5. Legal Deception, Propaganda, and Fraud, Form #05.014, Section 12.4.15: “Person” (in 26 U.S.C. §7701(a)(1))  
   https://sedm.org/Forms/FormIndex.htm
6. Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037  
   https://sedm.org/Forms/FormIndex.htm
7. Flawed Tax Arguments to Avoid, Form #08.004, Sections 8.7 and 8.16  
   https://sedm.org/Forms/FormIndex.htm
   https://famguardian.org/Subjects/Taxes/Citizenship/CitizenshipVTaxStatus.htm
   https://sedm.org/Forms/10-Emancipation/CitizenshipStatusVTaxStatus/CitizenshipVTaxStatus.htm
10. Rebutted Version of the IRS “The Truth About Frivolous Tax Arguments”, Form #08.005, Section I.C.3: Contention: Taxpayer is not a “person” as defined by the Internal Revenue Code, thus is not subject to the federal income tax laws  
    https://sedm.org/Forms/FormIndex.htm
11. Policy Document: Rebutted False Arguments Against this Website, Form #08.011, Section 9.20: Ministry falsely claims the existence of “non-resident non-persons”  
    https://sedm.org/Forms/08-PolicyDocs/RebFalseArgAgWebsite.pdf
12. Revenue Rule 2007-22, Internal Revenue Service  

Policy Document: IRS Fraud and Deception About the Statutory Word “Person”  
Copyright Sovereignty Education and Defense Ministry, http://sedm.org  
Form 08.023, Rev. 7-15-2019
   https://famguardian.org/forums/topic/frivolous-positions-irs-person/#post-24678
   https://youtu.be/FemnnILNs4U
15. *Thou Shalt Not Commit Logical Fallacies Website*
   https://yourlogicalfallacyis.com/
16. *How Judges Unconstitutionally “Make Law”*, Litigation Tool #01.009-how by VIOLATING the Rules of Statutory Construction and Interpretation, judges are acting in a POLITICAL rather than JUDICIAL capacity and unconstitutionally “making law”.
   http://sedm.org/Litigation/01-General/HowJudgesMakeLaw.pdf
17. *Legal Deception, Propaganda, and Fraud*, Form #05.014, Section 13.9. Section 15 talks about how these rules are UNCONSTITUTIONALLY violated by corrupt judges with a criminal financial conflict of interest.
   https://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf
19. *Statutory Interpretation*, by Supreme Court Justice Antonin Scalia (OFFSITE LINK)
   https://sedm.org/statutory-interpretation-justice-scalia/
20. *Collection of U.S. Supreme Court Legal Maxims*, Litigation Tool #10.216, U.S. Department of Justice
   https://sedm.org/Litigation/10-PracticeGuides/Rehnquist_Court_Canons_citations.pdf
23. *Family Guardian Forum 6.5: Word Games that STEAL from and deceive people*
24. *Government Propaganda, Mind Control, and Censorship Topic*, Media and Intelligence Page, Section 11
   https://famguardian.org/Subjects/MediaIntell/mediaintell.htm#GOVERNMENT_PROPAGANDA_MIND_CONTRO L_AND_CENSORSHIP